

ACCESS LIFE ASSISTANCE FOUNDATION

Accounts For The Year Ended

31/03/2021

Independent Auditors' Report

To the Members of

M/s ACCESS LIFE ASSISTANCE FOUNDATION.

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of M/s ACCESS LIFE ASSISTANCE FOUNDATION ("the Company"), which comprise the balance sheet as at March 31, 2021 and the Statement of Profit and Loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the **Companies Act, 2013** ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2021 and its profit for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information other than the financial statements and auditors' report thereon

The Company's management & board of directors are responsible for the preparation of the other information. The other information comprises the information included in the Company's Annual Report but does not include the financial statements and auditor's report thereon.



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S. P. GUPTA & ASSOCIATES
CHARTERED ACCOUNTANTS

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

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

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these financial statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2015 (as amended).

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The board of directors are also responsible for overseeing the Company's financial reporting process.

Auditors' Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



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S. P. GUPTA & ASSOCIATES
CHARTERED ACCOUNTANTS

As part of an audit in accordance with SAs, the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the act and the Rules made there under, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



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S. P. GUPTA & ASSOCIATES
CHARTERED ACCOUNTANTS

Report on Other Legal and Regulatory Requirements

1. The provisions of the **Companies (Auditor's Report) Order, 2016** ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 is not applicable to the Company since
 - a. It is not a subsidiary or holding company of a public company;
 - b. Its paid-up capital and reserves and surplus are not more than Rs.1 Crores as at the balance sheet date;
 - c. Its total borrowings from banks and financial institutions are not more than Rs.1 Crores at any time during the year; and
 - d. Its turnover for the year is not more than Rs.10 Crores during the year.
2. As required by Section 143 (3) of the Act, we report that:
 - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
 - (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
 - (c) The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account;
 - (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;
 - (e) On the basis of the written representations received from the directors as on 31 March 2021, taken on record by the Board of Directors, none of the directors are disqualified as on 31 March 2021, from being appointed as a director in terms of Section 164(2) of the Act;
 - (f) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017 and



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S. P. GUPTA & ASSOCIATES
CHARTERED ACCOUNTANTS

- (g) With respect to the other matters to be included in the Auditors' Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. the Company has no pending litigations as at 31 March 2021.
 - ii. the Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which are required to be transferred to the Investor Education and Protection Fund of the Company.



For **S.P. Gupta & Associates**
Chartered Accountants
Firm's Registration No: 103445W

S. P. Gupta

Shashikant Gupta
Partner
Membership No:031899

UDIN : 21031899AAAAEF5692

Mumbai
Date : 15/09/2021

ACCESS LIFE ASSISTANCE FOUNDATION			
BALANCE SHEET AS AT MARCH 31, 2021			
<i>(All amounts are in Indian Rupees unless otherwise stated)</i>			
	Notes	As at March 31, 2021	As at March 31, 2020
EQUITY AND LIABILITIES			
Shareholders Funds			
Share Capital	3	1,00,000	1,00,000
Reserves & Surplus	4	5,65,74,488	3,18,34,870
		<u>5,66,74,488</u>	<u>3,19,34,870</u>
Non-current liabilities			
Current liabilities			
Other current liabilities	5	64,06,897	1,53,08,464
		<u>64,06,897</u>	<u>1,53,08,464</u>
Total		<u>6,30,81,385</u>	<u>4,72,43,334</u>
ASSETS			
Non-current assets			
Fixed Assets			
Tangible assets	6	61,56,300	54,47,328
Long-term loans and advances	7	27,49,538	21,15,777
		<u>89,05,838</u>	<u>75,63,105</u>
Current assets			
Short-term loans and advances	8	16,52,000	-
Cash and Cash Equivalents	9	5,25,23,547	3,96,80,229
		<u>5,41,75,547</u>	<u>3,96,80,229</u>
Total		<u>6,30,81,385</u>	<u>4,72,43,334</u>

Significant Accounting Policies

Note 2

The accompanying notes are an integral part of these financial statements
As per our report of even date

