VIVEK MESTRY & ASSOCIATES

CHARTERED ACCOUNTANTS

324, 1st Floor, Raghuleela Mall, Kandivali (West), Mumbai - 400 067.
Mobile : 9820150769 | Email : vmoffice@vmassociate.in

INDEPENDENT AUDITOR'S REPORT

To the Trustees of

M/S. MAHARASHTRA DYSLEXIA ASSOCIATION

Opinion

We have audited the financial statements of **M/S. MAHARASHTRA DYSLEXIA ASSOCIATION** ("the Trust"), which comprise the Balance Sheet as at March 31, 2023 and the Income and Expenditure Account (hereinafter referred to as **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 Maharashtra Public Trusts Act, 1950 (title substituted for The Bombay Public Trusts Act, 1950) ("the Act") in the manner so required and give a true and fair view of the financial position of the Trust as at March 31, 2023, and of its financial performance for the year then ended in accordance with the principles generally accepted in India.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by the ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Trust in accordance with the ethical requirements that are relevant to our audit of the financial statements and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibility for the Financial Statements

The Board of Trustees/Managing Committee are responsible for the matters with respect to the preparation of these financial statements that give a true and fair view of the financial position, and financial performance of the Trust in accordance with the accounting principles generally accepted in India, including the Accounting Standards prescribed by ICAI. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Trust and for preventing and detecting the 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 control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's 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 auditor's 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.

MESTRY & ASSOCIATES MUMBAI M.No.43028 Firm Reg. No 115563W CHARTERED ACCOUNTANTS

Contd...

As part of 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, but not for the purpose of expressing an opinion on the effectiveness of Trust's internal controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Trustees / Managing Committee.

- Conclude on appropriateness of Trustees' 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 Trust ability to continue as a going concern. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Trust 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.

- 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.

- 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.

Report on other Legal and Regulatory Requirements

Further to our comments as mentioned above, we report as follows:

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 Trust so far as it appears from our examination of those books.
c) The Balance Sheet and the Statement of Income and Expenditure Account dealt with by this Report are in agreement with the books of account.

For Vivek Mestry & Associates
Chartered Accountants
Firm Registration No: 115553W
UDIN: 23049628BGYYRS7263

VIVEK MESTRY & ASSOCIATES MUMBAI M.No.49628 Firm Reg. No 115553W CHARTERED ACCOUNTANTS

CA Vivek Mestry
Proprietor
Membership No. 49628

Place: Mumbai
Date : 26/08/2023

Report of an auditor relating to accounts audited under sub-section (2) of section 33 & 34 and rule 19 of The Maharashtra (erstwhile Bombay) Public Trusts Act, 1950

Registration No: F-26052 (Mumbai)
Name of the Public Trust : MAHARASHTRA DYSLEXIA ASSOCIATION
For the year ending : 31st March, 2023

(a) Whether accounts are maintained regularly and in accordance with the provisions of the Act and the rules;	YES
(b) Whether receipts and disbursements are properly and correctly shown in the accounts;	YES
(c) Whether the cash balance and vouchers in the custody of the manager or trustee on the date of audit were in agreement with the accounts;	YES
(d) Whether all books, deeds, accounts, vouchers or other documents or records required by the auditor were produced before him;	YES
(e) Whether a register of movable and immovable properties is properly maintained, the changes there in are communicated from time to time to the regional office, and the defects and inaccuracies mentioned in the previous audit report have been duly complied with;	YES
(f) Whether the manager or trustee or any other person required by the auditor to appear before him did so and furnished the necessary information required by him;	YES
(g) Whether any property or funds of the Trustee were applied for any object or purpose other than the object or purpose of the Trust;	NO
(h) The amounts of outstandings for more than one year and the amounts written off; if any;	NIL
(i) Whether tenders were invited for repairs or construction involving expenditure exceeding Rs.5000/-;	YES
(j) Whether any money of the public trust has been invested contrary to the provisions of Section 35;	NO
(k) Alienations, if any, of the immovable property contrary to the provisions of Section 36 which have come to the notice of the auditor;	NO
(l) All cases of irregular, illegal or improper expenditure, or failure or omission to recover monies or other property belonging to the public trust or of loss or waste of money or other property thereof, and whether such expenditure, failure, omission, loss or waste was caused in consequence of breach of trust or misapplication or any other misconduct on the part of the trustees or any other person while in the management of the trust;	NO SUCH CASES
(m) Whether the budget has been prepared in the form provided by the rule 16A;	YES
(n) Whether the maximum and minimum number of the trustees is maintained;	YES
(o) Whether the meetings are held regularly as provided in such instrument;	YES
(p) Whether the minute books of the proceedings of the meeting is maintained;	YES
(q) Whether any of the trustees has any interest in the investment of the trust;	NO
(r) Whether any of the trustees is a debtor or creditor of the trust;	NO
(s) Whether the irregularities pointed out by the auditors in the accounts of the previous year have been duly complied with by the trustees during the period of audit;	N.A.
(t) Any special matter which the auditor may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner.	N.A.

