We have audited the accounts of iPARTNER INDIA, C-181, SARVODAYA ENCLAVE, 2nd FLOOR, NEW DELHI-110017 for the financial year ending 31st March 2018 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 2017 - 18 was Rs. NIL.

(ii) Foreign contribution of worth Rs. 98,21,589/- was received by the Trust during the financial year 2017 - 18.

(iii) Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of worth Rs. 33,917 was received by the Trust during the financial year 2017-18.

(iv) The balance of unutilized foreign contribution with the Trust at the end of the year 2017 - 18 was Rs. 22,35,384/-

(v) Certified that the Trust 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 furnished in this certificate and in the enclosed Balance Sheet and Statement of Receipt and payments is correct as checked by us.-

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

Place: New Delhi

Date: 10 SEP 2013

Name: AMRISH GUPTA
Membership No.: 090553
Designation: Partner
Firm Name: KUMAR MITTAL & CO.
FRN: 010500N
Address: 13, Basement, Community Centre, East of Kailash, New Delhi - 110065
# Balance Sheet As at 31st March 2018

## Foreign Contributions Account

### Liabilities

<table>
<thead>
<tr>
<th>PARTICULARS</th>
<th>Schedule</th>
<th>As at 31.03.2018 (Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fixed Assets Fund (Contra)</td>
<td>1</td>
<td>2,597</td>
</tr>
<tr>
<td>Grants Account</td>
<td>2</td>
<td>2,142,917</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td></td>
<td><strong>2,145,514</strong></td>
</tr>
</tbody>
</table>

### Assets

<table>
<thead>
<tr>
<th>PARTICULARS</th>
<th>Schedule</th>
<th>As at 31.03.2018 (Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fixed Assets (Contra)</td>
<td>1</td>
<td>2,597</td>
</tr>
<tr>
<td>Current Assets, Loans and Advances</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and Bank Balances</td>
<td>3</td>
<td>2,235,384</td>
</tr>
<tr>
<td>Less: Current Liabilities &amp; Provisions</td>
<td>4</td>
<td>92,467</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td></td>
<td><strong>2,145,514</strong></td>
</tr>
</tbody>
</table>

---

**Significant Accounting Policies and Notes forming part of Financial statements- (Schedule- 5)**

As per our report of even date

For **KUMAR MITTAL & CO.**

Chartered Accountants

FRN: 010500N

(Amrish Gupta)

Partner

M.No. 090553

---

For **iPARTNER INDIA**

(Chief Functionary)

---

Place: New Delhi

Date: 10 SEP 2018
IPARTNER INDIA
INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2018
FOREIGN CONTRIBUTIONS ACCOUNT

<table>
<thead>
<tr>
<th>Particulars</th>
<th>For the year ended 31 March 2018 (Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Income</td>
<td></td>
</tr>
<tr>
<td>Grants to the extent utilized</td>
<td>7,512,589</td>
</tr>
<tr>
<td>Total (A)</td>
<td>7,512,589</td>
</tr>
<tr>
<td>Expenditure (Against Grants)</td>
<td></td>
</tr>
<tr>
<td>Empower Vulnerable and Resource Poor Children</td>
<td></td>
</tr>
<tr>
<td>Subgrant to CHETNA</td>
<td>885,068</td>
</tr>
<tr>
<td>Subgrant to JAMGHAT</td>
<td>940,160</td>
</tr>
<tr>
<td>Subgrant To PPES</td>
<td>1,900,695</td>
</tr>
<tr>
<td>Total</td>
<td>3,725,923</td>
</tr>
<tr>
<td>Generating Strategic Inputs for Advancing Power Sector Reforms in Uttar Pradesh</td>
<td></td>
</tr>
<tr>
<td>Professional Services</td>
<td>1,623,000</td>
</tr>
<tr>
<td>Salaries</td>
<td>231,665</td>
</tr>
<tr>
<td>Travel, Conferences &amp; Meetings</td>
<td>82,920</td>
</tr>
<tr>
<td>Overheads</td>
<td>2,363</td>
</tr>
<tr>
<td>Audit fees</td>
<td>11,800</td>
</tr>
<tr>
<td>Total</td>
<td>1,951,748</td>
</tr>
<tr>
<td>Action Research on Preventive Strategies for Stopping Child Trafficking in India</td>
<td></td>
</tr>
<tr>
<td>Salaries</td>
<td>1,346,335</td>
</tr>
<tr>
<td>Visit to Program Site</td>
<td>232,335</td>
</tr>
<tr>
<td>Consultancy Fees</td>
<td>59,000</td>
</tr>
<tr>
<td>Office Rent</td>
<td>50,000</td>
</tr>
<tr>
<td>Communication materials</td>
<td>45,432</td>
</tr>
<tr>
<td>Workshops, Meetings &amp; Refreshments</td>
<td>40,795</td>
</tr>
<tr>
<td>Travel Expenses</td>
<td>28,293</td>
</tr>
<tr>
<td>Audit Fees</td>
<td>11,800</td>
</tr>
<tr>
<td>Printing, Postage &amp; Stationary</td>
<td>5,000</td>
</tr>
<tr>
<td>Telephone &amp; Mobile Phone Expense</td>
<td>4,381</td>
</tr>
<tr>
<td>Local conveyance</td>
<td>4,097</td>
</tr>
<tr>
<td>Office Repair &amp; Maintenance</td>
<td>2,921</td>
</tr>
<tr>
<td>Software Expense</td>
<td>2,721</td>
</tr>
<tr>
<td>Assets acquisition (Room Heater)</td>
<td>2,808</td>
</tr>
<tr>
<td>Total</td>
<td>1,834,918</td>
</tr>
<tr>
<td>Total (B)</td>
<td>7,512,589</td>
</tr>
</tbody>
</table>

