

FORM NO. 10BB (A.Y. 2023-24 onwards)



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Income Tax Department, Government of India

[See rule 16CC and Rule 17B]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of sub-section (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution which is required to be furnished under clause (b) of the tenth proviso to clause (23C) of section 10 or a trust or institution which is required to be furnished under sub-clause (ii) of clause (b) of section 12A

Acknowledgement Number -487560600311023

We have examined the balance sheet of **EFRAH (A SOCIETY FOR SOCIAL WELFARE)** [name of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution] as at **31 March 2023** and the Income and Expenditure account or Profit and Loss account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

We have obtained all the information and explanations to the best of our knowledge and belief which are necessary for the purposes of the audit.

In our opinion, proper books of account have been maintained at the registered office of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution at the address mentioned at row 11 of the Annexure :

In our opinion and to the best of our information and according to explanations given to us, the particulars given in the Annexure are true and correct subject to following observations or qualifications, if any-

Sl.no	Observations/ Qualifications
	No Records Added

In our opinion and to the best of our information, and according to information given to us, 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 trust as on 2023 ; and
- (ii) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application/ profit or loss of its accounting year ending on 2023

subject to the following observations/qualifications-

Sl.no	Observations/ Qualifications
	No Records Added

The prescribed particulars are annexed hereto.

Accountant Name	AMIT GUPTA
Membership Number	529292
Firm Registration Number	0027468N
Address	B-61, 2ND FLOOR, SECTOR-2, NOIDA-201301 UTTAR PRADESH
Place	NOIDA

IP Address

Date

31-Oct-2023

ANNEXURE

Statement of particulars

Basic Details

- 1.PAN of the auditee AAATE0866E
- 2.Name of the auditee EFRAH (A SOCIETY FOR SOCIAL WELFARE)
- 3.Assessment Year 2023-24
- 4.Previous Year 01-Apr-2022 to 31-Mar-2023
- 5.Registered Address of the auditee 393/13,DDA
FLATS,KALKAJI,KALKAJI,NEW
DELHI,DELHI - 110019,INDIA
- 6.Other addresses, if applicable No

Legal Status

7. Type of the auditee Trust
8. Whether the auditee is established under an instrument? Yes

Management

- 9.(a) Details of all the Author (s)/ Founder (s)/ Settlor (s)/Trustee (s)/ Members of society/Members of the Governing Council/ Director (s)/ shareholders holding 5% or more of shareholding / Office Bearer (s) of the auditee at any time during the previous year

Name of person	Relation	Percentage of shareholding in case of shareholder	ID Code	Unique Identification Number	Address	Whether there is any change in relation during previous year of audit (7)	If yes, specify the change
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Mr.Rajesh Jaiswal	5-Members of society	-	1-PAN	ADWPJ4391E	RZ-2407,Gal i No.-25,,Al aknanda,Al aknanda,S OUTH	No	-

Name of person (1)	Relation (2)	Percentage of shareholding in case of shareholder (3)	ID Code (4)	Unique Identification Number (5)	Address (6)	Whether there is any change in relation during previous year of audit (7)	If yes, specify the change (8)
					DELHI,DELHI,110019,INDIA		
Mr. Sayeed Ahmed	5-Members of society -		1-PAN	AEOPA3086N	Flat-178,Pocket- E saritavihar,Alaknanda,Alaknanda,SOUTH DELHI,DELHI,110019,INDIA	No	-
Vinay Kumar Singh Chauhan	5-Members of society -		1-PAN	DHPPS4756G	Flat No.- 223B, Sector-34,Gautam Buddha Nagar,Noida H.O,GAUTAM BUDDHA NAGAR,UTTAR PRADESH,201301,INDIA	No	-
Mrs.Munawar Khanam	5-Members of society -		1-PAN	AOEPK9006Q	F-72,, Street No.-3 chand bagh,Dayalpur,Gokal Puri,EAST DELHI,DELHI,110094,INDIA	No	-
Ms.Archana Giri	5-Members of society -		1-PAN	BFXPG3785H	A 35,Phase-2 gautam puri,Pul Prahladpur, Badarpur S.O (South Delhi),SOUTH EAST DELHI,DELHI	No	-

Name of person	Relation	Percentage of shareholding in case of shareholder	ID Code	Unique Identification Number	Address	Whether there is any change in relation during previous year of audit (7)	If yes, specify the change
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					I,110044,INDIA		
Mrs.Shabana Parveen Siddiki	5-Members of society	-	1-PAN	EAVPP9288Q	H/No -607,Naurangaabad Behind Primisry,ETAWAH,Etawah H.O,ETAWAH,UTTAR PRADESH,206001,INDIA	No	-

(b) In case if any of the persons [as mentioned in row 9(a)] is not an individual, then provide the following details of the natural persons who are beneficial owners (5% or more) of such person during the previous year