FOR VIVEK MESTRY & ASSOCIATES
Chartered Accountants
Firm Registeration no. 115553W

Vivek Mestry
(Proprietor)
M.No. 49628

VIVEK MESTRY & ASSOCIATES
MUMBAI
M.No.49628
Firm Reg. No
115553W
CHARTERED ACCOUNTANTS

Dated at : 26 AUG 2023
Place: Mumbai

SCHEDULE-IX C

(Vide Rule 32)

Statement of income liable to contribute for the year ended : **31st March, 2023**

Name of the Public Trust : **MAHARASHTRA DYSLEXIA ASSOCIATION**

Registration No: **F-26052 (Mumbai)**

		RUPEES.PS	RUPEES.PS
I.	Income as shown in the Income and Expenditure Account (Schedule IX)		1,13,85,050
II.	Items not chargeable to Contributions Under Section 58 and Rules 32 :		
	(i) Donations received from other Public Trust and Dharmadas.		21,10,250
	(ii) Grants received from Government and Local authorities		
	(iii) Interest on Sinking or Depreciation Fund		
	(iv) Amount spent for the purpose of secular education		90,54,087
	(v) Amount spent for the purpose of medical relief.		
	(vi) Amount spent for the purpose of veterinary treatment of animals.	In any event, the Trust persues the object of imparting secular education i.e. creating awarness about dyslexia and to arrange training for teaching dyslexic children etc. and is not liable to pay contribution.	
	(vii) Expenditure incurrent from donations for relief of distress caused by scarcity, drought, flood,fire or other natural calamity.		
	(viii) Deductions out of income from lands used for agricultural purposes :-		
	(a) Land Revenue and Local Fund Cess		
	(b) Rent payable to superior landlord		
	(c) Cost of production, if lands are cultivated by trust.		
	(ix) Deductions out of income from lands used for non-agricultural purposes :-		
	(a) Assessment, cess and other Government or Muncipal Taxes.		
	(b) Ground rent payable to the superior landlord		
	(c) Insurance premia		
	(d) Repairs at 10 per cent of gross rent of building		
	(e) Cost of collection at 4 per cent of gross rent of buildings let out		
	(x) Cost of collection of income or receipts from securities, stocks, etc. at 1 per cent of such income.		
	(xi) Deductions on account of repairs in respect ofbuildings not rented and yielding no income,at 10 per cent of the estimated gross annual rent.		
	Gross Annual Income chargeable to contribution Rs.		**2,20,713**

Certified that while claiming deductions admissible under the above Schedule, the Trust has not claimed any amount twice, either wholly or partly, against any of the its mentioned in the Schedule which have the effect of double - deduction.

