

## FORM.NO. 10B

[ See rule 17B]

Audit report under section 12A(b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions

We have examined the balance sheet of **SOFTWARE FREEDOM LAW CENTER , AAEAS7375R** [name and PAN of the trust or institution] as at **31/03/2018** and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said trust or institution.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the abovenamed institution visited by us so far as appears from our examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by us, subject to the comments given below:

In our opinion and to the best of our information, and according to information given to us, the said accounts give a true and fair view-

(i) in the case of the balance sheet, of the state of affairs of the above named institution as at **31/03/2018** and

(ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on **31/03/2018**

The prescribed particulars are annexed hereto.

Place

**DELHI**

Date

**30/10/2018**

Name

Membership Number

FRN (Firm Registration Number)

Address

**MOHIT KALRA****524672****0028844N****2282 Hudson Line, Kingsway Ca****mp, GTB Nagar DELHI DELHI****110009 INDIA**

## ANNEXURE

## Statement of particulars

## I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

1.	Amount of income of the previous year applied to charitable or religious purposes in India during that year (₹)	3956421
2.	Whether the institution has exercised the option under clause (2) of the Explanation to section 11(1)? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year (₹)	No
3.	Amount of income finally set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust wholly for such purposes. (₹)	718206
4.	Amount of income eligible for exemption under section 11(1)(c) (Give details)	No
5.	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2) (₹)	0
6.	Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b)? If so, the details thereof.	No
7.	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B)? If so, the details thereof (₹)	No
8.	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year-	
(a)	has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	No
(b)	has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or	No
(c)	has not been utilised for purposes for which it was accumulated or set apart during the period for which	No

it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof	
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**II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)**

1.	Whether any part of the income or property of the institution was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any.	No
2.	Whether any part of the income or property of the institution was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any.	No
3.	Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details	No
4.	Whether the services of the institution were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any	No
5.	Whether any share, security or other property was purchased by or on behalf of the institution during the previous year from any such person? If so, give details thereof together with the consideration paid	No
6.	Whether any share, security or other property was sold by or on behalf of the institution during the previous year to any such person? If so, give details thereof together with the consideration received	No
7.	Whether any income or property of the institution was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted	No
8.	Whether the income or property of the institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details	No

**III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST**

S. No	Name and address of the concern	Where the concern is a company, number and class of shares held	Nominal value of the investment(₹)	Income from the investment(₹)	Whether the amount in col. 4 exceeded 5 per cent of the capital of the concern during the previous year-say, Yes/No
<b>Total</b>					

Place **DELHI**  
Date **30/10/2018**

Name  
Membership Number  
FRN (Firm Registration Number)  
Address

*Mohit Kalra*  
**MOHIT KALRA**  
**524672**  
**0028844N**  
**2282 Hudson Line, Kingsway Ca**  
**mp, GTB Nagar DELHI DELHI**  
**110009 INDIA**



**Form Filing Details**

Revision/Original	Original
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MOHIT KALRA & CO  
Chartered Accountants  
2282, Hudson Lane, GTB Nagar, Delhi-110009



SOFTWARE FREEDOM LAW CENTER : NEW DELHI

BALANCE SHEET AS ON 31ST MARCH 2018

<u>LIABILITIES</u>	<u>AMOUNT (RS)</u>	<u>ASSETS</u>	<u>AMOUNT (RS)</u>
<b>Capital</b>		<b>Fixed Assets</b>	
Opening Balance	(310,790.75)	(As per schedule)	
Add : Excess of income over expenditure	831,621.52		520,830.77
		<b>Current Assets, Loans and Advances</b>	
<b>Unsecured Loans</b>		<b>I) Current Assets</b>	
Darshan Chaudhary		a) Cash in Hand	37,093.96
		b) Cash at Bank	
<b>Current Liabilities &amp; Provisions</b>		AXIS Bank Domestic A/c	401,343.65
Sundry Creditors	42,758.00	AXIS Bank FCRA A/c	1,591.16
Expenses Payable	347,215.00		
		<b>II) Loan &amp; Advances</b>	
		TDS on Professional Fee	242,480.00
		Mamta Verma	100,000.00
<b>TOTAL(RS)....</b>		<b>TOTAL(RS)....</b>	<b>1,210,803.77</b>

AUDITOR'S REPORT

In terms of our separate report of even date annexed

For Mohit Kalra & Co  
Chartered Accountants.



