

SHAKTI SUSTAINABLE ENERGY FOUNDATION  
104B/2, 4th Floor, The Capital Court, Munirka (Phase-III), New Delhi-110067  
(EXCLUSIVE FOR FCRA PURPOSES)

STATEMENT OF RECEIPT AND PAYMENT FOR THE YEAR ENDED MARCH 31, 2021

RECEIPTS		AMOUNT (in Rs.) (2020-21)	PAYMENTS		AMOUNT (in Rs.) (2020-21)
Opening Balances: Represented by- Fixed deposits with bank Balance with bank	616,000,000 47,387,488	663,387,488	Direct Expenditure: Project / Programme Related Expenditure (including Project/Programme advances) Employee benefit expenses Projects / Programmes Others	11,952,694 326,365,821 1,205,170	339,523,685
Grants received		366,959,940	Indirect Expenditure: Salaries, wages etc Contribution to provident and other funds Staff welfare Rent Electricity Rates & Taxes Security charges Insurance Charges Repairs and maintenance Travelling and conveyance Legal and professional fees Communication and internet expenses Printing and stationery Postage and courier Office and other Expenses Recruitment expenses Workshop, seminar and meeting expenses Miscellaneous expenses Bank Charges	34,266,259 1,642,376 1,225,717 18,223,158 303,503 45,733 672,864 32,821 4,442,175 331,934 8,845,080 2,439,376 66,739 178,277 577,542 2,153,389 64,897 157,079 43,921	75,712,840
Refunds from Grantees		10,646,784	Deposits and Advances (Net)		(3,562,164)
Interest on fixed deposits (net of tax deducted at source)		21,121,033	Fixed Assets: Computer equipments Office Equipment	2,976,460 29,740	3,006,200
			Closing Balances: Represented by- Fixed deposits with bank Balance with banks	643,000,000 4,434,684	647,434,684
<b>Total</b>		<b>1,062,115,245</b>	<b>Total</b>		<b>1,062,115,245</b>

For S.C.Kwatra & Co.,  
Chartered Accountants  
Firm Registration No. 004232N

  
M.M.Kwatra  
Partner  
Membership No. 083756



Place : New Delhi  
Date :

124 DEC 2021

For Shakti Sustainable Energy Foundation

  
Chief Executive Officer

  
Director



SHAKTI SUSTAINABLE ENERGY FOUNDATION  
104B/2, 4th Floor, The Capital Court, Munirka (Phase-III), New Delhi-110067  
(EXCLUSIVE FOR FCRA PURPOSES)

BALANCE SHEET AS AT MARCH 31, 2021

Particulars	Schedule	As at March 31, 2021 Rs.
<b><u>SOURCES OF FUNDS</u></b>		
Capital Grant Reserve	1	4,243,861
		<u>4,243,861</u>
<b>Current Liabilities</b>	2	
(a) Grant Balances		790,958,944
(b) Other Current Liabilities		<u>5,392,765</u>
		<b>796,351,709</b>
<b>Total</b>		<b><u>800,595,570</u></b>
<b><u>APPLICATION OF FUNDS</u></b>		
Property, Plant and Equipments	3	
Tangible assets		4,104,574
Intangible assets		<u>139,287</u>
		<b>4,243,861</b>
Cash and bank balances	4	647,434,684
Loans and advances	5	145,452,066
Other current assets	6	<u>3,464,959</u>
		<b>796,351,709</b>
<b>Total</b>		<b><u>800,595,570</u></b>

Accompanying schedules 1 to 10 form part of the financial statements

As per our report attached

For S.C.Kwatra & Co.,  
Chartered Accountants  
Firm Registration No. 004232N

*M.M. Kwatra*

M.M.Kwatra  
Partner  
Membership No. 083756



For Shakti Sustainable Energy Foundation

*Anshul*

Chief Executive Officer

Director



Place : New Delhi

Date : **24 DEC 2021**

SHAKTI SUSTAINABLE ENERGY FOUNDATION  
104B/2, 4th Floor, The Capital Court, Munirka (Phase-III), New Delhi-110067  
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STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED MARCH 31, 2021