Surplus/ (Deficit) (A-B) transferred to Reserve & Surplus -

Significant Accounting Policies and Notes forming part of Financial statements- (Schedule- 5)

For KUMAR MITTAL & CO.
Chartered Accountants
FRN: 010500N
(Amrish Gupta)
Partner
M. No. 090553

For IPARTNER INDIA

(Chief Functionary)

Place: New Delhi
Date: 10 SEP 2013
### iPARTNER INDIA

**Receipt & Payments for the Year Ended 31st March 2018**

**Foreign Contributions Account**

<table>
<thead>
<tr>
<th>Particulars</th>
<th>For the year ended 31 March 2018 (Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Opening Balances</strong></td>
<td></td>
</tr>
<tr>
<td>Cash in Hand</td>
<td>-</td>
</tr>
<tr>
<td>Cash at Bank</td>
<td>-</td>
</tr>
<tr>
<td><strong>Receipt</strong></td>
<td></td>
</tr>
<tr>
<td>Grants Received</td>
<td>9,621,589</td>
</tr>
<tr>
<td>Saving Bank Interest</td>
<td>33,917</td>
</tr>
<tr>
<td><strong>Total (A)</strong></td>
<td>9,655,506</td>
</tr>
<tr>
<td><strong>Payment</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Expenditure (Against Grants)</strong></td>
<td></td>
</tr>
<tr>
<td>Empower Vulnerable and Resource Poor Children</td>
<td></td>
</tr>
<tr>
<td>Subgrant to CHETNA</td>
<td>885,068</td>
</tr>
<tr>
<td>Subgrant to JAMGHAT</td>
<td>940,160</td>
</tr>
<tr>
<td>Subgrant To PPES</td>
<td>1,900,695</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>3,725,923</td>
</tr>
<tr>
<td>Generating Strategic Inputs for Advancing Power Sector Reforms in Uttar Pradesh</td>
<td></td>
</tr>
<tr>
<td>Professional Services</td>
<td>1,585,328</td>
</tr>
<tr>
<td>Salaries</td>
<td>231,565</td>
</tr>
<tr>
<td>Travel, Conferences &amp; Meetings</td>
<td>82,920</td>
</tr>
<tr>
<td>Overheads</td>
<td>2,363</td>
</tr>
<tr>
<td>Audit fees</td>
<td>11,800</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>1,914,076</td>
</tr>
<tr>
<td>Action Research on Preventive Strategies for Stopping Child Trafficking in India</td>
<td></td>
</tr>
<tr>
<td>Salaries</td>
<td>454,950</td>
</tr>
<tr>
<td>Visit to Program Site</td>
<td>232,335</td>
</tr>
<tr>
<td>Communication materials</td>
<td>45,432</td>
</tr>
<tr>
<td>Workshops, Meetings &amp; Refreshments</td>
<td>40,795</td>
</tr>
<tr>
<td>Assets acquisition (Room Heater)</td>
<td>2,808</td>
</tr>
<tr>
<td><strong>Sub Total</strong></td>
<td>776,320</td>
</tr>
<tr>
<td>Administrative Expenses</td>
<td></td>
</tr>
<tr>
<td>Salaries</td>
<td>862,835</td>
</tr>
<tr>
<td>Consultancy Fees</td>
<td>43,712</td>
</tr>
<tr>
<td>Office Rent</td>
<td>50,000</td>
</tr>
<tr>
<td>Travel Expenses</td>
<td>28,293</td>
</tr>
<tr>
<td>Printing, Postage &amp; Stationary</td>
<td>4,843</td>
</tr>
<tr>
<td>Telephone &amp; Mobile Phone Expense</td>
<td>4,381</td>
</tr>
<tr>
<td>Local conveyance</td>
<td>4,097</td>
</tr>
<tr>
<td>Office Repair &amp; Maintenance</td>
<td>2,921</td>
</tr>
<tr>
<td>Software Expense</td>
<td>2,721</td>
</tr>
<tr>
<td><strong>Sub Total</strong></td>
<td>1,003,803</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>1,780,123</td>
</tr>
</tbody>
</table>

