

|  |  |                             |                             |
|--|--|-----------------------------|-----------------------------|
| Assessee's Name  | ESAF Foundation<br>(Formerly known as Evangelical Social Action Forum) | PAN NO.                     | AAATE0412G                  |
| Status   | Trust  | I.T. Jurisdiction           | KRL/W/22/1                  |
| Date of Incorporation  | March 11, 1992   |                             |                             |
| Address  | FIRST FLOOR<br>VISWAS BHAWAN, MANNUTHY<br>THRISSUR, KERALA - 680651    | Year Ending                 | 31.03.2023                  |
|  |  | Asst. Year.                 | 2023-24                     |
| <b>COMPUTATION OF TOTAL INCOME</b>   |  |                             | Amount in (Rs)              |
| <b>Income from Other Sources</b>   |  |                             |                             |
| Local Income   |  | 24,16,48,693                |                             |
| Foreign Income   |  | 2,81,21,390                 |                             |
| <b>Gross Receipts</b>  |  |                             | <b>26,97,70,083</b>         |
| <b>Exemption U/s 11</b>  |  |                             |                             |
| Amount spent towards charitable expenditure  |  | 24,10,32,220                |                             |
| Amount spent towards purchase of fixed assets  |  | 2,24,29,065                 |                             |
| Amount set apart U/s 11(1) clause (2)  |  | -                           |                             |
| <b>Total Expenditure</b>   |  |                             | <b>26,34,61,285</b>         |
| <b>Total Income</b>  |  |                             | <b>63,08,798</b>            |
| II) Amount accumulated or Set apart to charitable purpose to the extent it does not exceed 15% of income derived from the property held in the trust |  | 63,08,798                   |                             |
| <b>Net Tax Payable</b>   |  |                             | <b>-</b>                    |
| Less: TDS as per 26AS  |  |                             | 27,58,621                   |
| <b>Tax Payable/(Refundable)</b>  |  |                             | <b>(27,58,621)</b>          |
| Place: Thrissur<br>Date : 18-08-2023   | Idicheria Ninan<br>(President)   | Mereena Paul<br>(Secretary) | Stanly Johns<br>(Treasurer) |



**ESAF Foundation**  
(Formerly known as Evangelical Social Action Forum)  
**MANNUTHY, THRISSUR, KERALA**  
BALANCE SHEET AS ON 31st MARCH, 2023

| Particulars                            | Annexures | 31.03.2023          | 31.03.2022          |
|--|-----------|---------------------|---------------------|
| <b><u>SOURCES OF FUNDS:</u></b>        |           |                     |                     |
| <b><u>CAPITAL FUND</u></b>             |           |                     |                     |
| Donated capital fund                   | 1         | 1,05,94,255         | 1,05,94,255         |
| Surplus/ (-) Deficit                   | 2         | 16,67,72,962        | 15,57,98,989        |
| Revaluation Reserve                    |           | 9,99,55,350         | 9,99,55,350         |
| Other Reserves                         |           | -                   | -                   |
| <b><u>DESIGNATED FUNDS</u></b>         |           |                     |                     |
| Domestic                               | 21        | 8,32,40,230         | 6,36,27,300         |
| <b><u>RESTRICTED FUNDS</u></b>         |           |                     |                     |
| Domestic                               | 20        | 31,61,334           | 1,56,71,888         |
| Foreign                                | 20        | 1,85,95,735         | 2,39,17,232         |
| <b><u>BORROWED FUND</u></b>            |           |                     |                     |
| Long term loans-Commercial Rates       | 3         | 14,07,233           | 3,71,427            |
| Other Short term Liabilities           | 4         | 3,99,32,546         | 3,99,13,272         |
|  |           | <b>42,36,59,646</b> | <b>40,98,49,713</b> |
| <b><u>APPLICATION OF FUNDS:</u></b>    |           |                     |                     |
| Property Plant and Equipment           | 6         | 22,17,32,056        | 20,91,41,590        |
| <b><u>CURRENT ASSETS</u></b>           |           |                     |                     |
| Deposits and Advances                  | 7         | 6,55,39,577         | 7,25,81,468         |
| Cash and Bank balances                 | 8         | 15,27,54,832        | 14,51,22,887        |
|  |           | <b>21,82,94,409</b> | <b>21,77,04,356</b> |
| Less: CURRENT LIABILITIES & PROVISIONS | 5         | 1,63,66,819         | 1,69,96,232         |
| <b>NET CURRENT ASSETS</b>              |           | <b>20,19,27,590</b> | <b>20,07,08,124</b> |
| <b>Total</b>                           |           | <b>42,36,59,646</b> | <b>40,98,49,713</b> |

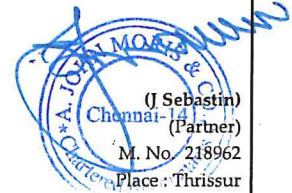
By order of the board.

Vide our separate report of even date.  
For A.JOHN MORIS & Co.,  
Chartered Accountants  
FRN.: 007220S

Idicheria Ninan  
(President)

Mereena Paul  
(Secretary)

Stanly Johns  
(Treasurer)



Date: 18-08-2023

UDIN : 23218962BGWFFN2578

**ESAF Foundation**  
(Formerly known as Evangelical Social Action Forum)  
**MANNUTHY, THRISSUR, KERALA**  
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2023

| Particulars   | Annexures | 31.03.2023    |                  |                  |              | 31.03.2022   |
|---|-----------|---------------|------------------|------------------|--------------|--------------|
|   |           | General funds | Restricted funds | Designated funds | TOTAL        |              |
| <b>REVENUE:</b>   |           |               |                  |                  |              |              |
| <i>DOMESTIC</i>   |           |               |                  |                  |              |              |
| Funds received  | 9a        | -             | 7,75,28,249      | 2,08,31,545      | 9,83,59,794  | 11,51,19,622 |
| Funds reimbursed  | 9b        | -             | -                | -                | -            | 14,99,500    |
| Donations received  | 11        | 5,61,077      | -                | -                | 5,61,077     | -            |
| <i>FOREIGN(FCRA 2010 covered)</i>   |           |               |                  |                  |              |              |
| Funds received  | 10        | -             | 2,81,21,390      | -                | 2,81,21,390  | 5,36,69,939  |
| Donations received  | 11        | -             | -                | -                | -            | -            |
| <i>GENERAL</i>  |           |               |                  |                  |              |              |
| Income from Investments   | 12        | 83,68,147     | -                | -                | 83,68,147    | 40,10,427    |
| General Projects  | 13        | 3,08,46,971   | -                | -                | 3,08,46,971  | 3,77,51,124  |
| ESAF Medical Mission  | 14        | 10,35,12,704  | -                | -                | 10,35,12,704 | 8,23,07,191  |
|   |           | 14,32,88,899  | 10,56,49,639     | 2,08,31,545      | 26,97,70,083 | 29,43,57,804 |
| <b>EXPENDITURE:</b>   |           |               |                  |                  |              |              |
| Financial Cost  | 15        | 1,06,617      | -                | -                | 1,06,617     | 46,719       |
| Inland Projects Expenses (Domestic)                                       | 16        | 67,58,245     | 9,00,38,804      | 12,18,615        | 9,80,15,664  | 9,02,44,608  |
| Foreign Donation Project Expenses   | 17        | -             | 3,34,42,887      | -                | 3,34,42,887  | 2,99,41,391  |
| ESAF Medical Mission Expenses   | 18        | 9,35,44,963   | -                | -                | 9,35,44,963  | 7,64,14,930  |
| Other general expenses  | 19        | 2,20,66,501   | -                | -                | 2,20,66,501  | 55,43,582    |
| Depreciation  | 6         | 98,38,599     | -                | -                | 98,38,599    | 97,41,993    |
|   |           | 13,23,14,926  | 12,34,81,691     | 12,18,615        | 25,70,15,232 | 21,19,33,223 |
| Excess/Deficit (-) of Income over expenditure                             |           | 1,09,73,973   | (1,78,32,051)    | 1,96,12,930      | 1,27,54,851  | 8,24,24,581  |
| Less: Prior Period Item   |           | -             | -                | -                | -            | -            |
| Excess of income over expenditure after adjustments of prior period items |           | 1,09,73,973   | (1,78,32,051)    | 1,96,12,930      | 1,27,54,851  | 8,24,24,581  |

