

**Certificate**

We have audited the account of HIMALAYAN ACTION RESEARCH CENTRE, 744 INDIRA NAGAR, PHASE-II, DEHRADUN 248006, Registration Number UK06008052019001294 Dated 28.03.1989 registered in Uttarakhand (name of association and its full address including State, District and Pin Code; if registered society, its registration No and State of registration) for the financial year ending the 31<sup>st</sup> March 2022 and examined all relevant books and vouchers and certify that according to audited account;

- (i) The brough forward foreign contribution at the beginning of the financial year was **Rs. 4,94,415.01**
- (ii) Foreign contribution of /worth **Rs.30,00,000** Was received by the Association during the financial year 2021-22
- (iii) Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of /worth **Rs.25,739** was received by the Association during the financial year 2021-22
- (iv) The balance of un-utilized foreign contribution with the Association at the end of the financial year 2021-22 was **Rs. 3,82,381.79**
- (v) Certified that the Association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act.2010(42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules ,2011
- (vi) The information in this certificate and in the enclosed Balance Sheet and Statement of Receipt and payment is correct as checked by us.
- (vii) The association has utilized the foreign Contribution received for the purpose(s) it is registered/granted prior permission under Foreign Contribution ( Regulation) Act, 2010

Place:Dehradun  
Date:20.12.2022

For Ravi Maheshwari & Co.  
Chartered Accountants  
(F.R.N.006474C)



*Ravi Maheshwari*  
(Ravi Maheshwari)

Partner  
M.No. 075297

UDIN: 22075297BFUFEU6975

**Himalayan Action Research Centre**  
744, Indira Nagar , Phase II

**Dehradun**  
**Foreign Account**  
**Balance Sheet as on 31st March 2022**

(Amount in Rs.)

Particulars	Note No.	31 March 2022	31 March 2021
<b>I SOURCES OF FUNDS</b>			
<b>1 Unrestricted Funds</b>			
(i) Corpus		-	-
(ii) General Fund	3	10,660.00	192,239.27
(iii) Designated/Earmarked Funds	4	2,004,911.00	2,343,966.00
		2,015,571.00	2,536,205.27
<b>2 Restricted Funds</b>			
(i) Corpus		-	-
(ii) Designated/Earmarked Funds	5	2,684,168.00	2,825,440.00
<b>3 Loans &amp; Borrowings</b>			
Secured Loans	6a	-	-
Unsecured Loans	6b	-	-
<b>4 Current Liabilities and Provisions</b>	7	446,543.01	338,994.54
<b>Total</b>		<b>5,146,282.01</b>	<b>5,700,639.81</b>
<b>II APPLICATION OF FUNDS</b>			
<b>1 Property, Plant and Equipment</b>	8	4,689,079.00	5,169,406.00
<b>2 Investments</b>			
Long Term	9a	10,660.00	10,660.00
Short Term	9b	-	-
<b>3 Current Assets</b>	10	373,173.79	465,531.01
<b>4 Loans, Advances and Deposits</b>	11	73,369.22	55,042.80
<b>Total</b>		<b>5,146,282.01</b>	<b>5,700,639.81</b>
Disclouser of Accounting Policies & Notes on Accounts	1&2		
The accompanying notes are an integral part of the financial statements			

As per our separate certificate or even date attached

Himalayan Action Research Centre

For Ravi Maheshwari and Co.  
Chartered Accountants

*Mandee*  
(Secretary)

*Ramesh*  
(Treasurer)



*Ravi Maheshwari*  
(Ravi Maheshwari)  
Partner  
M.No.075297

Date : 28.11.2022  
Place : Dehradun

UDIN: 22075297BFUFEU6975  
Date : 20-12-2022

**Himalayan Action Research Centre**  
**744, Indira Nagar , Phase II**

**Dehradun**  
**Foreign Account**

**Income and Expenditure Account for the year ended on 31st March 2022**

(Amount in Rs.)