Particulars	Schedule	Year ended March 31, 2021 Rs.
<b>INCOME</b>		
Grants		
Amount transferred from Grant Balances (refer schedule 2)		456,271,045
Amount transferred from Capital Grant Reserve (refer schedule 1)		1,819,898
		<u>458,090,943</u>
Interest on Grant Funds/Other Receipts		22,557,622
Less : Transferred to Grant Balances (refer schedule 2)		<u>(22,557,622)</u>
		-
<b>Total</b>		<b><u>458,090,943</u></b>
<b>EXPENDITURE</b>		
Project / Programme Expenditure	7	377,605,814
Employee benefit expenses	8	37,074,128
Depreciation and amortization expense	3	1,819,898
Other expenses	9	41,591,103
		<u>458,090,943</u>
<b>Total</b>		<b><u>458,090,943</u></b>
<b>Surplus / (Deficit) for the year</b>		<b><u>-</u></b>

Accompanying schedules 1 to 10 form part of the financial statements

As per our report attached

For S.C.Kwatra & Co.,  
Chartered Accountants  
Firm Registration No. 004232N

*M.M. Kwatra*

M.M.Kwatra  
Partner  
Membership No. 083756



For Shakti Sustainable Energy Foundation

*Anshub Nitin Desai*

Chief Executive Office Director



Place : New Delhi

Date : 24 DEC 2021

**SHAKTI SUSTAINABLE ENERGY FOUNDATION**  
**104B/2, 4th Floor, The Capital Court, Munirka (Phase-III), New Delhi-110067**  
**(EXCLUSIVE FOR FCRA PURPOSES)**

**SCHEDULES TO THE ACCOUNTS**

Particulars	As at March 31, 2021
	Rs.
<b>1. Capital Grant Reserve</b>	
Balance at the beginning of the year	3,057,559
Add : Transferred from Grants (refer schedule 2)	3,006,200
Less : Transferred to Statement of Income and Expenditure	
- Depreciation for the year on Property, Plant and Equipments (refer schedule 3)	(1,819,898)
Balance at the end of the year	<u><u>4,243,861</u></u>
<b>2. Current Liabilities</b>	
<b>(a) Grant Balances</b>	
Balance at the beginning of the year	860,718,627
Add : Grants Received during the year	366,959,940
Add : Interest earned during the year *	22,557,622
Less : Transferred to Statement of Income and Expenditure **	(456,271,045)
Less : Transferred to Capital Grant Reserve ***	(3,006,200)
Balance at the end of the year	<u><u>790,958,944</u></u>
<b>(b) Other Current Liabilities</b>	
Trade Payables	3,643,739
Employees Dues	5,071
Statutory dues	305,410
Project Grants / Consultancy Payable	1,438,545
	<u><u>5,392,765</u></u>

\* Represents interest income earned on specified grant funds

\*\* Represents grants recognised in the Statement of Income and Expenditure to match them with related costs during the year

\*\*\* Represents grants utilised for acquisition (net of deletions) of depreciable assets transferred to Capital Grant Reserve (refer schedule 1)



**SHAKTI SUSTAINABLE ENERGY FOUNDATION**

(A Company incorporated under Section 25 of the Companies Act, 1956)

104B/2, 4th Floor, The Capital Court, Munirka (Phase-III), New Delhi-110067  
(EXCLUSIVE FOR FCRA PURPOSES)**SCHEDULES TO THE ACCOUNTS (contd.)****3. Property, Plant and Equipments**

Particulars	Gross block			Depreciation			Net block As at March 31, 2021
	As at April 1, 2020	Additions	Deletions	As at March 31, 2021	As at April 1, 2020	For the year	
Tangible assets	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Computer equipment	3,764,958	2,976,460	-	6,741,418	2,948,159	870,626	3,818,785
Furniture and fixtures	979,286	-	-	979,286	389,479	152,903	542,382
Office equipment	3,301,816	29,740	-	3,331,556	2,015,589	570,930	2,586,519
<b>Total</b>	<b>8,046,060</b>	<b>3,006,200</b>	<b>-</b>	<b>11,052,260</b>	<b>5,353,227</b>	<b>1,594,459</b>	<b>6,947,686</b>
<b>Intangible assets</b>							
Computer software	816,729	-	-	816,729	452,003	225,439	677,442
<b>Total (B)</b>	<b>816,729</b>	<b>-</b>	<b>-</b>	<b>816,729</b>	<b>452,003</b>	<b>225,439</b>	<b>677,442</b>
<b>Total (A+B)</b>	<b>8,862,789</b>	<b>3,006,200</b>	<b>-</b>	<b>11,868,989</b>	<b>5,805,230</b>	<b>1,819,898</b>	<b>7,625,128</b>
							<b>4,243,861</b>