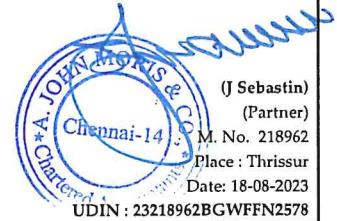
By order of the board.

Vide our separate report of even date.  
For A.JOHN MORIS & Co.,  
Chartered Accountants  
FRN.: 0072205

Idicheria Ninan  
(President)

Mereena Paul  
(Secretary)

Stanly Johns  
(Treasurer)



**ESAF Foundation**  
(Formerly known as Evangelical Social Action Forum)  
**MANNUTHY, THRISSUR, KERALA**

**Schedules to the Audited Financial Statements for the Year ended 31st March, 2023**  
**Significant Accounting Policies and Notes on Accounts**

**I SIGNIFICANT ACCOUNTING POLICIES:**

**1.1 Basis of Preparation of Financial Statements:**

1.1.1 The financial statements are prepared under historical cost convention. The society is opted to 'fund based accounting' system to comply with the ICAI accounting system. The Society generally follows accrual basis of Accounting and recognises items of income and expenditure on accrual basis. The Society has also complied with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI) from time to time to the extent applicable, except otherwise stated and stipulated in various statutes applicable to the Society from time to time.

**1.2 Revenue Recognition:**

**1.2.1 Royalty**

Royalty received for the previous year as per the agreement is recognised in the current Financial Year

**1.3 Grants and donations:**

Revenue grants and donations relating to domestic and foreign projects of the Society are recognised as income in the current period, while the amount received but not spent is reflected in the respective fund balance sheet.

**1.4 Fixed Assets:**

1.4.1 These are stated at cost.

1.4.2 Depreciation is provided on Written Down Value method at the following rates :

| Category of Asset       | Rate of depreciation |
|-------------------------|----------------------|
| Building                | 5.00%                |
| Furniture and Fixtures  | 10.00%               |
| Computers & Accessories | 40.00%               |
| Vehicle                 | 15.00%               |
| Office Equipments       | 15.00%               |
| Clinical Equipments     | 15.00%               |
| Plant & Machinery       | 15.00%               |

1.4.3 No depreciation is charged to Income & Expenditure account on assets acquired through Grants with related conditions, wherever applicable.

**1.5 Projects:**

Revenue grants, Technical fees and advances received for the execution of projects by the Society during the year are recognised as income and expenses incurred for the projects and charged to revenue.

**1.6 Inventory:**

Stock of medicines and related materials at the disposal of Esaf Medical Mission is valued at cost or Market price whichever is lower.

**II NOTES ON OPERATIONS:**

1.1 During the year under consideration the Society has concentrated its efforts on charitable activities including medical relief and preservation of environment. The Society is also undertaking various Government Projects as well as other projects of social benefit in various parts of India including FCRA 2010 covered Projects.

1.2 The operations of the Society is mostly concentrated in the States of Kerala, Tamil Nadu, Maharashtra, Chattisgarh and Jharkhand.

1.3 The previous year figures have been rearranged/reclassified in accordance with the fund based accounting presentation being followed.



| <b>ESAF Foundation</b><br><b>(Formerly known as Evangelical Social Action Forum)</b><br><b>MANNUTHY, THRISSUR, KERALA</b><br><b>ANNEXURES TO FORM PART OF THE FINANCIAL STATEMENTS</b> |                     |                     |
|--|---------------------|---------------------|
| Particulars  | 31.03.2023          | 31.03.2022          |
| <b><u>Annexure - 1</u></b>   |                     |                     |
| <b><u>CAPITAL FUND</u></b>   |                     |                     |
| <b><u>CORPUS</u></b>   |                     |                     |
| General Corpus Fund  | 1,05,94,255         | 1,05,94,255         |
|  | <b>1,05,94,255</b>  | <b>1,05,94,255</b>  |
| <b><u>Annexure - 2</u></b>   |                     |                     |
| <b><u>SURPLUS/ (DEFICIT)</u></b>   |                     |                     |
| Accumulated Surplus/ (Deficit)   | 15,57,98,989        | 13,17,91,094        |
| Current Year Surplus   | 1,09,73,973         | 2,40,07,895         |
|  | <b>16,67,72,962</b> | <b>15,57,98,989</b> |
| <b><u>Annexure - 3</u></b>   |                     |                     |
| <b><u>BORROWED FUND</u></b>  |                     |                     |
| <b><u>LONG TERM LOAN (Commercial Rate)</u></b>   |                     |                     |
| <b><u>Vehicle Loan</u></b>   |                     |                     |
| kotak Mahindra   | 1,29,409            | 3,71,427            |
| HDFC Loan  | 12,77,824           | -                   |
|  | <b>14,07,233</b>    | <b>3,71,427</b>     |
| <b><u>Annexure - 4</u></b>   |                     |                     |
| <b><u>OTHER SHORT TERM LIABILITIES</u></b>   |                     |                     |
| Esaf Staff Welfare Trust- General  | 2,11,141            | 1,91,867            |
| ESAF SHG Federation  | 3,22,19,860         | 3,22,19,860         |
| Prachodhan SHG Federation, Raipur  | 75,01,545           | 75,01,545           |
|  | <b>3,99,32,546</b>  | <b>3,99,13,272</b>  |
| <b><u>Annexure - 5</u></b>   |                     |                     |
| <b><u>CURRENT LIABILITIES &amp; PROVISIONS</u></b>   |                     |                     |
| <b><u>Advances and Deposits Received</u></b>   |                     |                     |
| Caution deposit  | 6,23,172            | 6,40,886            |
| Canteen Rent Deposit   | 50,000              | 50,000              |
| Death Fund   | 3,800               | 2,45,479            |
| Members Welfare Fund- General  | -                   | 5,48,628            |
| Welfare fund (DNLM BANK)   | 42,600              | -                   |
| MESS ADVANCE (DEPOSIT)   | 4,100               | 4,100               |
| NABARD FPC Fund  | 7,40,932            | 5,95,932            |
| <b>Total</b>   | <b>14,64,604</b>    | <b>20,85,025</b>    |
|  | A                   |                     |
| <b><u>Employee Benefit Payables</u></b>  |                     |                     |
| EPF Payable - General  | 4,80,072            | 1,87,547            |
| EPF Payable - Thachampara Hospital   | 3,13,868            | 2,42,323            |
| ESI Payable- Thachampara Hospital  | 52,570              | 48,932              |
| Honorarium Payable   | 13,04,391           | 11,21,700           |
| Professional Tax Payable   | 4,500               | 2,470               |
| Salary Payable   | 5,326               | 5,326               |
| Gratuity payable   | 28,65,933           | -                   |
| <b>Total</b>   | <b>50,26,660</b>    | <b>16,08,298</b>    |
|  | B                   |                     |



