

**Independent Auditor's Report**

**To the Members of  
Centre for Social and Behaviour Change Communication  
Mumbai**

**Report on the Audit of the Financial Statements**

**Opinion**

We have audited the financial statements of **Centre for Social and Behaviour Change Communication** ("the Company"), which comprise the Balance Sheet as at 31<sup>st</sup> March 2021, the Statement of Income and Expenditure and Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by Companies Act, 2013 (the "Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2006 (as amended from time to time), as amended, ("AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31 March 2021, its deficit for the year ended on that date.

**Basis of Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company 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 the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Information other than the Financial Statements and Auditor's Report thereon**

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report and Shareholder's Information, but does not include the financial statements and our auditor's report thereon. These reports are expected to be made available to us after the date of this auditor's report.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.



In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

When we read the above reports, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

The other information has not been made available to us as at the date of this auditor's report. We have nothing to report in this regard.

### **Responsibility of Management for Standalone Financial Statements**

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company'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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the company's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

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 the 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 and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for 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 but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting 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 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 Company'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 Company 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.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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.

## Report on Other Legal and Regulatory Requirements



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# CNK

## & ASSOCIATES LLP

### CHARTERED ACCOUNTANTS

As required by Section 143(3) of the Act, we report that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books
- (c) The Balance Sheet and the Statement of Income and Expenditure dealt with by this Report are in agreement with the books of account
- (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- (e) On the basis of the written representations received from the directors as on 31st March, 2021 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2021 from being appointed as a director in terms of Section 164 (2) of the Act.
- (f) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
  - i. The Company does not have any pending litigations which would impact its financial position.
  - ii. The company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
  - iii. The Company is not required to transfer any amount to the Investor Education and Protection Fund during the year ended March 31, 2021.
  - iv.
    - i. The Management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
    - ii. The Management has represented, that, to the best of its knowledge and belief, no funds have been received by the company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or

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# CNK

& ASSOCIATES LLP  
CHARTERED ACCOUNTANTS

otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

- iii. Based on such audit procedures that we have considered reasonable and appropriate in the circumstances; nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) contain any material misstatement.
- v. The Company has not declared or paid any dividend during the year ended March 31, 2021.

**For C N K & Associates LLP**

*Chartered Accountants*

Firm Registration no. 101961 W/W-100036



**Suresh Agaskar**

Partner

Membership No. 110321

UDIN: 21110321AAAAIL1552

Place: Mumbai

Date: 29<sup>th</sup> November 2021



**CENTRE FOR SOCIAL AND BEHAVIOUR CHANGE COMMUNICATION**

CIN NO: U74999MH2017NPL298994

**BALANCE SHEET AS AT MARCH 31, 2021**

Particulars	Note No	As at March 31, 2021	As at March 31, 2020
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholder's Funds</b>			
(a) Share Capital	3	1,00,000	1,00,000
(b) Reserves and Surplus	4	(8,78,857)	(6,62,385)
(c) Other Earmark Funds	4	2,40,000	2,40,000
<b>(2) Non Current Liabilities</b>			
(a) Long-term borrowings	5		5,733
<b>(2) Current Liabilities</b>			
(a) Trade Payable	6		21,869
(b) Other current liabilities	7	4,10,886	5,71,997
(c) Short Term Borrowings	8	4,53,718	52,982
<b>Total</b>		<b>3,25,748</b>	<b>3,30,198</b>
<b>II. ASSETS</b>			
<b>(1) Non-current assets</b>			
(a) Property, Plant & Equipments	9		
(i) Tangible assets		3,169	8,487
(ii) Intangible assets			52,877
(b) Long Term Loans & Advances	10	2,00,000	2,00,000
<b>(2) Current assets</b>			
(a) Cash and cash equivalents	11	1,20,508	35,433
(b) Other Current Assets	12	2,070	33,400
<b>Total</b>		<b>3,25,748</b>	<b>3,30,198</b>

Significant accounting policies

2

The accompanying notes are an integral part of the financial statements.