Sl.no	Name	ID Code	Unique Identification Number	Address	Non-individual person [as mentioned in serial number no 9(a)] in which beneficial ownership held (6)	Percentage of beneficial ownership (%) (7)	Whether there is any change during previous year of audit (8)	If yes, specify the change (9)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				No Records Added				

Commencement of activities

10. (i) Where the auditee has been granted provisional registration or provisional approval, whether activities have commenced during the previous year **No**
- (ii) If yes in 10 (i) , date of commencement of activities -
- (iii) If the answer to 10(i) is yes, whether application for registration under section sub-clause (iii) of clause (ac) of sub-section (1) of section 12A or approval under clause (iii) of the first proviso to Clause (23C) of section 10 has been filed? **No**
- (iv) If yes in 10(iii) above, the date of application for registration or approval -

Details of Place where books of accounts and other documents have been maintained

11. (i) Whether the books of account and other documents have been kept and maintained in the form and manner and at such place as prescribed under rule 17AA by the auditee? **Yes**
- (ii) If Yes in (i) above, whether books of account are maintained at registered office? **Yes**
- (iii) If No in (ii) above, provide the following details regarding any place other than the registered place where the books of account are maintained
- (a) Address of such place where the books are maintained -
- (b) Date of decision by management to keep account at such place -
- (c) Date of intimation to Assessing Officer that accounts are kept at such place under proviso to sub-rule (3) of rule 17AA -

Voluntary contributions

12. Whether auditee has filed Form No. 10BD for the previous year < If No then skip to serial number 14 > **Yes**
13. Sum total of donations reported in Form No. 10BD furnished by the auditee for the previous year **₹ 3,52,69,092**
14. Donations not reported in Form No 10BD/ Not required to fill Form No. 10BD **₹ 27,13,082**
15. Total voluntary contributions received by the auditee during the previous year [13+14] **₹ 3,79,82,174**
16. Total Foreign Contribution out of the total voluntary contributions stated in 15 **₹ 0**
17. Voluntary Contribution forming part of Corpus (which are included in 15) **₹ 0**
18. Anonymous donations taxable @30% under section 115BBC **₹ 0**
19. Application outside India for which approval as per proviso to clause (c) of sub-section (1) of section 11 has been obtained **₹ 0**
20. Voluntary Contributions required to be applied by the auditee during the previous year [15-(17+18+19)] **₹ 3,79,82,174**
21. Income other than voluntary contributions derived from property held under the trust referred to in section 11 or income of fund or institution or trust or any university or other educational institution or any hospital or other medical institution other than the contribution reported in serial number 15 **₹ 25,62,822**
22. Income required to be applied in India by the auditee during the previous year [20+21] **₹ 4,05,44,996**

Application of income

23. Application of income (excluding application not eligible and reported under serial number 27)
- (i) Total amount applied for charitable or religious purposes in India during the previous year **₹ 3,97,63,820**
- (ii) Amount which was not actually paid during the previous year [if included in (i)] **₹ 21,08,108**
- (iii) Amount actually paid during the previous year which accrued during any earlier previous year but not claimed as application of income in earlier previous year **₹ 0**
- (iv) Total amount to be allowed as application [23(i)- 23(ii) +23(iii)] **₹ 3,76,55,712**
- (v) Amount invested or deposited back in corpus which was applied during any preceding previous year and not claimed as application during that previous year **₹ 0**
- (vi) Repayment of loan or borrowing during the previous year which was earlier applied and not claimed as application during that previous year **₹ 0**

Amount to be disallowed from application

- (vii) Amount disallowable under thirteenth proviso to Clause (23C) of section 10 or Explanation 3 to sub-section (1) of section 11 read with sub-clause (ia) of clause (a) of section 40 ₹ 0

Schedule TDS disallowable: Details of amounts inadmissible and amount disallowable under thirteenth proviso to clause (23C) of section 10 or sub-section (1) of section 11 read with sub-clause (ia) of clause (a) of section 40:

- (a) Details of payment on which tax is not deducted

Date of Payment	Amount of payment(in Rs)	Nature of payment	Name of Payee	PAN of Payee, if available	Aadhar of Payee, if available	Address of Payee
(1)	(2)	(3)	(4)	(5) (a)	(5) (b)	(6)
No Records Added						

- (b) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139

Date of Payment	Amount of payment(in Rs)	Nature of payment	Name of Payee	PAN of Payee, if available	Aadhar of Payee, if available	Address of Payee	Amount of tax deducted	Amount out of (7) deposited, if any
(1)	(2)	(3)	(4)	(5) (a)	(5) (b)	(6)	(7)	(8)
No Records Added								

- (viii) Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) or (3A) of section 40A ₹ 0

Is any amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to section 11(1) read with sub-section (3) of section 40A? No