**ESAF Foundation**  
**(Formerly known as Evangelical Social Action Forum)**  
**MANNUTHY, THRISSUR, KERALA**  
**ANNEXURES TO FORM PART OF THE FINANCIAL STATEMENTS**

|  |              |                    |
|--|--------------|--------------------|
| <b>Other Payables</b>                                  |              |                    |
| Books and periodicals- Nursing school                  | 12,03,839    | 13,06,244          |
| Professional Fees Payable                              | 12,92,563    | 9,25,661           |
| Sundry Creditors- ESAF MEDICAL MISSION                 | 61,44,413    | 91,19,341          |
| Duties and taxes                                       | -0.00        | 2,96,340           |
| IP Advance   | 7,300        | 7,300              |
| Godrej Agro Vet Expenses Payable                       | -            | 57,100             |
| Audit fee Payable                                      | 35,400       | 19,350             |
| Membership fee payable                                 | -            | 2,15,000           |
| TDS Payable  | 6,68,438     | 9,61,866           |
| GST Payable  | 5,23,601     | 3,94,706           |
| <b>Total</b>   | <b>C</b>     | <b>98,75,554</b>   |
|  |              | <b>1,33,02,908</b> |
| <b>Grand Total</b>                                     | <b>A+B+C</b> | <b>1,63,66,819</b> |
|  |              | <b>1,69,96,232</b> |
| <b>Annexure - 7</b>                                    |              |                    |
| <b>DEPOSITS &amp; ADVANCES</b>                         |              |                    |
| <b>Advances</b>  |              |                    |
| Advance Tax Paid                                       | -            | 11,88,868          |
| Advance to Cumbum Land, Dairy Project                  | 1,52,21,000  | 1,52,21,000        |
| Advance to SRLM  | 26,993       | 36,22,217          |
| Other Advances   | 2,84,651     | 45,57,955          |
| Program Advance  | 16,68,467    | 9,22,007           |
| Staff Advance  | 2,71,208     | 1,87,208           |
| Rent Advance   | 28,000       | 28,000             |
| Salary Advance   | 51,296       | -                  |
| Staff Loans  | 1,665        | 1,665              |
| Prepaid Assets   | -            | 2,518              |
| <b>Total</b>   | <b>A</b>     | <b>1,75,53,280</b> |
|  |              | <b>2,57,31,438</b> |
| <b>Other Recievables:</b>                              |              |                    |
| Books And Uniform Receiveable- Thachanpara Hospital    | 11,73,190    | 13,75,209          |
| CHN Affiliation Fee Receiveable- Thachampara Hospital  | 55,100       | 57,150             |
| Clinical Posting Fee Receiveable- Thachampara Hospital | 6,80,500     | 7,44,500           |
| Establishment Fee Receiveable - Thachampara Hospital   | 20,500       | 20,500             |
| Closing stock- Thachampara Hospital                    | 71,67,334    | 62,99,587          |
| ESAF Homes & Infrastructure (P) Ltd.                   | 26,68,261    | 26,68,261          |
| CEDAR Retail   | 61,457       | 61,457             |
| Receivable at Nursing School                           | 51,41,574    | 51,29,288          |
| Receivable from ESI A/c                                | -            | 23,91,806          |
| Sundry Debtors- General                                | 2,00,944     |                    |
| Sundry Debtors- ESAF MEDICAL MISSION                   | 10,81,900    | 7,08,974           |
| GST TDS Account  | 12,525       |                    |
| TDS Accounts   | 27,47,422    | 30,02,653          |
| TCS recievable   | 11,199       |                    |
| IT Refund  | 1,35,14,459  | 1,03,48,213        |
| <b>Total</b>   | <b>B</b>     | <b>3,45,36,366</b> |
|  |              | <b>3,28,07,598</b> |



**ESAF Foundation**  
(Formerly known as Evangelical Social Action Forum)  
**MANNUTHY, THRISSUR, KERALA**  
ANNEXURES TO FORM PART OF THE FINANCIAL STATEMENTS

|  |                             |                     |
|--|-----------------------------|---------------------|
| <b>Deposits</b>  |                             |                     |
| Other Deposits   | 2,72,450                    | 27,80,882           |
| Electricity Deposit                                      | 2,69,033                    | 4,755               |
| Rental Deposits  | 25,84,738                   | 14,11,313           |
| Security Deposit   | 1,02,63,071                 | 98,37,560           |
| Telephone deposit  | 60,639                      | 7,923               |
| <b>Total</b>   | <b>C</b><br>1,34,49,931     | <b>1,40,42,433</b>  |
| <b>Grand Total</b>                                       | <b>A+B+C</b><br>6,55,39,577 | <b>7,25,81,468</b>  |
| <b><u>Annexure - 8</u></b>                               |                             |                     |
| <b><u>CASH AND BANK BALANCES</u></b>                     |                             |                     |
| Cash in hand   | 6,68,317                    | 5,20,521            |
| Balance with Banks in Savings Bank & Current Accounts    | 12,39,46,927                | 14,03,02,366        |
| Fixed Deposit  | 2,81,39,588                 | 43,00,000           |
|  | <b>15,27,54,832</b>         | <b>14,51,22,887</b> |
| <b><u>Annexure - 9</u></b>                               |                             |                     |
| <b><u>FUNDS RECEIVED (DOMESTIC) - 9a</u></b>             |                             |                     |
| Funds from ESAF SFB CSR activities                       | 5,14,15,353                 | 6,15,97,063         |
| Funds from Signify India                                 | -                           | 68,20,400           |
| Funds from Pradan  | -                           | 2,79,681            |
| Funds Received from MSME-Dumka                           | 12,24,575                   | 12,37,973           |
| Funds from NABARD  | 57,92,880                   | 69,46,398           |
| Funds From Small Farmers Agri-consortium, Karnataka      | -                           | 59,37,535           |
| Funds received from ASHA KIRAN                           | -                           | 62,452              |
| Funds received from DC Handicraft                        | -                           | 10,000              |
| Funds received from Needs (Deoghar)                      | -                           | 30,536              |
| Funds received from Phia Foundation                      | -                           | 2,000               |
| Funds received from TRIF                                 | -                           | 1,110               |
| Funds received from SIDBI                                | 6,26,253                    | -                   |
| Funds received from Farmers                              | 9,000                       | 2,84,780            |
| Funds from MMLKUVB                                       | -                           | 11,19,744           |
| Funds from TANSIM  | 21,74,161                   | -                   |
| Funds from SAIL  | 1,62,16,350                 | -                   |
| Funds from Bamboo Producer Group, Pilkur Naryanpatna     | 24,000                      | -                   |
| Funds from Tarnaya Foundation                            | 3,740                       | -                   |
| Funds from Mendipathar Multipurpose Co-operative Society | 37,125                      | -                   |
| Funds received from Tribal Co-operative Marketing        | 4,812                       | -                   |
| <b>Fund Transferred from Previous Year:</b>              |                             |                     |
| Funds from DDUGKY  | -                           | 1,02,29,996         |
| Funds From TATA Trends                                   | -                           | 4,00,000            |
| Funds From NABARD, Kerala                                | -                           | 1,19,088            |
|  | <b>7,75,28,249</b>          | <b>9,50,78,756</b>  |



