



INDEPENDENT AUDITORS' REPORT

To
The Board of Directors
Rising Star Outreach of India
Kanchipuram Dist. 603 107.

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of **Rising Star Outreach of India, Kanchipuram Dist. - 603 107**, which comprise the Balance Sheet as at 31st March, 2022, and the Statement of Income and Expenditure and Statement of Cash Flows 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 ('The 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 unit as at 31st March, 2022, the profit / loss and its cash flows 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 auditors' 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 ICAI's Code of Ethics.

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

Emphasis of Matter

We draw attention to the following matters in the Notes to the financial statements:

a) A process audit was carried out in earlier year 2020-2021 and some of the recommendations arising from the audit are still due for compliance. Our Opinion is not modified in respect of this matter.

Key Audit Matters

Reporting of key audit matters as per SA 701 on Key Audit Matters is not applicable to the Company as it is an unlisted company.

Information other than the financial statements and auditors' report thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's (Director's) Report including Annexures to Board's Report, Business Responsibility Report but does not include the financial statements and our auditors' report thereon.

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 identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. When we read the Directors' report if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance

Management's responsibility for the financial statements

The Company's board of directors are responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows 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, 2014.)

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 statement 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 Unit'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 Management is also responsible for overseeing the Unit's financial reporting process.

Auditors' responsibilities for the audit of the 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 auditors' 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.

As part of an audit in accordance with SAS, 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 unit 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 auditors' 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 auditors' 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.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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.

Other Matters

Report on other legal and regulatory requirements

1. This report does not include a statement on the matters specified in paragraph 3 of the Companies (Auditors' Report) Order, 2016, issued by the Ministry of Corporate Affairs, in terms of section 143(11) of the Act, since the company being

licensed to operate under section 8 of the Companies Act the said order is not applicable to the Company by virtue of Para 2 (iii) of the Order.

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 unit so far as it appears from our examination of those books;

(c) The Balance Sheet, the Statement of Income and Expenditure and the Cash Flow Statement 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 March 31, 2021 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2022 from being appointed as a director in terms of Section 164 (2) of the Act;

(f) With respect to the adequacy of the internal financial controls over financial reporting of the unit and the operating effectiveness of such controls , 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 exemption Notification G.S.R.583(E) dated 13.06.2017;

(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;

- a. The unit does not have any pending litigations which would impact its financial position;
- b. The unit did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and

- c. There is no requirement to transfer any amount to the Investor Education and Protection Fund by the company.

For Kandasami & Associates
Chartered Accountants
Firm Registration No. 0130045



Dr. M. Kandasami
Managing Partner
Membership No.021952
UDIN 22021952AQHKCQ7292

Place: Chennai
Date: 30/8/2022

Rising Star Outreach of India
Kanchipuram Dist. - 603 107
Consolidated Balance Sheet as at 31st March, 2022

Amount in Lakhs

| Particulars | Schedule | Balance as at 31st March, 2022 | Balance as at 31st March, 2021 |
|--|----------|-----------------------------------|-----------------------------------|
| Equity and Liabilities | | | |
| 1. Reserves and Surplus | | | |
| Capital Fund | 1 | 1,433.52 | 1,433.52 |
| General Fund | 2 | 291.61 | 262.64 |
| Corpus Fund | 3 | 160.00 | 160.00 |
| 2. Current Liabilities: | 4 | 20.43 | 23.61 |
| Total | | 1,905.56 | 1,879.77 |
| Assets | | | |
| 1. Non Current Assets- Property, Plant and Equipment: | | | |
| Gross Block | | 1,596.14 | 1,589.47 |
| Less: Depreciation | | 421.51 | 389.01 |
| Net Block | 5 | 1,174.63 | 1,200.46 |
| 2. Current Assets - Financial Assets: | | | |
| Cash and Cash equivalents | 6 | 630.90 | 656.36 |
| Loans | 7 | 79.10 | 7.10 |
| Other current assets | 8 | 20.93 | 15.85 |
| Total of Current Assets | | 730.93 | 679.31 |
| Total | | 1,905.56 | 1,879.77 |

The accompanying notes form an integral part of the financial statements

As per our report of even date annexed
For Kandasami & Associates
Chartered Accountants
Firm Regn No.013004S


Dr. V. SEETHA
Director


Mr. SAKTHIVEL VENKATRAMAN
Director


Dr.M.KANDASAMI ,F.C.A,Ph.D.,
Managing Partner

Place: Chennai - 600034
Date: 30-08-2022

DIN: 08133817

DIN: 02333120

UDIN :22021952AQHDVS8606



Rising Star Outreach of India

Kanchipuram Dist. - 603 107

Columnor Balance Sheet as at 31st March, 2022

| | | Amount in Lakhs | | | | | |
|--|----------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| | | FC | LC | Consolidated | FC | LC | Consolidated |
| Particulars | Schedule | Balance as at 31st March, 2022 | Balance as at 31st March, 2022 | Balance as at 31st March, 2022 | Balance as at 31st March, 2021 | Balance as at 31st March, 2021 | Balance as at 31st March, 2021 |
| Equity and Liabilities | | | | | | | |
| 1. Reserves and Surplus | | | | | | | |
| Capital Fund | 1 | 1,364.26 | 69.25 | 1,433.52 | 1,364.26 | 69.25 | 1,433.52 |
| General Fund | 2 | (232.68) | 524.30 | 291.61 | (229.74) | 492.38 | 262.64 |
| Corpus Fund | 3 | - | 160.00 | 160.00 | - | 160.00 | 160.00 |
| 2. Current Liabilities: | 4 | 16.68 | 3.75 | 20.43 | 17.94 | 5.67 | 23.61 |
| Total | | 1,148.26 | 757.30 | 1,905.56 | 1,152.47 | 727.30 | 1,879.77 |
| Assets | | | | | | | |
| 1. Non Current Assets- Property, Plant and Equipment: | | | | | | | |
| Gross Block | | 1,476.87 | 119.28 | 1,596.14 | 1,486.49 | 102.98 | 1,589.47 |
| Less: Depreciation | | 403.91 | 17.60 | 421.51 | 376.30 | 12.71 | 389.01 |
| Net Block | 5 | 1,072.95 | 101.68 | 1,174.63 | 1,110.19 | 90.27 | 1,200.46 |
| 2. Current Assets - Financial Assets: | | | | | | | |
| Cash and Cash equivalents | 6 | 14.44 | 616.46 | 630.90 | 30.31 | 626.05 | 656.36 |
| Loans | 7 | 50.97 | 28.12 | 79.10 | 3.91 | 3.19 | 7.10 |
| Other current assets | 8 | 9.90 | 11.04 | 20.93 | 8.06 | 7.79 | 15.85 |
| Total of Current Assets | | 75.31 | 655.62 | 730.93 | 42.28 | 637.03 | 679.31 |
| Total | | 1,148.26 | 757.30 | 1,905.56 | 1,152.47 | 727.30 | 1,879.77 |

The accompanying notes form an integral part of the financial statements

As per our report of even date annexed

For Kandasami & Associates
Chartered Accountants
Firm Regn No.013004S

Dr. V. SEETHA
Director

Mr. SAKTHIVEL VENKATRAMAN
Director

Dr.M.KANDASAMI ,F.C.A,Ph.D.,
Managing Partner
M. No. 021952

Place: Chennai - 600034
Date: 30-08-2022

DIN: 08133817

DIN: 02333120

UDIN :22021952AQHDVS8606



Rising Star Outreach of India
Kadalmangalam Road, Thottanaval Village,
Kanchipuram Dist. - 603 107

Schedules annexed to and forming part of accounts for the year ended 31st March, 2022

Amount in Lakhs

| Schedule | Particulars | FC | LC | Total as at 31st March, 2022 | FC | LC | Total as at 31st March, 2021 |
|--|---|-----------------|---------------|------------------------------|-----------------|---------------|------------------------------|
| 1 Capital Fund | | | | | | | |
| | Opening Balance as on 1st April 21 | 1,364.26 | 69.25 | 1,433.52 | 1,364.26 | 69.25 | 1,433.52 |
| | Total | 1,364.26 | 69.25 | 1,433.52 | 1,364.26 | 69.25 | 1,433.52 |
| 2 General Fund | | | | | | | |
| | Opening Balance as on 1st April 21 | (229.74) | 492.38 | 262.64 | (207.17) | 463.68 | 256.52 |
| | Add: Excess of Income over Expenditure | - | 31.92 | 31.92 | - | 28.69 | 28.69 |
| | Less: Excess of Expenditure over Income | (2.94) | - | (2.94) | (22.57) | - | (22.57) |
| | Total | (232.68) | 524.30 | 291.61 | (229.74) | 492.38 | 262.64 |
| 3 Corpus Fund | | | | | | | |
| | Opening Balance as on 1st April 21 | - | 160.00 | 160.00 | - | 160.00 | 160.00 |
| | Total | - | 160.00 | 160.00 | - | 160.00 | 160.00 |
| 4 Current Liabilities | | | | | | | |
| | Expense Provisions | 9.62 | 0.24 | 9.87 | 6.49 | 0.67 | 7.15 |
| | Retention Amount (Alex) | - | 0.99 | 0.99 | - | 0.99 | 0.99 |
| | PF Staff Deductions | 0.17 | 0.32 | 0.48 | 4.08 | 0.60 | 4.68 |
| | EDLI Contribution Payable | 0.00 | 0.00 | 0.01 | - | - | - |
| | PF admin charges payable | 0.03 | 0.01 | 0.04 | - | - | - |
| | PF arrears Payable | (0.00) | - | (0.00) | - | - | - |
| | Staff advance for expenses | - | 0.02 | 0.02 | - | - | - |
| | TDS Contractors | 0.00 | - | 0.00 | 0.03 | 0.00 | 0.03 |
| | TDS Professional | - | (0.00) | (0.00) | - | 0.24 | 0.24 |
| | TDS Rent | - | - | - | 0.02 | - | 0.02 |
| | TDS salary | 0.01 | - | 0.01 | 1.35 | 0.31 | 1.66 |
| | TDS on interest to be Received | 5.44 | - | 5.44 | - | - | - |
| | Other liabilities | 0.01 | 0.44 | 0.44 | - | 0.44 | 0.44 |
| | Professional Tax for Staff | - | - | - | (0.00) | - | (0.00) |
| | Caution deposit | - | 1.72 | 1.72 | - | 1.72 | 1.72 |
| | Payroll clearance | 1.40 | 0.00 | 1.40 | 0.67 | 0.32 | 0.99 |
| | Sundry creditors | - | - | - | 5.31 | 0.38 | 5.69 |
| | Total | 16.68 | 3.75 | 20.43 | 17.94 | 5.67 | 23.61 |
| | Total Liabilities | 1,148.26 | 757.30 | 1,905.56 | 1,152.47 | 727.30 | 1,879.77 |
| 5 Property, Plant and Equipment : | | 1,476.87 | 119.28 | 1,596.14 | 1,486.49 | 102.98 | 1,589.47 |
| | Less Accumulated depreciation | 403.91 | 17.60 | 421.51 | 376.30 | 12.71 | 389.01 |
| | Net Fixed Assets | 1,072.95 | 101.68 | 1,174.63 | 1,110.19 | 90.27 | 1,200.46 |
| 6 Cash and cash equivalents | | | | | | | |
| a) | Cash on Hand | 0.35 | 0.12 | 0.47 | 0.25 | 0.63 | 0.88 |
| b) | Bank Balances with Scheduled Banks | | | | | | |
| | - in Savings account | 3.14 | 74.29 | 77.43 | 19.65 | 69.92 | 89.57 |
| | - in Deposit accounts-HDFC Bank | 4.89 | 536.75 | 541.64 | 4.69 | 552.66 | 557.35 |
| | - interest accrued -FD HDFC | 0.01 | 2.32 | 2.33 | - | - | - |
| | - in Deposit accounts-SBI Bank | 6.06 | 2.98 | 9.04 | 5.72 | 2.83 | 8.56 |
| | Total | 14.44 | 616.46 | 630.90 | 30.31 | 626.05 | 656.36 |