For S. P Gupta & Associates

Chartered Accountants

FRN: 103445W

S. P. Gupta

Partner

M.No. 031899

Date: 15/09/2021

Place: Mumbai



For Access Life Assistance Foundation

Girish Nair

Director

DIN: 05187252



Ankeet Dave

Director

DIN: 06938513

ACCESS LIFE ASSISTANCE FOUNDATION			
STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31st MARCH, 2021			
<i>(All amounts are in Indian Rupees unless otherwise stated)</i>			
	Notes	For year ended March 31, 2021	For year ended March 31, 2020
INCOME			
a Grants & Donations		6,02,10,420	2,97,28,880
b Receipts from Sale of Products		-	11,44,625
c Other Income	10	23,90,953	6,20,267
	i	<u>6,26,01,373</u>	<u>3,14,93,772</u>
EXPENDITURE			
a Programme Running Expenses	11	2,80,51,669	1,38,83,476
b Administrative Expenses	12	28,75,049	22,93,551
c Employee Cost and Benefits	13	82,49,059	62,95,028
d Product Cost		-	4,79,347
	ii	<u>3,91,75,777</u>	<u>2,29,51,402</u>
Surplus / (deficit) of income over expenditure before depreciation and tax		2,34,25,596	85,42,370
Less: Depreciation and amortization expenses	6	22,12,978	14,32,495
Surplus / (deficit) of income over expenditure before tax		2,12,12,618	71,09,875
Less: Exceptional Items		-	-
Surplus / (deficit) of income over expenditure before tax	iii	2,12,12,618	71,09,875
Tax expense			
a Provision for taxation		-	-
b Deferred tax		-	-
c Excess/ Short Deduction of Tax for past years		-	-
	iv	<u>-</u>	<u>-</u>
Surplus / (deficit) of income over expenditure transferred to general fund	iii-iv	2,12,12,618	71,09,875
Earnings Per Share		2,121	711

Significant Accounting Policies

Note 2

For S. P Gupta & Associates
Chartered Accountants
FRN: 103445W

S. P. Gupta
Partner
M.No. 031899

Date: 15/09/2021
Place: Mumbai



For Access Life Assistance Foundation

Girish Nair
Director
DIN: 05187252



Ankeet Dave
Director
DIN: 06938513

ACCESS LIFE ASSISTANCE FOUNDATION			
CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2021			
<i>(All amounts are in Indian Rupees unless otherwise stated)</i>			
	DESCRIPTION	For the year ended March 31, 2021	For the year ended March 31, 2020
A	Cash flow from operating activities		
	Surplus/(Deficit) of income over expenditure before tax	2,12,12,618	71,09,875
	<i>Adjustments for:</i>		
	Depreciation and Amortisation	22,12,978	14,32,495
	Interest Income	(19,34,930)	(5,12,584)
	Operating cash flow before working capital changes	2,14,90,667	80,29,786
	<i>Adjustments for:</i>		
	(Increase) / Decrease in Long Term Loans & Advances	(6,33,761)	(1,19,185)
	(Increase) / Decrease in Short Term Loans & Advances	(16,52,000)	-
	Increase / (Decrease) in Other Current Liabilities	(89,01,567)	1,14,56,172
	Cash generated from operations	1,03,03,338	1,93,66,773
	Taxes Paid	-	-
	Net cash generated/ (used in) from operating activities	1,03,03,338	1,93,66,773
B	Cash flow from investing activities		
	Fixed Assets	(29,21,950)	(29,92,294)
	Interest Income	19,34,930	5,12,584
	Net cash generated/ (used in) from investing activities	(9,87,021)	(24,79,710)
C	Cash flow from financing activities		
	Corpus Fund received	35,27,000	1,12,50,000
	Net cash generated/ (used in) from financing activities	35,27,000	1,12,50,000
	Net increase / (decrease) in cash and cash equivalents (A+B+C)	1,28,43,318	2,81,37,063
	Cash and cash equivalents at beginning of the year	3,96,80,229	1,15,43,166
	Cash and cash equivalents at the end of the year	5,25,23,547	3,96,80,229

As per our report of even date

For S. P Gupta & Associates

Chartered Accountants

FRN: 103445W

S. P. Gupta

Partner

M.No. 031899



For Access Life Assistance Foundation

Girish Nair

Director

DIN:05187252

Ankeet Dave

Director

DIN: 06938513



ACCESS LIFE ASSISTANCE FOUNDATION (A Private Limited Company under Section 8 of The Companies Act, 2013) Notes forming part of the financial statements	
Note	Particulars
1	Corporate information
	Access Life Assistance Foundation ("the Company") was incorporated in India on October 10, 2014 as a limited company under Section 25 of the Companies Act, 1956 (Section 8 of The Companies Act, 2013). The primary focus of the Company is to provide multidisciplinary supportive care to poor families who come to Mumbai and Pune for their child's cancer treatment. It provides shelter for children undergoing treatment for cancer along with their parents or caretakers. As well as total care for cancer patients across various age groups.
2	Significant accounting policies
2.01	Basis of accounting and preparation of financial statements The financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles ("GAAP"), the mandatory Accounting Standards issued by the Institute of Chartered Accountants of India and prescribed by the Companies (Accounting Standards) Rules, 2006, the provisions of the Companies Act, 1956. The Company has been consistent in its accounting policies. Change in the accounting policies, however is disclosed separately.
2.02	Use of estimates The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialised.
2.03	Revenue recognition Income is accounted on accrual basis as it is earned. When there is an uncertainty as to the measurement and ultimate collectibility, revenue recognition is postponed until such uncertainty is resolved.
2.04	Employee benefits All employee benefits payable wholly within twelve months of rendering the service are classified as a short term employee benefits. Benefits such as salaries, wages, contractual labour charges and short term compensated absences, etc is recognized in the period in which the employee / contractual labour renders the related service.
2.05	Segment information The primary focus of the Company is to provide multidisciplinary supportive care to poor families for their child's cancer treatment. All other activities revolve around the main business. The Company does not have any geographical segments. There are no separate reportable segments as per Accounting Standard 17 on 'Segment Reporting' as notified under the Companies (Accounting Standards) Rules, 2006.
2.06	Provisions and contingencies A provision is recognised when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the Balance Sheet date. Those are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates. Contingent liabilities are disclosed in the Notes. Contingent Assets are neither recognised nor disclosed in the financial statements.