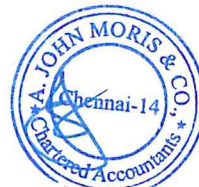
| <b>ESAF Foundation</b><br><b>(Formerly known as Evangelical Social Action Forum)</b><br><b>MANNUTHY, THRISSUR, KERALA</b><br><b>ANNEXURES TO FORM PART OF THE FINANCIAL STATEMENTS</b> |                    |                    |
|--|--------------------|--------------------|
| <b>Reimbursed Funds- 9b</b>  |                    |                    |
| Funds from Centre for Environment Development  | -                  | 41,800             |
| E-Funds received from ABLC   | -                  | 10,38,000          |
| Funds From Kerala Rural Water & Sanitation Agency - Jalanidhi Project  | -                  | 4,19,700           |
|  | -                  | <b>14,99,500</b>   |
| <b>Annexure – 10</b>   |                    |                    |
| <b><u>FOREIGN FUNDS RECEIVED (FCRA 2010 covered)</u></b>   |                    |                    |
| Opportunity International, USA SURAKSHA  | -                  | 1,44,36,825        |
| Funds from Health Bridge   | 39,91,066          | 40,85,066          |
| Funds received from Normisjion - Stone Quarry Project  | 1,49,99,382        | 61,06,248          |
| Funds received from Normisjion- LIMS Project   | 75,96,336          | 1,12,34,479        |
| Funds received from CLASP project  | 7,40,731           |                    |
| <b>Funds transferred from Previous Year:</b>   |                    |                    |
| RHEMA FOR THE NATION-USA   | -                  | 61,90,024          |
| Funds from Charity Aid Foundation  | 7,93,875           | 7,17,734           |
| Funds from Facebook.inc  | -                  | 1,08,69,564        |
| Reimbursement from FARE TRADE Forum  | -                  | 30,000             |
|  | <b>2,81,21,390</b> | <b>5,36,69,939</b> |
| <b>Annexure – 11</b>   |                    |                    |
| <b><u>Donation Received</u></b>  |                    |                    |
| Individual donations   | 5,61,077           | -                  |
|  | <b>5,61,077</b>    | <b>-</b>           |
| <b>Annexure – 12</b>   |                    |                    |
| <b><u>Income From Investments</u></b>  |                    |                    |
| Interest on Savings Bank accounts  | 74,15,967          | 39,51,737          |
| Interest on Fixed Deposits with Banks  | 7,98,084           | -                  |
| Interest on BG   | -                  | 58,690             |
| Interest from Income Tax Refund  | 1,54,096           |                    |
|  | <b>83,68,147</b>   | <b>40,10,427</b>   |
| <b>Annexure – 13</b>   |                    |                    |
| <b><u>GENERAL PROJECTS INCOME</u></b>  |                    |                    |
| Royalty Income   | 2,32,25,709        | 3,16,94,938        |
| Agricultural Income  | 19,82,053          | 39,28,976          |
| Fee collection   | 8,34,272           | 14,00,065          |
| ESAF Dumka Child Care Programme  | 6,000              | 3,44,662           |
| Rent Income  | 4,44,322           | 2,24,116           |
| Income from Training   | 9,62,332           | 86,086             |
| Discount Received  | -                  | 935                |
| Miscellaneous income   | 9,33,932           | 71,346             |
| Membership Fee   | 1,74,660           |                    |
| Live stock income  | 20,500             |                    |
| Sale of scarp  | 10,190             |                    |
| Funds from Centre for Environment Development  | 40,000             |                    |
| E-Grant received from ABLC   | 22,13,000          |                    |
|  | <b>3,08,46,971</b> | <b>3,77,51,124</b> |



| <b>ESAF Foundation</b><br><b>(Formerly known as Evangelical Social Action Forum)</b><br><b>MANNUTHY, THRISSUR, KERALA</b><br><b>ANNEXURES TO FORM PART OF THE FINANCIAL STATEMENTS</b> |                     |                       |
|--|---------------------|-----------------------|
| <b><u>Annexure – 14</u></b>  |                     |                       |
| <b><u>ESAF MEDICAL MISSION INCOME</u></b>  |                     |                       |
| Lens & Frames  | 2,58,286            | 2,59,929              |
| Pharmacy Income  | 5,28,01,189         | 4,20,81,968           |
| Income from Thachanpara Hospital   | 4,80,16,078         | 3,80,15,873           |
| Income from Canteen  | 72,000              | 70,471                |
| Income From Nursing School   | 4,52,787            | 9,53,050              |
| E-Grants Received  | 18,74,000           | 9,25,900              |
| Other income   | 38,365              | -                     |
|  | <b>10,35,12,704</b> | <b>8,23,07,191</b>    |
| <b><u>Annexure – 15</u></b>  |                     |                       |
| <b><u>Finance Cost</u></b>   |                     |                       |
| Interest & Processing fee on Borrowings  | 1,06,617            | 46,719                |
|  | <b>1,06,617</b>     | <b>46,719</b>         |
| <b><u>Annexure – 16</u></b>  |                     |                       |
| <b><u>DOMESTIC PROJECTS EXPENSES - General Funds</u></b>   |                     |                       |
| Godrej agrovet expenses  | 92,609              | 19,25,363             |
| URJAKIRAN - Environment project  | 10,000              | 24,290                |
| Relief expenses  | 58,21,964           | 42,97,788             |
| DDUGKY Expenses  | -                   | 31,49,511             |
| Employee benefit expenses  | 8,33,672            | 2,27,488              |
|  | <b>67,58,245</b>    | <b>96,24,440</b>      |
| <b><u>DOMESTIC PROJECTS EXPENSES - Restricted Funds</u></b>  |                     |                       |
| ESFB CSR EXPENSES  | 4,69,03,029         | 5,58,53,329           |
| Deen Dayal Upadyay Grameen Kalyan Yojana expenses  | 1,68,65,000         | 1,02,29,996           |
| Farmers Producers Project expense- NABARD  | -                   | 19,19,842             |
| Solar Project-SIGNIFY expenses   | 63,49,961           | 1,972                 |
| Small Farmers Agriconsortium expenses- TamilNadu   | -                   | 14,08,668             |
| CBBO EXPENSES- FARMERS   | -                   | 82,32,104             |
| Funds from TATA Trends   | -                   | 4,00,000              |
| TANSIM Expenses  | 14,26,454           | -                     |
| NABARD- PROMOTION OF CBBOS   | -                   | 50,905                |
| MSME Project -Dumka  | 16,67,865           | 11,02,873             |
| Integrated/Children training project expenses Dumka  | 6,26,253            | 2,07,178              |
| SAIL Project expenses  | 1,50,10,821         |                       |
| MMLKUVB expenses   | 11,19,744           |                       |
| Tribal Co-operative Marketing Expenses   | 4,812               |                       |
| Bamboo Producer group grant expenses   | 24,000              |                       |
| Mendipathar Multipurpose Co-operative Dumka Grant Expenses   | 37,125              |                       |
| Tarnaya Foundation grant expenses  | 3,740               |                       |
|  | <b>9,00,38,804</b>  | <b>7,94,06,867.52</b> |