Rising Star Outreach of India
Kadalmangalam Road, Thottanaval Village,
Kanchipuram Dist. - 603 107

Schedules annexed to and forming part of accounts for the year ended 31st March, 2022

Amount in Lakhs

| Schedule | Particulars | FC | LC | Total as at 31st March, 2022 | FC | LC | Total as at 31st March, 2021 |
|-------------------------------|--|-----------------|---------------|------------------------------|-----------------|---------------|------------------------------|
| 7 Loans | | | | | | | |
| | Rental Advance | 1.20 | - | 1.20 | 1.20 | - | 1.20 |
| | Micro funding | - | 0.95 | 0.95 | - | 0.95 | 0.95 |
| | Advance to Ramachandra | 1.68 | - | 1.68 | 1.68 | - | 1.68 |
| | Advance to Income Tax | 0.32 | - | 0.44 | 0.26 | - | 0.26 |
| | Tax Collected at Source | - | 0.12 | 0.12 | - | - | - |
| | Fuel Advance | 0.10 | 0.75 | 0.85 | 0.10 | 0.75 | 0.85 |
| | Advance to suppliers | 46.20 | 23.80 | 70.00 | - | - | - |
| | Post RSO Scholarship advance | - | 0.02 | 0.02 | - | 0.15 | 0.15 |
| | Scholarship advance | - | - | - | - | - | - |
| | Salary Advance | 0.04 | 0.48 | 0.52 | 0.04 | (0.10) | (0.06) |
| | Caution deposit | 0.03 | - | 0.03 | - | - | - |
| | Cheques/DDs on hand | 0.46 | - | 0.46 | - | - | - |
| | Staff advance for expenses | 0.95 | - | 0.97 | 0.52 | (0.29) | 0.23 |
| | PF Payable employer share | - | 0.28 | 0.28 | - | - | - |
| | Staff loan | - | - | - | 0.11 | - | 0.11 |
| | loans and advances (From other curnt assts) | - | 1.72 | 1.72 | 0.01 | 1.72 | 1.73 |
| | Total | 50.97 | 28.12 | 79.10 | 3.91 | 3.19 | 7.10 |
| 8 Other current Assets | | | | | | | |
| a) Deposits | | | | | | | |
| | Telephone Deposit | 0.04 | - | 0.04 | 0.04 | - | 0.04 |
| | Gas Deposit | 0.21 | - | 0.21 | 0.12 | - | 0.12 |
| | Electricity Deposit | 3.72 | - | 3.72 | 3.72 | - | 3.72 |
| | Fuel Deposit | 0.25 | - | 0.25 | 0.25 | - | 0.25 |
| b) Statutory Items | | | | | | | |
| | Income tax deducted at source on Interest | - | 10.66 | 10.66 | - | 7.56 | 7.56 |
| | Income tax deducted at source on donation | - | 0.23 | 0.23 | - | 0.23 | 0.23 |
| | Prepaid insurance / Road tax | 2.06 | - | 2.06 | 3.00 | - | 3.00 |
| | Caution Deposit | - | - | - | 0.03 | - | 0.03 |
| | FD Accrued interest | - | - | - | - | - | - |
| | Prepaid AMC charges | 0.70 | 0.15 | 0.85 | 0.91 | - | 0.91 |
| | prepaid google drive rent | 0.02 | - | 0.02 | 0.02 | - | 0.02 |
| | TDS on interest to be Received | - | - | - | (2.82) | - | (2.82) |
| | PF Payable employer share | 0.05 | - | 0.05 | - | - | - |
| | PF Excess payment | 1.65 | - | 1.65 | 1.65 | - | 1.65 |
| c) Prepaid Expenses | | | | | | | |
| | Prepaid Medical Insurance | 1.20 | - | 1.20 | 1.14 | - | 1.14 |
| | Total | 9.90 | 11.04 | 20.93 | 8.06 | 7.79 | 15.85 |
| | Total Assets | 1,148.26 | 757.30 | 1,905.56 | 1,152.47 | 727.30 | 1,879.77 |

Rising Star Outreach of India

Kadalmangalam Road, Thottanaval Village,
Kanchipuram Dist. - 603 107

Consolidated Income and Expenditure account for the year ended 31st March, 2022

| | | Amount in Lakhs | |
|--|----------|--|--|
| Particulars | Schedule | For the year ended 31st March, 2022 | For the year ended 31st March, 2021 |
| INCOME | | | |
| Revenue from Operations | 10 | 5.73 | 4.14 |
| Revenue from Donations | 11 | 678.36 | 544.76 |
| Other Income | 12 | 34.71 | 34.51 |
| Profit on Sale of Asset | 21 | 0.15 | - |
| Total | | 718.95 | 583.40 |
| EXPENDITURE | | | |
| Program Expenditure | 14 | 269.41 | 192.40 |
| Salary cost for Education Programme | 15 | 183.86 | 194.89 |
| Salary cost for Medical Programme | 16 | 54.49 | 48.52 |
| Salary cost for Relief of the Poor Programm | 17 | 24.03 | 23.34 |
| Administrative Expenses | 18 | 114.07 | 76.58 |
| Loss on sale of asset | 22 | 1.73 | - |
| Depreciation & Amortization Expenses | 5 | 42.38 | 41.55 |
| Total | | 689.97 | 577.28 |
| Excess of Income Over Expenditure (Transferred to General Fund) | | 28.98 | 6.12 |

The accompanying notes form an integral
part of the financial statements

As per our report of even date annexed
For Kandasami & Associates
Chartered Accountants
Firm Regn No.013004S


Dr. V. SEETHA
Director


Mr. SAKTHIVEL VENKATRAMAN
Director


Dr. M. KANDASAMI, F.C.A, Ph.D.,
Managing Partner

Place: Chennai - 600034
Date: 30-08-2022

DIN: 08133817

DIN: 02333120

UDIN :22021952AQHDVS8606



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Rising Star Outreach of India

Kadalmangalam Road, Thottanaval Village,
Kanchipuram Dist. - 603 107

Columnar Income and Expenditure account for the year ended 31st March, 2022

| | | Amount in Lakhs | | | | | |
|--|----------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| | | FC | LC | Total | FC | LC | Total |
| Particulars | Schedule | For the year ended 31st March, 2022 | For the year ended 31st March, 2022 | For the year ended 31st March, 2022 | For the year ended 31st March, 2021 | For the year ended 31st March, 2021 | For the year ended 31st March, 2021 |
| INCOME | | | | | | | |
| Revenue from Operations | 10 | - | 5.73 | 5.73 | - | 4.14 | 4.14 |
| Revenue from Donations | 11 | 605.31 | 73.06 | 678.36 | 462.80 | 81.96 | 544.76 |
| Other Income | 12 | 1.40 | 33.31 | 34.71 | 1.81 | 32.70 | 34.51 |
| Profit on sale of asset | 21 | 0.15 | - | 0.15 | - | - | - |
| Total | | 606.85 | 112.10 | 718.95 | 464.61 | 118.80 | 583.40 |
| EXPENDITURE | | | | | | | |
| Program Expenditure | 14 | 261.01 | 8.40 | 269.41 | 172.91 | 19.50 | 192.40 |
| Salary cost for education programme | 15 | 183.86 | - | 183.86 | 175.08 | 19.82 | 194.89 |
| Salary cost for medical programme | 16 | 54.49 | - | 54.49 | 48.52 | - | 48.52 |
| Salary cost for relief of the poor program | 17 | 1.61 | 22.42 | 24.03 | 0.86 | 22.48 | 23.34 |
| Administrative Expenses | 18 | 69.61 | 44.46 | 114.07 | 51.40 | 25.18 | 76.58 |
| Loss on sale of asset | 22 | 1.73 | - | 1.73 | - | - | - |
| Depreciation & Amortization Expenses | 5 | 37.49 | 4.89 | 42.38 | 38.41 | 3.14 | 41.55 |
| Total | | 609.79 | 80.18 | 689.97 | 487.18 | 90.11 | 577.28 |
| Excess of Income Over Expenditure | | - | 31.92 | 28.98 | - | 28.69 | 6.12 |
| Excess of Expenditure over Income (Transferred to General Fund) | | (2.94) | - | - | (22.57) | - | - |

The accompanying notes form an integral part of the financial statements

As per our report of even date annexed
For Kandasami & Associates
Chartered Accountants
Firm Regn No.0130045

Dr. V. SEETHA
Director

Mr. SAKTHIVEL VENKATRAMAN
Director

Dr.M.KANDASAMI ,F.C.A,Ph.D.,
Managing Partner
M. No. 021952

Place: Chennai - 600034
Date: 30-08-2022

DIN: 08133817

DIN: 02333120

UDIN :22021952AQHDS8606



Rising Star Outreach of India

Kadalmangalam Road, Thottanaval Village,
Kanchipuram Dist. - 603 107

Consolidated Receipts and Payments Account for the year ended 31st March, 2022

| | | | Amount in Lakhs |
|--|----------|--|--|
| Particulars | Schedule | For the year ended 31st March, 2022 | For the year ended 31st March, 2021 |
| RECEIPTS | | | |
| Opening Balance : | 9 | 656.36 | 634.14 |
| Revenue from operations | 10 | 5.73 | 4.14 |
| Revenue from Donations | 11 | 678.36 | 544.76 |
| Other Income | 12 | 34.71 | 34.51 |
| Net of Capital Assets and Liabilities | 13 | 2.78 | - |
| Sale of asset | 23 | 5.25 | - |
| Total | | 1,383.19 | 1,217.55 |
| PAYMENTS | | | |
| Program Expenses | 14 | 269.41 | 192.40 |
| Salary cost for education programme | 15 | 183.86 | 194.89 |
| Salary cost for medical programme | 16 | 54.49 | 48.52 |
| Salary cost for relief of the poor programme | 17 | 24.03 | 23.34 |
| Administrative Expenses | 18 | 114.07 | 76.58 |
| Assets Purchased | 19 | 23.39 | 18.76 |
| Net of Capital Assets and Liabilities | 20 | 83.05 | 6.70 |
| Closing Balance | 24 | 630.90 | 656.36 |
| Total | | 1,383.19 | 1,217.55 |

