

Absolute Return for Kids**Balance Sheet as at 31st March 2024***(All amounts are in Indian Rupees unless, otherwise stated)*

Particulars	Note	2023 - 24			2022 - 23		
		FCRA	Local	As at 31 March 2024	FCRA	Local	As at 31 March 2023
LIABILITIES							
General Fund	1	1,91,90,679	20,98,141	2,12,88,820	55,13,419	-	55,13,419
Corpus Fund	2	2,13,62,841	13,58,429	2,27,21,270	2,13,62,841	13,58,429	2,27,21,270
Reserves & Surplus	3	21,09,36,007	2,62,77,397	23,72,13,404	18,32,87,833	1,31,53,130	19,64,40,964
Duties & Taxes	4	16,21,256	41,22,749	57,44,005	2,26,673	18,31,626	20,58,299
Current Liabilities	5	6,87,034	3,90,062	10,77,096	7,95,463	29,34,479	37,29,943
Capital Asset Fund	11	8,54,561	28,54,204	37,08,765	11,88,653	26,21,640	38,10,293
Total		25,46,52,378	3,71,00,982	29,17,53,360	21,23,74,882	2,18,99,305	23,42,74,187
ASSETS							
Non-Current Assets							
Donor Funded Fixed Assets	11	8,54,561	28,54,204	37,08,765	11,88,653	26,21,640	38,10,293
Current assets, loans & advances							
Advances							
Cash & Cash Equivalents	6	25,07,01,330	3,28,47,385	28,35,48,715	20,09,65,606	1,63,73,356	21,73,38,962
Other Current Assets	7	30,96,487	13,99,393	44,95,880	1,02,20,624	29,04,309	1,31,24,933
Total		25,46,52,378	3,71,00,982	29,17,53,360	21,23,74,882	2,18,99,305	23,42,74,187

Significant Accounting Policies and Notes to Accounts as per Schedule 12
Schedules 1 to 12 form an integral part of the accounts.

In terms of our report of even date attached

For Koshi & George
Chartered Accountants
Firm's Registration No. 003926N

G. Koshi
George Koshi
Partner

Membership Number: 82961



For Absolute Return For Kids

Kruti Bharucha
Kruti Bharucha
Chairperson

Sumit Bose
Sumit Bose
Treasurer



Place: Delhi

Date: 20 September 2024

UDIN: 24082961BKBFMC2479

Absolute Return for Kids**Statement of Income & Expenditure for the year ending March 31, 2024***(All amounts are in Indian Rupees unless, otherwise stated)*

Particulars	Note	2023 - 24			2022 - 23		
		FCRA	Local	As at 31 March 2024	FCRA	Local	As at 31 March 2023
Income							
Grant Donation							-
- Restricted Funds		11,16,54,364	7,34,15,323	18,50,69,688	8,11,33,621	4,36,90,633	12,48,24,254
- Unrestricted Funds		5,09,44,339	16,00,000	5,25,44,339	4,60,31,653	12,00,000	4,72,31,653
General Donation		2,13,478	1,89,954	4,03,432	6,76,382	4,69,678	11,46,060
Other Income	8	1,34,63,782	19,08,187	1,53,71,969	81,38,206	12,56,488	93,94,694
Total Income		17,62,75,964	7,71,13,464	25,33,89,428	13,59,79,862	4,66,16,799	18,25,96,661
Expenditure							
Programme Implementation Expenditure	9						-
- Restricted Funds		8,54,05,471	5,67,18,158	14,21,23,629	6,12,01,500	3,20,72,901	9,32,74,401
- Unrestricted Funds		16,75,386	47,53,982	64,29,368	64,77,901	43,65,264	1,08,43,166
Administrative & Other Costs	10						-
- Restricted Funds		2,58,73,502	1,47,23,609	4,05,97,111	1,83,22,162	1,11,66,895	2,94,89,057
- Unrestricted Funds		-	87,982	87,982	29,44,139	53,01,471	82,45,610
Donor Funded Fixed Assets	11	3,75,391	19,73,557	23,48,948	16,09,959	4,50,838	20,60,797
Total Expenditure		11,33,29,750	7,82,57,287	19,15,87,038	9,05,55,662	5,33,57,368	14,39,13,029
Excess of Income Over Expenditure		6,29,46,213	-11,43,823	6,18,02,390	4,54,24,200	-67,40,568	3,86,83,632
Amount Transferred To Reserves		6,29,46,213	-11,43,823	6,18,02,390	4,54,24,200	-67,40,568	3,86,83,632

Significant Accounting Policies and Notes to Accounts as per Schedule 12 Schedules 1 to 12 form an integral part of the accounts.