| <b>ESAF Foundation</b><br><b>(Formerly known as Evangelical Social Action Forum)</b><br><b>MANNUTHY, THRISSUR, KERALA</b><br><b>ANNEXURES TO FORM PART OF THE FINANCIAL STATEMENTS</b> |                    |                    |
|--|--------------------|--------------------|
| <b>Annexure – 17</b>   |                    |                    |
| <b>FOREIGN CONTRIBUTION REGULATION ACT, 2010 COVERED EXPENSES</b>  |                    |                    |
| <b>General Funds</b>   |                    |                    |
| Employee Benefit Expenses FCRA   | -                  | 1,88,684           |
|  | -                  | <b>1,88,684</b>    |
| Opportunity International, USA SURAKSHA Expenses   | 32,49,510          | 65,62,407          |
| LIMS/SQ Projects - Dumka   | 2,42,90,591        | 1,25,23,943        |
| Livable city/HO project expenses   | -                  | 26,96,732          |
| Charity Aid Foundation   | -                  | 5,41,331           |
| Rhema for the Nation - Farmers Project   | 28,73,237          | 21,53,250          |
| Facebook Project Janani  | 2,10,000           | 52,75,044          |
| Charity Aid Foundation expenses  | 2,98,795           |                    |
| Fare Trade Forum expenses  | 30,000             |                    |
| Clasp Project Expenses   | 1,85,449           |                    |
| Health Bridge Project Expenses   | 23,05,305          |                    |
|  | <b>3,34,42,887</b> | <b>2,97,52,707</b> |
| <b>Annexure – 18</b>   |                    |                    |
| <b>ESAF MEDICAL MISSION EXPENSES</b>   |                    |                    |
| Advertisement & Publicity  | 1,54,020           | 1,49,299           |
| Bank charges   | -                  | 55,636             |
| Books & periodicals  | 27,709             | 20,375             |
| Consultation Fee to Doctors  | 1,58,26,765        | 1,27,46,392        |
| Discount Allowed   | 1,38,562           | 1,04,152           |
| Duties and Legal charges   | 1,03,259           | 74,851             |
| <b>Employee Benefit Expenses</b>   |                    |                    |
| Employer Contribution to ESI   | 4,45,806           | 4,36,626           |
| Employer Contribution to EPF   | 16,46,130          | 22,34,017          |
| Employer Contribution to Welfare Fund  | 37,020             | 18,720             |
| Admin Expenses towards EPF   | 68,505             | 60,354             |
| Medical Honorarium   | 1,96,22,941        | 1,60,66,671        |
| EL Encashment  | 1,13,531           | 1,19,056           |
| Staff welfare expenses   | 8,11,638           | 7,48,960           |
| Dental expenses  | 1,92,450           | 1,92,880           |
| Generator Maintenance  | 2,81,620           | 2,98,180           |
| House Keeping Expense  | 10,55,529          | 7,40,550           |
| Land Development & Effluence Treatment Plant   | 84,135             | 2,04,664           |
| Medical aid to poor  | 32,466             | 67,660             |
| Medicines / Ayurvedic/ X Ray/ Laboratory Purchased   | 4,39,21,297        | 3,66,68,034        |
| Mess expense   | 13,34,487          | 12,63,354          |
| Miscellaneous Expense  | 6,875              | 2,202              |
| OPD expense  | 3,55,920           | 5,73,170           |
| Office and internet Expense  | 1,33,796           | 79,792             |
| Oxygen filling expenses  | 1,53,681           | 1,32,610           |
| Printing & stationery  | 9,23,440           | 5,31,163           |



| <b>ESAF Foundation</b><br><b>(Formerly known as Evangelical Social Action Forum)</b><br><b>MANNUTHY, THRISSUR, KERALA</b><br><b>ANNEXURES TO FORM PART OF THE FINANCIAL STATEMENTS</b> |                    |                    |
|--|--------------------|--------------------|
| Promotional expenses   | 12,445             | 13,275             |
| Rent   | -                  | 18,000             |
| Vehicle Maintenance- Repairs   | 6,54,479           | 3,26,986           |
| Repairs & Maintanance  | 14,78,477          | 8,74,703           |
| School of Nursing expense  | 2,61,268           | 98,494             |
| Stipend  | 19,84,985          | 25,17,401          |
| Study Materials  | 1,67,456           | -                  |
| Telephone charges  | 76,918             | 60,091             |
| Transportation charges   | -                  | 36,683             |
| Travelling Expenses  | 5,70,290           | 3,92,853           |
| Water & Electricity charges  | 15,79,583          | 12,96,840          |
| Interest on GST  | -                  | 10,678             |
| Physiotherapy expense  | 1,44,900           | 2,57,150           |
| Surgery expense  | 7,000              | 28,500             |
| Postage and Telegram   | 3,328              | -                  |
| Change in Inventory  | -8,67,747          | (31,06,091)        |
|  | <b>9,35,44,963</b> | <b>7,64,14,930</b> |
| <b><u>Annexure-19</u></b>  |                    |                    |
| <b>OTHER GENERAL EXPENSES</b>  |                    |                    |
| Auditors Expenses  | 1,71,195           | 60,767             |
| Bank Charges   | 87,919             | 2,50,759           |
| BG Charges   | -                  | 4,81,749           |
| Duty & Legal Charges   | 46,144             | 12,033             |
| Electricity Charges  | 94,066             | 35,747             |
| GST Paid   | 34,58,560          | 74,004             |
| Misc Expenses  | 12,851             | 20,857             |
| Office Expenses  | 2,98,602           | 16,767             |
| Books and journals   | 897                | -                  |
| Skill Development Park Expenses  | -                  | 6,31,323           |
| Agricultural Expenses  | -                  | 1,44,361           |
| Other project expenses   | 4,23,417           | 18,186             |
| Printing expenses  | 54,259             | 59,838             |
| Rent   | 2,44,714           | 2,41,064           |
| Telephone expenses   | 26,737             | 86,232             |
| Travelling and conveyance  | 12,35,046          | 59,818             |
| Consultation Fee   | 2,03,292           | 4,39,605           |
| Vehicle Maintenance- Fuel  | 1,14,028           | 23,670             |
| Repairs & Other Maintanance  | 27,47,948          | 1,32,563           |
| ITC Reversed expense   | 9,99,079           | 17,61,535          |
| Gratuity   | 61,79,504          | -                  |
| Fees & subscription& registration renewal expenses   | 7,98,948           | 1,00,440           |
| Insurance charges  | 11,90,563          | 8,92,264           |
| Fines and Penalties Paid   | 36,78,732          | -                  |
|  | <b>2,20,66,501</b> | <b>55,43,582</b>   |



## Annexure- 20

**Fund Balance sheet**

## Restricted funds - DOMESTIC

| Name of Fund  | Opening Fund Balance | Fund Received      | Fund Utilized      | Closing Fund Balance |
|---|----------------------|--------------------|--------------------|----------------------|
| Funds from ESAF SFB CSR activities                      | 57,43,734            | 5,14,15,353        | 4,69,03,029        | 1,02,56,058          |
| Funds From NABARD- SFAC Projects                        | 13,91,503            | 58,01,880          | -                  | 71,93,382            |
| Funds from Signify India                                | 68,18,428            | -                  | 63,49,961          | 4,68,467             |
| Funds from TANSIM                                       | -                    | 21,74,161          | 14,26,454          | 7,47,707             |
| Funds from SAIL Dumuka                                  | -                    | 1,62,16,350        | 1,50,10,821        | 12,05,529            |
| Funds From SIDBI Dumuka                                 | -                    | 6,26,253           | 6,26,253           | -                    |
| Funds received from Tribal Co-operative Marketing       | -                    | 4,812              | 4,812              | -                    |
| Funds from Bamboo Producer group- Dumka                 | -                    | 24,000             | 24,000             | -                    |
| Funds from Mendipathar Multi purpose Co-operatvi- Dumka | -                    | 37,125             | 37,125             | -                    |
| Funds from MMLKUVB                                      | 11,19,744            | -                  | 11,19,744          | -                    |
| Funds Received from MSME-Dumka                          | 5,98,480             | 12,24,575          | 16,67,865          | 1,55,190             |
| Funds from Tarnaya Foundatiom                           | -                    | 3,740              | 3,740              | -                    |
| Funds from DDUGKY (4th, 5th and 6th phases)             | -                    | -                  | 1,68,65,000        | -1,68,65,000         |
| <b>Total</b>  | <b>1,56,71,888</b>   | <b>7,75,28,249</b> | <b>9,00,38,804</b> | <b>31,61,334</b>     |