AS PER OUR REPORT OF EVEN DATE  
FOR CNK & Associates LLP  
CHARTERED ACCOUNTANTS  
ICAI Registration No. 101961W/W-100036

FOR AND ON THE BEHALF OF THE BOARD OF DIRECTORS OF  
CENTRE FOR SOCIAL AND BEHAVIOUR CHANGE COMMUNICATION

*S. S. Agaskar*

Suresh Agaskar  
Partner  
Membership No: 110321



Place : Mumbai  
Date: **29 NOV 2021**

*Nishit Kumar*      *Priya Subnis Arte*

Nishit Kumar      Priya Subnis Arte  
Director      Director  
DIN NO: 07815640      DIN NO: 07667599

Place : Mumbai      Place : Mumbai  
Date:      Date:



## CENTRE FOR SOCIAL AND BEHAVIOUR CHANGE COMMUNICATION

CIN NO: U74999MH2017NPL298994

## STATEMENT OF INCOME &amp; EXPENDITURE FOR THE PERIOD ENDED MARCH 31, 2021

Particulars	Note No	For year ended 31 March 2021	For year ended 31 March 2020
<b>Income :</b>			
Grants & Donations	13	70,40,356	39,32,489
Other Income	14	2,736	98,305
<b>Total Income</b>		<b>70,43,092</b>	<b>40,30,794</b>
<b>Expenditure:</b>			
Expenses on Objects	15	66,41,326	32,46,179
Other expenses	16	5,60,042	7,63,060
Depreciation and Amortisation	9	58,196	69,897
<b>Total Expenditure</b>		<b>72,59,563</b>	<b>40,79,136</b>
Profit before tax		(2,16,472)	(48,342)
Tax expense: Current tax			
<b>Surplus/(Deficit) for the period</b>		<b>(2,16,472)</b>	<b>(48,342)</b>
<b>EARNING PER SHARE (EQUITY SHARE, PAR VALUE OF Rs. 10 EACH)</b>			
Basic & diluted	17	(21.65)	(4.83)

Significant accounting policies

The accompanying notes are an integral part of the financial statements.

2

AS PER OUR REPORT OF EVEN DATE  
FOR CNK & Associates LLP  
CHARTERED ACCOUNTANTS  
ICAI Registration No. 101961W/W-100036

S. S. Agaskar  
Suresh Agaskar  
Partner  
Membership No: 110321

Place : Mumbai  
Date: 29 NOV 2021



FOR AND ON THE BEHALF OF THE BOARD OF DIRECTORS OF  
CENTRE FOR SOCIAL AND BEHAVIOUR CHANGE COMMUNICATION

Nishit Kumar  
Director  
DIN NO: 07815640

Place : Mumbai  
Date:

Priya Subnis Arte  
Director  
DIN NO: 07667599

Place : Mumbai  
Date:



**CENTRE FOR SOCIAL AND BEHAVIOUR CHANGE COMMUNICATION**  
**CIN NO: U74999MH2017NPL298994**  
**CASH FLOW STATEMENT FOR THE PERIOD ENDED MARCH 31, 2021**

Sr No	Particular		For year ended March 31,2021	For year ended March 31,2020
1	<b>Cash Flow from Operating Activities</b>			
	Surplus/(Deficit) for the period		(2,16,472)	(48,342)
	<b>Adjustments for Non Cash and Non Operating items</b>			
	Depreciation		58,196	69,897
	<b>Surplus/(Deficit) before change in Working Capital</b>		(1,58,276)	21,555
	<b>Adjustments for Working Capital:</b>			
	(Increase)/Reduction in Other Current Assets		31,330	2,63,773
	Increase in Long term loans and advances given		-	-
	Increase in Creditors for expenses		(66,472)	(3,41,775)
	Reduction in other Current Liabilities		(38,539)	(39,221)
	Increase/(Reduction) in Trade Payables		(21,869)	(78,082)
	<b>Cash Generated from Operating Activities</b>		(2,53,826)	(1,73,749)
	Direct taxes paid/refunded			
	<b>Net Cash Used In Operating Activities</b>	A	(2,53,826)	(1,73,749)
2	<b>Cash Flow from Investing Activities</b>			
	Purchase of Fixed Assets		(1)	-
	Grants received towards PMM and UNICEF projects		67,95,700	17,19,815
	Utilisation of Grants received towards project		(67,95,700)	(34,19,218)
	<b>Net Cash Flow from Investing Activities</b>	B	(1)	(16,99,403)
3	<b>Cash Flow from Financing Activities</b>			
	Issue of equity shares		-	22
	Secured Term Loan Taken from Bank		-	(98,521)
	Repayment of Loan taken from Bank		(61,833)	-
	Unsecured Loan taken		-	-
	Unsecured Loan taken from Director		-	-
	Repayment of Unsecured Loan taken from director		-	-
	<b>Net Cash Generated from Financing Activities</b>	C	(61,833)	(98,499)
	<b>Net increase / (decrease) in cash &amp; cash equivalents</b>	(A+B+C)	(3,15,660)	(19,71,652)
	Cash & cash equivalents at the beginning of the year		(17,549)	19,54,102
	Cash & cash equivalents at the end of the year		(3,33,208)	(17,549)
	<b>Net increase / (decrease) in cash &amp; cash equivalents</b>		(3,15,660)	(19,71,652)