For VIVEK MESTRY & ASSOCIATES
Chartered Accountants
Firm Registration no. 115553W

Trust Address :
303, Jharana,
Dr. Ambedkar Road,
Khar (West)
Mumbai- 400 052

Dated at : 26 AUG 2023
Place: Mumbai

Vivek Mestry
(Proprietor)
M. No. 49628

VIVEK MESTRY & ASSOCIATES MUMBAI M.No.49628 Firm Reg. No 115553W CHARTERED ACCOUNTANTS

FOR MAHARASHTRA DYSLEXIA ASSOCIATION

K. M. Cunawalla

Dated at : 26 AUG 2023
Place: Mumbai

MAHARASHTRA DYSLEXIA ASSOCIATION MUMBAI

Trustees

J. Rowkavi

The Maharashtra (erstwhile Bombay) Public Trusts Act, 1950

SCHEDULE - VIII
[Vide Rule 17 (1)]

Name of the Public Trust : MAHARASHTRA DYSLEXIA ASSOCIATION **Registration No. : F-26052 (Mumbai)**
Balance Sheet As At 31st March, 2023

FUNDS & LIABILITIES	As At 31/03/2023	As At 31/03/2022	PROPERTY AND ASSETS	As At 31/03/2023	As At 31/03/2022
Trusts Funds or Corpus :-			**Immovable Properties :- (At Cost)**		
Balance as per Balance Sheet	52,70,950	52,70,950	Balance as per last Balance Sheet	-	-
Adjustment during the year			Additions During the Year	-	-
(Corpus donations received)			**Less:** Sales during the year	-	-
			Depreciation up to date	-	-
Other Earmarked Funds:-					
(Created under the provisions of the trust deed or scheme or out of the Income)			**Other Fixed Assets** (As Per Annexure- 1)	7,30,808	5,22,163
Depreciation Fund	-	-	**Investments:-**		
Sinking Fund	-	-	Note : The market value of the above investments is		
Reserve Fund	-	-	Rs. 1,31,37,677/- for FY 2022-23 (As Per Annexure-2)	1,14,26,014	95,78,574
Any other Fund	-	-			
			Furniture & Fixtures:-		
			Balance as per last Balance Sheet	1,06,007	1,17,785
			Additions during the year	-	-
			Less: Depreciation up to date	(10,601)	(11,779)
				95,406	1,06,006
Loans (Secured or Unsecured):-			**Loans (Secured or Unsecured):**		
From Trustees	-	-	**(Good /doubtful)**		
From Others	-	-	Loans Scholarships	-	-
			Other Loans	-	-
			Advances:-		
Liabilities:-			To Trustees	-	-
For expenses	9,61,606	2,40,926	To Employees	-	-
For other liabilities	1,38,400	6,88,297	To Contractors	-	-
			To Others	-	3,03,216
			Other Current Assets	20,144	14,843
			Prepaid Taxes -Tax Deducted At Source	2,82,747	4,79,537
			Deposits	1,36,630	1,36,630

Contd.....

MAHARASHTRA DYSLEXIA ASSOCIATION

Balance Sheet As At 31st March, 2023 contd….

FUNDS & LIABILITIES	As At 31/03/2023	As At 31/03/2022	PROPERTY AND ASSETS	As At 31/03/2023	As At 31/03/2022
Income & Expenditure A/C:-			**Income Outstanding:-**		
Balance as per last Balance Sheet	1,62,83,843	1,25,78,236	Rent	-	-
Less:Appropriation ,if any			Interest on investments	28,246	28,246
			Other Income	47,235	1,69,166
Add : Surplus as per income and	10,14,630	37,05,607			
Less : Deficit Expenditure A/c	-	-	**Cash and Bank Balances:-**		
	1,72,98,473	1,62,83,843	(a) In Current/ Savings Account with -		
			ICICI Bank	31,36,706	30,48,401
			IDBI Bank	28,29,172	29,07,012
			IDBI (FCRA)	3,811	85,414
			IDBI (SDTT)	1,103	1,071
			Kotak Mahindra Bank	7,87,210	8,96,526
			State Bank Of India	29	-
			In Fixed Deposit Account with -		
			HDFC Ltd.	20,00,000	20,00,000
			ICICI Bank	8,71,076	8,26,585
			Saraswat Co Op Bank	10,00,000	10,00,000
			Kotak Mahindra Bank	2,68,543	3,68,679
			(b) Cash with the Trustee	-	-
			(c) Cash with the Manager	4,550	11,946
Total Rs........	**2,36,69,430**	**2,24,84,016**	**Total Rs....**	**2,36,69,430**	**2,24,84,016**