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**SCHEDULES TO THE ACCOUNTS**

Particulars	As at March 31, 2021
	<b>Rs.</b>
<b>4. Cash and bank balances</b>	
<b>Cash and cash equivalents#</b>	
Balances with banks	
- Current / saving accounts	4,434,684
- Deposits accounts	288,000,000
Cash on hand	-
	<u>292,434,684</u>
<b>Other Bank Balances</b>	
- Deposits accounts^	355,000,000
	<u>647,434,684</u>
<p># Cash and cash equivalents include cash at bank, cash and cheques on hand and deposits with banks with original maturity of 3 months or less.  ^ Represents deposits with original maturity of greater than 3 months and not more than 12 months</p>	
<b>5. Loans and advances</b>	
(Unsecured, considered good)	
Other loans and advances	
Tax deducted at source	2,496,319
Program/ Project advances	124,823,600
Prepaid Expenses	641,093
Security Deposits	16,462,980
Others	1,028,074
	<u>145,452,066</u>
<b>6. Other Current Assets</b>	
Interest accrued on bank deposits	3,464,959
	<u>3,464,959</u>



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(A Company incorporated under Section 25 of the Companies Act, 1956)  
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**SCHEDULES TO THE ACCOUNTS (contd.)**

Particulars	Year ended March 31, 2021 Rs.
<b>7. Project / Programme Related Expenditure</b>	
<b>7a. Employee Benefits expenses</b>	
Salaries, wages etc	11,456,877
Contribution to provident and other funds	495,817
<b>7b. Projects / Programme Expenditure</b>	
Implementation Support for Transit Oriented Development(TOD) in Indian cities	1,309,291
Decision making frameworks for electric vehicles (EVs) charging infrastructure roll out	3,051,238
Strengthening the India Energy Network of Scholars	3,413,395
Re-structuring electricity bills through consumer involvement to improve electricity sector decision making	2,578,736
Supporting Tamil Nadu in Accelerating Clean Energy Share in its Power Sector.	8,014,265
Develop a roadmap for universal certification program to build formalized air conditioner servicing sector.	47,590
Economic Implications of E-mobility Transition in India	643,867
Improving energy access for irrigation through solar pumps in Chhattisgarh	2,986,031
Scaling-up rooftop solar in the residential sector through utility-led business models	3,522,476
Policy Dialogue for an Energy Efficient India 2030 - Phase 2	2,241,078
Setting up an investment-policy tracker for decentralized renewable energy (DRE) sector and evolving finance policy interventions to facilitate investments in sector	2,786,639
Conceptualising the Indian Power Markets 2.0	3,067,577
Accelerating Renewable Energy Deployment through Research based Advocacy and Distribution Sector Reform Actions	5,137,324
Developing an integrated vision and actionable roadmap for power sector reforms in Bihar	2,621,187
Supporting clean air action plan for Surat and capacity development for city leadership on air pollution	6,130,992
Communication strategy for Accelerating Electric Mobility in India	3,968,531
Support the NGO in-Residence (NGO-IR) Program	3,176,536
Creating enabling mechanism to scale up adoption of E-buses in Indian cities	1,634,300
Periodic Tracking and Dissemination of RE Developments in India - Phase II	689,799
Technical Assistance for the Global Cooling Prize –competition to incentivize development of innovative residential cooling solution.	283,968
Support for Development of Unified Building Design Codes for Indian Railway Station Areas.	1,420,425
EV charging patterns and impact on Discom	2,669,430
Assessing the health effects of exposure to air pollution through survey-based study	3,872,405
Building a Long-Range Planning Toolkit for State Transport Undertaking's (STUs)	3,179,856
Implementation support for Public Bicycle sharing (PBS) system and bicycle infrastructure in Delhi	424,161
Development of a road map and implementation plan for Distribution Licensees of Uttar Pradesh for rolling-out of Electric Vehicle Charging Business	2,046,511
Landscape study of climate risk pricing approaches for investment portfolios in India	980,433
PAT Facilitation Support for Indian Railways	1,617,660
Tracking Clean Energy Finance flows in India	5,074,000
Facilitating Development of Policy Mechanisms and Supporting Ecosystem for Uptake of Net-Zero Energy Buildings in India.	2,482,000
Addressing Energy Efficiency and Thermal Comfort in Affordable Housing Sector.	2,413,356
Policy and technology options for adoption and scale up of industrial symbiosis in India	2,461,715
Supporting Source Apportionment Study for Bengaluru (Phase 1)	2,264,984
Decarbonization of the Iron & Steel sector on the 2050 time horizon in India	7,026,990
Roadmap for electrification of the urban freight sector in India	3,518,465
Continued technical assistance to the Bihar task Force to accelerate adoption of resource efficient building materials	4,232,952
Development of an outlook series on India's Power Sector	4,984,765
Designing a State level bus financing facility (Phase 1)	3,249,527
Bus Karo: Scaling Public Transport	5,528,567