In terms of our report of even date attached

For Koshi & George
Chartered Accountants
Firm's Registration No. 003926N

G. Koshi

George Koshi
Partner

Membership Number: 82961



For Absolute Return For Kids

Kruti Bharucha *Sumit Bose*

Kruti Bharucha
Chairperson

Sumit Bose
Treasurer



Place: Delhi

Date: 20 September 2024

UDIN: 24082961BKBFMC2479

Absolute Return for Kids
Receipts and Payments Account for the year ended 31 March 2024
(All amounts are in Indian Rupees unless, otherwise stated)

Particulars	2023 - 24			2022 - 23		
	FCRA	Local	As at 31 March 2024	FCRA	Local	As at 31 March 2023
Receipts						
Opening Cash and Bank Balance	20,09,65,606	1,63,73,356	21,73,38,962	9,95,04,572	2,50,64,237	12,45,68,810
Donations & Grants	14,11,91,402	9,15,71,507	23,27,62,909	19,22,06,492	4,35,15,180	23,57,21,672
Interest Received	1,65,34,475	20,81,923	1,86,16,398	37,42,439	9,50,518	46,92,957
Total	35,86,91,483	11,00,26,786	46,87,18,269	29,54,53,502	6,95,29,936	36,49,83,438
Payments						
Programme Implementation Expenditure	8,21,69,106	6,10,59,940	14,32,29,045	6,76,00,969	3,28,75,520	10,04,76,488
Administrative & Other Costs	2,53,80,606	1,41,17,072	3,94,97,677	2,12,66,301	1,64,68,365	3,77,34,666
Capital Purchase	3,75,391	19,73,557	23,48,948	9,99,784	35,04,300	45,04,084
Increase in (Payable)/Receivable	65,050	28,835	93,885	46,20,843	3,08,395	49,29,238
Closing Cash and Bank Balance	25,07,01,331	3,28,47,383	28,35,48,713	20,09,65,606	1,63,73,356	21,73,38,962
Total	35,86,91,483	11,00,26,786	46,87,18,269	29,54,53,502	6,95,29,936	36,49,83,438

For Koshi & George
Chartered Accountants
Firm's Registration No. 003926N

George Koshi
Partner
Membership Number: 82961



For Absolute Return For Kids


Kruti Bharucha
Chairperson




Sumit Bose
Treasurer

Place: Delhi
Date: 20 September 2024
UDIN: 24082961BKBFMC2479

Absolute Return for Kids

Notes to Financial Statement for the year ending March 31, 2024

(All amounts are in Indian Rupees unless, otherwise stated)