The accompanying notes form an integral
part of the financial statements

As per our report of even date annexed

For Kandasami & Associates
Chartered Accountants
Firm Regn No.013004S

Dr. V. SEETHA
Director

Mr. SAKTHIVEL VENKATRAMAN
Director

Dr.M.KANDASAMI, F.C.A, Ph.D.,
Managing Partner
M. No. 021952

Place: Chennai - 600034
Date: 30-08-2022

DIN: 08133817

DIN: 02333120

UDIN :22021952AQHDVS8606



Rising Star Outreach of India

Kadalmangalam Road, Thottanaval Village,
Kanchipuram Dist. - 603 107

Columnar Receipts and Payments Account for the year ended 31st March, 2022

Amount in Lakhs

| Particulars | Schedule | FC | LC | Total | FC | LC | Total |
|--|----------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | | For the year ended | For the year ended | For the year ended | For the year ended | For the year ended | For the year ended |
| | | 31st March, 2022 | 31st March, 2022 | 31st March, 2022 | 31st March, 2021 | 31st March, 2021 | 31st March, 2021 |
| RECEIPTS | | | | | | | |
| Opening Balance : | 9 | 30.31 | 626.05 | 656.36 | 38.81 | 595.33 | 634.14 |
| Revenue from operations | 10 | 0.00 | 5.73 | 5.73 | 0.00 | 4.14 | 4.14 |
| Revenue from Donations | 11 | 605.31 | 73.06 | 678.36 | 462.80 | 81.96 | 544.76 |
| Other Income | 12 | 1.40 | 33.31 | 34.71 | 1.81 | 32.70 | 34.51 |
| Net of Capital Assets and Liabilities | 13 | 2.78 | 0.00 | 2.78 | 0.00 | 0.00 | 0.00 |
| Sale of asset | 23 | 5.25 | 0.00 | 5.25 | 0.00 | 0.00 | 0.00 |
| Total | | 645.05 | 738.15 | 1383.19 | 503.42 | 714.13 | 1217.55 |
| PAYMENTS | | | | | | | |
| Program Expenses | 14 | 261.01 | 8.40 | 269.41 | 172.91 | 19.50 | 192.40 |
| Salary cost for education program | 15 | 183.86 | 0.00 | 183.86 | 175.08 | 19.82 | 194.89 |
| Salary cost for medical program | 16 | 54.49 | 0.00 | 54.49 | 48.52 | 0.00 | 48.52 |
| Salary cost for relief of the poor program | 17 | 1.61 | 22.42 | 24.03 | 0.86 | 22.48 | 23.34 |
| Administrative Expenses | 18 | 69.61 | 44.46 | 114.07 | 51.40 | 25.18 | 76.58 |
| Assets Purchased | 19 | 7.08 | 16.30 | 23.39 | 17.90 | 0.86 | 18.76 |
| Net of Capital Assets and Liabilities | 20 | 52.95 | 30.10 | 83.05 | 6.45 | 0.26 | 6.70 |
| Closing Balance | 24 | 14.44 | 616.46 | 630.90 | 30.31 | 626.05 | 656.36 |
| Total | | 645.05 | 738.15 | 1383.19 | 503.42 | 714.13 | 1217.55 |

The accompanying notes form an integral part of the financial statements

As per our report of even date annexed
For Kandasami & Associates
Chartered Accountants
Firm Regn No.013004S

Dr. V. SEETHA
Director

Mr. SAKTHIVEL VENKATRAMAN
Director

Dr.M.KANDASAMI ,F.C.A,Ph.D.,
Managing Partner
M. No. 021952
UDIN :22021952AQHDVS8606

Place: Chennai - 600034
Date: 30-08-2022

DIN: 08133817

DIN: 02333120



Rising Star Outreach of India
Kadalmangalam Road, Thottanaval Village,
Kanchipuram Dist. - 603 107

R & P Schedules annexed to and forming part of accounts for the year ended 31st March, 2022

Amount in Lakhs

| Schedule No. | Particulars | For the year ended 31st March, 2022 | | | For the year ended 31st March, 2021 | | |
|--------------|---|-------------------------------------|---------------|---------------|-------------------------------------|---------------|---------------|
| | | FC | LC | Total | FC | LC | Total |
| 9 | Opening Balances | | | | | | |
| | Cash on hand | 0.25 | 0.63 | 0.88 | 0.05 | 0.49 | 0.54 |
| | Bank Balance | 19.65 | 69.92 | 89.57 | 30.37 | 367.93 | 398.30 |
| | Opening Balance of FD | 10.41 | 555.50 | 565.91 | 8.39 | 226.91 | 235.30 |
| | Total | 30.31 | 626.05 | 656.36 | 38.81 | 595.33 | 634.14 |
| 10 | Income from Operations | | | | | | |
| | Peery school income | - | 5.02 | 5.02 | - | 3.52 | 3.52 |
| | School bus fees | - | 0.70 | 0.70 | - | 0.44 | 0.44 |
| | School fines | - | 0.01 | 0.01 | - | - | - |
| | Sale of Application form | - | 0.01 | 0.01 | - | 0.18 | 0.18 |
| | Total | - | 5.73 | 5.73 | - | 4.14 | 4.14 |
| 11 | Revenue from Donations | | | | | | |
| | Donation - Others | - | 4.51 | 4.51 | - | 0.77 | 0.77 |
| | Donation - Kone Elevator, India | - | 32.16 | 32.16 | - | - | - |
| | Donation - Kone Elevator, Finland | 4.13 | - | 4.13 | - | - | - |
| | Donation - US CAPEX | - | - | - | 4.95 | - | 4.95 |
| | Donation - Le Meridien Bhutan | - | - | - | 0.22 | - | 0.22 |
| | Donation - US OPEX | 513.11 | - | 513.11 | 394.05 | - | 394.05 |
| | Donation - MARRIOTT | - | - | - | - | 53.94 | 53.94 |
| | Saint Gobain | - | - | - | - | 15.00 | 15.00 |
| | Donation - St Gobain Opex | - | 18.00 | 18.00 | - | 4.50 | 4.50 |
| | Donation - US Restricted Fund | 88.06 | - | 88.06 | 63.58 | - | 63.58 |
| | Donation- Xento | - | 9.48 | 9.48 | - | 7.75 | 7.75 |
| | Hotel Marriott - Fund Raiser | - | 8.91 | 8.91 | - | - | - |
| | Hotel Marriott Run to Give | - | - | - | - | - | - |
| | Total | 605.31 | 73.06 | 678.36 | 462.80 | 81.96 | 544.76 |
| 12 | Other Income | | | | | | |
| | Interest | - | - | - | 0.14 | - | 0.14 |
| | Interest on SB | 0.80 | 2.03 | 2.83 | 1.11 | 1.66 | 2.77 |
| | Interest on Term Deposit (FD Interest Accr | 0.60 | 31.26 | 31.86 | 0.57 | 30.67 | 31.24 |
| | RSOI farm income | - | - | - | - | 0.30 | 0.30 |
| | MCR Footwear income | - | 0.02 | 0.02 | - | 0.03 | 0.03 |
| | Sale of craft items | - | - | - | - | 0.05 | 0.05 |
| | Total | 1.40 | 33.31 | 34.71 | 1.81 | 32.70 | 34.51 |

Rising Star Outreach of India
Kadalmangalam Road, Thottanaval Village,
Kanchipuram Dist. - 603 107

R & P Schedules annexed to and forming part of accounts for the year ended 31st March, 2022

Amount in Lakhs

| Schedule No. | Particulars | For the year ended 31st March, 2022 | | For the year ended 31st March, 2021 | |
|--------------|--|-------------------------------------|-------------|-------------------------------------|---------------|
| 13 | Others / Advances and Deposits (Receipts) | | | | |
| | Deposits : | (2.53) | - | (2.53) | - |
| | Loans and Advances (Asset): | 0.38 | - | 0.38 | - |
| | Cheques DDs on hand | 0.46 | - | 0.46 | - |
| | EDLI payable | - | - | 0.05 | 0.01 |
| | payroll clearance | - | - | 1.05 | 0.11 |
| | Pf excess paid | - | - | - | 0.20 |
| | Loans and Advances | - | - | 1.06 | - |
| | Expense provision | - | - | - | 0.67 |
| | Onetime reward advance | (0.00) | - | (0.00) | - |
| | Prepaid AMC+Gdrive+Road tax+med. insura | (1.09) | - | (1.09) | 0.26 |
| | Post RSO scholarship Advance | - | - | - | 0.10 |
| | Staff advance for expenses | - | - | - | 0.29 |
| | staff loan | - | - | 0.53 | - |
| | sundry creditors | - | - | 0.07 | 0.20 |
| | TDS salary | - | - | - | 0.47 |
| | TDS profession | - | - | - | 0.24 |
| | PF payabl Employer share | - | - | 1.86 | - |
| | PF admin charg payabl | - | - | 0.11 | 0.00 |
| | PF dedun payable | - | - | - | 0.22 |
| | TDS Interest to Be Received | - | - | 1.55 | - |
| | Total | (2.78) | - | (2.78) | 6.29 |
| | | | | 2.77 | 9.06 |
| 14 | Program Expenses: | | | | |
| 14.01 | School Expenses | 91.81 | - | 91.81 | 59.99 |
| 14.02 | Hostel Expenses | 3.65 | - | 3.65 | 0.42 |
| 14.03 | Food Expenses | - | - | - | 1.09 |
| 14.04 | Mobile / Medical Clinic Expenses | 33.24 | - | 33.24 | 21.81 |
| 14.05 | Information Technology Expenses | - | - | - | 0.66 |
| 14.06 | General Maintainance Expenses | - | - | - | 1.42 |
| 14.07 | MCR Footwear Opex | 1.16 | - | 1.16 | 0.90 |
| 14.08 | Leprosy / Colony Development Expenses | 100.16 | 5.76 | 105.92 | 67.40 |
| 14.09 | Micro Grant / Colony Grant Expenses | - | 1.23 | 1.23 | 1.14 |
| 14.10 | NPEG Project expenses | - | 0.08 | 0.08 | - |
| 14.11 | Other Educational Programs Expenses+(Sch | 19.39 | 0.33 | 19.72 | 7.84 |
| 14.12 | RSO Trichy Branch Office Expenses | 11.60 | - | 11.60 | 8.27 |
| 14.13 | Pune Pre School Expenses | - | 1.00 | 1.00 | - |
| 14.14 | HR Dept | - | - | - | 0.08 |
| 14.15 | Transport exp | - | - | - | 1.88 |
| | Total | 261.01 | 8.40 | 269.41 | 172.91 |
| | | | | | 19.50 |
| | | | | | 192.40 |
| 14.1 | School Expenses | | | | |
| | Staff Welfare Expenses (Staff Travel Food, U | 1.00 | - | 1.00 | - |
| | Conveyance reimbursements | - | - | - | 0.15 |
| | Electricity Charges | 9.22 | - | 9.22 | 2.01 |
| | Bank charges | - | - | - | 0.02 |
| | Students books & Notebooks | 8.99 | - | 8.99 | 4.19 |

Rising Star Outreach of India
Kadalmangalam Road, Thottanaval Village,
Kanchipuram Dist. - 603 107

R & P Schedules annexed to and forming part of accounts for the year ended 31st March, 2022