Design a Robust Time of Use Tariff Framework for Gujarat	3,636,855
Electricity Mobility Market dashboard	3,932,068
Thermal comfort profiling of affordable housing & support research on low energy and super-efficient comfort cooling systems	5,236,511
Assessing the potential and impact of electricity access in improving health and education facilities in rural India	5,882,983
Scaling up the switch to cleaner fuels ( Renewable Energy & Electrification ) in industrial processes	2,523,478
Creating a State Urban Transport Regulatory Framework	486,665
Technical assistance to renewable Project Monitory Division at the Central Electricity Authority ( CEA )	4,614,064
Establishing an expert group on transmission sector reforms	1,890,360
Supporting Central Electricity Authority (CEA) to develop a framework for estimating latent demand	3,994,900
Consumer awareness program for improvement of the overall standard of performance in the electricity distribution sector in Rajasthan	4,925,666
Corporate Engagement for Uptake of the Science Based Targets Initiative in India	1,606,750
Roadmap for Low Carbon & Sustainable Mobility in India	1,770,666
Understanding bottlenecks for adoption of TCFD recommendations by Indian corporates	1,564,963
Support for the ninth meeting of the India-US Track II Dialogue	405,226
Promoting Sustainable Urban Transport Initiatives through Sustainable Urban Mobility Network (SUMNet)	8,808,020
Advancing Bharat Stage VI (BS VI) readiness for on-road vehicles and enabling reforms for 2023	1,394,852
Energy for development: Building a new access narrative for Jharkhand	7,891,018
Clean energy investment policy review of India (Phase 1)	3,643,588
Mobilizing Local Resources to Power Rural India: Supporting integrated electrification of a circle/district in Assam	398,497
Establishing the India Green Finance Collaborative	3,347,212
Development of guiding framework and toolkits for stakeholders to effectively prepare and evaluate clean air action plans	3,152,370
Designing Distribution Network Optimization Strategies in View of Changing Landscape for an Electricity Utility	6,318,667
Landscape assessment of energy storage in India	1,370,941
Sustainable healthcare through accelerated deployment of decentralized renewable energy	3,965,102
Providing Implementation Support to Strengthen Rooftop Solar Deployment in Gujarat	1,743,486
Clean & Energy Efficient Cold Chain+Bringing cooling to rural areas – design of community cooling hubs with embedded IT solutions	2,648,698
Developing climate change action plans for multiple districts in India	5,228,887
Continued support to Maharashtra for advancing power sector reforms	4,072,308
Promoting sustainable corporate procurement practices in India's manufacturing sector (Phase I)	185,375
Evaluating the lung function and medical history of school children in Indian cities to assess the impact of air pollution	673,820
Supporting a study to assess the feasibility of solar applications in Micro, Small & Medium Enterprises (MSMEs) in rural India	446,149
Study for Electric Vehicle Charging Infrastructure Planning and Roll-Out for Bangalore City, Karnataka, India	2,639,056
Developing strategies for Bangalore Electricity Supply Company (BESCOM) to maximize renewable energy sales to its commercial and industrial (C&I) consumers	6,474,954
Green Vehicle Rating: Phase II	5,234,582
Sponsorship	70,800
Climate Philanthropy in India	2,596,000
Landscape Study on the Cooling Sector in India	1,557,600
Support for Development of Unified Building Design Codes for Indian Railway Station Areas – Phase II	4,084,319
Progressing thermal comfort, resource efficiency and sufficiency in healthy and adequate housing	5,324,769
Support for pre-events and virtual thematic tracks for WSDS 2021 and prepare the Charter of Actions for COP 26	3,885,592
Rapid assessment of Vaccine Cold Chains in India	3,927,743
Developing an SBTi Incubator for Indian corporates	2,448,768
Promoting sustainable corporate procurement practices in India's manufacturing sector (Phase II)	2,532,228
Designing a state level bus financing facility (Phase II)	2,553,098
Advancing implementation of clean air action plans through a project management approach	2,124,000