	Particulars	Note	31 March 2022		31 March 2021
			Amount	Total Amount	Amount
<b>A</b>	<b>INCOME :</b>				
i	Donations and Grants	12		3,152,307.22	6,033,479.30
ii	Fees from Activities			-	-
iii	Income from Investements	13		12,048.00	112,173.00
iv	Profit on sale of fixed assets and investments	14		-	-
v	<u>Misc Income</u>				4,602.00
	Interest from Bank		11,556.00		
	Interest on-IT Refund		1,999.00		
	Miscellaneous Income		136.00	13,691.00	
	<b>Total (A)</b>			<b>3,178,046.22</b>	<b>6,150,254.30</b>
<b>B</b>	<b>EXPENDITURE :</b>				
i	Establishment Exp (Schedule-A)	15		115,383.80	26,138.30
ii	Project exp ( Schedule- B)	16		3,062,662.42	6,124,116.00
	<b>Total (B)</b>			<b>3,178,046.22</b>	<b>6,150,254.30</b>
	Balance being excess of Income over Expenditure (A-B)			-	-
	<u>Transfer to/from Designated fund</u>				
	Building Fund	17		-	-
	Others			-	-
	<b>Balance being Surplus/(Deficit) transferred to General Fund</b>			-	-
	Disclouser of Accounting Policies & Notes on	1&2			
The accompanying notes are an integral part of the financial statements					

As per our separate certificate or even date attached

Himalayan Action Research Centre

For Ravi Maheshwari and Co.  
Chartered Accountants

(Secretary)

(Treasurer)



(Ravi Maheshwari)  
Partner

Date : 28.11.2022

Place : Dehradun

UDIN: 22075297BF4FEU1975

Date : 20-12-2022

**Himalayan Action Research Centre**  
744, Indira Nagar, Phase II

**Dehradun**  
**Receipt & Payment Account for the year ended on 31st March 2022**  
**(Foreign Account)**

Previous Year	Receipt	Amount	Total Amount	Previous Year	Payment	Amount	Total Amount
					<b>By Indian Account</b>		
3680397.31	<b>To Opening Balance</b>			55,562.30	<b>By Establishment Expenses</b>		
	Cash	8,329.50			<b>Program Expenses</b>		
	Punjab National Bank 155600010	192,690.51			Training workshop awareness and Demonst.	53,335.00	
	State Bank of India 40028899972	-			Staff Salary Program Staff	39,850.00	
	FDR	264,511.00			<b>Administrative Expenses</b>		
	TDS 2020-21	20,296.00			Bank Charges & Interest	114.80	
	TDS 2021-22	8,588.00	494,415.01		Internal Audit fees	15,000.00	
4627600.00	<b>To Grant Received during the year</b>				ESI	1,041.00	
	From RIST America		3,000,000.00		Staff Salary Adminst	24,870.00	
	To Donation				Administrative Charges EPF	1,126.00	
	To Contribution Received for Building Fund			7,874,795.00	Miscellaneous Charges	103.00	135,439.80
	To Advance Recovery				<b>Project Exp- (Sch-D)</b>		
					<b>Program Expenses</b>		
116775.00	<b>To Redemption of Investment</b>				Training workshop awareness and Demonst	426,217.00	
	Bank Interest	11556			Travelling & Conveyance	94,585.00	
	Miscellaneous Income	136			Honorarium Prog	547,944.00	
	Interest on TDS refund	1999	13,691.00		Transit Storage facility	66,000.00	
	Interest on FDR		12,048.00		Staff Salary Program Staff	1,294,714.00	
					<b>Administrative Expenses</b>		
					Bank Charges & Interest	81.42	
					Office Maintenance	15,103.00	
					Office Rent	24,000.00	
					Printing & Stationery	400.00	
					Repair & Maintenance	10,150.00	
					Telephone, Fax & Internet etc	1,650.00	
					Guest hospitality	904.00	
					ESI	8,508.00	
					Water & Electricity	17,568.00	
					Staff Salary Adminst	491,400.00	
					Administrative Charges EPF	3,108.00	3,002,332.42
				494,415.01	<b>by Closing balances</b>		
					Cash	9,939.50	
					Punjab National Bank 1556000100046242	82,899.09	
					State Bank of India 40028899972	4,396.20	
					FDR	275,939.00	
					TDS 2021-22	8,588.00	
					TDS 202-23	620.00	382,381.79
<u>8,424,772.31</u>			<u>3,520,154.01</u>	<u>8,424,772.31</u>			<u>3,520,154.01</u>

For Tarab Ling Association

(Secretary)

(Treasurer)

Place : Dehradun  
Date : 28.11.2022

As per our separate certificate of even date attached



For Ravi Maheshwari & Co.  
Chartered Accountants  
F.R.N. 006474C

(Ravi Maheshwari)