Particulars	2023 - 24			2022 - 23		
	FCRA	Local	As at 31 March 2024	FCRA	Local	As at 31 March 2023
1 General Fund						
Opening balance	55,13,419	-	55,13,419	-	-	-
Add: Amounts received during the year	1,36,77,260	20,98,141	1,57,75,401	55,13,419	-	55,13,419
	1,91,90,679	20,98,141	2,12,88,821	55,13,419	-	55,13,419
2 Corpus Fund						
Opening balance	2,13,62,841	13,58,429	2,27,21,270	2,13,62,841	13,58,429	2,27,21,270
Add: Amounts received during the year	-	-	-	-	-	-
	2,13,62,841	13,58,429	2,27,21,270	2,13,62,841	13,58,429	2,27,21,270
3 Reserves and Surplus						
Restricted Funds						
Opening balance	6,88,89,835	11,01,783	6,99,91,617	47,10,391	60,00,376	1,07,10,767
Less: Expenditure on Fixed Assets for PY	-	-	-	8,74,000	-	8,74,000
	6,88,89,835	11,01,783	6,99,91,617	38,36,391	60,00,376	98,36,767
Add: Funds received during the year	9,00,33,585	8,97,81,554	17,98,15,139	14,54,98,457	4,18,45,502	18,73,43,959
Add: Items wrongly capitalised now treated as revenue exp	-	-	-	78,432	-	78,432
Less: Expenditure during the year	11,12,78,973	7,14,41,766	18,27,20,740	7,95,23,662	4,32,39,795	12,27,63,457
Less: Expenditure on Fixed Assets	3,75,391	19,73,557	23,48,948	9,99,784	35,04,300	45,04,084
	4,72,69,055	1,74,68,013	6,47,37,069	6,88,89,835	11,01,783	6,99,91,617
Unrestricted Funds						
Opening balance	11,43,97,999	1,20,51,347	12,64,49,346	7,43,16,806	1,87,91,916	9,31,08,722
Add: Depreciation wrongly claimed	-	-	-	1,70,410	-	1,70,410
Less: Accrued interest wrongly included in PY transferred to	-	-	-	11,17,650	-	11,17,650
	11,43,97,999	1,20,51,347	12,64,49,346	7,33,69,566	1,87,91,916	9,21,61,481
Add: Surplus during the year	4,92,68,953	-32,41,964	4,60,26,989	4,54,24,200	-67,40,568	3,86,83,632
Less: Accrued Interest for the year transferred to GF	-	-	-	38,64,016	-	38,64,016
Less: TDS receivable transferred to GF	-	-	-	5,31,751	-	5,31,751
Add: Depreciation	-	-	-	-	-	-
	16,36,66,952	88,09,383	17,24,76,335	11,43,97,999	1,20,51,347	12,64,49,346
4 Duties & Taxes						
PF & ESI	3,80,256	3,26,394	7,06,650	1,91,498	3,05,774	4,97,272
TDS & Professional Tax Payable	7,89,892	7,65,048	15,54,940	35,175	63,649	98,824
Gratuity	4,51,108	30,31,310	34,82,418	-	14,62,203	14,62,203
	16,21,256	41,22,752	57,44,008	2,26,673	18,31,626	20,58,299
5 Current Liabilities						
Sundry Creditors	6,87,034	3,90,062	10,77,096	7,95,463	29,34,479	37,29,943
	6,87,034	3,90,062	10,77,096	7,95,463	29,34,479	37,29,943



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Absolute Return for Kids
Notes to Financial Statement for the year ending March 31, 2024
(All amounts are in Indian Rupees unless, otherwise stated)

