# SAHAJEEVAN TRUST

Regd Office: #5-120, Upparapalli Road, Bangalore High Way, Ananthapuramu-515002

## PROJECT: BIO GAS CDM PROJECT

RECEIPTS AND PAYMENTS ACCOUNT OF BIO GAS CDM PROJECT FOR THE YEAR ENDED 31.03.2021

| RECEIPTS | AMOUNT (IN INR) | | PAYMENTS | AMOUNT (IN INR) | |
|---|---|---|---|---|---|
| **To Opening Balance:** | | | | | |
| Cash: | 0.01 | | | | |
| Bank: | 2,081.24 | **2,081.25** | | | |
| **To Other Receipts/Income** | | | | | |
| Interest on Saving Bank account: | | **78.00** | | | - |
| Loans and advances | | **10,512.00** | | | |
| | | | | | |
| **To Retired Carbon Credits** | 2,41,67,225.00 | **2,41,67,225.00** | **By Retired Carbon Credits** | 2,41,67,225.00 | 2,41,67,225.00 |
| 18925 @1277 | | | | | |
| | | | **By Closing Balances:** | | |
| | | | Cash: | 0.01 | |
| | | | Bank: | 12,671.24 | **12,671.25** |
| | | | | | |
| **TOTAL Rs.** | | **2,41,79,896.25** | **TOTAL Rs.** | | **2,41,79,896.25** |

Subject to our audit report of even date
For P.SIVARAMAKRISHNA & Co.,
Chartered Accountants
Firm Regn. No. 006970S

(SRINIVASULU A)
HEAD FINANCE

( J.MURALI KRISHNA )
COO

( Y.V.MALLA REDDY )
MANAGING TRUSTEE

SAHAJEEVAN TRUST ANANTAPUR

P. SIVARAMAKRISHNA & Co., Chartered Accountants Hyderabad

28/07/2021

P.SIVARAMAKRISHNA
Proprietor
( M.No. 026224 )
**UDIN:21026224AAAACV9539**

# SAHAJEEVAN TRUST

Regd Office: #5-120, Upparapalli Road, Bangalore High Way, Ananthapuramu-515002

## PROJECT: BIO GAS CDM PROJECT

INCOME AND EXPENDITURE ACCOUNT OF BIO GAS CDM PROJECT FOR THE YEAR ENDED 31.03.2021

| EXPENDITURE | AMOUNT (IN INR) | | INCOME | AMOUNT (IN INR) | |
|---|---|---|---|---|---|
| | | | **Other Receipts/Income** | | |
| | | | Interest on Saving Bank account: | 78.00 | **78.00** |
| Depreciation | 38,502.32 | **38,502.32** | | | |
| | | | **Excess of Expenditure over Income transferred to B/S (General Fund A/c.)** | - | **38,424.32** |
| **TOTAL Rs.** | | **38,502.32** | **TOTAL Rs.** | | **38,502.32** |

Notes on accounts :

1) Depreciation is provided on wdv method on motor vehciles @15% p.a; on Furniture and Fixtures @ 10% p.a; on Computers and peripherals @ 40% p.a. ; on Electrical and Electronic Equipment @15% p a; 50% of eligible depreciation is provided where the asset is used for lessthan 6 months.

2) The asset as well as revenue on self generatd Certified Emission Reductions ( GS CERs ) will be recognised by Accion Fraterna , a Charitable Trust which has registered Bio Gas CDM Project with the UNFCCC and the parties with whome it has entered into agreement with in executing the project. Sahajeevan trust is only implementing agency and has no rights on GS CGRs generated. Accordingly during the year no asset or invntory is recongnised in the books of accounts.

Subject to our audit report of even date
For P.SIVARAMAKRISHNA & Co.,
Chartered Accountants
Firm Regn. No. 006970S

(SRINIVASULU A)
HEAD FINANCE

( J.MURALI KRISHNA )
COO

( Y.V.MALLA REDDY )
MANAGING TRUSTEE

P.SIVARAMAKRISHNA 28/07/2021
Proprietor
( M.No. 026224 )
UDIN:21026224AAAACV9539

SAHAJEEVAN TRUST ★ ANANTAPUR ★

P. SIVARAMAKRISHNA & Co., ★ Chartered Accountants ★ Hyderabad

# SAHAJEEVAN TRUST

Regd Office: #5-120, Upparapalli Road, Bangalore High Way, Ananthapuramu-515002

## PROJECT: BIO GAS CDM PROJECT

BALANCE SHEET OF BIO GAS CDM PROJECT AS AT 31.03.2021

| LIABILITIES | AMOUNT (IN INR) | | ASSETS | AMOUNT (IN INR) | |
|---|---|---|---|---|---|
| **FUND ACCOUNT:** | - | | **CLOSING BALANCE:** | | |
| Capital Fund | 2,38,265.80 | 2,38,265.80 | Cash : | 0.01 | |
| | | | Bank : | 12,671.24 | 12,671.25 |
| Advances for sale of GS CERs as per Emission Reductions Purchase Agreement | | | **FIXED ASSETS:** | | |
| Upto i.e., 31-03-2020 | 3,56,08,986.00 | | Motor Cycles | 1,22,851.10 | |
| Less : Retired Carbon Credits by Accion Fraterna | 2,41,67,225.00 | | Furniture & Fixtures | 59,070.49 | |
| and its Project Partners in 2020-21 (18925 @1277) | 1,14,41,761.00 | 1,14,41,761.00 | Electrical & Electronic Equipment | 55,699.11 | |
| | | | Computers and Peripherals | 645.10 | 2,38,265.80 |
| | | | **FUND ACCOUNT:** | - | |
| | | | General Fund | 1,14,29,089.75 | 1,14,29,089.75 |
| **TOTAL Rs.** | | **1,16,80,026.80** | **TOTAL Rs.** | | **1,16,80,026.80** |

Notes on accounts :

1) Depreciation is provided on wdv method on motor vehciles @15% p.a; on Furniture and Fixtures @ 10% p.a; on Computers and peripherals @ 40% p.a. ; on Electrical and Electronic Equipment @15% p a; 50% of eligible depreciation is provided where the asset is used for lessthan 6 months.

2) The asset as well as revenue on self generatd Certified Emission Reductions ( GS CERs ) will be recognised by Accion Fraterna , a Charitable Trust which has registered Bio Gas CDM Project with the UNFCCC and the parties with whome it has entered into agreement with in executing the project. Sahajeevan trust is only implementing agency and has no rights on GS CGRs generated. Accordingly during the year no asset or invntory is recongnised in the books of accounts.

Subject to our audit report of even date
For P.SIVARAMAKRISHNA & Co.,
Chartered Accountants
Firm Regn. No. 006970S

(SRINIVASULU A)
HEAD FINANCE

( J.MURALI KRISHNA )
COO

( Y.V.MALLA REDDY )
MANAGING TRUSTEE

SAHAJEEVAN TRUST * ANANTAPUR *

P. SIVARAMAKRISHNA & Co., * Chartered Accountants * Hyderabad

P.SIVARAMAKRISHNA 28/07/2021
Proprietor
( M.No. 026224 )
**UDIN:21026224AAAACV9539**