Partner

M.No. 075297

UDIN: 22075297BFUFEU6975

Date: 20-12-2022

		31 st March 2022	31 st March 2021
<b>Note 3</b>	<b>General Fund- Excess of Income over Expenditure</b>		
	Balance at the beginning of the year	192,239.27	192,239.27
	<u>Add:</u>		
	Excess of income over expenditure for the year after appropriations	-	-
		192,239.27	192,239.27
	<u>Less:</u>		
	Transferred to Unutilized Grant	181,579.27	-
	<b>Balance at the end of the year</b>	<b>10,660.00</b>	<b>192,239.27</b>
<b>Note 4</b>	<b>Designated /Earmarked Funds- Property, Plant and Equipment Fund</b>		
	Balance at the beginning of the year	2,343,966.00	2,738,427.00
	<u>Add:</u>		
	Transfer from I & E A/c	-	-
	Addition during the year	-	6,100.00
	Transfer from Building Fund	-	-
		2,343,966.00	2,744,527.00
	<u>Less:</u>		
	Depreciation during the year	339,055.00	400,561.00
	<b>Balance at the end of the year</b>	<b>2,004,911.00</b>	<b>2,343,966.00</b>
<b>Note 5</b>	<b>Designated /Earmarked Fund -Restricted Building Fund</b>		
	Opening Balance	2,825,440.00	2,974,147.00
	Add Contribution Received	-	-
	<u>Less:</u>		
	Depreciation during the year	141,272.00	148,707.00
		<b>2,684,168.00</b>	<b>2,825,440.00</b>
<b>Note 6</b>	<b>Loans and Borrowings</b>		
a	<u>Secured Loans</u>	-	-
	<b>Total</b>	-	-
b	<u>Unsecured Loans</u>	-	-
	<b>Total</b>	-	-
<b>Note 7</b>	<b>Current Liabilities &amp; Provisions</b>		
a)	<u>Current Liabilities</u>	430,798.01	334,765.54
	<b>Total 7a</b>	<b>430,798.01</b>	<b>334,765.54</b>
b)	<u>Provisions</u>	15,745.00	4,229.00
	<b>Total 7b</b>	<b>15,745.00</b>	<b>4,229.00</b>
	<b>Total: [7a+7b]</b>	<b>446,543.01</b>	<b>338,994.54</b>



**Himalayan Action Research Centre**

Notes forming part of the Financial Statements for the year ended 31st March, 2022

(Amount in Rs.)

31 st March 2022

31 st March 2021

**Note 9 Long Term Investments***(means an investment other than a current investment)*

i	Central Government Securities	-	-
ii	State Government Securities	-	-
iii	<b>Other Securities</b>		
	Gas Security	1,900.00	-
	Telephone Security	8,760.00	10,660.00
			10,660.00
	<b>Total:</b>		<b>10,660.00</b>

**Note 10 Current Assets**

i	Cash balances in hand	9,939.50	8,329.50
ii	<b>Bank Balances :</b>		
	Punjab National Bank Saving Account 1556000100046242	82,899.09	192,690.51
	State Bank of India Saving Account- 40028899972	4,396.20	-
iii	Fixed Deposit with PNB	263,891.00	264,752.00
iv	Interest on FDR's	12,048.00	-241.00
		<b>373,173.79</b>	<b>465,531.01</b>

**Note 11 Loans, Advances and Deposits**

	Grant Recievable -(as per Schedule-A of Grant)	64,161.22	26,158.80
	TDS A.Y 2020-21		20,296.00
	TDS A.Y 2021-22	8,588.00	8,588.00
	TDS on Interest on FDR's	620.00	-
		<b>73,369.22</b>	<b>55,042.80</b>

Himalayan Action Research Centre

*Maheshwari*  
(Secretary)

*Ramesh*  
(Treasurer)

Date : 28/11/2022  
Place : Dehradun

For Ravi Maheshwari and Co.  
Chartered Accountants

*Ravi Maheshwari*  
(Ravi Maheshwari)  
Partner  
M.No.075297

UDIN: 22075297BFUFE46975  
Date: 20-12-2022

**Himalayan Action Research Centre**  
Notes forming part of the Financial Statements for the year ended 31st March, 2022

**Foreign Account**

**Note 8 Property, Plant and Equipment (owned assets)**

(Amount in Rs.)