₹ 0

Schedule 40A(3): Details of amount is disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) of section 40A

Sl. No	Date of Payment	Amount of payment(in Rs)	Nature of payment	Name of Payee	PAN of Payee, if available	Aadhar of Payee, if available	Address of Payee
No Records Added							

Is any amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to section 11(1) read with sub-section (3A) of section 40A? No

₹ 0

Schedule 40A(3A): Details of Amount disallowable under thirteenth proviso to section 10(23C) or sub-section (1) of section 11 read with sub-section (3A) of section 40A

Sl. No	Date of Payment	Amount of payment(in Rs)	Nature of payment	Name of Payee	PAN of Payee, if available	Aadhar of Payee, if available	Address of Payee
No Records Added							

(ix)	Donation to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clause (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in section 11 or 12 of the Act towards Corpus	₹ 0
(x)	Donation to Any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clause (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in section 11 or 12 of the Act not having same objects	₹ 0
(xi)	Donation to any person other than any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clause (iv), (v), (vi) or (via) of Clause (23C) of section 10 of the Act or any trust or institution referred to in section 11 or 12 of the Act	₹ 0
(xii)	Application outside India for which approval under the proviso to clause (c) of sub-section (1) of section 11 has not been obtained	₹ 0
(xiii)	Application outside India for which approval under the proviso to clause (c) of sub-section (1) of section 11 has been obtained	₹ 0
(xiv)	Applied for any purpose beyond the objects of the trust or institution	₹ 0
(xv)	Any other disallowance	₹ 0
(xvi)	Total allowable application [(23(iv)+23(v)+23(vi) – {23(vii) to 23(xv)})]	₹ 3,76,55,712
(xvii)	Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub-section (1) of section 11	₹ 0
(xviii)	Income accumulated under the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 or sub-section (2) of section 11	₹ 0
(xix)	Income accumulated or set apart for application to charitable or religious purposes or stated objects of trust or institution to the extent it does not exceed 15% of the income	₹ 28,89,284

Application of Income out of different sources

24.	Taxable Income 22- [23(xvi) to 23(xix)]	₹ 0
25.	Income taxable under section 115BBI	₹ 0
26.	Anonymous donation which is chargeable to tax @ 30 % under section 115BBC	₹ 0
27.	Application of income out of the following sources during the previous year	
(A)	Income accumulated under the third proviso to clause (23C) of section 10 or under sub-section (2) of section 11 during any earlier previous year	₹ 0
(B)	Income deemed to be applied in any preceding year under clause (2) of Explanation 1 to sub-section (1) of section 11 during any earlier previous year	₹ 0
(C)	Income of earlier previous years up to 15% accumulated or set apart	₹ 0
(D)	Corpus	₹ 0
(E)	Borrowed Fund	₹ 0

(F) Any other

₹ 0

Please Specify

-

Persons referred to in 13(3)

28. Details of specified person as referred to in sub-section (3) of section 13

Sl. No	Code of person referred to in sub-section (3) of section 13	Name of such person	PAN of such person	Aadhar Number of such person, if allotted	Address of such person	If code 2 selected in column (1) specify the amount of contribution made to the auditee (6)
(1)	(2)	(3)	(4)	(5)	(6)	
1	1-the author of the trust or the founder of the institution	sayeed ahmed	AEOPA3086N	-	FLAT No 178 pocket - E,Sarita Vihar,Madanpur Khadar BO,Sarita Vihar S.O,SOUTH EAST DELHI,DELHI, 110076,INDIA	0

29. Details of income/property referred to in section 13 (2)

(a)	Whether any part of the income or property of the auditee is, or continues to be, lent to any specified person for any period during the previous year without either adequate security or adequate interest or both	No ₹ 0
(b)	Whether any land, building or other property of the auditee is, or continues to be, made available for the use of any specified person, for any period during the previous year without charging adequate rent or other compensation	No ₹ 0
(c)	Whether any amount is paid by way of salary, allowance or otherwise during the previous year to any specified person out of the resources of the auditee for services rendered by that person to such auditee and the amount so paid is in excess of what may be reasonably paid for such services	No ₹ 0
(d)	Whether the services of the auditee are made available to any specified person during the previous year without adequate remuneration or other compensation	No ₹ 0
(e)	Whether any share, security or other property is purchased by or on behalf of the auditee from any specified person during the previous year for consideration which is more than adequate	No ₹ 0
(f)	Whether any share, security or other property is sold by or on behalf of the auditee to any specified person during the previous year for consideration which is less than adequate	No ₹ 0
(g)	Whether any income or property of the auditee is diverted during the previous year in favour of any specified person	No ₹ 0
(h)	Whether any funds of the auditee are, or continue to remain, invested for any period during the previous year, in any concern in which any specified person has a substantial interest	No ₹ 0