This is the Cash Flow Statement referred to in our report of even date

AS PER OUR REPORT OF EVEN DATE  
 FOR CNK & Associates LLP  
 CHARTERED ACCOUNTANTS  
 ICAI Registration No. 101961W/W-100036

Suresh Agaskar  
 Partner  
 Membership No: 110321

Place : Mumbai  
 Date: 29 NOV 2021



FOR AND ON THE BEHALF OF THE BOARD OF DIRECTORS OF  
 CENTRE FOR SOCIAL AND BEHAVIOUR CHANGE COMMUNICATION

Nishit Kumar  
 Director  
 DIN NO: 07815640

Priya Subnis Arte  
 Director  
 DIN NO: 07667599

Place : Mumbai  
 Date:

Place : Mumbai  
 Date:





**CENTRE FOR SOCIAL AND BEHAVIOUR CHANGE COMMUNICATION**  
**CIN NO: U74999MH2017NPL298994**  
**NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED MARCH 31, 2021**

**1 INTRODUCTION**

Centre for Social And Behaviour Change Communication ("The Company"), is a company limited by shares registered under section 8 of the Companies Act, 2013. The Company is registered with the Registrar of Companies in Maharashtra on August 24, 2017; the main objects of the company are as follows:

- a) To promote Social and Welfare activities for behaviour change communication programs and campaigns for development sector institution, civil society organization for purpose of Education, health, civic cultural and develop and deploy Integrated Communications Technologies (ICT) for social and behaviour change communications and program and offer training & capacity building programs, workshops & seminars, develop pedagogy and publish papers in all media.
- b) To develop and implement programs for stress management and other healing techniques in order to support behaviour change amongst different groups
- c) To assist in promotion of gender equality, to facilitate, support and implement women empowerment measures including (but not exclusively) reducing child mortality, improving health and sanitation promote and facilitate educational and vocational skills to every section of society
- d) To Facilitate, support and implement environmental activities that control pollution and improve the natural environment and Development sector programs related to girl child issue, child marriage, child labour, sexual abuse, prevention of HIV, TB related stigma, issues of domestic violence victims, issues of agricultural workforce leading to suicide, trafficking, beggary, gender sensitization, senior citizen exploitation, waste management.

**2 SIGNIFICANT ACCOUNTING POLICIES**

**a) Basis of Accounting:**

The financial statements have been prepared to comply in all material respects in accordance with the Accounting Standards prescribed under section 133 of the Companies Act, 2013 ("The Act") read with Rule 7 of the Companies (Accounts) Rules, 2014. The financial statements have been prepared and presented under the historical cost convention on an accrual basis of accounting. The Accounting Policies not referred to specifically are consistent with Generally Accepted Accounting Principles and Accounting Standards. Accounting Policies adopted in the preparation of these financial statements are consistent with those applied in the previous year.

All the assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in the Schedule III to the Act. Based on the nature of products and the time between the acquisition of assets for processing and their realisation in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current and non-current classification of assets and liabilities.

**b) Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles (GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent liabilities on the date of financial statements. Actual results could differ from those estimates. Differences between actual results and estimates are recognised in the period in which the results get materialised.



**c) Property, Plant & Equipment's**

Property, Plant & Equipment acquired out of the amounts received from funding agencies towards specific projects are charged to the relevant project at cost of acquisition. Such assets acquired out of the project funds are recognised at a token amount of Rs.1/- per item under the head Property, Plant & Equipment.

Property, Plant & Equipment acquired out of the Company's own funds are taken to the fixed asset schedule at their cost of acquisition.

**d) Depreciation:**

Depreciable amount for assets is the cost of an asset, or other amount substituted for cost, less its estimated residual value. Depreciation on fixed assets is provided under the Straight Line Method based on useful life as prescribed by Schedule II of the Companies Act, 2013. Depreciation on additions during the year is provided on a pro-rata basis.

**e) Taxation**

Current tax is determined as the amount of tax payable in respect of taxable income for the year. The Company provides for income tax based on the liability computed in accordance with the provisions of the Income tax Act, 1961.