Particulars	WDV as on 01-04-2021	Additions		Total	Sale	Balance	Depreciation		WDV as on 31-03-2022
		Upto 30-09-2021	After 30-09-2021				Rate	Amount	
Building	2,825,440.00	-	-	2,825,440.00	-	2,825,440.00	5%	141,272.00	2,684,168.00
Furniture & Fixture	352,220.00	-	-	352,220.00	-	352,220.00	10%	35,222.00	316,998.00
Office Equipment	327,377.00	-	-	327,377.00	-	327,377.00	15%	49,107.00	278,270.00
Plant & Machinery	507,549.00	-	-	507,549.00	-	507,549.00	15%	76,132.00	431,417.00
Cold Store	297,530.00	-	-	297,530.00	-	297,530.00	15%	44,630.00	252,900.00
Books	1,113.00	-	-	1,113.00	-	1,113.00	15%	167.00	946.00
Vehicle	268,414.00	-	-	268,414.00	-	268,414.00	15%	40,262.00	228,152.00
Truck (TATA)	551,117.00	-	-	551,117.00	-	551,117.00	15%	82,668.00	468,449.00
Agro Processing Equipment	18,366.00	-	-	18,366.00	-	18,366.00	15%	2,755.00	15,611.00
Computer, Printer & Peripherals	20,280.00	-	-	20,280.00	-	20,280.00	40%	8,112.00	12,168.00
	5,169,406.00	-	-	5,169,406.00	-	5,169,406.00		480,327.00	4,689,079.00



Notes forming part of the Financial Statements for the year ended 31st March, 2022

Note No.	Particulars	Schedule	(Amount in Rs.)	
			31 st March 2022	31 st March 2021
<b>Note 12</b>	<b><u>Donations &amp; Grants</u></b>			
i	Doantions			
ii	Grants	A	3,152,307.22	6,033,479.30
	<b>Total:</b>		<b>3,152,307.22</b>	<b>6,033,479.30</b>
<b>Note 13</b>	<b><u>Income From Investment</u></b>			
i	Interest on FDR's		12,048.00	112,173.00
ii	Misc Income			4,602.00
	<b>Total:</b>		<b>12,048.00</b>	<b>116,775.00</b>
<b>Note 14</b>	<b>Profit on sale of investment and fixed Assets</b> Capital Gain on redemption of unit of mutual fund		-	-
<b>Note 15</b>	<b><u>Establishment Exp</u></b> <b><u>Program Expenses</u></b>			
	Training workshop awareness and Demonst.	B	32,000.00	
	Staff Salary Program Staff		40,000.00	
	<b><u>Administrative Expenses</u></b>			
	Bank Charges & Interest		114.80	
	Postage & Courier etc		41.00	
	Printing & Stationery		110.00	
	Internal Audit fees		15,000.00	
	ESI		2,083.00	
	Staff Salary Adminst.		24,000.00	
	Administrative Charges EPF		1,890.00	
	Miscellaneous Charges		145.00	
	<b>Total:</b>		<b>115,383.80</b>	<b>26,138.30</b>
<b>Note 16</b>	<b><u>Project Exp</u></b> <b><u>Program Expenses</u></b>	C		
	Training workshop awareness and Demonst.		425,284.00	
	Travelling & Conveyance		94,585.00	
	Honorarium Prog		549,600.00	
	Transit Storage facility		49,500.00	
	Staff Salary Program Staff		1,326,600.00	
	<b><u>Administrative Expenses</u></b>			
	Bank Charges & Interest		81.42	
	Office Maintenace		18,603.00	
	Office Rent		27,000.00	
	Printing & Stationery		2,528.00	
	Repair & Maintenance		10,150.00	
	Telephone , Fax & Internet etc		2,475.00	
	Guest hospitality		2,075.00	
	ESI		9,724.00	
	Water & Electricity		35,549.00	
	Staff Salary Adminst.		505,800.00	
	Administrative Charges EPF		3,108.00	
	<b>Total</b>		<b>3,062,662.42</b>	<b>6,124,116.00</b>
<b>Note 17</b>	<b><u>Property, Plant and Equipment Fund</u></b> Building		-	-
	<b>Total:</b>		-	-

Himalayan Action Research Centre

Mandave  
(Secretary)Ramesh  
(Treasurer)

Date : 28.11.2022

Place : Dehradun

For Ravi Maheshwari and Co.  
Chartered Accountants

(Ravi Maheshwari)