Amount in Lakhs

| Schedule No. | Particulars | For the year ended 31st March, 2022 | | | For the year ended 31st March, 2021 | | |
|--------------|--------------------------------|-------------------------------------|---|-------|-------------------------------------|------|------|
| | Printer refill charges | 0.13 | - | 0.13 | 0.06 | - | 0.06 |
| | Printing and Stationary | 0.85 | - | 0.85 | 0.53 | - | 0.53 |
| | Children education field trip | - | - | - | 0.03 | - | 0.03 |
| | Meeting & Function Expense | 0.34 | - | 0.34 | 0.65 | - | 0.65 |
| | School Recognition Expenses | 0.20 | - | 0.20 | 0.46 | - | 0.46 |
| | GMC & GPA Insurance - Students | 0.31 | - | 0.31 | 3.17 | - | 3.17 |
| | Vehicle Fuel | 7.54 | - | 7.54 | 5.26 | - | 5.26 |
| | Vehicle FC Service | 0.06 | - | 0.06 | 0.96 | - | 0.96 |
| | Vehicle maintenance | 4.43 | - | 4.43 | 1.88 | - | 1.88 |
| | Vehicle Road Tax | 0.91 | - | 0.91 | 0.95 | - | 0.95 |
| | Vehicle Insurance | 1.87 | - | 1.87 | 1.77 | - | 1.77 |
| | Vehicle Toll Fee | 0.20 | - | 0.20 | 0.24 | - | 0.24 |
| | Staff food reimbursements | 0.16 | - | 0.16 | 0.22 | - | 0.22 |
| | Student Benefits | 0.01 | - | 0.01 | 0.14 | 0.14 | 0.28 |
| | Securities | 5.88 | - | 5.88 | - | - | - |
| | AMC expenses | 0.90 | - | 0.90 | 0.33 | - | 0.33 |
| | Cleaning materials | 0.72 | - | 0.72 | 0.59 | - | 0.59 |
| | Copier Rent | 0.38 | - | 0.38 | 0.37 | - | 0.37 |
| | Cooking gas | 3.89 | - | 3.89 | 1.32 | - | 1.32 |
| | Cost of Kitchen provision | 12.99 | - | 12.99 | 3.84 | - | 3.84 |
| | Cost of milk | 2.56 | - | 2.56 | 1.18 | - | 1.18 |
| | Cost of Non-veg | 2.58 | - | 2.58 | 0.76 | - | 0.76 |
| | Cost of rice | 2.91 | - | 2.91 | 1.62 | - | 1.62 |
| | Cost of Veg & Fruits | 5.52 | - | 5.52 | 2.66 | - | 2.66 |
| | Fuel Genset | 1.59 | - | 1.59 | 0.03 | - | 0.03 |
| | Fuel Garden equipments | 0.34 | - | 0.34 | 0.11 | - | 0.11 |
| | Driver food allowance | 0.30 | - | 0.30 | 0.23 | - | 0.23 |
| | Google drive rental | 0.06 | - | 0.06 | 0.06 | - | 0.06 |
| | Health Insurance | 0.38 | - | 0.38 | 0.10 | - | 0.10 |
| | Hostel supplies | - | - | - | 0.09 | - | 0.09 |
| | Inland travel | - | - | - | 0.05 | - | 0.05 |
| | Internet Charges | 1.81 | - | 1.81 | 1.81 | - | 1.81 |
| | IT Consumable | 0.06 | - | 0.06 | 0.05 | - | 0.05 |
| | Kitchen Grinding charges | 0.10 | - | 0.10 | 0.02 | - | 0.02 |

Rising Star Outreach of India
Kadalmangalam Road, Thottanaval Village,
Kanchipuram Dist. - 603 107

R & P Schedules annexed to and forming part of accounts for the year ended 31st March, 2022

Amount in Lakhs

| Schedule No. | Particulars | For the year ended 31st March, 2022 | | For the year ended 31st March, 2021 | |
|--------------------------------------|--|-------------------------------------|----------|-------------------------------------|--------------|
| | Kitchen Utensils | 0.47 | - | 0.47 | - |
| | Legal expenses | 0.02 | - | 0.02 | - |
| | mess recovery | - | - | (0.06) | (0.06) |
| | mobile phone expense | 0.86 | - | 0.86 | 1.20 |
| | Notice period recovery | - | - | (0.05) | (0.05) |
| | PF Administrative exp | 1.25 | - | 1.25 | 1.29 |
| | phone allowance | 0.02 | - | 0.02 | 0.01 |
| | Postage & Telephone | 0.38 | - | 0.38 | 0.16 |
| | Rates & Taxes | 0.43 | - | 0.43 | 0.38 |
| | Recruitment Expense | - | - | 0.07 | 0.07 |
| | Repairs & maintenance - Electrical | 0.38 | - | 0.38 | 0.89 |
| | Repairs & maintenance - General | 2.25 | - | 2.25 | 1.26 |
| | Repairs & maintenance - IT | 0.80 | - | 0.80 | 0.90 |
| | Repairs & maintenance - Machinery | 0.92 | - | 0.92 | 0.01 |
| | Repairs & maintenance - Plumbing | 0.08 | - | 0.08 | 0.03 |
| | Repairs & maintenance - Electrical & A/C | 0.16 | - | 0.16 | 0.18 |
| | Repairs & maintenance - Garden Equipmen | 0.26 | - | 0.26 | 0.33 |
| | Repairs & maintenance - RO & STP | 1.52 | - | 1.52 | 0.16 |
| | Software licence fees | 0.29 | - | 0.29 | 0.18 |
| | Website fees | 0.04 | - | 0.04 | 0.04 |
| | Children school fees reimbursement | - | - | 3.92 | 3.92 |
| | Sports materials | 0.21 | - | 0.21 | - |
| | Advertisement | - | - | 0.09 | 0.09 |
| | Science lab consumables/ equipments | - | - | 5.53 | 5.53 |
| | Extra tuition fees | 0.12 | - | 0.12 | - |
| | Fire Insurance | 0.34 | - | 0.34 | 0.18 |
| | News paper & magazines | 0.00 | - | 0.00 | - |
| | Sub Total | 89.98 | - | 89.98 | 54.55 |
| | | | | 0.14 | 54.69 |
| School 11th class Upgradation | | | | | |
| | Advertisement | 0.54 | - | 0.54 | - |
| | Examination related expenses | 1.00 | - | 1.00 | 0.12 |
| | Extra tuition fees | - | - | - | 0.29 |
| | Security Expenses | - | - | - | 5.08 |
| | Traveling and Conveyance | 0.27 | - | 0.27 | - |
| | Sponsor a child | - | - | - | - |
| | Printer refill and service | 0.01 | - | 0.01 | - |
| | Health Insurance | 0.01 | - | 0.01 | (0.05) |
| | Mobile phone expenses | - | - | - | (0.00) |
| | Staff food expenses | 0.01 | - | 0.01 | 0.01 |
| | Sub Total | 1.83 | - | 1.83 | 5.44 |
| | G. Total | 91.81 | - | 91.81 | 59.99 |
| | | | | 0.14 | 60.13 |

Rising Star Outreach of India
Kadalmangalam Road, Thottanaval Village,
Kanchipuram Dist. - 603 107

R & P Schedules annexed to and forming part of accounts for the year ended 31st March, 2022

Amount in Lakhs

| Schedule No. | Particulars | For the year ended 31st March, 2022 | | | For the year ended 31st March, 2021 | | |
|--------------|--|-------------------------------------|-------------|-------------|-------------------------------------|----------|-------------|
| 14.2 | Hostel Expenses | | | | | | |
| | Staff Welfare Expenses (Staff Travel Food e | 0.03 | - | 0.03 | 0.01 | - | 0.01 |
| | Supplies to Children | 3.08 | - | 3.08 | 0.10 | - | 0.10 |
| | Hair Cutting charges | 0.09 | - | 0.09 | 0.02 | - | 0.02 |
| | Birthday gift to children | 0.07 | - | 0.07 | - | - | - |
| | Function expenses | 0.04 | - | 0.04 | - | - | - |
| | Sports materials | 0.19 | - | 0.19 | - | - | - |
| | Star Stores - Hostel | 0.12 | - | 0.12 | - | - | - |
| | Student benefit expenses | (0.03) | - | (0.03) | - | - | - |
| | Student education tour | 0.12 | - | 0.12 | - | - | - |
| | Printing and Stationery | 0.07 | - | 0.07 | - | - | - |
| | Mess recovery | - | - | - | (0.00) | - | (0.00) |
| | Health Insurance | (0.13) | - | (0.13) | 0.29 | - | 0.29 |
| | Total | 3.65 | - | 3.65 | 0.42 | - | 0.42 |
| 14.3 | Food Expenses - Kitchen | | | | | | |
| | Cooking Gas | 0.35 | - | 0.35 | 0.12 | - | 0.12 |
| | Cost of Provision | 1.15 | - | 1.15 | 0.34 | - | 0.34 |
| | Grinding Charges | 0.01 | - | 0.01 | 0.00 | - | 0.00 |
| | Milk Expense | 0.23 | - | 0.23 | 0.10 | - | 0.10 |
| | Non-Veg | 0.23 | - | 0.23 | 0.07 | - | 0.07 |
| | Rice | 0.26 | - | 0.26 | 0.14 | - | 0.14 |
| | Vegetables and Fruits | 0.49 | - | 0.49 | 0.24 | - | 0.24 |
| | Kitchen vessels | 0.04 | - | 0.04 | - | - | - |
| | Cleaning materials | 0.06 | - | 0.06 | 0.05 | - | 0.05 |
| | Health Insurance | - | - | - | 0.02 | - | 0.02 |
| | Printing Stationary | 0.00 | - | 0.00 | 0.00 | - | 0.00 |
| | Staff food expense | 0.00 | 0.00 | 0.01 | 0.00 | - | 0.00 |
| | repair & Maintenance genral | 0.01 | - | 0.01 | - | - | - |
| | Total | 2.83 | 0.00 | 2.83 | 1.09 | - | 1.09 |
| 14.4 | Mobile / Medical Clinic Expenses | | | | | | |
| | Advertisement exp | 0.11 | - | 0.11 | 0.02 | - | 0.02 |
| | AMC Expenses | 0.25 | - | 0.25 | 0.08 | - | 0.08 |
| | Cost of Medicines - Colony | 11.54 | - | 11.54 | 8.35 | - | 8.35 |
| | Vehicle FC Work | 2.22 | - | 2.22 | 0.48 | - | 0.48 |
| | Vehicle Fuel | 3.77 | - | 3.77 | 2.63 | - | 2.63 |
| | Vehicle Service/ Repairs | - | - | - | 0.94 | - | 0.94 |
| | Vehicle Insurance | 0.94 | - | 0.94 | 0.89 | - | 0.89 |
| | Vehicle speed governor exp | 0.03 | - | 0.03 | - | - | - |
| | Vehicle Tax | 0.46 | - | 0.46 | 0.48 | - | 0.48 |
| | Vehicle Toll Fee | 0.10 | - | 0.10 | 0.12 | - | 0.12 |
| | Ramachandra IP (Treatment Expenses) | - | - | - | - | - | - |
| | KVCET students medical exp | 1.22 | - | 1.22 | - | - | - |
| | Postage and Courier | 0.21 | - | 0.21 | 0.22 | - | 0.22 |

Rising Star Outreach of India
Kadalmangalam Road, Thottanaval Village,
Kanchipuram Dist. - 603 107

R & P Schedules annexed to and forming part of accounts for the year ended 31st March, 2022