Particulars	2023 - 24			2022 - 23		
	FCRA	Local	As at 31 March 2024	FCRA	Local	As at 31 March 2023
6 Cash and cash equivalents						
Cash at Bank						
- Axis Bank	2,09,34,721	28,34,398	2,37,69,119	4,63,88,901	69,33,526	5,33,22,427
- HDFC Bank	-	10,21,897	10,21,897	-	7,43,235	7,43,235
- State Bank of India	28,39,852	20,76,887	49,16,739	5,55,76,705	20,77,536	5,76,54,240
- Standard Chartered Bank	3,52,68,927	13,08,094	3,65,77,021	-	10,99,059	10,99,059
Fixed Deposits	19,16,57,830	2,56,06,108	21,72,63,939	9,90,00,000	55,20,000	10,45,20,000
	25,07,01,331	3,28,47,385	28,35,48,715	20,09,65,606	1,63,73,356	21,73,38,962
7 Other Current Assets						
Sundry Debtor	62,923	9,07,085	9,70,008	27,53,846	23,98,080	51,51,926
Gratuity	-	-	-	15,96,521	-	15,96,521
TDS Receivable	19,05,239	3,10,415	22,15,654	8,08,591	1,79,287	9,87,878
Security Deposit	3,14,000	1,60,000	4,74,000	80,000	-	80,000
Accrued Interest	8,14,325	21,893	8,36,218	49,81,666	3,26,941	53,08,607
	30,96,487	13,99,393	44,95,880	1,02,20,624	29,04,308	1,31,24,932
8 Other Income						
Bank Interest	24,91,483	5,67,215	30,58,698	28,20,695	9,50,518	37,71,213
FD Interest	1,09,72,299	13,40,972	1,23,13,271	53,17,511	3,05,970	56,23,481
	1,34,63,782	19,08,187	1,53,71,969	81,38,206	12,56,488	93,94,694
9 Programme Implementation Expenditure						
Restricted Funds						
Covid Response Expenses			-	30,00,000	-	30,00,000
Local/Outstation Travel Expenses	44,73,680	33,28,180	78,01,860	27,93,793	8,66,004	36,59,797
Meeting & Events Expenses	23,28,202	2,80,337	26,08,539	22,89,145	42,079	23,31,224
Printing & Stationery	35,96,573	9,67,676	45,64,249	37,539	3,47,871	3,85,410
Salary & Consultancy	7,25,89,334	5,05,45,513	12,31,34,847	5,23,91,980	2,90,46,223	8,14,38,203
School Furniture Costs	-	-	-	12,216	1,72,885	1,85,101
Teaching Learning Material & Resources	-	-	-	6,76,827	15,97,839	22,74,666
Communication & Internet Expenses	6,57,314	6,66,445	13,23,759	-	-	-
Employee Insurance Cost	17,13,322	4,12,667	21,25,989	-	-	-
Housekeeping Expenses	-	-	-	-	-	-
Office Expenses	-	-	-	-	-	-
Rent & Utilities	-	-	-	-	-	-
School Survery Expenses	-	-	-	-	-	-
International Travel Expenses	47,046	5,17,340	5,64,386	-	-	-
Equipment & School Maintenance	-	-	-	-	-	-
	8,54,05,471	5,67,18,158	14,21,23,629	6,12,01,500	3,20,72,901	9,32,74,401
Unrestricted Funds						
Covid Response Expenses			-	58,197	23,119	81,316
Employee Insurance Cost	6,88,645	60,027	7,48,672	11,80,000	-	11,80,000
Communication & Internet Expenses	-	29,761	29,761	-	-	-
Local/Outstation Travel Expenses	3,50,409	3,39,856	6,90,265	5,11,806	2,91,450	8,03,256
Meeting & Events Expenses	-	10,27,792	10,27,792	3,32,861	1,73,173	5,06,034
Miscellaneous expenses	-	-	-	1,455	9,143	10,598
Printing & Stationery	-	-	-	1,54,067	3,17,414	4,71,481
Salary & Consultancy	2,50,000	32,96,546	35,46,546	26,11,665	-1,72,932	24,38,733
School Furniture Costs	3,86,332	-	3,86,332	10,93,225	85,795	11,79,020
Relocation Expenses	-	-	-	-	-	-
International Travel Expenses	-	-	-	-	-	-
Teaching Learning Material & Resources	-	-	-	5,34,625	36,38,102	41,72,728
	16,75,386	47,53,982	64,29,368	64,77,901	43,65,264	1,08,43,166
	8,70,80,857	6,14,72,140	14,85,52,997	6,76,79,401	3,64,38,165	10,41,17,566



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Absolute Return for Kids

Notes to Financial Statement for the year ending March 31, 2024

(All amounts are in Indian Rupees unless, otherwise stated)