Partner

M No. 075297

UDIN: 22075297BFUFEU6975

Date: 20-12-2022



## Schedule-1 of Establishment Expenses

Particulars	Amount (In Rs.)
<b>Expenditure</b>	
<b>Program Expenses</b>	
Training workshop awareness and Demonst.	32,000.00
Staff Salary Program Staff	40,000.00
<b>Administrative Expenses</b>	
Bank Charges & Interest	114.80
Postage & Courier etc	41.00
Printing & Stationery	110.00
Internal Audit fees	15,000.00
ESI	2,083.00
Staff Salary Adminst.	24,000.00
Administrative Charges EPF	1,890.00
Miscellaneous Charges	145.00
<b>Total</b>	<b>115,383.80</b>

## Scheule- C-Project Expenses

Name Of Project- Integrated Agriculture Development for Food and Economic Security of remote villages in Pindar Valley-RIST-2021-22

Particulars	Amount (In Rs.)
<b>Expenditure</b>	
<b>Program Expenses</b>	
Training workshop awareness and Demonst.	425,284.00
Travelling & Conveyance	94,585.00
Honorarium Prog	549,600.00
Transit Storage facility	49,500.00
Staff Salary Program Staff	1,326,600.00
<b>Administrative Expenses</b>	
Bank Charges & Interest	81.42
Office Maintanace	18,603.00
Postage & Courier etc	
Office Rent	27,000.00
Printing & Stationery	2,528.00
Repair & Maintenance	10,150.00
Internal Audit fees	
Telephone , Fax & Internet etc	2,475.00
Guest hospitality	2,075.00
ESI	9,724.00
Water & Electricity	35,549.00
Staff Salary Adminst.	505,800.00
Administrative Charges EPF	3,108.00
Miscellaneous Charges	
<b>Total</b>	<b>3,062,662.42</b>



## Project wise Payment detail

Name Of Project	Partners for resilience:Strategic Partnership India Programme-2018 Wetland International south Asia	Investing in Climate smart agriculture practices for better livelihood	Integrated Agriculture Development for Food and Economic security of remote villages in Pindar valley- RIST	Total (Rs.)
<b><u>Expenditure</u></b>				
<b><u>Program Expenses</u></b>				
Training workshop awareness and Demonst.	0.00	1,103.00	425,114.00	426,217.00
Travelling & Conveyance			94,585.00	94,585.00
Honorarium Prog			547,944.00	547,944.00
Transit Storage facility			66,000.00	66,000.00
Staff Salary Program Staff			1,294,714.00	1,294,714.00
<b><u>Administrative Expenses</u></b>				
Bank Charges & Interest			81.42	81.42
Office Maintenance			15,103.00	15,103.00
Office Rent			24,000.00	24,000.00
Printing & Stationery			400.00	400.00
Repair & Maintenance			10,150.00	10,150.00
Telephone , Fax & Internet etc			1,650.00	1,650.00
Guest hospitality			904.00	904.00
ESI			8,508.00	8,508.00
Water & Electricity			17,568.00	17,568.00
Staff Salary Adminst.			491,400.00	491,400.00
Administrative Charges EPF.			3,108.00	3,108.00
<b>Total</b>	<b>0.00</b>	<b>1,103.00</b>	<b>3,001,229.42</b>	<b>3,002,332.42</b>