## Restricted funds- FOREIGN

| Name of Fund  | Opening Fund Balance | Fund Received      | Fund Utilized      | Closing Fund Balance |
|---|----------------------|--------------------|--------------------|----------------------|
| Funds from Health Bridge  | 13,88,334            | 39,91,066          | 23,05,305          | 30,74,095            |
| Funds received from Normisjon - LIMS/SQ                           | 48,16,783            | 2,25,95,718        | 2,42,90,591        | 31,21,910            |
| Funds received from Facebook.inc                                  | 55,94,520            | -                  | 2,10,000           | 53,84,520            |
| Funds from Charity Aid Foundation                                 | 1,76,403             | 7,93,875           | 2,98,795           | 6,71,483             |
| Funds received from Opportunity International - SURAKSHA & Arogya | 78,74,418            | -                  | 32,49,510          | 46,24,908            |
| Reimbursement from FARE TRADE Forum                               | 30,000               | -                  | 30,000             | -                    |
| Funds received from CLASP Project                                 | -                    | 7,40,731           | 1,85,449           | 5,55,282             |
| Rhema for the nations USA   | 40,36,774            | -                  | 28,73,236.52       | 11,63,538            |
| <b>TOTAL</b>  | <b>2,39,17,232</b>   | <b>2,81,21,390</b> | <b>3,34,42,887</b> | <b>1,85,95,735</b>   |

## Annexure- 21

**Fund Balance sheet**

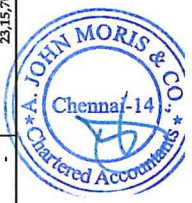
## Designated funds - DOMESTIC

| Name of Fund | Opening Fund Balance | Fund Received      | Fund Utilized    | Closing Fund Balance |
|--------------|----------------------|--------------------|------------------|----------------------|
| Charity Fund | 6,36,27,300          | 2,08,31,545        | 12,18,615        | 8,32,40,230          |
| <b>Total</b> | <b>6,36,27,300</b>   | <b>2,08,31,545</b> | <b>12,18,615</b> | <b>8,32,40,230</b>   |



Annexure-6

| ESAF Foundation<br>(Formerly known as Evangelical Social Action Forum)<br>MANNUTHY, THRISSUR, KERALA<br>DETAILS OF FIXED ASSETS AS ON 31ST MARCH 2023 |                     |                    |                    |                         |                     |          |                  |           |                        |                        |
|---|---------------------|--------------------|--------------------|-------------------------|---------------------|----------|------------------|-----------|------------------------|------------------------|
| Particulars   | G R O S S B L O C K |                    |                    | D E P R E C I A T I O N |                     |          | N E T B L O C K  |           |                        |                        |
|   | As on 01/04/2022    | Additions          |                    | Deletions               | Total               | Rate %   | During the year  | Deletions | W.D.V As on 31/03/2023 | W.D.V As on 31/03/2022 |
|   |                     | More than 180 days | Less than 180 days |                         | As on 31/03/2023    |          |                  |           |                        |                        |
| <b>1.General Projects</b>   |                     |                    |                    |                         |                     |          |                  |           |                        |                        |
| Land  | 9,35,38,908         | -                  | -                  | -                       | 9,35,38,908         | -        | -                | -         | 9,35,38,908            | 9,35,38,908            |
| Lease Land- Dumka   | 25,80,306           | -                  | -                  | -                       | 25,80,306           | -        | -                | -         | 25,80,306              | 25,80,306              |
| Building  | 1,68,12,187         | 4,69,446           | 1,06,118           | -                       | 1,73,87,751         | -        | 8,66,735         | -         | 1,65,21,016            | 1,68,12,187            |
| Furniture & Fittings  | 22,18,830           | 16,000             | -                  | -                       | 22,34,830           | 5        | 2,23,483         | -         | 20,11,347              | 22,18,830              |
| Office equipments   | 3,24,109            | -                  | -                  | -                       | 3,24,109            | 15       | 48,616           | -         | 2,75,493               | 3,24,109               |
| Plant & Machinery   | 23,32,669           | -                  | -                  | -                       | 23,32,669           | 15       | 3,49,900         | -         | 19,82,769              | 23,32,669              |
| Vehicle   | 13,25,787           | 13,89,038          | 27,14,825          | -                       | 27,14,825           | 15       | 4,07,224         | -         | 23,07,601              | 13,25,787              |
| Computer & Acc.   | 17,87,138           | 44,799             | -                  | -                       | 18,31,937           | 40       | 7,32,775         | -         | 10,99,162              | 17,87,138              |
| Digital Video Camera  | 6,010               | -                  | -                  | -                       | 6,010               | 15       | 902              | -         | 5,109                  | 6,010                  |
| LCD Projector   | 3,854               | -                  | -                  | -                       | 3,854               | 15       | 578              | -         | 3,276                  | 3,854                  |
| Sundry Equipments   | 3,203               | -                  | -                  | -                       | 3,203               | 15       | 480              | -         | 2,722                  | 3,203                  |
| Dumpy level instruments   | 2,013               | -                  | -                  | -                       | 2,013               | 15       | 302              | -         | 1,711                  | 2,013                  |
| Tools & Equipments  | 20,62,775           | 6,300              | -                  | -                       | 20,69,075           | 15       | 3,10,361         | -         | 17,58,714              | 20,62,775              |
| Trade Mark  | 7,36,334            | -                  | -                  | -                       | 7,36,334            | 25       | 1,84,084         | -         | 5,52,251               | 7,36,334               |
| Buildings Work-In-Progress  | 55,852              | 2,79,801           | 2,69,390           | -                       | 6,05,043            | -        | -                | -         | 6,05,043               | 55,852                 |
| <b>Total</b>  | <b>12,37,89,976</b> | <b>22,05,384</b>   | <b>3,75,508</b>    | <b>-</b>                | <b>12,63,70,868</b> | <b>-</b> | <b>31,25,440</b> | <b>-</b>  | <b>12,32,45,428</b>    | <b>12,37,89,976</b>    |
| <b>2.FCKA Projects</b>  |                     |                    |                    |                         |                     |          |                  |           |                        |                        |
| Furniture & Fittings  | 21,33,514           | 2,05,929           | -                  | -                       | 23,39,443           | 10       | 2,33,944         | -         | 21,05,498              | 21,33,514              |
| Office equipments   | 7,62,899            | -                  | -                  | -                       | 7,62,899            | 15       | 1,14,435         | -         | 6,48,464               | 7,62,899               |
| Vehicle   | 90,57,150           | -                  | -                  | -                       | 90,57,150           | 15       | 13,58,573        | -         | 76,98,578              | 90,57,150              |
| Computer & Acc.   | 5,74,171            | -                  | -                  | -                       | 5,74,171            | 40       | 2,29,668         | -         | 3,44,502               | 5,74,171               |
| Land  | 2,00,000            | -                  | -                  | -                       | 2,00,000            | -        | -                | -         | 2,00,000               | 2,00,000               |
| Building  | 2,42,78,708         | 37,24,498          | 28,66,523          | -                       | 3,08,69,734         | 5        | 14,71,823.50     | -         | 2,93,97,910            | 2,42,78,708            |
| Buildings Work-In-Progress  | -                   | 4,380              | 2,66,666           | -                       | 22,70,772           | 15       | 3,20,616         | -         | 19,50,156              | 19,99,726              |
| Plant & Machinery   | 19,99,726           | -                  | -                  | -                       | 19,99,726           | 40       | -                | -         | -                      | 19,99,726              |
| Library Books   | 1,02,473            | -                  | -                  | -                       | 1,02,473            | 15       | 15,371           | -         | 87,102                 | 1,02,473               |
| Tools & Equipments  | -                   | -                  | -                  | -                       | -                   | -        | -                | -         | -                      | -                      |
| <b>Total</b>  | <b>3,91,08,640</b>  | <b>39,34,807</b>   | <b>31,33,194</b>   | <b>-</b>                | <b>4,61,76,641</b>  | <b>-</b> | <b>37,44,430</b> | <b>-</b>  | <b>4,24,32,211</b>     | <b>3,91,08,640</b>     |
| <b>3.ESAF Medical Mission</b>   |                     |                    |                    |                         |                     |          |                  |           |                        |                        |
| Land  | 1,67,33,236         | -                  | -                  | -                       | 1,67,33,236         | -        | -                | -         | 1,67,33,236            | 1,67,33,236            |
| Building  | 1,74,36,892         | 1,14,574           | 1,12,98,937        | -                       | 2,88,50,403         | 5        | 11,60,047        | -         | 2,76,90,356            | 1,74,36,892            |
| Bio Gas Plant   | 22,733              | -                  | -                  | -                       | 22,733              | 15       | 3,410            | -         | 19,323                 | 22,733                 |
| Computer & Acc.   | 2,05,167            | 96,899             | 1,00,276           | -                       | 4,02,332            | 40       | 1,40,878         | -         | 2,61,454               | 2,05,167               |
| Furniture & Fittings  | 47,01,203           | 1,40,441           | 1,04,095           | -                       | 49,45,738           | 10       | 4,89,369         | -         | 44,56,369              | 47,01,203              |
| Plant & Machinery   | 8,52,812            | 67,346             | 1,75,435           | -                       | 10,95,592           | 15       | 1,51,181         | -         | 9,44,411               | 8,52,812               |
| Clinical equipments   | 48,25,661           | 36,760             | 5,49,516           | -                       | 54,11,938           | 15       | 7,70,577         | -         | 46,41,361              | 48,25,661              |
| Computerised Radiography  | 45,490              | -                  | -                  | -                       | 45,490              | 40       | 18,196           | -         | 27,294                 | 45,490                 |
| Office equipments   | 2,29,437            | 26,942             | 68,963             | -                       | 3,25,342            | 15       | 43,629           | -         | 2,81,713               | 2,29,437               |
| Vehicles  | 5,85,147            | -                  | -                  | -                       | 5,85,147            | 15       | 87,772           | -         | 4,97,375               | 5,85,147               |
| Software  | 3,67,054            | -                  | -                  | -                       | 3,67,054            | 25       | 91,763           | -         | 2,75,290               | 3,67,054               |
| Building - CSR  | 2,38,142            | -                  | -                  | -                       | 2,38,142            | 5        | 11,907           | -         | 2,26,235               | 2,38,142               |
| <b>Total</b>  | <b>4,62,42,974</b>  | <b>4,82,951</b>    | <b>1,22,97,221</b> | <b>-</b>                | <b>5,90,23,146</b>  | <b>-</b> | <b>29,68,729</b> | <b>-</b>  | <b>5,60,54,417</b>     | <b>4,62,42,974</b>     |
| <b>Grand Total</b>  | <b>20,91,41,590</b> | <b>66,23,142</b>   | <b>1,58,05,923</b> | <b>-</b>                | <b>23,15,70,655</b> | <b>-</b> | <b>98,38,599</b> | <b>-</b>  | <b>22,17,32,056</b>    | <b>20,91,41,590</b>    |