Particulars	2023 - 24			2022 - 23		
	FCRA	Local	As at 31 March 2024	FCRA	Local	As at 31 March 2023
10 Administrative Costs						
Restricted Funds						
Audit Fee	4,46,397	-	4,46,397	2,36,000	-	2,36,000
Communication & Internet Expenses	3,84,487	-	3,84,487	3,18,293	1,52,105	4,70,398
Housekeeping Expenses	7,000	-	7,000	1,11,425	2,00,910	3,12,335
International Travel Expenses	-	-	-	38,949	-	38,949
Legal & Professional consultancy	-	-	-	4,38,760	-	4,38,760
Membership/Software Subscription	3,92,293	58,951	4,51,244	6,91,974	-	6,91,974
Office Expenses	25,93,111	21,74,893	47,68,004	25,45,408	5,36,174	30,81,582
Recruitment Costs	15,75,025	-	15,75,025	9,07,137	2,656	9,09,793
Relocation Expenses	2,38,231	1,24,537	3,62,768	1,46,630	57,130	2,03,760
Rent & Utilities	12,44,000	10,64,000	23,08,000	7,45,302	2,64,837	10,10,139
Repair & Maintenance	-	-	-	11,599	4,720	16,319
Salary & Consultancy	1,71,75,902	1,08,89,982	2,80,65,884	1,21,30,685	99,48,363	2,20,79,048
Local/Outstation Travel Expenses	6,98,213	-	6,98,213	-	-	-
Miscellaneous expenses	8,10,174	4,08,623	12,18,797	-	-	-
Meeting & Events Expenses	32,736	-	32,736	-	-	-
Bank Charges	39,398	2,623	42,021	-	-	-
Employee Insurance Cost	1,63,320	-	1,63,320	-	-	-
Printing & Stationery	73,215	-	73,215	-	-	-
	2,58,73,502	1,47,23,609	4,05,97,111	1,83,22,162	1,11,66,895	2,94,89,057
Unrestricted Funds						
Bank Charges	-	-	-	74,741	1,097	75,838
Communication & Internet Expenses	-	-	-	33,170	2,23,845	2,57,015
Employee Insurance Cost	-	-	-	1,18,000	-	1,18,000
Housekeeping Expenses	-	-	-	46,879	1,31,545	1,78,424
International Travel Expenses	-	-	-	1,23,221	1,60,837	2,84,058
Legal & Professional consultancy	-	-	-	88,500	-	88,500
Membership/Software Subscription	-	-	-	-	1,534	1,534
Office Expenses	-	-	-	21,90,589	2,79,971	24,70,560
Recruitment Costs	-	-	-	32,745	1,67,105	1,99,850
Relocation Expenses	-	-	-	9,229	18,927	28,156
Rent & Utilities	-	-	-	93,732	4,78,240	5,71,972
Repair & Maintenance	-	-	-	-	5,900	5,900
Miscellaneous expenses	-	87,982	-	-	-	-
Salary & Consultancy	-	-	-	1,33,333	38,32,470	39,65,803
	-	87,982	-	29,44,139	53,01,471	82,45,610
	2,58,73,502	1,48,11,591	4,05,97,111	2,12,66,301	1,64,68,365	3,77,34,666



(Handwritten signature and blue circular stamp of Absolute Return for Kids, New Delhi)

Absolute Return for Kids
Notes to financial statements for the year ended 31 March 2024
(All amounts are in Indian Rupees unless, otherwise stated)

Schedule 11

S. No.	Fixed Assets Description	Rate of Dep	Gross Block				Depreciation and Amortisation				Net Block				
			As at 01 April 2023	additions before 30.9.23	additions after 30.9.23	Transfers/ Adjustments 2024	As at 31 March 2024	As at 1 April 2023	Transfers/ Adjustments For the year	As at 31 March 2024	As at 31 March 2023	As at 31 March 2023			
1	FCRA														
	Computer & Equipment	40%	16,22,060		49,500	-	16,71,560	5,72,433	-	6,58,724	12,31,157	4,40,403	10,49,627		
	Plant & Equipment	15%	1,32,488	51,491	2,74,400	-	4,58,379	16,701	-	48,177	64,878	3,93,501	1,15,787		
	Furniture & Fixtures	10%	25,821			-	25,821	2,582	-	2,582	5,164	20,657	23,239		
	Total		17,80,369	51,491	3,23,900	-	21,55,760	5,91,716	-	7,09,483	13,01,199	8,54,561	11,88,653		
2	Local														
	Computer & Equipment	40%	35,04,300		15,20,800	-	50,25,100	8,82,660	-	17,05,880	25,88,540	24,36,560	26,21,640		
	Plant & Equipment	15%	-	23,990	4,03,038	-	4,27,028	-	-	33,826	33,826	3,93,202	-		
	Furniture & Fixtures	10%	-		25,729	-	25,729	-	-	1,286	1,286	24,443	-		
	Total		35,04,300	23,990	19,49,567	-	54,77,857	8,82,660	-	17,40,993	26,23,653	28,54,204	26,21,640		
	Grand Total		52,84,669	75,481	22,73,467	-	76,33,617	14,74,376	-	24,50,476	39,24,852	37,08,765	38,10,293		
	Previous year														