Strengthening the negotiation capabilities of India for COP 26	2,189,126
Updating and implementing India Energy Model (India_MESSAGEix) and capacity building of energy experts to use the model	427,500
Core Grant - Facilitating multi-level climate governance at the sub-national level in India	12,800,000
Catalysing Remote Sensing programme for implementation	1,555,879
Enabling medical professionals and healthcare systems in Chhattisgarh emerge as champion communicators on air pollution and health	1,132,750
Reducing AT&C losses in Rajasthan through Government Employee Ownership Model	10,714,399
Electrification of public bus fleets in Uttarakhand.	725,700
Roadmap to Develop Infrastructure for Electric Vehicles in Telangana	5,713,382
Support KPTCL with transmission infrastructure planning for higher RE integration	8,504,424
A Stakeholder Forum for Key Actors in the Electricity Distribution Sector (Phase-2)	5,217,439
Study on pricing mechanism for energy generated by Pumped Hydro Energy Storage (PHES) in India	5,182,845
Support clean energy enterprises tide over COVID-19 crisis	5,000,000
Opportunity for reforming parking supply mechanisms for sustainable urban transport	2,204,169
Zero emissions mandate and incentive structure to accelerate transition towards electric mobility	2,159,776
Extending Support for SAMEEEKSHA (Small and Medium Enterprises: Energy Efficiency Knowledge Sharing) Platform	3,295,828
Continued programmatic engagement on Renewable Energy	6,103,408
Green hydrogen for decarbonising India's hard-to-abate manufacturing sectors	2,726,241
Enable an Electric Utility to leverage Advanced Metering Infrastructure (AMI) Roll-out to reduce Aggregate Technical & Commercial (AT&C) Losses	3,500,014
Support Public-Private Partnership (PPP) models for deployment of Decentralized Renewable Energy Systems in Assam and Meghalaya	4,474,412
Developing a strategic plan for Electric Mobility Initiative of India	3,504,330
Developing strategic implementation plan for India's Electric Mobility Initiative (EMI)	2,950,472
Updating the State Rooftop Solar Attractiveness Index (SARAL)	5,026,504
To identify DRE-based employment opportunities in Bihar in the post-COVID world	4,983,689
Supporting implementation of Delhi's Electric Vehicle Policy	4,288,687
Electric Bus Procurement under Fame II and Performance Evaluation Framework	100,300
<b>7c. Others</b>	
Communication And Internet Expenses	41,898
Miscellaneous	1,163,272
	<u>377,605,814</u>



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**SHAKTI SUSTAINABLE ENERGY FOUNDATION****104B/2, 4th Floor, The Capital Court, Munirka (Phase-III), New Delhi-110067  
(EXCLUSIVE FOR FCRA PURPOSES)****SCHEDULES TO THE ACCOUNTS (contd.)**

Particulars	Year ended March 31, 2021
<b>8. Employee benefits expenses</b>	
Salaries, wages etc	34,266,259
Contribution to provident and other funds	1,642,376
Staff welfare	1,165,493
	<b>37,074,128</b>
<b>9. Other Expenses</b>	
Rent	18,215,238
Electricity	274,678
Rates and taxes	45,733
Office expenses	561,045
Security charges	686,816
Insurance charges	36,025
Repairs and maintenance	4,307,528
Travelling and conveyance	308,355
Legal and professional fees	10,801,921
Communication and internet expenses	2,458,963
Printing and stationery	78,718
Postage and courier	1,692
Recruitment expenses	3,517,469
Workshop, seminar and meeting expenses	64,036
Miscellaneous expenses	188,994
Bank Charges	43,892
	<b>41,591,103</b>