Amount in Lakhs

| Schedule No. | Particulars | For the year ended 31st March, 2022 | | | For the year ended 31st March, 2021 | | |
|--------------|--|-------------------------------------|---|------|-------------------------------------|---|--------|
| | Printing & Stationery | 0.15 | - | 0.15 | 0.18 | - | 0.18 |
| | Printer refil ans service exp | 0.03 | - | 0.03 | 0.01 | - | 0.01 |
| | Copier rent | 0.08 | - | 0.08 | 0.07 | - | 0.07 |
| | Cost of cooking gas | 0.09 | - | 0.09 | 0.03 | - | 0.03 |
| | Cost of kitchen Provision | 0.29 | - | 0.29 | 0.09 | - | 0.09 |
| | Cost of Milk | 0.06 | - | 0.06 | 0.03 | - | 0.03 |
| | Cost of Non-Veg | 0.06 | - | 0.06 | 0.02 | - | 0.02 |
| | Cost of rice | 0.06 | - | 0.06 | 0.04 | - | 0.04 |
| | Cost of Veg & Fruits | 0.12 | - | 0.12 | 0.06 | - | 0.06 |
| | Diesel Genset | 0.32 | - | 0.32 | 0.01 | - | 0.01 |
| | Diesel Garden equipments | 0.07 | - | 0.07 | 0.02 | - | 0.02 |
| | Driver food allowance | 0.15 | - | 0.15 | 0.11 | - | 0.11 |
| | Repair & Maintenance - Electrical | 0.08 | - | 0.08 | 0.18 | - | 0.18 |
| | Repair & Maintenance - General | 0.44 | - | 0.44 | 0.25 | - | 0.25 |
| | Repair & Maintenance - IT | 0.16 | - | 0.16 | 0.18 | - | 0.18 |
| | Repair & Maintenance - Machinery | 0.18 | - | 0.18 | 0.00 | - | 0.00 |
| | Repair & Maintenance - Plumbing | 0.02 | - | 0.02 | 0.01 | - | 0.01 |
| | Repair & Maintenance - A/c | 0.03 | - | 0.03 | 0.04 | - | 0.04 |
| | Repair & Maintenance - Garden equipment | 0.05 | - | 0.05 | 0.07 | - | 0.07 |
| | Repair & Maintenance - RO & STP | 0.30 | - | 0.30 | 0.03 | - | 0.03 |
| | Security charges | 1.18 | - | 1.18 | 1.02 | - | 1.02 |
| | Fire insurance premium | 0.07 | - | 0.07 | 0.04 | - | 0.04 |
| | Software licence fees | 0.06 | - | 0.06 | 0.02 | - | 0.02 |
| | Website fees | 0.01 | - | 0.01 | 0.01 | - | 0.01 |
| | Function Exp | 0.01 | - | 0.01 | 0.00 | - | 0.00 |
| | Google Drive rental | 0.01 | - | 0.01 | 0.01 | - | 0.01 |
| | Mobile phone Expense | 0.20 | - | 0.20 | 0.24 | - | 0.24 |
| | PF Administrative expense | 0.25 | - | 0.25 | 0.26 | - | 0.26 |
| | Phone allowance | 0.00 | - | 0.00 | 0.00 | - | 0.00 |
| | Rates & Taxes | 0.09 | - | 0.09 | 0.08 | - | 0.08 |
| | Recruitment Expense | - | - | - | 0.01 | - | 0.01 |
| | Health Insurance | 0.03 | - | 0.03 | (0.05) | - | (0.05) |
| | Mess recovery | - | - | - | (0.02) | - | (0.02) |
| | Staff Welfare Expenses (Staff Travel Food e | 0.61 | - | 0.61 | 0.20 | - | 0.20 |
| | Staff travel & conveyance exp | 0.05 | - | 0.05 | 0.03 | - | 0.03 |
| | Medical Camp & Tour Exp | 3.38 | - | 3.38 | 0.01 | - | 0.01 |
| | Covid Relief Medicines | - | - | - | 1.42 | - | 1.42 |
| | Student medical expenses | 0.04 | - | 0.04 | 0.34 | - | 0.34 |
| | GPA insurance - students | 0.03 | - | 0.03 | - | - | - |
| | Electricity charges | 1.84 | - | 1.84 | 0.40 | - | 0.40 |
| | Campus clinic medicine | 1.36 | - | 1.36 | 0.78 | - | 0.78 |
| | Internet charges | 0.36 | - | 0.36 | 0.36 | - | 0.36 |
| | IT Consumables | 0.01 | - | 0.01 | 0.01 | - | 0.01 |
| | Kitchen Grinding charges | 0.00 | - | 0.00 | 0.00 | - | 0.00 |
| | Kitchen vessels | 0.01 | - | 0.01 | - | - | - |
| | Legal expenses | 0.00 | - | 0.00 | - | - | - |

Rising Star Outreach of India
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R & P Schedules annexed to and forming part of accounts for the year ended 31st March, 2022

Amount in Lakhs

| Schedule No. | Particulars | For the year ended 31st March, 2022 | | | For the year ended 31st March, 2021 | | |
|---|--|-------------------------------------|-------------|--------------|-------------------------------------|-------------|--------------|
| | Assistive Devises | 0.06 | - | 0.06 | 0.91 | - | 0.91 |
| | Cleaning materials | 0.02 | - | 0.02 | - | - | - |
| | Leprosy awareness program exp | - | - | - | 0.02 | - | 0.02 |
| | Bio medical waste disposal exp | - | - | - | 0.10 | - | 0.10 |
| | Total | 33.24 | - | 33.24 | 21.81 | - | 21.81 |
| 14.5 Information Technology Expenses | | | | | | | |
| | Staff Welfare Expenses (Staff Travel Food e | 0.00 | - | 0.00 | - | - | - |
| | Internet Charges | 0.24 | - | 0.24 | 0.24 | - | 0.24 |
| | Cartridge | 0.02 | 0.02 | 0.03 | 0.01 | - | 0.01 |
| | AMC Expense | 0.10 | 0.19 | 0.30 | 0.04 | - | 0.04 |
| | IT Communication Accessories & Consumab | 0.01 | 0.01 | 0.02 | 0.01 | - | 0.01 |
| | Software licence fees | 0.04 | - | 0.04 | 0.01 | - | 0.01 |
| | Google Drive rental | 0.01 | - | 0.01 | 0.01 | - | 0.01 |
| | Repair & Maintenance | 0.11 | - | 0.11 | 0.12 | 0.02 | 0.14 |
| | Website fees | 0.01 | - | 0.01 | 0.00 | - | 0.00 |
| | Health Insurance | - | - | - | 0.00 | - | 0.00 |
| | Telephone Expense | 0.02 | - | 0.02 | - | - | - |
| | Printing & Stationery Exp | 0.01 | - | 0.01 | - | - | - |
| | Postage & Courier Expenses | 0.01 | - | 0.01 | - | - | - |
| | Mobile phone expense | 0.11 | - | 0.11 | 0.17 | - | 0.17 |
| | Copier rent | 0.05 | 0.09 | 0.14 | 0.05 | - | 0.05 |
| | Total | 0.73 | 0.31 | 1.04 | 0.66 | 0.02 | 0.67 |
| 14.6 General Maintenance Expenses | | | | | | | |
| | Staff Welfare Expenses (Staff Travel Food e | 0.06 | - | 0.06 | 0.01 | - | 0.01 |
| | Health Insurance | - | - | - | (0.01) | - | (0.01) |
| | Annual Maintenance Charges | - | - | - | - | - | - |
| | Air Conditioner (Service charges) | 0.02 | - | 0.02 | 0.06 | - | 0.06 |
| | Fire Extinguisher Refill / Fire Insurance | 0.05 | - | 0.05 | 0.02 | - | 0.02 |
| | Ro Plant Chemical & Spares | 0.02 | - | 0.02 | 0.02 | 0.00 | 0.02 |
| | Electricity charges | 1.23 | (0.44) | 0.79 | 0.27 | 7.39 | 7.66 |
| | Land Maintenance | - | - | - | - | - | - |
| | Grass Cutter Fuel Exp | 0.05 | - | 0.05 | 0.01 | 0.13 | 0.15 |
| | Repairs & Maintenance (B) | 0.30 | 0.26 | 0.56 | 0.14 | 0.77 | 0.90 |
| | Repairs & Maintenance (M) | 0.12 | - | 0.12 | 0.00 | - | 0.00 |
| | Diesel Generator Spares / Preventive Servic | - | - | - | - | 0.06 | 0.06 |
| | Genset Fuel | 0.21 | - | 0.21 | 0.00 | 1.35 | 1.36 |
| | Electrical Repairs& Fittings | 0.05 | - | 0.05 | 0.12 | 0.01 | 0.13 |
| | Garden Maintenance | 0.04 | - | 0.04 | 0.04 | - | 0.04 |
| | Rates & Taxes | 0.05 | - | 0.05 | 0.05 | - | 0.05 |
| | Sewage& Drinage system renovation | 0.20 | - | 0.20 | - | - | - |
| | Staff Welfare Expenses (Staff Travel Food e | - | - | - | 0.00 | - | 0.00 |
| | Others | - | - | - | - | - | - |
| | Printig & Stationary | 0.00 | - | 0.00 | 0.00 | - | 0.00 |
| | Function Expense | 0.00 | - | 0.00 | - | - | - |

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R & P Schedules annexed to and forming part of accounts for the year ended 31st March, 2022

Amount in Lakhs

| Schedule No. | Particulars | For the year ended 31st March, 2022 | | | For the year ended 31st March, 2021 | | |
|---|--|-------------------------------------|---------------|---------------|-------------------------------------|-------------|--------------|
| | Mess recovery | - | - | - | (0.00) | - | (0.00) |
| | Securities | - | - | - | 0.68 | - | 0.68 |
| | Total | 2.40 | (0.18) | 2.22 | 1.42 | 9.71 | 11.13 |
| 14.7 PROTECTIVE DEVICES FOR LEPROSY AFFECTED PERSONS - MCR FOOT WEAR | | | | | | | |
| | Postage & Courier | 0.02 | - | 0.02 | 0.01 | - | 0.01 |
| | Repair & Maintenance | - | - | - | 0.01 | - | 0.01 |
| | Staff food exp | 0.01 | - | 0.01 | - | - | - |
| | Staff travel exp | 0.01 | - | 0.01 | 0.03 | - | 0.03 |
| | Health insurance | 0.01 | - | 0.01 | (0.02) | - | (0.02) |
| | MCR Foot wear making materials / Running | 1.12 | - | 1.12 | 0.87 | - | 0.87 |
| | Total | 1.16 | - | 1.16 | 0.90 | - | 0.90 |
| 14.8 Leprosy / Colony Development Expenses | | | | | | | |
| | Staff Welfare Expenses (Staff Travel Food e | 0.03 | 0.08 | 0.11 | 0.00 | 0.08 | 0.09 |
| | Advertisement Expense | 0.04 | - | 0.04 | - | - | - |
| | Groceries | 0.05 | - | 0.05 | - | - | - |
| | Legal Expenses | 0.00 | - | 0.00 | - | - | - |
| | Phone allowance | 0.00 | - | 0.00 | - | 0.01 | 0.01 |
| | Postage & Telephone | 0.01 | 0.08 | 0.09 | - | - | - |
| | Printing & Stationary | 0.02 | 0.07 | 0.09 | - | - | - |
| | Conveyance reinmbusements | 0.02 | - | 0.02 | - | 0.22 | 0.22 |
| | Family Support expenses | 0.27 | 0.04 | 0.30 | - | 0.71 | 0.71 |
| | Travel Expenses | 1.20 | 0.19 | 1.39 | - | - | - |
| | Health insurance | 0.04 | (0.02) | 0.02 | - | - | - |
| | Flood relief exp | - | 2.63 | 2.63 | - | - | - |
| | Covid Relief expenses | 98.48 | 2.68 | 101.16 | 67.40 | 7.18 | 74.58 |
| | Total | 100.16 | 5.76 | 105.92 | 67.40 | 8.21 | 75.62 |
| 14.9 Micro Grant / Colony Grant Expenses | | | | | | | |
| | Colony grant (Well deepening)/ well caping | - | 1.05 | 1.05 | 0.45 | 1.20 | 1.65 |
| | Family support expenses | - | - | - | 0.70 | - | 0.70 |
| | Villivakam meeting food exp | - | 0.18 | 0.18 | - | - | - |
| | Total | - | 1.23 | 1.23 | 1.14 | 1.20 | 2.34 |
| 14.10 NATIONAL - PEG PROJECT | | | | | | | |
| | Staff Travel Expenses (Field visit) | - | 0.12 | 0.12 | - | - | - |
| | Health Insurance recovery | - | (0.15) | (0.15) | - | - | - |
| | Covid Relief expenses | - | - | - | - | 0.12 | 0.12 |
| | Postage and Telephone | - | 0.01 | 0.01 | - | - | - |
| | Printing and Stationary | - | 0.00 | 0.00 | - | - | - |
| | Staff Travel Food Expenses | - | 0.10 | 0.10 | - | - | - |
| | Total | - | 0.08 | 0.08 | - | 0.12 | 0.12 |
| 14.11 Other Educational Programs Expenses | | | | | | | |
| | Post RSO College students expenses | - | 0.33 | 0.33 | 2.33 | - | 2.33 |
| | Scholar ship fund | 19.39 | - | 19.39 | 5.50 | - | 5.50 |