## Disclosures on Gratuity

### a) Defined Benefit Plan

The company offers Gratuity benefit to its employees:

The following table sets out the funded status of the defined benefit scheme and the amount recognised in the financial statements:

Table 1: Assumptions

| Assumptions                             | Year Ended March 2023 |
|---|-----------------------|
| Discount rate                           | 7.06%                 |
| Rate of increase in Compensation levels | 9.00%                 |
| Rate of Return on Plan Assets           | 7.14                  |

Table II : Change in present Value of obligation

| Particulars   | Year Ended March 2023 |
|---|-----------------------|
| Present Value of Obligation as at the beginning of the year | -                     |
| Acquisition adjustment                                      | -                     |
| Interest Cost   | -                     |
| Past Service Cost   | 56,62,912.00          |
| Current Service Cost  | 6,60,286.00           |
| Curtailement Cost / (Credit)                                | -                     |
| Curtailement Cost / (Credit)                                | -                     |
| Benefits paid   | -                     |
| Actuarial (gain)/ loss on obligations                       | -                     |
| Present Value of Obligation as at the end of the year       | 63,23,198.00          |

Table III: Change in Fair Value of Plan Assets

| Particulars                                       | Year Ended March 2023 |
|---|-----------------------|
| Fair value of plan asset at the beginning of year | -                     |
| Acquisition Adjustments                           | -                     |
| Expected Return on Plan Assets                    | 1,18,294.00           |
| Employers' Contributions                          | 33,13,571.00          |
| Benefit Paid                                      | -                     |
| Actuarial Gain /( loss) on Plan Assets            | 25,400.00             |
| Fair value of plan assets at the end of year      | 34,57,265.00          |

Table IV: Fair Value of Plan Assets

| Particulars   | Year Ended March 2023 |
|---|-----------------------|
| Fair value of plan asset at the beginning of year     | 0                     |
| Acquisition Adjustments                               | 0                     |
| Actual return on plan assets                          | 143694.00             |
| Employers' Contributions                              | 3313571.00            |
| Benefits Paid   | 0                     |
| Fair value of plan assets at the end of year          | 3457265.00            |
| Funded Status   | 0                     |
| Excess of actual over estimated return on plan assets | 0                     |

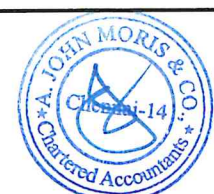


Table V: The amount to be recognized in Balance Sheet and Statements of Profit and Loss

| Particulars  | Year Ended<br>March 2023 |
|--|--------------------------|
| Present Value of Obligation as at the end of the year          | 63,23,198                |
| Fair Value of Plan Assets as at the end of the year            | 34,57,265                |
| Funded Status  | 28,65,933                |
| Unrecognized Actuarial (gains) / losses                        | -                        |
| <b>Net (asset) / liability recognised in the Balance Sheet</b> | <b>28,65,933</b>         |