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ACCESS LIFE ASSISTANCE FOUNDATION				
NOTES FORMING PART OF FINANCIAL STATEMENTS				
	As at March 31, 2021		As at March 31, 2020	
Note 3				
Share Capital				
Authorised Share Capital				
10,000 Equity Share of Rs. 10/- each		1,00,000		1,00,000
		<u>1,00,000</u>		<u>1,00,000</u>
Issued, Subscribed and Paid-up capital				
10,000 Equity Share of Rs. 10/- each		1,00,000		1,00,000
		<u>1,00,000</u>		<u>1,00,000</u>
Reconciliation of the no. of shares outstanding at 31st March 2021 - beginning and at the end of the year:				
	As at March 31, 2021		As at March 31, 2020	
	Nos	Rs.	Nos	Rs.
Equity Shares				
No of Shares outstanding at the beginning of the year	10,000	1,00,000	10,000	1,00,000
Add : Addition Shares issued during the year	-	-	-	-
Less : Shares forfeited / Bought back during the year	-	-	-	-
No. of Shares outstanding at the end of the year	<u>10,000</u>	<u>1,00,000</u>	<u>10,000</u>	<u>1,00,000</u>
Notes				
* Details of Equity Shares held by each shareholders holding more than 5% :				
Name of Shareholder	31-March-2021		31-March-2020	
	No of Shares	% of Holding	No of Shares	% of Holding
Girish Nair	6,000	60.0%	5,000	50.00%
Adarsh Amin	-	0.0%	2,000	20.00%
Ankeet Dave	1,500	15.0%	1,000	10.00%
Preethi Mutta	2,500	25.0%	2,000	20.00%
	<u>10,000</u>	<u>100.0%</u>	<u>10,000</u>	<u>100.00%</u>
	As at March 31, 2021		As at March 31, 2020	
Note 4				
Reserves & Surplus				
Surplus in Income & Expenditure a/c				
At the beginning of the year		1,88,80,870		1,17,70,995
Add/ (Less) : Surplus / (Deficit) during the year		2,12,12,618		71,09,875
Less : Appropriations		-		-
		<u>4,00,93,488</u>		<u>1,88,80,870</u>
Corpus Donation				
At the beginning of the year		1,29,54,000		17,04,000
Add : Received during the year		35,27,000		1,12,50,000
Less : Spent during the year		-		-
		<u>1,64,81,000</u>		<u>1,29,54,000</u>
Total		<u>5,65,74,488</u>		<u>3,18,34,870</u>
Note 5				
Other Current Liabilities				
Unutilised grants		40,91,200		1,13,89,600
Sundry creditors for expenses		21,53,293		37,33,999
Statutory dues		1,62,404		1,84,865
		<u>64,06,897</u>		<u>1,53,08,464</u>
Note 7				
Long-term loans and advances				
Deposits		25,33,170		20,33,170
Tax receivable		2,16,368		82,607
		<u>27,49,538</u>		<u>21,15,777</u>
Note 8				
Short-term loans and advances				
Advance to contractor		16,52,000		-
		<u>16,52,000</u>		-
Note 9				
Cash and Cash Equivalent				
Cash in hand		27,179		1,03,493
Balances with bank in savings		1,66,86,417		2,25,06,833
Balances with bank in fixed deposit		3,58,09,950		1,70,69,903
		<u>5,25,23,547</u>		<u>3,96,80,229</u>



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ACCESS LIFE ASSISTANCE FOUNDATION
Notes to Financial Statements for the Year ended 31-03-21