S. No.	Fixed Assets Description	Rate of Dep	Gross Block				Depreciation and Amortisation				Net Block				
			As at 01 April 2022	additions before 30.9.22	additions after 30.9.22	Transfers/ Adjustments 2023	As at 31 March 2023	As at 1 April 2022	Transfers/ Adjustments For the year	As at 31 March 2023	As at 31 March 2022	As at 31 March 2022			
1	FCRA														
	Computer & Equipment	40%	8,38,879		8,46,993	63,812	16,22,060	1,67,776	12,762	4,17,420	5,72,433	10,49,627	6,71,103		
	Plant & Equipment	15%	35,121	79,980	46,990	29,603	1,32,488	2,634	2,220	16,287	16,701	1,15,787	32,487		
	Furniture & Fixtures	10%		25,821		25,821				2,582	2,582	23,239	-		
	Total		8,74,000	1,05,801	8,93,983	93,415	17,80,369	1,70,410	14,983	4,36,289	5,91,716	11,88,653	7,03,590		
2	Local														
	Computer & Equipment	40%	65,00,410	9,09,000	25,95,300	65,00,410	35,04,300	30,44,785	30,44,785	8,82,660	8,82,660	26,21,640	34,55,625		
	Plant & Equipment	15%	1,15,698			1,15,698		8,677	8,677	-	-	-	1,07,021		
	Furniture & Fixtures	10%	66,16,108	9,09,000	25,95,300	66,16,108	35,04,300	30,53,463	30,53,463	8,82,660	8,82,660	26,21,640	35,62,646		
	Total		74,90,108	10,14,801	34,89,283	67,09,523	52,84,669	32,23,873	30,68,445	13,18,949	14,74,376	38,10,293	42,66,236		
	Grand Total		42,00,880	20,02,109	12,87,119	-	74,90,108	8,40,176	-	23,83,697	32,23,873	42,66,236	33,60,704		
	Previous year														



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ABSOLUTE RETURN FOR KIDS NEW DELHI
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Schedule 12: SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

1. Significant Accounting Policies

1.1 Basis for accounting:

The Financial Statements have been prepared on a historical cost basis and, generally in accordance with the accrual method of accounting.

1.2 Revenue recognition:

Income classified as Restricted is recognized and credited to the Income & Expenditure account when the amount received is spent for the purposes for which it has been received. Income classified as Unrestricted is recognized and credited to the Income & Expenditure account as and when the amount received.

Revenue expenditure is recognized when the expense has been incurred. The unspent portion of the foreign grants are shown as Reserves & Surplus forming part of the liabilities in the balance sheet.

1.3 Corpus Donations:

Donations are considered as being towards the corpus only when the donor has stated, in writing, that he is making the donation towards the corpus of the Organization. In such cases, the amount received is credited to Corpus Fund and is invested in the manner specified in section 11(5) of the Income-tax Act.

1.4 Employee Retirement Benefits:

- Provident Fund: The Organisation contributes to recognised Provident Fund for its employees.
- Gratuity Fund: The Organisation has taken a Gratuity policy with LIC and contributes to the fund an amount which is calculated on the basis of actuarial valuation.

1.5 Fixed Assets:

All capital items procured out of donor funds have been expensed off during the year and have been reflected in the Income & Expenditure account. However, Fixed assets are also recorded at cost of acquisition which includes all incidental costs incurred to bring the assets to its usable form. This is only for administrative purposes. The capital items recorded for administrative purposes have also been reflected in the Balance Sheet as Donor Funded Fixed Assets. A Capital Asset Fund has been created for these items.

1.6 Depreciation:

Depreciation is calculated on the written down value method in the manner and at the rates prescribed in the income-tax, 1961 only for administrative purposes. No depreciation is being reflected in the Income & Expenditure account.

1.7 Income & Expenditure A/c:

The accumulated deficit/surplus from the Income & Expenditure account has been adjusted against the General Fund in the Balance Sheet as per standard accounting practices.

2. Notes to Accounts

2.1 Allocation of Salaries and Consultancy fees:

1.

Salaries and consultancy fees to staff and consultants have been allocated between program costs and administrative costs based on their contribution to direct program implementation and administrative functions. The entire salary of the Leadership team has been considered as an administrative cost even though they have spent substantial time on Program work.

2.2 Comparative financial information (i.e. the amounts and other disclosures for the preceding year presented above), is included as an integral part of the current year's financial statements and is to be read in relation to the amounts and other disclosures relating to the current year. Figures of the previous year have been regrouped/reclassified wherever necessary to correspond to figures of the current year.

3. Schedules 1 to 12 form an integral part of the accounts.



A handwritten signature in blue ink is written over a circular blue ink stamp. The stamp contains the text 'ABSOLUTE RETURN FOR KIDS' around the top edge and 'NEW DELHI' in the center. There are two stars at the bottom of the stamp.