

## 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 **31/03/2020** 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 **31/03/2020** and

(ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on **31/03/2020**

The prescribed particulars are annexed hereto.

Place **Delhi**  
Date **05/01/2021**

Name **HARISH MALIK**  
Membership Number **080106**  
FRN (Firm Registration Number) **0001613N**  
Address **4598/12B, Second Floor Delhi D  
arya Ganj Delhi DELHI 110002  
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 ( ₹ )	7724760
2.	Whether the <b>institution</b> 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 <b>finally set apart</b> 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 <b>wholly</b> for such purposes. ( ₹ )	260600
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

## 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 <b>institution</b> 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 <b>institution</b> 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 <b>institution</b> 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 <b>institution</b> 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 <b>institution</b> 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 <b>institution</b> 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 <b>institution</b> 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 **05/01/2021**

Name **HARISH MALIK**  
Membership Number **080106**  
FRN (Firm Registration Number) **0001613N**  
Address **4598/12B, Second Floor Delhi D  
arya Ganj Delhi DELHI 110002  
India**

### Form Filing Details

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This form has been digitally signed by **RAHUL DE** having PAN **AGJPD2098Q** from IP Address **182.77.26.209** on **2021-01-05 12:54:07.0**.

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Marg,ST=Maharashtra,2.5.4.17=#13063430303235,OU=Certifying Authority,O=Verasys Technologies Pvt Ltd.,C=IN**

# GULATI & MALIK

Chartered Accountants

4598/12 B, 2ND FLOOR, DARYAGANJ, NEW DELHI-110002



## SOFTWARE FREEDOM LAW CENTER : NEW DELHI

### BALANCESHEET FOR THE PERIOD FROM 01.04.2019 TO 31.03.2020

<u>LIABILITIES</u>	<u>AMOUNT (RS)</u>	<u>ASSETS</u>	<u>AMOUNT (RS)</u>
<b>Capital</b>		<b>Fixed Assets</b>	
Opening Balance	8,56,588.72	(As per schedule)	4,28,295.00
Add : Excess of income over expenditure	<u>2,60,599.71</u>		
	11,17,188.43	<b>Current Assets, Loans and Advances</b>	
<b>Unsecured Loans</b>		<b>I) Current Assets</b>	
Darshan Chaudhary	3,00,000.00	a)Cash in Hand	1,72,447.75
<b>Current Liabilities &amp; Provisions</b>		b) Cash at Bank	
Expenses Payable	<u>6,69,260.18</u>	AXIS Bank Domestic A/c	5,45,575.80
	6,69,260.18	AXIS Bank FCRA A/c	<u>1,647.16</u>
			7,19,670.71
		<b>II) Loan &amp; Advances</b>	
		TDS on Professional Fee	8,63,588.00
		Sundry Advance	<u>74,894.90</u>
			9,38,482.90
<b>TOTAL(RS)....</b>	<u><u>20,86,448.61</u></u>	<b>TOTAL(RS)....</b>	<u><u>20,86,448.61</u></u>

### AUDITOR'S REPORT

In terms of our separate report of even date annexed

For Gulati & Malik  
Chartered Accountants

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(President)

(Treasurer)

Place : New Delhi

Date : 05-01-2021

UDIN : 21080106AAAAAH3612

sd/-  
Harish Malik  
(Partner)  
M No 080106



**SOFTWARE FREEDOM LAW CENTER : NEW DELHI**

**INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2019 TO 31.03.2020**

<u>EXPENDITURE</u>	<u>AMOUNT (RS)</u>	<u>INCOME</u>	<u>AMOUNT (RS)</u>
To Accountancy Charges	63,940.00	By Donation Received	19,63,572.09
To Audit Fee	40,000.00	By Bank interest received	17,738.00
To Advertisement Expenses	21,554.23	By Fee Collected for Event /Conference/Training /	
To Conveyance Expenses	1,61,510.04	& Research Work Programme	60,04,050.00
To Bank Charge	1,289.34		
To Event Exp	6,22,435.64		
To Translation Fee Paid	41,400.00		
To Professional Fee	4,17,500.00		
To Membership Fee	36,498.46		
To Travelling Expenses	6,56,614.45		
To Courier Expense	1,139.10		
To Telephone Expense	6,069.09		
To Internet Expense	2,606.74		
To Newspaper Expense	420.00		
To Office Expense	83,236.57		
To Stationary Expense	5,447.00		
To Repair & Maintenance	13,668.00		
To Salary & Other Benefits to Employees	8,13,098.38		
To Research Work	16,15,000.00		
To Consultancy Services	31,21,333.34		
To Net Profit	2,60,599.71		
<b>Total....</b>	<b><u>79,85,360.09</u></b>	<b>Total....</b>	<b><u>79,85,360.09</u></b>

**AUDITOR'S REPORT**

In terms of our separate report of even date annexed

**For Gulati & Malik  
Chartered Accountants**

-----  
**(President)**

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**(Treasurer)**

Place : New Delhi  
Date : 05-01-2021  
UDIN : 21080106AAAAAH3612

sd/-  
**Harish Malik**  
**(Partner)**  
**M No 080106**  
**FRN 001613N**

**LIST OF EXPENSES PAYABLE AS ON 31ST MARCH 2020**

<b><u>S.NO.</u></b>	<b><u>PARTICULARS</u></b>	<b><u>AMOUNT(RS)</u></b>	
1	Audit Fee Payable	56,340.00	
2	TDS Payable	2,34,873.34	56340
3	Professional Fee Payable	1,63,800.00	
4	GST Payable	2,14,246.84	
	<b>Total Rs...</b>	<b><u>6,69,260.18</u></b>	

**LIST OF SALARY AND OTHER BENEFITS TO EMPLOYEES FOR THE F.Y. 2019-20**

<b><u>S.NO.</u></b>	<b><u>PARTICULARS</u></b>	<b><u>AMOUNT(RS)</u></b>	
1	Salary	7,62,275.90	
2	Staff Welfare Expense	45,822.48	
3	Bonus	5,000.00	
	<b>Total Rs...</b>	<b><u>8,13,098.38</u></b>	

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

**SCHEDULE OF FIXED ASSETS AS ON 31ST MARCH 2020**

<b><u>S.NO</u></b>	<b><u>PARTICULARS</u></b>	<b><u>W.D.V AS ON 01.04.2019</u></b>	<b><u>ADDITION DURING THE YEAR</u></b>	<b><u>W.D.V AS ON 31.03.2020</u></b>
1	Coffee Machine	2,600.00	NIL	2,600.00
2	Computer	2,97,840.00	NIL	2,97,840.00
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>4,28,295.00</b>	<b>-</b>	<b>4,28,295.00</b>