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**SHAKTI SUSTAINABLE ENERGY FOUNDATION**  
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**SCHEDULES TO THE ACCOUNTS (contd.)**

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**10. Notes to accounts**

**1. Company overview**

**Shakti Sustainable Energy Foundation** ('The Company') was incorporated on October 5, 2009 and is a company licensed to operate under section 8 of the Companies Act, 2013 with share capital. The main objective of the Company is to promote an environmentally sustainable and secure future for the India's citizens by supporting activities that contribute to preservation of the environment, including low carbon development and sustainable energy policies and to support policies which promote energy efficiency, sustainable transportation and renewable energy.

**2. Significant accounting policies**

**a. Basis of preparation**

The Balance Sheet and Statement of Income and Expenditure are prepared on accrual basis under the historical cost convention.

**b. Use of estimates**

The preparation of financial statements in conformity with the generally accepted accounting practices requires the management to make estimates and assumptions that affect the reported amounts of assets and liabilities, at the date of the financial statements and the results of operations during the reporting year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Actual results could differ from those estimates. Differences between the actual results and estimates are recognised in the year in which the results are known/ materialized. Any revision to accounting estimates is recognised prospectively in current and future periods.

Contingencies are recorded when it is probable that a liability will be incurred and the amount can be reasonably estimated.

**c. Property, Plant and Equipment**

Property, Plant and Equipment are stated at cost less accumulated depreciation. Cost comprises the purchase price and any costs attributable to bring the asset to its working condition for its intended use.

Intangible assets are recorded at the consideration paid for acquisition.

**d. Depreciation**

The Company is following written down value method of depreciation in respect of its tangible assets as per the useful life prescribed in Schedule II to the Companies Act, 2013.

Intangible assets comprise of Computer software which is amortized over a period of three years on a straight line basis.

Assets costing up to Rs.5,000 each are depreciated fully in the year of purchase.



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**e. Grants and donations**

Grants against specified purposes and stipulations that limit the use of the grants are recognized as income in the Statement of Income and Expenditure in the period in which relevant expenses, as identified by the Management, are charged to the Statement of Income and Expenditure.

In case, the terms stipulate that the income earned on specified grant shall also be used for the same purpose for which such grant was made, the same is credited to respective grant balance.

Grants utilized for acquisition of capital assets are credited to Capital Grant in the Balance Sheet. Such grants are recognized in the Statement of Income and Expenditure on a systematic and rational basis over the useful life of the fixed assets. The allocations to the income statement are made over the periods in the proportion in which depreciation on the related fixed assets are charged to statement of income and expenditure.

**f. Interest income**

Interest is recognized using the time proportion method based on underlying interest rates.

**g. Expenditure**

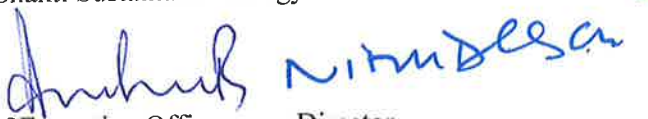
Grants (other than core grants) made for projects carried out through various grantees are accounted for on the basis of utilization certificate/statement submitted by the grantees and approved by the management.

Core Grants to grantees, pursuing objects similar to those of the company, to support their organizational and project thematic costs are expensed off in the year of release of such grants.

**2. Project/ Programme Related Expenditure**

During the year, the management for clearer representation of the expenditure, identified the expenditure related to employees who are primarily engaged in various Projects / Programmes and has classified the same under 'Project/ Programmes Related Expenditure in Schedule 7. On similar lines, some other expenditure relating to the Projects/ Programmes, as identified, is shown under the head 'Others' in Schedule 7 - 'Project/Programme Related Expenditure'.

For Shakti Sustainable Energy Foundation

  
Chief Executive Officer      Director

Place : New Delhi

Date : 24 DEC. 2021

