



FORM NO. 10B

[See Rule 17B]

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

I have examined the balance sheet of SOFTWARE FREEDOM LAW CENTER AAEAS7375R [name and PAN of the trust or institution] as at 31/03/2015 and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said trust or institution

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

In my opinion and to the best of my information, and according to information given to me the said accounts give a true and fair view: -

- i. in the case of the balance sheet of the state of affairs of the above-named institution as at 31/03/2015
- ii. in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31/03/2015

The prescribed particulars are annexed hereto.

For **MOHIT KALRA & CO**
Chartered Accountants



Mohit Kalra

(**MOHIT KALRA**)
Proprietor

Membership No: 524672
Registration No: 028844N

Place :DELHI
Date : 29/10/2015

**ANNEXURE
STATEMENT OF PARTICULARS**

Application of income for charitable or religious purposes.

1.	Amount of income of the previous year applied to charitable or religious purposes in India during that year.	6036283
2.	Whether the institution has exercised the option under clause (2) of the Explanation to section 11 (1)? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year.	No
3.	Amount of income Accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust Wholly for such purposes.	161874
4.	Amount of income eligible for exemption under section 11(1)(c) [Give details]	No
5.	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2)	0
6.	Whether the amount of income of mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b)? If so, the details thereof.	NA
7.	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(B)? If so, the details thereof.	No
8.	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year :-	
a.	has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	No
b.	has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2) (b) (iii), or	No
c.	has not been utilised for purpose for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof	No

II. Application or use of income or property for the benefit of persons referred to in section 13 [3].

1.	Whether any part of the income or property of the institution was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person) ? If so, give details of the amount, rate of interest charged and the nature of security, if any.	NO
2.	Whether any land, building or other property of the institution was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any.	NO



3.	Whether any payment was made to any such person during the previous year by way of salary allowance or otherwise? If so, give details.	NO
4.	Whether the services of the institution were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any.	NO
5.	Whether any share, security, or other property was purchased by or on behalf of the institution during the previous year from any such person? If so, give details thereof together with the consideration paid.	NO
6.	Whether any share, security, or other property was sold by or on behalf of the institution during the previous year to any such person? If so, the details thereof together with the consideration received.	NO
7.	Whether any income or property of the institution was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted.	NO
8.	Whether the income or property of the institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details.	NO



III. Investment held at any time during the previous year(s) in concerns in which persons referred to in section 13(3) have a substantial interest.

Sl.No	Name and address of the concern	Where the concern is a company No. and class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in Col. 4 exceeded 5% of the capital of the concern during the previous year-say. Yes/No

Place : DELHI
Date : 29/10/2015



For MOHIT KALRA & CO
Chartered Accountants

Mohit Kalra

(MOHIT KALRA)
Proprietor

Membership No: 524672
Registration No: 028844N

MOHIT KALRA & CO.
CHARTERED ACCOUNTANTS
 2292, Hudson Line, Kingsway Camp,
 GTB Nagar, Delhi-110009



SOFTWARE FREEDOM LAW CENTER : NEW DELHI
BALANCE SHEET AS ON 31ST MARCH 2015

<u>LIABILITIES</u>	<u>AMOUNT (RS)</u>	<u>ASSETS</u>	<u>AMOUNT (RS)</u>
<u>Capital</u>		<u>Fixed Assets</u>	
Opening Balance	151,438.91	(As per schedule)	
Add : Excess of income over expenditure	<u>161,874.48</u>		428,295.00
		<u>Current Assets, Loans and Advances</u>	
<u>Unsecured Loans</u>		<u>I) Current Assets</u>	
Darshan Chaudhary		a) Cash in Hand	36,634.86
		b) Cash at Bank	
<u>Current Liabilities & Provisions</u>		AXIS Bank Domestic A/c	287.00
Sundry Creditors	236,520.00	AXIS Bank FCRA A/c	<u>397,110.53</u>
Expenses Payable	<u>98,494.00</u>		
		<u>II) Loan & Advances</u>	
		Security Deposit	86,000.00
			<u>948,327.39</u>
		TOTAL(RS)....	948,327.39

AUDITOR'S REPORT
 In terms of our separate report of even date annexed

For Mohit Kalra & Co
 Chartered Accountants.

Place : New Delhi
 Date : 29th October, 2015



(Signature)
 (President)

(Signature)
 (Treasurer)

S.F.L.C. IN
 Jangpura Extn.
 K-9, 11th Floor,
 New Delhi-110 014



SOFTWARE FREEDOM LAW CENTER : NEW DELHI
INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2014 TO 31.03.2015

<u>EXPENDITURE</u>	<u>AMOUNT (RS)</u>	<u>INCOME</u>	<u>AMOUNT (RS)</u>
To Accounting Charges	52,247.00	By Donation Received	6,185,930.85
To Bank Charge	1,175.32	By Bank interest received	12,225.68
To Book & Periodicals	1,828.00		
To Conveyance	16,985.00		
To Donation Paid	10,000.00		
To Event Exp	393,326.00		
To Electricity & Water Expenses	142,533.00		
To Litigation Charges	39,042.00		
To Office Exp.	54,898.00		
To Postage & Courier	11,555.00		
To Printing & Stationery	48,417.15		
To Professional Charges	2,880,889.00		
To Rent Paid	576,000.00		
To Repairs & Maintenance	275,550.00		
To Salary & Other Benefit to staff	571,357.00		
To Software Exp	64,490.00		
To Educational Sponership Exp	36,400.00		
To Subscription Charges	12,900.00		
To Telephone Expenses	96,128.58		
To Travelling Expenses	750,561.00		
To Website Exp.			
To Excess of Income Over Expenditure	161,874.48		
Total....	6,198,156.53	Total....	6,198,156.53