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R & P Schedules annexed to and forming part of accounts for the year ended 31st March, 2022

Amount in Lakhs

| Schedule No. | Particulars | For the year ended 31st March, 2022 | | | For the year ended 31st March, 2021 | | |
|--------------|---|-------------------------------------|-------------|--------------|-------------------------------------|-------------|-------------|
| | Total | 19.39 | 0.33 | 19.72 | 7.84 | - | 7.84 |
| 14.13 | Bihar expansion programe | | | | | | |
| | Mess recovery | - | (0.01) | (0.01) | - | - | - |
| | Travel Expenses | - | 0.33 | 0.33 | - | - | - |
| | Health Insurance recovery | - | (0.07) | (0.07) | - | - | - |
| | Total | - | 0.25 | 0.25 | - | - | - |
| 14.14 | RSO Trichy Branch office Expenses | | | | | | |
| | Staff food exp | 0.25 | - | 0.25 | 0.19 | - | 0.19 |
| | Cost of Medicine / Medical Supply | 5.74 | - | 5.74 | 4.11 | - | 4.11 |
| | Assistive devices to Patients | - | - | - | 0.17 | - | 0.17 |
| | EB Charges | 0.26 | - | 0.26 | 0.26 | - | 0.26 |
| | Maintenance expenses | 0.02 | - | 0.02 | 0.08 | - | 0.08 |
| | Office Rent | 2.40 | - | 2.40 | 2.40 | - | 2.40 |
| | Postage, Courier and Telephone and Intern | 0.08 | - | 0.08 | 0.16 | - | 0.16 |
| | Printing and stationary | 0.03 | - | 0.03 | 0.05 | - | 0.05 |
| | Cleaning materials | 0.03 | - | 0.03 | - | - | - |
| | Travel Expenses | 0.00 | - | 0.00 | 0.00 | - | 0.00 |
| | Health Insurance | 0.02 | - | 0.02 | (0.19) | - | (0.19) |
| | Vehicle Fuel Expenses | 2.54 | - | 2.54 | 1.00 | - | 1.00 |
| | Vehicle Maintenance | 0.23 | - | 0.23 | 0.04 | - | 0.04 |
| | Total | 11.60 | - | 11.60 | 8.27 | - | 8.27 |
| 14.19 | Pune preschool expenses | | | | | | |
| | Cleaning materials & Service charges | - | 0.12 | 0.12 | - | 0.08 | 0.08 |
| | Conceyance reimbursements | - | - | - | - | 0.01 | 0.01 |
| | Health Insurance Recovery | 0.23 | (0.04) | 0.20 | - | - | - |
| | Internet charges | - | 0.10 | 0.10 | - | - | - |
| | Repair & Maintenance Building | - | 0.15 | 0.15 | - | - | - |
| | Miscellaneous exp | - | 0.01 | 0.01 | - | 0.01 | 0.01 |
| | Postage & Courier | - | 0.00 | 0.00 | - | - | - |
| | Supplementary nutration to children | - | 0.54 | 0.54 | - | 0.00 | 0.00 |
| | Teaching aid & stationary | - | 0.12 | 0.12 | - | - | - |
| | Total | 0.23 | 1.00 | 1.23 | - | 0.10 | 0.10 |
| 14.20 | HR Department | | | | | | |
| | Advertisement exp | 0.04 | - | 0.04 | 0.01 | - | 0.01 |
| | Conveyance reimbursements | 0.02 | - | 0.02 | 0.02 | - | 0.02 |
| | Health Insurance | - | (0.79) | (0.79) | (0.01) | - | (0.01) |
| | Legal Expenses | 0.00 | - | 0.00 | - | - | - |
| | Rates & Taxes | 0.00 | - | 0.00 | - | - | - |
| | Mess recovery | - | - | - | (0.00) | - | (0.00) |
| | Phone Allowance | 0.00 | - | 0.00 | 0.00 | - | 0.00 |
| | Printing stationary | - | - | - | 0.05 | - | 0.05 |
| | Recruitment Expense | 0.02 | - | 0.02 | 0.01 | - | 0.01 |

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R & P Schedules annexed to and forming part of accounts for the year ended 31st March, 2022

Amount in Lakhs

| Schedule No. | Particulars | For the year ended 31st March, 2022 | | | For the year ended 31st March, 2021 | | |
|--------------|---|-------------------------------------|---------------|---------------|-------------------------------------|--------------|---------------|
| | Postage | 0.00 | - | 0.00 | 0.00 | - | 0.00 |
| | Staff welfare expenses | 0.03 | - | 0.03 | - | - | - |
| | Staff food expenses | 0.00 | - | 0.00 | 0.01 | - | 0.01 |
| | Total | 0.11 | (0.79) | (0.68) | 0.08 | - | 0.08 |
| 14.21 | Transport Department | | | | | | |
| | Driver Food expenses | 0.06 | - | 0.06 | 0.04 | - | 0.04 |
| | Travel conveyance | 0.00 | - | 0.00 | - | - | - |
| | Health Insurance | - | - | - | (0.01) | - | (0.01) |
| | Staff Uniform expense | 0.01 | - | 0.01 | - | - | - |
| | Mobile phone expense | - | - | - | (0.00) | - | (0.00) |
| | Postage & Courier | - | - | - | 0.00 | - | 0.00 |
| | Printing stationary | 0.00 | - | 0.00 | 0.00 | - | 0.00 |
| | Function expense | - | - | - | 0.00 | - | 0.00 |
| | Vehicle Fuel Exp | 1.26 | - | 1.26 | 0.88 | - | 0.88 |
| | Vehicle Toll exp | 0.03 | - | 0.03 | 0.04 | - | 0.04 |
| | Vehicle Insurance | 0.31 | - | 0.31 | 0.30 | - | 0.30 |
| | Vehicle Road tax | 0.15 | - | 0.15 | 0.16 | - | 0.16 |
| | Vehicle FC work Exp | 0.01 | - | 0.01 | 0.16 | - | 0.16 |
| | Vehicle Repairs & Services | 0.74 | - | 0.74 | 0.31 | - | 0.31 |
| | Total | 2.58 | - | 2.58 | 1.88 | - | 1.88 |
| 14.22 | Depreciation | | | | | | |
| | Depreciation for education programme | 28.11 | - | 28.11 | - | - | - |
| | Depreciation for medical programme | 5.62 | - | 5.62 | - | - | - |
| | Depreciation for Administration | 3.75 | - | 3.75 | - | - | - |
| | Total | 37.49 | - | 37.49 | - | - | - |
| | Employee Benefit Expenses | | | | | | |
| a | Admin Expenses | 51.20 | 37.94 | 89.14 | 385.03 | 61.71 | 446.74 |
| a | Salaries & wages | 44.06 | 35.58 | 79.64 | - | - | - |
| a | EPF Employer contribution | 4.43 | 1.82 | 6.25 | - | - | - |
| a | Employees Benefit(Earned leave, Insuran | 2.56 | 0.54 | 3.10 | - | - | - |
| a | Covid Medical Reimbursements | 0.15 | - | 0.15 | - | - | - |
| a | Administration department | 42.37 | - | 42.37 | - | - | - |
| a | Salaries & wages | 37.80 | - | 37.80 | - | - | - |
| a | EPF Employer contribution | 3.86 | - | 3.86 | - | - | - |
| a | Employees Benefit(Earned leave, Insuran | 0.72 | - | 0.72 | - | - | - |
| m | MCR Footwear | 2.15 | - | 2.15 | 2.03 | - | 2.03 |
| m | Salaries & wages | 1.88 | - | 1.88 | 1.79 | - | 1.79 |
| m | EPF Employer contribution | 0.19 | - | 0.19 | 0.17 | - | 0.17 |
| m | Employees Benefit(Earned leave, Insuran | 0.08 | - | 0.08 | 0.07 | - | 0.07 |
| e | School Expenses | 156.69 | - | 156.69 | 138.49 | - | 138.49 |
| e | Salaries & wages | 134.65 | - | 134.65 | 121.83 | - | 121.83 |
| e | Provident Fund Contribution | 13.23 | - | 13.23 | 11.49 | - | 11.49 |
| e | Employees Benefit(Earned leave, Insuran | 6.57 | - | 6.57 | 5.11 | - | 5.11 |

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R & P Schedules annexed to and forming part of accounts for the year ended 31st March, 2022

Amount in Lakhs

| Schedule No. | Particulars | For the year ended 31st March, 2022 | | For the year ended 31st March, 2021 | |
|--------------|--|-------------------------------------|--------------|-------------------------------------|--------------|
| e | Covid Medical Reimbursements | 2.24 | - | 2.24 | 0.06 |
| e | Hostel Expenses | 22.81 | - | 22.81 | 20.05 |
| e | Salaries & wages | 20.15 | - | 20.15 | 17.62 |
| e | EPF Employer contribution | 1.85 | - | 1.85 | 1.65 |
| e | Employees Benefit(Earned leave, Insuran | 0.81 | - | 0.81 | 0.78 |
| m | Mobile / Medical Clinic Expenses | 36.10 | - | 36.10 | |
| m | Salaries & wages | 31.43 | - | 31.43 | 30.71 |
| m | EPF Employer contribution | 2.73 | - | 2.73 | 2.47 |
| m | Covid Medical Reimbursements | 0.45 | - | 0.45 | 0.01 |
| m | Employees Benefit(Earned leave, Insuran | 1.49 | - | 1.49 | 1.16 |
| a | Estate Department | 0.90 | - | 0.90 | |
| a | Salaries & wages | 0.73 | - | 0.73 | 0.64 |
| a | EPF Employer contribution | 0.01 | - | 0.01 | - |
| a | Festival Gift to Employees | - | - | - | 0.06 |
| a | Employees Benefit(Earned leave, Insuran | 0.16 | - | 0.16 | 0.03 |
| a | Finance Department | 0.46 | 20.24 | 20.71 | |
| a | Salaries & wages | (0.04) | 19.70 | 19.67 | 0.39 |
| a | EPF Employer contribution | - | 0.20 | 0.20 | - |
| a | Employees Benefit(Earned leave, Insuran | 0.50 | 0.34 | 0.84 | - |
| a | HR Department | 0.80 | - | 0.80 | |
| a | Salaries & wages | 0.48 | - | 0.48 | 0.84 |
| a | EPF Employer contribution | 0.05 | - | 0.05 | 0.08 |
| a | Covid Medical Reimbursements | 0.15 | - | 0.15 | 0.01 |
| a | Employees Benefit(Earned leave, Insuran | 0.12 | - | 0.12 | 0.04 |
| e | Sponsor A Child Department | 4.36 | - | 4.36 | |
| e | Salaries & wages | 3.89 | - | 3.89 | 6.97 |
| e | EPF Employer contribution | 0.40 | - | 0.40 | 0.67 |
| e | Employees Benefit(Earned leave, Insuran | 0.08 | - | 0.08 | 0.37 |
| a | Transport Department | 1.55 | - | 1.55 | |
| a | Salaries & wages | 1.28 | - | 1.28 | 1.30 |
| a | EPF Employer contribution | 0.13 | - | 0.13 | 0.12 |
| a | Employees Benefit(Earned leave, Insuran | 0.14 | - | 0.14 | 0.05 |
| a | Kitchen Department | 2.71 | - | 2.71 | |
| a | Salaries & wages | 2.09 | - | 2.09 | 1.90 |
| a | EPF Employer contribution | 0.21 | - | 0.21 | 0.17 |
| a | Employees Benefit(Earned leave, Insuran | 0.41 | - | 0.41 | 0.09 |
| a | Information Technology Expenses | 0.54 | - | 0.54 | |
| a | Salaries & wages | 0.47 | - | 0.47 | 0.58 |
| a | EPF Employer contribution | 0.05 | - | 0.05 | 0.05 |
| a | Employees Benefit(Earned leave, Insuran | 0.02 | - | 0.02 | 0.02 |
| a | General Maintenance Expenses | 1.57 | - | 1.57 | |
| a | Salaries & wages | 1.24 | - | 1.24 | 1.16 |
| a | EPF Employer contribution | 0.13 | - | 0.13 | 0.11 |
| a | Employees Benefit(Earned leave, Insuran | 0.20 | - | 0.20 | 0.05 |
| p | Leprosy / Colony Development Expenses | 0.84 | 5.89 | 6.73 | |
| p | Salaries & wages | 0.48 | 5.28 | 5.76 | 0.15 |
| | | | | | 4.97 |
| | | | | | 5.12 |