Place : New Delhi  
Date : 31-10-2018

*Mohit Kalra*  
Mohit Kalra  
(Proprietor)  
FRN No.028844N  
M.No. 524672

*Mamta Verma*  
(President)

*Mamta Verma*  
(Treasurer)

**SFLC.IN**  
K-9, IInd Floor,  
Jangpura Extn.  
New Delhi-110 014

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SOFTWARE FREEDOM LAW CENTER (REGD) : NEW DELHI

SOFTWARE FREEDOM LAW CENTER (REGD) : NEW DELHI

DETAILS OF PROFESSIONAL CHARGES AS ON 31ST MARCH 2018

<u>S.NO.</u>	<u>PARTICULARS</u>	<u>AMOUNT(RS)</u>
1	Professional Fee	1,575,266.00
2	Research Work	919,660.00
	<b>Total Rs...</b>	<b>2,494,926.00</b>

DETAILS OF SUNDRY CREDITORS AS ON 31ST MARCH 2018

<u>S.NO.</u>	<u>PARTICULARS</u>	<u>AMOUNT(RS)</u>
1	Aggarwal Texcon P Ltd	42,758.00
	<b>Total Rs...</b>	<b>42,758.00</b>

DETAILS OF EXPENSES PAYABLE AS ON 31ST MARCH 2018

<u>S.NO.</u>	<u>PARTICULARS</u>	<u>AMOUNT(RS)</u>
1	Audit Fee Payable	80,000.00
1	TDS Payable	244,115.00
2	Rent Payable	23,100.00
	<b>Total Rs...</b>	<b>347,215.00</b>

DETAILS OF ADMINISTRATION EXPENSES AS ON 31ST MARCH 2018

<u>S.NO.</u>	<u>PARTICULARS</u>	<u>AMOUNT(RS)</u>
1	Conveyance	8,216.01
2	Meals & Entert	16,391.00
3	Office Expense	6,846.00
4	Repair & Maintenance	15,920.00
5	Telephone Expenses	19,324.00
6	Water Expenses	1,840.00
	<b>Total Rs...</b>	<b>68,537.01</b>

DELHI  
SFLC.IN  
REGD. IN  
INCORP.  
New Delhi



Mank  
Rahul

**SOFTWARE FREEDOM LAW CENTER (REGD) : NEW DELHI**

**SCHEDULE OF FIXED ASSETS AS ON 31ST MARCH 2018**

<u>S.NO</u>	<u>PARTICULARS</u>	<u>W.D.V AS ON 01.04.2017</u>	<u>ADDITION DURING THE YEAR</u>	<u>W.D.V AS ON 31.03.2018</u>
1	Coffee Machine	2,600.00	NIL	2,600.00
2	Computer	297,840.00	NIL	297,840.00
3	Lamp	4,000.00	NIL	4,000.00
4	Furniture & Fixture	12,650.00	NIL	12,650.00
5	Inverter	26,800.00	NIL	26,800.00
6	Printers	44,905.00	NIL	44,905.00
7	Telephone Instrument	10,500.00	NIL	10,500.00
8	Mobile	29,000.00	NIL	29,000.00
	<b>TOTAL(RS)....</b>	<b>428,295.00</b>	<b>-</b>	<b>428,295.00</b>

SFLC-IN  
K-9, 11nd Floor,  
Jangpura Extn.  
New Delhi- 110 014

*Manu?*



*Rahul?*



**SOFTWARE FREEDOM LAW CENTER : NEW DELHI**

**INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2017 TO 31.03.2018**

<u>EXPENDITURE</u>	<u>AMOUNT (RS)</u>	<u>INCOME</u>	<u>AMOUNT (RS)</u>
To Administration Expense	68,537.01	By Donation Received	2,350,000.00
To Bank Charge	218.72	By Bank interest received	9,069.00
To Event Exp	398,890.00	By Other Income	4,173.08
To Electricity Expenses	34,700.00	By Professional fee	2,424,800.00
To Education Sponership Exp	50,000.00		
To Audit Fee	30,000.00		
To Postage & Courier	450.00		
To Professional Charges	2,494,926.00		
To FCRA Exp	56,512.00		
To Groceries Exp	11,718.00		
To Rent Expenses	212,000.00		
To Seminar & Conference Expenses	2,377.00		
To Service Tax	19,998.00		
To Salary	312,000.00		
To Short & Excess	122.00		
To Subscription Fee	81,222.00		
To Travelling Expenses	172,999.83		
To Website Exp	9,750.00		
To Excess of Income Over Expenditure	831,621.52		
<b>Total....</b>	<b>4,788,042.08</b>	<b>Total....</b>	<b>4,788,042.08</b>

**AUDITOR'S REPORT**

In terms of our separate report of even date annexed

For Mohit Kalra & Co  
Chartered Accountants.

*Mohit Kalra*

Mohit kalra  
(Proprietor)  
FRN No.028844N  
M.No. 524672

(President)

*Manish*  
(Gen Secretary)

Place : New Delhi  
Date : 31-10-2018



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K-9, IInd Floor,  
Jangpura Extn.  
New Delhi-110 014

*Rahul*