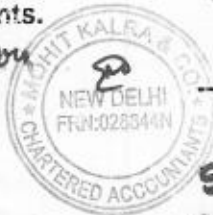
AUDITOR'S REPORT

Terms of our separate report of even date annexed

Place : New Delhi
 Date : 29th October, 2015

For Mohit Kalra & Co
 Chartered Accountants.

Mohit Kalra
 Mohit Kalra
 (Prop)
 M.No. 524672
 (FRN: 028844N)



Nishichal Singh

(President)
SFLC.IN
 K-9, 1st Floor,
 Jangpura Extn.
 New Delhi-110 014

.....
 (Gen Secretary)

SOFTWARE FREEDOM LAW CENTER (REGD) : NEW DELHI

LIST OF DONATION RECEIVED AS ON 31ST MARCH 2015

<u>S.NO.</u>	<u>PARTICULARS</u>	<u>AMOUNT(RS)</u>
1	Donation - Domestic	4,212,000.00
2	Donation FCRA	1,973,930.85
	Total Rs...	<u>6,185,930.85</u>

DETAILS OF ELECTRICITY & WATER EXPENSES AS ON 31ST MARCH 2015

<u>S.NO.</u>	<u>PARTICULARS</u>	<u>AMOUNT(RS)</u>
1	Electricity Expenses	138,933.00
2	Water Expenses	3,600.00
	Total Rs...	<u>142,533.00</u>

DETAILS OF SALARY & OTHER BENEFIT TO STAFF AS ON 31ST MARCH 2015

<u>S.NO.</u>	<u>PARTICULARS</u>	<u>AMOUNT(RS)</u>
1	Staff Welfare	73,257.00
2	Salary	463,100.00
3	Festival Exp	35,000.00
	Total Rs...	<u>571,357.00</u>

DETAILS OF REPAIRS & MAINTENANCE AS ON 31ST MARCH 2015

<u>S.NO.</u>	<u>PARTICULARS</u>	<u>AMOUNT(RS)</u>
1	General Repair & Maintenance	59,826.00
2	Annual Maintenance Charges	215,724.00
	Total Rs...	<u>275,550.00</u>



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SOFTWARE FREEDOM LAW CENTER (REGD) : NEW DELHI

DETAILS OF PROFESSIONAL CHARGES AS ON 31ST MARCH 2015

<u>S.NO.</u>	<u>PARTICULARS</u>	<u>AMOUNT(RS)</u>
1	Professional Fee	361,799.00
2	Research Work	2,491,000.00
3	Audit Fee	28,090.00
	Total Rs...	<u>2,880,889.00</u>

DETAILS OF SUNDRY CREDITORS AS ON 31ST MARCH 2015

<u>S.NO.</u>	<u>PARTICULARS</u>	<u>AMOUNT(RS)</u>
1	Mimir Technologies P Ltd	39,354.00
2	Mishi Chaudhary	18,139.00
3	Aggarwal Taxcon PVT Ltd	35,027.00
4	Research Fee	144,000.00
	Total Rs...	<u>236,520.00</u>

DETAILS OF EXPENSES PAYABLE AS ON 31ST MARCH 2015

<u>S.NO.</u>	<u>PARTICULARS</u>	<u>AMOUNT(RS)</u>
1	Audit Fee .	28,090.00
2	TDS Payable	27,204.00
3	Rent Payable	43,200.00
	Total Rs...	<u>98,494.00</u>



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SOFTWARE FREEDOM LAW CENTER (REGD) : NEW DELHI

SCHEDULE OF FIXED ASSETS AS ON 31ST MARCH 2015

<u>S.NO</u>	<u>PARTICULARS</u>	<u>W.D.V AS ON 01.04.2014</u>	<u>ADDITION DURING THE YEAR</u>	<u>W.D.V AS ON 31.03.2015</u>
1	Coffee Machine	2,600.00	NIL	2,600.00
2	Computer	297,840.00	NIL	297,840.00
3	Lamp	4,000.00	NIL	4,000.00
4	Furniture & Fixture	12,650.00	NIL	12,650.00
5	Inverter	26,800.00	NIL	26,800.00
6	Printers	44,905.00	NIL	44,905.00
7	Telephone Instrument	10,500.00	NIL	10,500.00
8	Mobile	29,000.00	NIL	29,000.00
TOTAL(RS)....		428,295.00	-	428,295.00



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