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R & P Schedules annexed to and forming part of accounts for the year ended 31st March, 2022

Amount in Lakhs

| Schedule No. | Particulars | For the year ended 31st March, 2022 | | | For the year ended 31st March, 2021 | | |
|--------------|--|-------------------------------------|--------------|---------------|-------------------------------------|--------------|---------------|
| p | EPF Employer contribution | 0.05 | 0.54 | 0.59 | - | 0.49 | 0.49 |
| p | Covid Medical Reimbursements | 0.15 | - | 0.15 | - | - | - |
| p | Employees Benefit(Earned leave, Insuran | 0.16 | 0.07 | 0.23 | - | 0.21 | 0.21 |
| m | RSO Trichy Branch Office Expenses | 16.24 | - | 16.24 | | | |
| m | Salaries & wages | 14.55 | - | 14.55 | 10.73 | - | 10.73 |
| m | EPF Employer contribution | 1.03 | - | 1.03 | 1.03 | - | 1.03 |
| m | Employees Benefit(Earned leave, Insuran | 0.66 | - | 0.66 | - | - | - |
| m | Festival Gift to Employees | - | - | - | 0.36 | - | 0.36 |
| a | Bihar Project | 0.30 | 17.69 | 17.99 | | | |
| a | Salaries & wages | - | 15.88 | 15.88 | 0.26 | 14.74 | 15.00 |
| a | EPF Employer contribution | - | 1.62 | 1.62 | - | 1.44 | 1.44 |
| a | Employees Benefit(Earned leave, Insuran | 0.30 | 0.20 | 0.49 | - | 0.63 | 0.63 |
| a | Health insurance recovery | - | - | - | - | - | - |
| a | Covid Medical Reimbursements | - | - | - | 0.44 | - | 0.44 |
| p | National PEG Project/Pune school | 0.77 | 16.53 | 17.31 | | | |
| p | Salaries & wages | - | 15.16 | 15.16 | 0.85 | 17.76 | 18.61 |
| p | EPF Employer contribution | - | 1.20 | 1.20 | - | 0.85 | 0.85 |
| p | Employees Benefit(Earned leave, Insuran | 0.77 | 0.17 | 0.94 | - | 1.21 | 1.21 |
| | Total | 291.16 | 60.36 | 351.52 | 385.03 | 61.71 | 446.74 |
| 15 | Salary cost for Education Programme | 183.86 | - | 183.86 | 175.08 | 19.82 | 194.89 |
| 16 | Salary cost for Medical Programme | 54.49 | - | 54.49 | 48.52 | - | 48.52 |

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R & P Schedules annexed to and forming part of accounts for the year ended 31st March, 2022

Amount in Lakhs

| Schedule No. | Particulars | For the year ended 31st March, 2022 | | | For the year ended 31st March, 2021 | | |
|--------------|---|-------------------------------------|--------------|---------------|-------------------------------------|--------------|--------------|
| 17 | Salary cost for Relief of the Poor Programme | 1.61 | 22.42 | 24.03 | 0.86 | 22.48 | 23.34 |
| 18 | Administrative Expenses | | | | | | |
| 18.1 | Administrative Dept Expenses | 59.61 | 44.86 | 104.47 | 10.27 | 25.18 | 35.44 |
| 18.2 | Information Technology Expenses | 0.74 | 0.31 | 1.05 | 0.66 | 0.02 | 0.67 |
| 18.3 | General Maintenance Expenses | 3.36 | (0.18) | 3.18 | 1.42 | 9.71 | 11.13 |
| 18.4 | Bihar expansion programme | - | 0.25 | 0.25 | - | - | - |
| 18.5 | HR Department | 0.21 | (0.79) | (0.58) | 0.08 | - | 0.08 |
| 18.6 | Kitchen | 3.04 | 0.00 | 3.05 | - | - | - |
| 18.7 | Transport Department | 2.65 | - | 2.65 | 1.88 | - | 1.88 |
| | Total | 69.61 | 44.46 | 114.07 | 14.31 | 34.90 | 49.22 |
| 18.1 | Administrative Expenses | | | | | | |
| | Salaries & wages | 44.06 | 35.58 | 79.64 | 35.21 | 18.24 | 53.45 |
| | EPF Employer contribution | 4.43 | 1.82 | 6.25 | 3.43 | 0.44 | 3.87 |
| | Covid Medical Reimbursements | 0.15 | - | 0.15 | 1.00 | 0.74 | 1.74 |
| | Employees Annual Benefit(Earned leave) | 2.56 | 0.54 | 3.10 | 1.50 | - | 1.50 |
| | Rounding off | 0.00 | - | 0.00 | - | - | - |
| | Membership & Subscription | 0.06 | - | 0.06 | - | - | - |
| | Mess recovery | - | (0.07) | (0.07) | - | - | - |
| | Staff Welfare Expenses (Staff Travel Food e | 0.11 | 0.03 | 0.14 | 0.11 | 0.82 | 0.93 |
| | Printing & Stationery | 0.26 | 0.26 | 0.52 | 0.02 | 0.04 | 0.06 |
| | Copier rent | - | - | - | - | 0.09 | 0.09 |
| | Postage & Telephone | 0.01 | 0.00 | 0.01 | 0.28 | 0.05 | 0.33 |
| | PF Admin charges | 0.17 | - | 0.17 | 0.17 | - | 0.17 |
| | Consultancy charges | - | 1.37 | 1.37 | - | 1.60 | 1.60 |
| | Legal exp | 0.15 | - | 0.15 | - | - | - |
| | Audit Fees | 0.59 | 5.31 | 5.90 | - | 3.54 | 3.54 |
| | Travelling and Conveyance | - | 0.17 | 0.17 | 1.64 | - | 1.64 |
| | Inland Travel | 3.80 | - | 3.80 | - | - | - |
| | Health Insurance/ GMC | (0.01) | - | (0.01) | - | (0.76) | (0.76) |
| | Vehicle fuel | 0.15 | - | 0.15 | - | - | - |
| | Vehicle Insurance | - | - | - | - | 0.26 | 0.26 |
| | Vehicle Toll Fee | 0.01 | - | 0.01 | - | 0.01 | 0.01 |
| | Vehicle maintenance | 0.01 | - | 0.01 | - | - | - |
| | Bank charges | 0.40 | 0.01 | 0.41 | 0.21 | 0.01 | 0.22 |
| | Gift and Articles | - | - | - | - | 0.10 | 0.10 |
| | Health Insurance recovery | - | (0.17) | (0.17) | (0.09) | - | (0.09) |
| | Meeting exp | - | - | - | 0.02 | - | 0.02 |
| | Rates and Taxes | - | 0.00 | 0.00 | - | - | - |
| | Mobile internet reimbursements | 0.28 | - | 0.28 | - | - | - |
| | Relocation reimbursements | - | - | - | 5.81 | - | 5.81 |
| | Children school fees reimbursement | 2.40 | - | 2.40 | 1.68 | - | 1.68 |
| | Fines and penaulties | - | 0.02 | 0.02 | 0.41 | - | 0.41 |
| | Sub Total (A) | 8.40 | 6.92 | 15.33 | 10.27 | 5.76 | 16.03 |
| | Total | 59.61 | 44.86 | 104.47 | 51.40 | 25.18 | 76.58 |

Rising Star Outreach of India
Kadalmangalam Road, Thottanaval Village,
Kanchipuram Dist. - 603 107

R & P Schedules annexed to and forming part of accounts for the year ended 31st March, 2022

Amount in Lakhs

| Schedule No. | Particulars | For the year ended 31st March, 2022 | | | For the year ended 31st March, 2021 | | |
|---|--|-------------------------------------|---------------|-------------|-------------------------------------|-------------|--------------|
| 18.2 Information Technology Expenses | | | | | | | |
| | Staff Welfare Expenses (Staff Travel Food e | 0.00 | - | 0.00 | - | - | - |
| | Internet Charges | 0.24 | - | 0.24 | 0.24 | - | 0.24 |
| | Cartridge | 0.02 | 0.02 | 0.03 | 0.01 | - | 0.01 |
| | AMC Expense | 0.10 | 0.19 | 0.30 | 0.04 | - | 0.04 |
| | IT Communication Accessories & Consumab | 0.01 | 0.01 | 0.02 | 0.01 | - | 0.01 |
| | Software licence fees | 0.04 | - | 0.04 | 0.01 | - | 0.01 |
| | Google Drive rental | 0.01 | - | 0.01 | 0.01 | - | 0.01 |
| | Repair & Maintenance | 0.11 | - | 0.11 | 0.12 | 0.02 | 0.14 |
| | Website fees | 0.01 | - | 0.01 | 0.00 | - | 0.00 |
| | Health Insurance | 0.01 | - | 0.01 | 0.00 | - | 0.00 |
| | Telephone Expense | 0.02 | - | 0.02 | - | - | - |
| | Printing & Stationery Exp | 0.01 | - | 0.01 | - | - | - |
| | Postage & Courier Expenses | 0.01 | - | 0.01 | - | - | - |
| | Mobile phone expense | 0.11 | - | 0.11 | 0.17 | - | 0.17 |
| | Copier rent | 0.05 | 0.09 | 0.14 | 0.05 | - | 0.05 |
| | Total | 0.74 | 0.31 | 1.05 | 0.66 | 0.02 | 0.67 |
| 18.3 General Maintenance Expenses | | | | | | | |
| | Staff Welfare Expenses (Staff Travel Food e | 0.03 | - | 0.03 | 0.01 | - | 0.01 |
| | Health Insurance | 0.18 | - | 0.18 | (0.01) | - | (0.01) |
| | Annual Maintenance Charges | - | - | - | - | - | - |
| | Air Conditioner (Service charges) | 0.02 | - | 0.02 | 0.06 | - | 0.06 |
| | Fire Extinguisher Refill / Fire Insurance | 0.05 | - | 0.05 | 0.02 | - | 0.02 |
| | Ro Plant Chemical & Spares | 0.20 | - | 0.20 | 0.02 | 0.00 | 0.02 |
| | Electricity charges | 1.23 | (0.44) | 0.79 | 0.27 | 7.39 | 7.66 |
| | Land Maintenance | - | - | - | - | - | - |
| | Grass Cutter Fuel Exp | 0.05 | - | 0.05 | 0.01 | 0.13 | 0.15 |
| | Repairs & Maintenance (B) | 0.37 | 0.26 | 0.63 | 0.14 | 0.77 | 0.90 |
| | Repairs & Maintenance (M) | - | - | - | 0.00 | - | 0.00 |
| | Diesel Generator Spares / Preventive Servic | 0.12 | - | 0.12 | - | 0.06 | 0.06 |
| | Genset Fuel | 0.21 | - | 0.21 | 0.00 | 1.35 | 1.36 |
| | Electrical Repairs& Fittings | - | - | - | 0.12 | 0.01 | 0.13 |
| | Garden Maintenance | 0.04 | - | 0.04 | 0.04 | - | 0.04 |
| | Rates & Taxes | 0.05 | - | 0.05 | 0.05 | - | 0.05 |
| | Staff Welfare Expenses (Uniform expenses) | 0.03 | - | 0.03 | 0.00 | - | 0.00 |
| | Others | - | - | - | - | - | - |
| | Printig & Stationary | 0.00 | - | 0.00 | 0.00 | - | 0.00 |
| | Function Expense | 0.00 | - | 0.00 | - | - | - |
| | Mess recovery | - | - | - | (0.00) | - | (0.00) |
| | Securities | 0.78 | - | 0.78 | 0.68 | - | 0.68 |
| | Total | 3.36 | (0.18) | 3.18 | 1.42 | 9.71 | 11.13 |