As per our report of even date
FOR VIVEK MESTRY & ASSOCIATES
Chartered Accountants
Firm Registeration no. 115553W

Vivek Mestry
(Proprietor)
M.No. 49628

VIVEK MESTRY & ASSOCIATES MUMBAI M.No.49628 Firm Reg. No. 115553W CHARTERED ACCOUNTANTS

Dated at : 2 6 AUG 2023
Place : Mumbai

The above Balance Sheet to the best of my/our belief contains a true account of the Funds & Liabilities & of the Property & Assets of the Trust.
FOR MAHARASHTRA DYSLEXIA ASSOCIATION

K. M. Amravalla

TRUSTEES

C. P. Shroff

J. Rowkavi

MAHARASHTRA DYSLEXIA ASSOCIATION MUMBAI

Dated at :
Place : Mumbai

2 6 AUG 2023

Scanned with CamScanner

The Maharashtra (erstwhile Bombay) Public Trusts Act, 1950

SCHEDULE - IX
[Vide Rule 17 (1)]

Registration No. : F-26052 (Mumbai)

Name of the Public Trust : MAHARASHTRA DYSLEXIA ASSOCIATION
Income & Expenditure Account for the year ending 31st March, 2023

EXPENDITURE	FY 2022-23	FY 2021-22	INCOME	FY 2022-23	FY 2021-22
To Expenditure in respect of properties:-			By Rent (accrued)	-	-
Rates,Taxes, Cesses	-	-	(realised)		
Repairs and Maintenance..	-	-	By Interest (accrued)		
Salaries	-	-	(realised)		
Insurance	-	-	On Securities/ FDRs	3,48,072	3,38,898
Depreciation (by way of provision of adjustments ..	-	-	On Loans		
			On Bank Account	1,53,726	1,68,319
To Establishment Expenses .. .. .. (As Per Annexure "3 ")	10,47,512	6,11,760	By Dividend	-	-
To Remuneration to Trustees	-	-	By Donations in Cash or Kind	44,87,528	44,69,000
To Remuneration (to the head of the math, including his household expenditure, if any)..	-	-	By Grants	-	-
To Professional Fees	-	-	By Income from other sources (in details as far as possible)		
To Audit Fees	50,150	50,150	(As per Annexure-5)	63,95,724	74,43,338
To Contribution and Fees	-	-			
To Amount Written off:					
(a) Bad Debts	-	-			
(b)Loan Scholarship	-	-			
(c)Irrecoverable Rents	-	-			
(d)Other Items	-	-			

Contd.....

MAHARASHTRA DYSLEXIA ASSOCIATION MUMBAI

MAHARASHTRA DYSLEXIA ASSOCIATION

Income & Expenditure Account for the year ending 31st March, 2023 contd....

EXPENDITURE	FY 2022-23	FY 2021-22	INCOME	FY 2022-23	FY 2021-22
To Miscellaneous Expenses	-	-			
To Depreciation	2,18,672	1,71,379			
To Amount transferred to Reserve or Specific Funds	-	-			
To Expenditure on Objects of the Trust	-	-			
(a) Religious					
(b) Educational (As Per Annexure - 4) ...	90,54,087	78,80,658			
(c) Medical Relief					
(d) Relief of Poverty			By Transfer from Reserve		
(e) Other Charitable Objects	-	-			
To Surplus carried over to Balance Sheet ..	10,14,630	37,05,607	**By Deficit carried over to Balance Sheet ..**	-	-
Total Rs.....	**1,13,85,050**	**1,24,19,555**	**Total Rs.....**	**1,13,85,050**	**1,24,19,555**