Note 6

Description	Cost				Depreciation			Net block		
	As at April 1, 2020	Additional during the year	Disposal during the year	As at March 31, 2021	As at April 1, 2020	Provided during the year	Deduction	Depreciation upto March 31, 2021	As at March 31, 2021	As at March 31, 2020
Tangible assets										
a Office Equipment	6,20,165	1,44,448	-	7,64,613	2,21,065	2,05,568	-	4,26,633	3,37,980	3,99,100
b Furniture and Fixture	7,42,342	11,32,566	-	18,74,908	4,41,359	2,45,942	-	6,87,301	11,87,607	3,00,983
c Electrical Installation	4,62,494	4,20,443	-	8,82,937	2,46,883	92,836	-	3,39,719	5,43,218	2,15,611
d Vehicles	57,16,068	17,64,082	19,00,695	55,79,455	15,59,414	13,72,046	11,87,023	17,44,436	38,35,019	41,56,654
e Computer & System	5,97,890	1,74,082	-	7,71,972	2,22,910	2,96,586	-	5,19,496	2,52,476	3,74,980
Total	81,38,959	36,35,621	19,00,695	98,73,885	26,91,631	22,12,978	11,87,023	37,17,585	61,56,300	54,47,328
Previous Year	51,46,665	29,92,294	-	81,38,959	12,59,136	14,32,495	-	26,91,631	54,47,328	38,87,529

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ACCESS LIFE ASSISTANCE FOUNDATION		
NOTES FORMING PART OF FINANCIAL STATEMENTS		
	For year ended March 31, 2021	For year ended March 31, 2020
Note 10		
Other Income		
Interest Income	21,44,879	6,14,482
Profit On Sale of Assets	2,36,329	-
Miscellaneous Income	9,745	5,785
	23,90,953	6,20,267
Note 11		
Programme Running Expenses		
Rent	82,30,550	57,07,540
Repairs & Maintenance - Centres	1,23,31,561	32,65,539
Upkeeping Expenses	10,28,857	3,05,315
Utility Expenses	11,58,625	15,06,385
Nutrition & Patient Welfare	27,17,016	10,15,843
Travel & Stay Expenses	1,55,006	93,500
Cancer Awareness & Event Expenses	1,05,399	1,01,322
Consultancy Charges	6,82,600	6,11,000
Fuel Expenses	5,66,952	6,29,204
Vehicle Maintenance Expenses	5,12,312	3,96,892
Hygiene Kits	5,62,791	2,50,936
	2,80,51,669	1,38,83,476
Note 12		
Administrative Expenses		
Professional & Consultancy Charges	9,69,190	10,57,303
Office Utilities	48,592	74,404
Rent	2,59,875	2,70,000
Repairs & Maintenance	19,995	95,996
Office Expenses	2,44,356	3,07,575
Staff Welfare	96,308	1,39,885
Office Refreshments	18,747	1,25,224
Software & Computer Expenses	1,01,119	75,508
Website Charges	11,739	22,451
Social Media Expenses	7,15,300	82,800
Other Expenses	3,89,828	42,405
	28,75,049	22,93,551
Note 13		
Employee Cost and Benefits		
Salary - Programme	70,64,044	58,95,134
Salary - Administrative	10,35,006	3,99,894
Employee Insurance Cost	1,50,009	-
	82,49,059	62,95,028



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14 Related Parties Disclosure

A List of related parties and relationship

Key Management Personnel (KMP)

Mr. Girish Nair (Director)

Mr. Ankeet Dave (Director)

Mr. Preethi Mutta (Director)

Note : Related Parties are as disclosed by the management and relied upon by the auditors.

There are no related party transactions

15 Earnings per share

Computation of earnings per share (basic and diluted)	31-Mar-21	31-Mar-20
Net profit attributable to equity share holders	2,12,12,618	71,09,875
Weighted average number of equity shares of Rs. 10 each outstanding during the year	10,000	10,000
Basic and diluted earnings per share (Face value per equity share of Rs 10 each)	2,121	711

16 Contingent liabilities and commitments (to the extent not provided for)

	31 March 2021	31 March 2020
Contingent liabilities not provided for	Nil	Nil
Capital Commitments	Nil	Nil

17 Earning and expenses in foreign currency

	31 March 2021	31 March 2020
Expenditure in Foreign Currency	Nil	Nil
Earnings in Foreign Currency: (Donation Received)	1,44,22,047	28,24,605

18 Dues to micro and small suppliers

The Company has no amounts due to suppliers under Micro, Small and Medium enterprises Development Act, 2006 as at 31 March 2021.

19 Prior year comparatives

The previous year figures have also been regrouped and reclassified wherever necessary to conform to current year's classification

20 Information with regard to other matters specified in Schedule III of the Act, is either Nil or not applicable to the Company for the year

As per our Report of even date attached
For S. P Gupta & Associates
Chartered Accountants
(Firm Reg no 103445W)

S. P. Gupta
Partner
M.No. 031899



Date: 15/09/2021
Place: Mumbai

For Access Life Assistance Foundation

Girish Nair
Director
DIN:05187252

Ankeet Dave
Director
DIN: 06938513