**Schedule 'A' : Grant**

<u>Particulars</u>	<u>Unutilised Grant as on 01-04-2021</u>	<u>Opening balance of Grant Receivable</u>	<u>Received during the year</u>	<u>Tfr</u>	<u>Bank Interest Earned on Grant fund</u>	<u>Other Income</u>	<u>Closing balance of Grant Receivable</u>	<u>Total</u>	<u>Add Received receivable last year</u>	<u>Expenditure</u>	<u>Unutilized a on 31-03-2022</u>
-Establishment	97,600.87			181,579.27	13,646.00	2,135.00		294,961.14		115,383.80	179,577.34
-Institutional Project-CORDAID-4	20,536.17							20,536.17			20,536.17
Emergency Disater Relief Flood affected Families-Cordaid	146.00							146.00			146.00
Transforming climate Resilient perrila crop to high value product as income option for farmers in Uttarakhand-ICIMOD	-	658.80					658.80	-			-
Partners for resilience:Strategic Partnership India Programme -Wetlant International south Asia	932.00							932.00			932.00
Investing in Climate smart Agriculture practices for better livelihood 3rd year-The Hans Foundation	-							-			-
Integrated Agriculture Development for Food and Economic security of remote villages in Pindar valley IV year The Hans Foundation	14,702.00			(14,702.00)				-			-
Integrated Agriculture Development for Food and Economic security of remote villages in Pindar valley - RIST- USA	-	25,500.00	3,000,000.00	14,702.00	9,958.00		63,502.42	3,062,662.42		3,062,662.42	-
To Livelihood Promotion Project for Potential migrant and PLHA	810.00							810.00			810.00
Enhancing Agri. Business Activity through Self Help Gr Cordaid	77,238.00							77,238.00			77,238.00
Cropping system diversification-Agrisud	815.50							815.50			815.50
Farmer Sys Imp. In Mass Patti through Spice cultivation-Agrisud	74.00							74.00			74.00
<b>Total</b>	<b>212,854.54</b>	<b>26,158.80</b>	<b>3,000,000.00</b>	<b>181,579.27</b>	<b>23,604.00</b>	<b>2,135.00</b>	<b>64,161.22</b>	<b>3,458,175.23</b>	<b>0.00</b>	<b>3,178,046.22</b>	<b>280,129.01</b>

Op Bal , Grant Received & closing balance of grantReceivable and return	3,458,595.03
Less Grant Receivable Opening Balance	26,158.80
Less : Grant*Unutilized	280,129.01
Grant to be shown in I & E A/c	<u>3,152,307.22</u>



**Schedule E of Current Liabilities-**

**List Of Sundry Creditors as on 31-3-2022**

	<b>Amount (Rs)</b>	<b>Total Amount (Rs)</b>
Ayushi Negi	10,000.00	
BSNL	2,879.00	
Shivani Gagain	10,000.00	
Doon Sales Corporation	2,128.00	
Indian Account	83,562.00	
Kadam	3,500.00	
Swaroop Singh	12,000.00	
Dilbar Singh Negi	9,634.00	
Prakash Rawat	4,990.00	
Sankalp Advertising & Mkt. Services (Sanjay Singh)	<u>11,976.00</u>	150,669.00
Unutilized Grant - (as Per Schedule-A)		<u>280,129.01</u>
		<b><u>430,798.01</u></b>

**Schedule - F of Provisions**

**List of Expenses Payable as on 31-3-2022**

	<b>Amount (Rs)</b>	<b>Total Amount (Rs)</b>
TDS Payable	170.00	
Salary payable	12,449.00	
Provision for Telephone Expenses	756.00	
Travelling & Conveyance Expenses payable	<u>2,370.00</u>	15,745.00
		<b><u>15,745.00</u></b>



HIMALAYAN ACTION RESEARCH CENTRE

744, INDIRA NAGAR, PHASE-II

DEHRADUN

F. Y. 2021-22

Foreign Account

Note 1 & 2 DISCLOSURE OF ACCOUNTING POLICIES & NOTES TO ACCOUNTS

Note 1) : DISCLOSURE OF ACCOUNTING POLICIES:

1) Method of Accounting:

The accounts of the Society are prepared under the historical cost convention and in accordance with applicable accounting standards on accrual basis.

2) Unutilized Grant:

It represents the unspent portion of Grant as on 31-03-2022.

3) Fixed Assets:

Fixed Assets are stated at cost less accumulated depreciation.

4) Depreciation:

Depreciation on fixed assets has been provided on written down value method at the following rates and the same has been debited to Fixed Assets Fund.

<u>Assets</u>	<u>Rate of Depreciation</u>
Building	05%
Furniture & Fixtures	10%
Office Equipment	15%
Books	15%
Vehicle	15%
Plant & Machinery	15%
Agro Processing Equipment	15%
Cold Store	15%
Computer Printer & Peripherals	40%
Hardening Chamber	15%

9) Investments:

Investments have been shown at book value including interest accrued thereon.

10) Previous Year Figures:

Previous year figures have been regrouped & re-arranged wherever found necessary to make them comparable.

For Himalayan Action Research Centre

(Secretary)

(Treasurer)

Place: Dehradun

Date: 28.11.2022

For Ravi Maheshwari & Co.  
Chartered Accountants



(Ravi Maheshwari)

Partner

M.No 075297

UDIN: 22075297BFUFEU6975

Date: 20.12.2022