Deferred tax is recognized, subject to the consideration of prudence in respect of deferred tax assets on timing differences, being the difference between taxable incomes and accounting income that originates in one period and is capable of reversal in one or more subsequent periods. Deferred tax assets are not recognized on unabsorbed depreciation and carried forward losses unless there is a virtual certainty that sufficient taxable profits will be available against which such deferred assets can be realized.

The Company has been granted exemption from Income Tax under section 12A read with section 12AA of the Income Tax Act, 1961

**f) Cash and Cash Equivalents**

Cash and cash equivalent includes cash in hand , cash in bank and demand deposits with banks with original maturities of three months or less.

**g) Cash Flow Statement**

The cash flow statement is prepared by the "Indirect Method" set out in AS 3 on "Cash Flow Statements" and presents the cash flows by operating, investing and financing activities of the company.

**h) Revenue Recognition:**

General donations received are recognized as income when the donation is received. Corpus donation made with a specific direction form part of the corpus fund are directly reflected as Capital funds in the balance sheet.

Interest and other Income is recognized on an accrual basis.

**i) Earmarked Funds:**

Grants received for specific projects are credited to Earmarked Funds in the Balance Sheet, as the same are considered as liabilities to be only utilized according to the terms of the grants. All expenditure relating to such projects are charged to respective projects in the earmarked fund.

**j) Earning per share**

Basic earnings per share is computed by dividing the surplus / (deficit) after tax by the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed by dividing the surplus / (deficit) after tax as adjusted for expense or income relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares.



k) Provisions and contingencies

A provision is recognised when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates. Contingent liabilities are disclosed in the Notes. Contingent assets are not recognised in the financial statements.

3 Share Capital

a	Particulars	As at 31st	As at 31st
		March 2021	March 2020
	<b>Authorised Shares:</b>		
	20,000 Equity Shares of Rs. 10/- each	2,00,000	2,00,000
		2,00,000	2,00,000
	<b>Issued, Subscribed and fully paid -up shares :</b>		
	10,000 Equity Shares of Rs. 10/- each	1,00,000	1,00,000
	<b>Total</b>	<b>1,00,000</b>	<b>1,00,000</b>

b Terms and Rights attached to equity shares

The Company has only one class of equity shares having a face value of 10/- per share, which enjoys similar rights in respect of voting. Since the company is registered under Section 8 of the Companies Act, 2013, the equity shareholders do not enjoy any right with respect to payment of dividend and repayment of capital.

c Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period

Particulars	31st March, 2021		31st March, 2020	
	No. of Shares	Amount	No. of Shares	Amount
Outstanding as at the beginning of the Year	10,000	1,00,000	10,000	1,00,000
Issued the during the Year	-	-	-	-
<b>Outstanding as at the end of the Year</b>	<b>10,000</b>	<b>1,00,000</b>	<b>10,000</b>	<b>1,00,000</b>

d Names of Shareholders holding more than 5% of Shares in the Company:

Particulars	31st March, 2021	
	No. of Shares	%
Nishit Kumar	4,500	45.00%
Priya Subnis Arte	2,200	22.00%
Utkarsh Bandunana Subnis	1,900	19.00%
Geetanjali Jha	1,000	10.00%



21:



4 Reserves & Surplus

Particulars	As at 31st March 2021	As at 31st March 2020
<b>Surplus / (Deficit) in Statement of income &amp; expenditure</b>		
Balance as per previous financial statements	(6,62,385)	(6,14,043)
Deficit for the year	(2,16,472)	(48,342)
Allocation of Management Expenses out of PMM Fund		
<b>Closing Balance</b>	<b>(8,78,857)</b>	<b>(6,62,385)</b>
<b>Other Earmarked Fund</b>		
<b>UNICEF Fund</b>		
Opening Balance	-	1,94,293
Add: Grants Received during the year	67,95,700	16,19,815
Less: Utilised during the year	66,41,326	16,41,069
Less :Unutilised Grant refunded	1,54,374	1,73,039
<b>A</b>	<b>-</b>	<b>-</b>
<b>PMM Fund</b>		
Opening Balance	2,40,000	17,45,110
Add: Grants Received during the year		1,00,000
Less: Utilised / Allocation during the year		16,05,110
<b>B</b>	<b>2,40,000</b>	<b>2,40,000</b>
<b>A + B</b>	<b>2,40,000</b>	<b>2,40,000</b>