Table VI: Expense Recognized in Statement of Profit and Loss

(in Thousands)

| Particulars                                       | Year Ended<br>March 2023 |
|---|--------------------------|
| Current Service Cost                              | 6,60,286.00              |
| Past Service cost                                 | 56,62,912.00             |
| Interest Cost                                     | -                        |
| Expected Return on Plan Asset                     | -1,18,294.00             |
| Curtailement Cost / (Credit)                      | -                        |
| Settlement Cost / (Credit)                        | -                        |
| Net actuarial (gain)/ loss recognized in the year | -25,400.00               |
| <b>Employer expense/(Income)</b>                  | <b>61,79,504.00</b>      |



**EVANGELICAL SOCIAL ACTION FORUM**  
**MANNUTHY, THRISSUR, KERALA**  
**SUB SCHEDULES TO FORM PART OF THE FINANCIAL STATEMENTS**

| CASH AND BANK BALANCES                     | AMOUNT              |
|--|---------------------|
| Axis Sb No. 046010100137324                | 15,794.63           |
| ESAF SFB- 215758                           | 7,04,28,927.70      |
| ESAF SFB - BM ACADEMY148114                | 4,05,599.74         |
| ESAF SFB-LIC-BANK-50190002013208           | 86,12,183.04        |
| ESFB 433972-DUMKA                          | 350.00              |
| ESFB-5020001569005-Godrej                  | 32,316.80           |
| ESFB -50210003676510 CHATTISGRAH           | 3,30,131.41         |
| ESFB-50210003676610-MADHYA PRADESH-NABARD  | 2,06,447.80         |
| ESFB -50210003676790 CBBO- MAHARASHTRA     | 74,963.20           |
| ESFB 50210003676860- TAMIL NADU NABARD     | 18,881.77           |
| ESFB 50210003676960- TAMIL NADU NCDC       | 7,52,284.88         |
| ESFB-50210003676990- CBBO-KERALA NCDC      | 1,96,953.80         |
| ESFB-50210003677038- JHARKHAND             | 30,741.60           |
| ESFB -50210003677068 -NABARD TELANGANA     | 7,73,671.00         |
| ESFB-50210005677048 - ODISHA NABARD        | 8,010.00            |
| ESFB-50210013731781-KARNATAKA Bala         | 4,95,112.71         |
| ESFB 50210013731821-KERALA NABARD          | 4,21,820.62         |
| ESFB- ASAP-50190002448929                  | 20,742.00           |
| ESFB- CSR IV-50210003676350                | 2,69,056.94         |
| ESFB- CSR- PHASE V- 50220004396610         | 21,87,532.81        |
| ESFB- KAVAL-5019000275488                  | 1,962.00            |
| HDFC BANK- 50200034567301                  | 70,528.30           |
| ICICI SB No: 018001005902                  | 16,53,926.10        |
| KOTAK BANK-9411605293                      | 46,69,442.08        |
| Sbi Sb A/c No. 10584382148                 | 7,39,722.49         |
| South Indian Bank 59-53-6496               | 2,29,036.92         |
| South Indian Bank Sb 59-53-5607            | 10,84,414.92        |
| YES BANK 00969460000147                    | 4,42,296.89         |
| KOTAK BANK-7912801695- TCR                 | 3,37,548.56         |
| SOUTH INDIAN BANK - 14544                  | 15,20,843.10        |
| STATE BANK OF INDIA-NEW DELHI -40100189981 | 1,84,25,688.17      |
| THE SOUTH INDIAN BANK SB A/C :5608         | 25,099.73           |
| SBI Sb A/c No.30245006249                  | 8,25,003.55         |
| Co-operative bank (A/c No. 6915/29)        | 1,668.00            |
| HDFC BANK- 50100161766358                  | 20,36,271.50        |
| SBI A/C No. 30194760590 - ESAF             | 50,46,013.05        |
| ICICI Bank - 063001000121 - Dumka          | 12,945.75           |
| Axis bank - 910010022286058                | 62,950.45           |
| IDBI - 1257102000002264                    | 16,575.66           |
| Punjab National Bank - 4492000100016236    | 8,94,264.71         |
| Kotak Mahindra-7912844951                  | 42,635.68           |
| Kotak - 7912843688                         | 4,823.06            |
| Kotak -791188908                           | 2,282.00            |
| PUNJAB NATIONAL BANK 3855903, NAGPUR       | 3,03,538.00         |
| ICICI SB A/C NO: 005901042045, NAGPUR      | 4,720.00            |
| AGPUR                                      | 53,576.00           |
| SBI A/C NO: 31991466472                    | 1,57,627.57         |
| <b>TOTAL</b>                               | <b>12,39,46,927</b> |



**EVANGELICAL SOCIAL ACTION FORUM**  
**MANNUTHY, THRISSUR, KERALA**  
**SUB SCHEDULES TO FORM PART OF THE FINANCIAL STATEMENTS**

| <b>Fixed Deposit</b>     | <b>AMOUNT</b>         |
|--------------------------|-----------------------|
| SBI FD 41303433345       | 15,00,000.00          |
| SBI FD 40558689268       | 10,00,000.00          |
| SBI FD 40558688662       | 6,00,000.00           |
| ESFB FD-4 10220000412129 | 50,00,000.00          |
| ESFB FD-5 10220000412139 | 50,00,000.00          |
| ESFB FD-6 10220000412559 | 50,00,000.00          |
| ESFB FD-7 10220000412579 | 50,00,000.00          |
| ESFB FD-8 10220000335112 | 50,39,588.00          |
| <b>Total</b>             | <b>2,81,39,588.00</b> |

| <b>Security deposit</b>  | <b>AMOUNT</b>         |
|--------------------------|-----------------------|
| ESFB FD-1 10190000584053 | 50,00,000.00          |
| ESFB FD-2 10210001409986 | 16,21,086.00          |
| ESFB FD-3 1022000092905  | 15,84,832.00          |
| KMB FD- 7911889915       | 18,44,635.00          |
| Others                   | 2,12,518.00           |
| <b>Total</b>             | <b>1,02,63,071.00</b> |

| <b>LOAN FROM FINANCIAL INSTITUTION</b> | <b>AMOUNT</b>       |
|--|---------------------|
| HDFC Bank loan - Vehicle Loan          | 12,77,824.36        |
| Kotak Bank - vehicle loan              | 1,29,409.00         |
| <b>Total</b>                           | <b>14,07,233.36</b> |

| <b>INCOME FROM HOSPITAL</b> | <b>AMOUNT</b>      |
|-----------------------------|--------------------|
| IPD Income                  | 1,78,06,464        |
| Diagnostic Income           | 1,26,83,613        |
| Dental Procedure            | 16,51,689          |
| OPD Income                  | 1,49,98,082        |
| Physiotherapy               | 8,76,230           |
| <b>TOTAL</b>                | <b>4,80,16,078</b> |

| <b>INCOME FROM NURSING HOME</b> | <b>AMOUNT</b>      |
|---------------------------------|--------------------|
| CHN Affiliation fee             | 7,350.00           |
| Clinical Posting Fee            | 1,05,000.00        |
| Application Fee                 | 28,802.00          |
| Admission Fee                   | 35,000.00          |
| Discount Received               | 835.00             |
| Interview Fee                   | 3,000.00           |
| Lab Fee                         | 58,800.00          |
| Nursing school fee              | 1,40,000.00        |
| Registration Fee                | 3,500.00           |
| Transcription Fee               | 500.00             |
| Library Fee                     | 70,000.00          |
| <b>TOTAL</b>                    | <b>4,52,787.00</b> |