Rising Star Outreach of India
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R & P Schedules annexed to and forming part of accounts for the year ended 31st March, 2022

Amount in Lakhs

| Schedule No. | Particulars | For the year ended 31st March, 2022 | | For the year ended 31st March, 2021 | |
|--------------|---------------------------------|-------------------------------------|---------------|-------------------------------------|-------------|
| 18.4 | Bihar expansion programe | | | | |
| | Mess recovery | - | (0.01) | (0.01) | - |
| | Travel expenses | - | 0.33 | 0.33 | - |
| | Health Insurance recovery | - | (0.07) | (0.07) | - |
| | Total | - | 0.25 | 0.25 | - |
| 18.5 | HR Department | | | | |
| | Advertisement exp | 0.04 | - | 0.04 | 0.01 |
| | Conveyance reimbursements | 0.02 | - | 0.02 | 0.02 |
| | Health Insurance | 0.09 | (0.79) | (0.69) | (0.01) |
| | Legal Expenses | 0.00 | - | 0.00 | - |
| | Rates & Taxes | 0.00 | - | 0.00 | - |
| | Mess recovery | - | - | - | (0.00) |
| | Phone Allowance | 0.00 | - | 0.00 | 0.00 |
| | Printing stationary | - | - | - | 0.05 |
| | Recruitment Expense | 0.02 | - | 0.02 | 0.01 |
| | Postage | 0.00 | - | 0.00 | 0.00 |
| | Staff welfare expenses | 0.03 | - | 0.03 | - |
| | Staff food expenses | 0.00 | - | 0.00 | 0.01 |
| | Total | 0.21 | (0.79) | (0.58) | 0.08 |
| 18.6 | Food Expenses - Kitchen | | | | |
| | Cooking Gas | 0.35 | - | 0.35 | 0.12 |
| | Cost of Provision | 1.15 | - | 1.15 | 0.34 |
| | Grinding Charges | 0.01 | - | 0.01 | 0.00 |
| | Milk Expense | 0.23 | - | 0.23 | 0.10 |
| | Non-Veg | 0.23 | - | 0.23 | 0.07 |
| | Rice | 0.26 | - | 0.26 | 0.14 |
| | Vegetables and Fruits | 0.49 | - | 0.49 | 0.24 |
| | Kitchen vessels | 0.04 | - | 0.04 | - |
| | Cleaning materials | 0.06 | - | 0.06 | 0.05 |
| | Health Insurance | 0.21 | - | 0.21 | 0.02 |
| | Printing Stationary | 0.00 | - | 0.00 | 0.00 |
| | Staff food expense | 0.00 | 0.00 | 0.01 | 0.00 |
| | repair & Maintenance genral | 0.01 | - | 0.01 | - |
| | Total | 3.04 | 0.00 | 3.05 | 1.09 |
| 18.7 | Transport Department | | | | |
| | Driver Food expenses | 0.06 | - | 0.06 | 0.04 |
| | Travel conveyances | 0.00 | - | 0.00 | - |
| | Health Insurance | 0.07 | - | 0.07 | (0.01) |
| | Staff Uniform expense | 0.01 | - | 0.01 | - |
| | Mobile phone expense | - | - | - | (0.00) |
| | Postage & Courier | - | - | - | 0.00 |
| | Printing stationary | 0.00 | - | 0.00 | 0.00 |
| | Function expense | - | - | - | 0.00 |

Rising Star Outreach of India
Kadalmangalam Road, Thottanaval Village,
Kanchipuram Dist. - 603 107

R & P Schedules annexed to and forming part of accounts for the year ended 31st March, 2022

Amount in Lakhs

| Schedule No. | Particulars | For the year ended 31st March, 2022 | | For the year ended 31st March, 2021 | |
|--------------|----------------------------|-------------------------------------|----------|-------------------------------------|----------|
| | Vehicle Fuel Exp | 1.26 | - | 0.88 | - |
| | Vehicle Toll exp | 0.03 | - | 0.04 | - |
| | Vehicle Insurance | 0.31 | - | 0.30 | - |
| | Vehicle Road tax | 0.15 | - | 0.16 | - |
| | Vehicle FC work Exp | 0.01 | - | 0.16 | - |
| | Vehicle Repairs & Services | 0.74 | - | 0.31 | - |
| | Total | 2.65 | - | 1.88 | - |

19 Capital Expenses

| | | | | | |
|---|-------------|--------------|--------------|--------------|--------------|
| BP apparatus for Medical | - | 0.08 | 0.08 | - | - |
| Weighing scale | - | - | - | 0.15 | - |
| Brother printer from Vel system-Estate | - | - | - | 0.18 | - |
| HPDJ2131-NGM | - | - | - | 0.04 | - |
| Skylark Netgera storage | - | - | - | 0.45 | - |
| 4TBHDD | - | - | - | 0.22 | - |
| Computer and end user devices | 3.31 | - | 3.31 | - | - |
| WIP-CCTV installation | - | - | - | 3.02 | - |
| Laptop | - | 0.88 | 0.88 | - | - |
| HP Laptop 5CG0040XNG-HR manager | - | - | - | 0.55 | - |
| HP Laptop 14ck2018TU-Yogita | - | - | - | 0.50 | - |
| Dongles-5 numbers | - | - | - | 0.13 | - |
| Dongles-3 numbers | - | - | - | 0.06 | - |
| Dongles-6 numbers | - | - | - | 0.12 | - |
| Dongles-5 numbers | - | - | - | 0.13 | - |
| Dongles-10 numbers | - | - | - | 0.25 | - |
| Dongles-4 numbers | - | - | - | 0.08 | - |
| Dongles-6 numbers | - | - | - | 0.12 | - |
| Dongles-2 numbers | - | - | - | 0.05 | - |
| Iball Tab 52+tabcover | - | - | - | 3.41 | - |
| I ball Tab 23+tabcover | - | - | - | 1.51 | - |
| Dongles-9 numbers | - | - | - | 0.23 | - |
| Lenovo tab 12 numbers | - | - | - | 1.05 | - |
| Lenovo tab 66 numbers | - | - | - | 5.68 | - |
| Driver room construction | - | - | - | - | 1.19 |
| Kitchen store room | - | - | - | - | 0.35 |
| Furnitures and Fittings | 0.35 | 0.35 | 0.70 | - | - |
| Plant & Machinaries | 1.43 | - | 1.43 | - | - |
| Office equipments | 4.77 | - | 4.77 | - | - |
| Less Opening capital advance(amount capit | (3.02) | - | (3.02) | - | - |
| Computer (in kind) | - | 1.50 | 1.50 | - | - |
| Stabilizer for Accounts xerox machine | - | 0.06 | 0.06 | - | - |
| Car Purchase | 0.25 | 13.43 | 13.68 | - | - |
| Total | 7.08 | 16.30 | 23.39 | 17.90 | 19.44 |

20 Others / Advances and Deposits (Payment)

| | | | | | |
|-----------------|------|------|------|------|------|
| TDS Contractors | 0.03 | 0.00 | 0.03 | 0.01 | 0.00 |
|-----------------|------|------|------|------|------|

Rising Star Outreach of India
Kadalmangalam Road, Thottanaval Village,
Kanchipuram Dist. - 603 107

R & P Schedules annexed to and forming part of accounts for the year ended 31st March, 2022

Amount in Lakhs

| Schedule No. | Particulars | For the year ended 31st March, 2022 | | | For the year ended 31st March, 2021 | | |
|--------------|--|-------------------------------------|---------------|---------------|-------------------------------------|---------------|---------------|
| | Advance to Income tax | - | 0.12 | 0.12 | - | - | - |
| | caution deposit | - | - | - | 0.03 | 0.03 | 0.06 |
| | EDLI payable | 0.05 | 0.00 | 0.06 | - | - | - |
| | TDS interest to be recd | - | - | - | - | 2.30 | 2.30 |
| | Income tax on interest | - | 3.10 | 3.10 | - | - | - |
| | Tds rent | 0.02 | - | 0.02 | 0.01 | - | 0.01 |
| | TDS salary | 1.34 | 0.31 | 1.65 | 0.75 | - | 0.75 |
| | TDS Profession | - | 0.24 | 0.24 | - | - | - |
| | Other deduction | (0.01) | - | (0.01) | - | - | - |
| | PF dedun payable | 1.89 | 0.27 | 2.16 | 2.35 | 0.33 | 2.68 |
| | PF admin charg payabl | 0.08 | 0.01 | 0.09 | - | - | - |
| | PF payabl Employer share | 1.91 | 0.27 | 2.18 | - | - | - |
| | professional tax | (0.00) | - | (0.00) | 1.16 | 0.22 | 1.38 |
| | scholarship advance | - | - | - | - | 0.15 | 0.15 |
| | salary advance | - | 0.58 | 0.58 | - | - | - |
| | Expense provision | (3.14) | 0.43 | (2.71) | - | - | - |
| | sundry creditors | 51.51 | 24.18 | 75.69 | - | - | - |
| | payroll clearance | (0.73) | 0.32 | (0.41) | - | - | - |
| | Prepaid AMC+Gdrive+Road tax+med. insura | - | 0.15 | 0.15 | 3.96 | - | 3.96 |
| | salary advance | - | (0.00) | (0.00) | - | - | - |
| | post RSO advance | - | (0.13) | (0.13) | - | - | - |
| | Expense provision | - | - | - | 3.96 | - | 3.96 |
| | Loans and advances+Staff advance for exp | - | 0.26 | 0.26 | 0.52 | - | 0.52 |
| | Sub Total (A) | 52.95 | 30.10 | 83.05 | 12.73 | 3.02 | 15.76 |
| | Net of Capital Assets and Liabilities | 55.73 | 30.10 | 85.83 | 6.45 | 0.26 | 6.70 |
| 21 | Profit on Sale of Vehicles | 0.15 | - | 0.15 | - | - | - |
| 22 | Loss on sale of Vehicles | 1.73 | - | 1.73 | - | - | - |
| 23 | Sale proceeds of XUV 500 | 4.25 | - | 4.25 | - | - | - |
| | Sale proceeds of Cruiser | 1.00 | - | 1.00 | - | - | - |
| | Total | 5.25 | - | 5.25 | - | - | - |
| 24 | Closing Balances | | | | | | |
| | Cash | 0.35 | 0.12 | 0.47 | 0.25 | 0.63 | 0.88 |
| | Bank | 3.14 | 74.29 | 77.43 | 19.65 | 69.92 | 89.57 |
| | In Deposit accounts-HDFC Bank | 4.89 | 536.75 | 541.64 | 4.69 | 552.66 | 557.35 |
| | Interest accrued | 0.01 | 2.32 | 2.33 | - | - | - |
| | In Deposit accounts-SBI Bank | 6.06 | 2.98 | 9.04 | 5.72 | 2.83 | 8.56 |
| | Total | 14.44 | 616.46 | 630.90 | 30.31 | 626.05 | 656.36 |