5 Long-term borrowings

Particulars	As at 31st March 2021	As at 31st March 2020
Term Loan - 1 (Unsecured)	-	5,733
Unsecured Loan	-	-
(For Current Maturities Refer Note No. 7)		
<b>Total</b>	<b>-</b>	<b>5,733</b>
<p>Term Loan – 1 taken from India Bank of Rs. 1.65 lakhs, outstanding balance as at 31.03.2021 Rs. 5297.54 (Previous year Rs. 67,131 ). The Term Loan -1 is repayable in 36 monthly instalments commencing from June 2018 and it carries interest rate of 10.75% p.a.</p>		



6 Trade Payables

Particulars	As at 31st March 2021	As at 31st March 2020
Dues to Micro Small and Medium enterprises (Refer Note Below)	-	-
Dues to others	-	21,869
	-	21,869

**Note:** The Company has not received any intimation from its vendors regarding their status under Micro, Small and Medium Enterprises Development Act, 2006 and hence disclosures, if any required under the said Act have not been made. In the absence of any such intimation, the company has not made any provisions of interest payable if any. The same is not expected to be material.

7 Other Current Liabilities

Particulars	As at 31st March 2021	As at 31st March 2020
Current portion of Long Term Borrowings	5,298	61,398
Creditors for Expenditure	3,89,654	4,56,126
Statutory Dues Payable	15,934	54,473
<b>Total</b>	<b>4,10,886</b>	<b>5,71,997</b>

8 Short Term Borrowings

Particulars	As at 31st March 2021	As at 31st March 2020
Bank Overdraft		
- Indian Bank	4,53,718	52,982
	4,53,718	52,982

10 Long Term Loans & Advances

Particulars	As at 31st March 2021	As at 31st March 2020
Security Deposits	2,00,000	2,00,000
	2,00,000	2,00,000

11 Cash & Cash Equivalent

Particulars	As at 31st March 2021	As at 31st March 2020
Balances with banks:		
-In Accounts	1,07,209	33,208
Cash on hand	13,299	2,225
		-
<b>Total</b>	<b>1,20,508</b>	<b>35,433</b>



**12 Other Current Assets**

Particulars	As at 31st March 2021	As at 31st March 2020
Advances for Expenses	2,070	33,400
TDS Receivable		-
<b>Total</b>	<b>2,070</b>	<b>33,400</b>

**13 Grants & Donations**

Particulars	As at 31st March 2021	As at 31st March 2020
For Earmarked Activities		
PMM Project		16,05,110
Unicef Project	66,41,326	16,41,069
General Donations	3,99,030	6,86,310
<b>Total</b>	<b>70,40,356</b>	<b>39,32,489</b>

**14 Other Income**

Particulars	As at 31st March 2021	As at 31st March 2020
Interest on TDS Refund		27,550
Interest on Saving Account	2,736	18,444
Other Income	-	52,311
<b>Total</b>	<b>2,736</b>	<b>98,305</b>

**15 Expenses on the objects**

Particulars	As at 31st March 2021	As at 31st March 2020
Expenses on Object:		
PMM Project		16,05,110
Unicef Project	66,41,326	16,41,069
<b>Total</b>	<b>66,41,326</b>	<b>32,46,179</b>

**16 Other Expenses**

Particulars	As at 31st March 2021	As at 31st March 2020
Auditor Remuneration		
- For Audit Fees	70,000	70,000
- For Other Matters	42,600	30,000
Administration Expenses		
- Expenses towards object of trust	3,65,837	5,30,341
- Other Admisinistration Expenses	81,605	1,32,719
<b>Total</b>	<b>5,60,042</b>	<b>7,63,060</b>



**17 Earnings per Equity Share**

Earnings per share is calculated by dividing the (loss)/profit attributed to the Equity Shareholders by the Number of Equity Shares outstanding during the period. The numbers used in calculating basic and diluted earnings per Equity Share are as below:

Particulars	As at 31st March 2021	As at 31st March 2020
Surplus/(Deficit) for the period	(2,16,472)	(48,342)
Weighted average number of Equity Shares	10,000	10,000
Basic and Diluted Earnings per share of Rs. 10 each (In Rs.)	(21.65)	(4.83)

**18 Contingent liabilities & Capital Commitment**

Claims against the company, not acknowledged as debts and contingent liabilities Rs. NIL.  
Estimated amount of capital commitment is Rs NIL.



<b>CENTRE FOR SOCIAL AND BEHAVIOUR CHANGE COMMUNICATION</b>
<b>CIN NO: U74999MH2017NPL298994</b>
<b>NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED MARCH 31, 2021</b>

**19 Related Party Disclosure**

**(a) Related Parties & Relationship**

Key Management Personnel (Directors)

- (i) Nishit Kumar
- (ii) Priya Subnis Arte
- (iii) Utkarsh Bandunana Subnis

Note: The information disclosed is based on the names of the parties as identified by the management.