As per our report of even date
FOR VIVEK MESTRY & ASSOCIATES
Chartered Accountants
Firm Registeration no. 115553W

Vivek Mestry
(Proprietor)
M.No. 49628

Dated at : 26 AUG 2023
Place : Mumbai

FOR MAHARASHTRA DYSLEXIA ASSOCIATION

K. M. Anawalla

C. P. Shroff

TRUSTEES

J. Row Kavi

Dated at : 26 AUG 2023
Place : Mumbai

VIVEK MESTRY & ASSOCIATES MUMBAI M.No.43628 Firm Reg. No. 115553W CHARTERED ACCOUNTANTS

MAHARASHTRA DYSLEXIA ASSOCIATION MUMBAI

Annexure- 1

MAHARASHTRA DYSLEXIA ASSOCIATION

SCHEDULE OF FIXED ASSETS AS ON 31/3/2023

Sr. No.	Particulars	WDV as on 01.04.2022	Additions Up to 03-10-2022	Additions After 03-10-2022	Deductions	Total	Depreciation Amount	WDV as on 31.03.2023
1	Office Equipments	2,58,713	3,03,216			5,61,929	84,289	4,77,640
2	Computer	2,34,791	-	1,13,500	-	3,48,291	1,16,616	2,31,675
3	TradeMark, Patent,Copyrights	28,496	-	-	-	28,496	7,124	21,372
4	Books for Library	163	-	-	-	163	41	122
	TOTAL (FY 2022-23)	**5,22,163**	**3,03,216**	**1,13,500**	**-**	**9,38,879**	**2,08,070**	**7,30,808**

SCHEDULE OF FIXED ASSETS AS ON 31/3/2022

Sr. No.	Particulars	WDV as on 01.04.2021	Additions Up to 03-10-2021	Additions After 03-10-2021	Deductions	Total	Depreciation Amount	WDV as on 31.03.2022
1	Office Equipments	2,99,355	-	4,791	200	3,03,946	45,233	2,58,713
2	Computer	1,84,252	-	1,55,300	-	3,39,552	1,04,761	2,34,791
3	TradeMark, Patent,Copyrights	37,994	-	-	-	37,994	9,499	28,496
4	Books for Library	271	-	-	-	271	109	163
	TOTAL (FY 2021-22)	**5,21,872**	**-**	**1,60,091**	**200**	**6,81,763**	**1,59,600**	**5,22,163**

VIVEK MESTRY & ASSOCIATES
MUMBAI
M.No.43628
Firm Reg. No
115553W
CHARTERED ACCOUNTANTS

MAHARASHTRA DYSLEXIA ASSOCIATION
MUMBAI

MAHARASHTRA DYSLEXIA ASSOCIATION
F.Y. 2022-23

Annexure- 2

Investments	As At 31/03/2023	As At 31/03/2022
Mutual Funds		
ICICI Prudential Equity and Debt Fund Growth	25,70,000	-
UTI Short Term Income Fund -Reguler- Growth	26,00,000	9,00,000
UTI Corporate Bond Fund Regular Plan Growth	57,69,014	57,69,014
UTI Ultra Short Term Fund - Reg- Growth Plan	-	2,22,560
IDFC Bond Fund Short Term Plan Reg Growth	-	11,00,000
UTI Short Term Income Fund -Reguler- Growth	-	11,00,000
Taxfree Bonds		
Indian Railway Finance Corporation Limited	4,40,000	4,40,000
National Highways Authority Of India - Sr IIA	47,000	47,000
	1,14,26,014	**95,78,574**

Annexure -3

Establishment Expenses	FY 2022-23	FY 2021-22
Rent	9,68,460	5,40,960
Maintenance	79,052	70,800
	10,47,512	6,11,760