**Total Payment (B)** | 7,420,122 |

**Closing Balance (A-B)** | 2,235,384 |

**Closing Balances** | |
| Cash in Hand | - |
| Cash at Bank | - |

**Total** | 2,235,384 |

*Significant Accounting Policies and Notes forming part of Financial statements: (Schedule- 5)*

For KUMAR MITTAL & CO.
Chartered Accountants
FRN : 010500N

(Amrish Gupta)
Partner
M. No. 090553
Place: New Delhi
Date: 16 SEP 2018

For iPARTNER INDIA

[Signature]  
(Chef Functionary)
### Schedule of Fixed Assets
**Foreign Contributions Account**

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Gross Block</th>
<th>Depreciation Block</th>
<th>Net Block</th>
</tr>
</thead>
<tbody>
<tr>
<td>Opening Balance As At 01.04.2017</td>
<td>Upto 03.10.2017</td>
<td>After 03.10.2017</td>
<td>Gross Block as on 31.03.2018</td>
</tr>
<tr>
<td>Office Equipments</td>
<td>-</td>
<td>-</td>
<td>2,808</td>
</tr>
<tr>
<td>Total</td>
<td>-</td>
<td>-</td>
<td>2,808</td>
</tr>
</tbody>
</table>

### Grants Account

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Opening Balance</th>
<th>Receipts during the year</th>
<th>Bank Interest during the year</th>
<th>Utilization during the year</th>
<th>Un-spent Balances</th>
<th>Over-spent Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>iPartner India (UK)-Empower Vulnerable and Resource Poor Children</td>
<td>-</td>
<td>3,782,837</td>
<td>2,285</td>
<td>3,725,923</td>
<td>59,199</td>
<td>-</td>
</tr>
<tr>
<td>SHAKTI SUSTAINABLE ENERGY FOUNDATION-Generating Strategic Inputs for Advancing Power Sector Reforms in Uttar Pradesh</td>
<td>-</td>
<td>3,350,000</td>
<td>18,190</td>
<td>1,951,748</td>
<td>1,416,442</td>
<td>-</td>
</tr>
<tr>
<td>iPartner India (UK)-Action Research on Preventive Strategies for Stopping Child Trafficking in India</td>
<td>-</td>
<td>2,488,752</td>
<td>13,442</td>
<td>1,834,918</td>
<td>667,276</td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>-</td>
<td>9,621,589</td>
<td>33,917</td>
<td>7,512,589</td>
<td>2,142,917</td>
<td>-</td>
</tr>
</tbody>
</table>
### CASH & BANK BALANCES

<table>
<thead>
<tr>
<th>Particulars</th>
<th>As at 31.03.2018 (Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash in Hand</td>
<td>-</td>
</tr>
<tr>
<td>Cash at Bank</td>
<td>2,235,384</td>
</tr>
<tr>
<td>Axis Bank (xxxxxxx0835)</td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>2,235,384</td>
</tr>
</tbody>
</table>

### CURRENT LIABILITIES

<table>
<thead>
<tr>
<th>Particulars</th>
<th>As at 31.03.2018 (Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Audit Fees Payable</td>
<td>21,600</td>
</tr>
<tr>
<td>TDS Payable</td>
<td>33,195</td>
</tr>
<tr>
<td>Expenses Payable</td>
<td>37,672</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>92,467</td>
</tr>
</tbody>
</table>
iPARTNER INDIA, NEW DELHI

SIGNIFICANT ACCOUNTING POLICIES AND SCHEDULES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED ON 31ST MARCH, 2018
FOREIGN CONTRIBUTIONS ACCOUNT

A. SIGNIFICANT ACCOUNTING POLICIES

1. The financial statements of the Trust have been prepared under the historical cost convention on the accrual basis of accounting (except otherwise stated) in accordance with the applicable accounting standards issued by the Institute of Chartered Accountants of India and the Generally Accepted Accounting Principles (GAAP) in India.

2. Fixed Assets acquired are directly charged to expenses account and stated in the Balance Sheet through Fixed Assets Fund Account. However to present a more realistic picture of value of assets appearing in the Balance Sheet, depreciation at the rates provided in the Income Tax Act, 1961 is being reduced from the cost of fixed assets on the written down value method. Written down value of assets so arrived at is shown as both the assets & liability side of Balance Sheet.

B. NOTES TO ACCOUNTS

1. The Trust has obtained regular registration under Foreign Contribution (Regulation) Act 2010 (FCRA) during the current year.

2. The reporting under FCRA has been done on Receipts and Payment Basis, however, the Trust has also compiled and attached Income & Expenditure Account as per the requirement of Foreign Contribution (Regulation) Rules, 2011

3. This being the first year of registration under FCRA and Receipts of foreign grants, no previous year figures have been provided.

For KUMAR MITTAL & CO.
Chartered Accountants
FRN: 010500N
(Amrish Gupta)
Partner
M.No. 090553

Place: New Delhi
Date: 10 SEP 2013

For & On behalf of iPARTNER INDIA
(Chief Functionary)