**(b) Transactions during the period**

Name	Relationship	Nature of Transactions	Amount Rs.
Nishit Kumar	Director	Reimbursement of Expenses	1,78,219
		Salary	5,94,611
Priya Subnis Arte	Director	Reimbursement of Expenses	1,13,294
		Salary	3,90,000

**(c) Balances at the end of period**

Name	Relationship	Nature of Transactions	Amount Rs.
Nishit Kumar	Director	Payable for Reimbursement of Expenses	-
Nishit Kumar	Director	Salary payable	-
Priya Subnis Arte	Director	Salary payable	-
Priya Subnis Arte	Director	Payable for Reimbursement of Expenses	-

**20** Other disclosure requirements under Schedule III of the Companies Act, 2013 are not applicable to the company.

**FOR AND ON THE BEHALF OF THE BOARD  
CENTRE FOR SOCIAL AND BEHAVIOUR  
CHANGE COMMUNICATION**



*(Handwritten Signature)*  
Nishit Kumar  
Director  
DIN No: 07815640  
Place : Mumbai  
Date:

*(Handwritten Signature)*  
Priya Subnis Arte  
Director  
DIN No: 07667599  
Place : Mumbai  
Date:





CENTRE FOR SOCIAL AND BEHAVIOUR CHANGE COMMUNICATION
CIN NO: U74999MH2017NPL298994
NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED MARCH 31, 2021

9. Property, Plant and Equipment

Fixed Assets	GROSS BLOCK (AT COST)				DEPRECIATION			NET BLOCK	
	As at 01 April, 2020	Additions	Deductions	As at March 31, 2021	Upto 01 April 2020	For the period	Adjustments	As at March 31, 2021	As at March 31, 2021
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>-Tangible Assets</b>									
<b>A) From own funds</b>									
Computer *	68,980	-	-	68,980	65,531	2,178	-	67,709	1,271
Office Equipment*	99,440	-	-	99,440	94,468	3,140	-	97,608	1,832
<b>B) From Earmarked funds</b>									
Computer & Printer	6	1	-	7	-	-	-	-	7
Office Equipment	5	-	-	5	-	-	-	-	5
Furniture & Fixtures	55	-	-	55	-	-	-	-	55
<b>Total</b>	<b>1,68,486</b>	<b>1</b>	<b>-</b>	<b>1,68,487</b>	<b>1,59,999</b>	<b>5,319</b>	<b>-</b>	<b>1,65,318</b>	<b>3,169</b>

\* - Secured against Term Loan obtained by the Company.

- Intangible Assets

Particulars	GROSS BLOCK (AT COST)				DEPRECIATION			NET BLOCK	
	As at 01 April, 2020	Additions	Deductions	As at March 31, 2021	Upto 01 April 2020	For the period	Adjustments	As at March 31, 2021	As at March 31, 2021
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Website	1,66,380	-	-	1,66,380	1,13,503	52,877	-	1,66,380	-
<b>Total</b>	<b>1,66,380</b>	<b>-</b>	<b>-</b>	<b>1,66,380</b>	<b>1,13,503</b>	<b>52,877</b>	<b>-</b>	<b>1,66,380</b>	<b>-</b>



<b>CENTRE FOR SOCIAL AND BEHAVIOUR CHANGE COMMUNICATION</b>
<b>CIN NO: U74999MH2017NPL298994</b>
<b>NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31st MARCH 2021</b>

**Earmarked Funds**

**UNICEF**

Sr. No.	Project Name-Sakshyum	As at 31st March 2021 Rs.	As at 31st March 2020 Rs.	
1	Opening Balance	-	1,94,293	
	Grant Received	67,95,700	16,17,500	
	Interest credited	-	2,315	
	Less: Amount Refunded	(1,54,374)	(1,73,039)	
	Less: Amount transferred to Grants & Donations	(66,41,326)	(16,41,069)	
	<b>Expenses related to Projects</b>			
	Administration	12,75,280	1,54,704	
	Personnel	28,83,796	4,39,839	
	Program	24,82,250	10,46,526	
		66,41,326	16,41,069	
	Expenses transferred to Income and Expenditure account	(66,41,326)	(16,41,069)	
		-	-	
	Closing Balance of Ear Marked Funds-Unicef	-	-	
	Total	-	-	