Annexure -4

Expenditure on Objects of the Trust	FY 2022-23	FY 2021-22
Salaries	35,53,253	28,15,108
Payments made to Teachers/ professionals	29,71,313	38,71,391
Conveyance & travel	84,856	44,572
Electricity expenses	62,830	21,600
Expenses on workshops	6,000	11,781
Programme expenses	2,86,563	1,71,718
Office and other general expenses	2,14,228	1,72,837
Printing & stationery	87,708	44,579
Repairs & maintenance	74,714	45,766
Staff welfare and training expenses	66,068	27,352
Stipend	10,50,015	2,41,138
Communication expenses	41,958	1,12,816
Donation	-	3,00,000
IDA Accredation charges	5,54,580	-
	90,54,087	**78,80,658**

VIVEK MESTRY & ASSOCIATES MUMBAI M.No.43628 Firm Reg. No 115553W CHARTERED ACCOUNTANTS

MAHARASHTRA DYSLEXIA ASSOCIATION MUMBAI

K. M. Cnwanalla

C. P. Shroff

J. Rowkari

MAHARASHTRA DYSLEXIA ASSOCIATION
F.Y. 2022-23

Annexure- 5

Income	FY 2022-23	FY 2021-22
Assessment fees	15,43,002	7,14,500
Counselling fees	46,650	1,25,925
Membership fees	10,000	22,000
Programme Income	14,60,847	31,94,833
Remedial Fees	19,90,120	22,84,700
Income from workshops	9,64,901	6,54,100
Profit on sale of investments	3,51,687	4,04,070
Income from mutual funds	-	24,583
Interest on Income Tax Refund	19,747	14,101
Miscellaneous income	8,770	4,526
	63,95,724	**74,43,338**

VIVEK SASTRY & ASSOCIATES
MUMBAI
M.No.43628
Firm Reg. No. 115553W
CHARTERED ACCOUNTANTS

MAHARASHTRA DYSLEXIA ASSOCIATION
MUMBAI

MAHARASHTRA DYSLEXIA ASSOCIATION

ANNEXURE FORMING PART OF THE ACCOUNTS FOR FY 2022-23

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO THE ACCOUNTS

1. Overview of Trust:

Maharashtra Dyslexia Association is a not-for-profit organization formed in March, 1996 committed to securing the rights of students with Dyslexia (also known as a 'Specific Learning or Language Disability') to an appropriate education.

2. Basis of Preparation of Financial Statements:

The financial statements have been prepared under the historical cost convention and in accordance with generally accepted accounting principles.

3. Fixed Assets and Depreciation:

(a) The gross block of fixed assets is stated at cost of acquisition or construction including any attributable cost of bringing the asset to its working condition for its intended use.

(b) Depreciation on fixed assets is provided on Written down Value Method at the rates and in the manner specified by Section 32 of the Income Tax Act, 1961.

4. Investments:

Investments are stated at cost of acquisition.

5. Revenue Recognition:
Revenue and expenses are recognized on a mercantile basis.

6. Previous year figures have been regrouped /reclassified wherever considered necessary to suit the current year's layout.

7. Details of Audit Fees are as under (excluding GST) :

Particulars	F.Y. 2022-23	F.Y. 2021-22
Audit Fees	42,500	42,500

8. Expenses incurred by the Trust are treated as expenses incurred on the objects of the trust i.e. secular education.

9. Contingent Liabilities:
There are no contingent liabilities.

For Vivek Mestry& Associates
Chartered Accountants
F.R.No. 115553W

MESTRY & ASSOCIATES MUMBAI M.No.49628 Firm Reg. No. 115553W CHARTERED ACCOUNTANTS

Vivek Mestry
Proprietor
M. No. 49628

Place: Mumbai
Date: 26 AUG 2023

For MAHARASHTRA DYSLEXIA ASSOCIATION

K. M. Cumanaka

TRUSTESS

J. Rozkari

Place: Mumbai
Date: 26 AUG 2023

MAHARASHTRA DYSLEXIA ASSOCIATION MUMBAI