30. Whether the auditee has incurred any specified violation as referred to in Explanation 2 to the fifteenth proviso to Clause (23C) of section 10 or Explanation to sub-section (4) of section 12AB **No**
- Amount of such violation **₹ 0**
- (a) Income of the auditee has been applied, other than for the objects of the trust or institution. **No**
₹ 0
- (b) Whether the auditee has income from profits and gains of business which is not incidental to the attainment of its objectives or separate books of account are not maintained by auditee in respect of the business which is incidental to the attainment of its objectives **No**
₹ 0
- (c) Whether the auditee, referred to in clause (a) of sub-section (1) of section 13, has applied any part of its income from the property held under a trust for private religious purposes, which does not enure for the benefit of the public. **No**
₹ 0
- (d) Whether the auditee, referred to in clause (b) of sub-section (1) of section 13, has applied any part of its income for the benefit of any particular religious community or caste. **No**
₹ 0
- (e) Whether any activity being carried out by the auditee is not genuine or is not being carried out in accordance with all or any of the conditions subject to which it was registered. **No**
₹ 0
- (f) Whether the auditee has not complied with the requirement of any other law, for the time being in force, and the order, direction or decree, by whatever name called, holding that such non-compliance has occurred, has either not been disputed or has attained finality. **No**

Depreciation claim, TDS and TCS

31. Whether there is any claim of depreciation or otherwise has been made in terms of Explanation 1 to clause (23C) of section 10 or sub-section (6) of section 11 in respect of any asset, acquisition of which has been claimed as an application of income and the amount of such depreciation? **No**
₹ 0
32. Whether the auditee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB **Yes**

Schedule TDS/TCS

Sl. No	Tax deduction and collection account number (TAN)	Section (2) and Nature of payment	For Others, please specify	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7) (8)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected but not deposited to the credit of the Central Government out of (6) and (8)
(1)		(3)		(4)	(5)	(6)	(7)	(8)	(9)	(10)

Sl. No	Tax deduction and collection account number (TAN)	Section (2) and Nature of payment	For Others, please specify	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7) (8)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected but not deposited to the credit of the Central Government out of (6) and (8)
(1)	(2)	(3)		(4)	(5)	(6)	(7)		(9)	(10)
1	DELE05435D	192 - Salary	-	1080000	1080000	1080000	90000	0	0	0
2	DELE05435D	194C - Payments to contractors	-	5091165	5091165	5091165	67973	0	0	0
3	DELE05435D	194I - Rent	-	84000	84000	84000	8400	0	0	0
4	DELE05435D	194J - Fees for professional or technical services	-	521000	521000	521000	52100	0	0	0

Schedule Statement of TDS or TCS

Sl. No	Tax deduction and collection account number(TAN)	Type of Form	If Type of Form is "Others", please specify	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported
(1)	(2)			(3)	(4)	(5)
1	DELE05435D	Form 26Q	-	01-Aug-2022	28-Jul-2022	No

Sl. No	Tax deduction and collection account number(TAN)	Type of Form	If Type of Form is "Others", please specify	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported
	(1)	(2)		(3)	(4)	(5)
2	DELE05435D	Form 26Q	-	30-Nov-2022	21-Oct-2022	No
3	DELE05435D	Form 26Q	-	31-Jan-2023	24-Jan-2023	No
4	DELE05435D	Form 24Q	-	31-May-2023	26-May-2023	No
5	DELE05435D	Form 26Q	-	31-May-2023	27-May-2023	No

Schedule Interest on TDS/TCS

Sl. No	Tax deduction and collection account number(TAN)	Amount of interest under section 201(1A) or 206C(7) is payable	Amount paid out of column (2)	Date of payment of amount
	(1)	(2)	(3)	(4)
1	DELE05435D	60	60	24-Jan-2023

Attachments

Income and Expenditure Account/Profit and Loss Account

IE PL.pdf

Balance Sheet

E BS.pdf

Miscellaneous Attachments

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Acknowledgement Number - 487560600311023

This form has been digitally signed by AMIT GUPTA having PAN AAATE0866E from IP Address - on 31-Oct-2023 05:17:34 PM
Dsc SI No and issuer ,C=IN,O=Verasys Technologies Pvt Ltd.,OU=Certifying Authority



Independent Auditors' Report

To
The Members of
EFRAH (A SOCIETY FOR SOCIAL WELFARE)

Report on the Financial Statements

Opinion

We have audited the Society standalone financial statements of **EFRAH (A SOCIETY FOR SOCIAL WELFARE)** ("the Society"), which comprises the Balance Sheet as at 31st March 2023 and the Statement of Income and Expenditure and Receipts and payments for the period ended on 31st March 2023, and notes to the financial statements including a summary of significant accounting policies and other explanatory information.

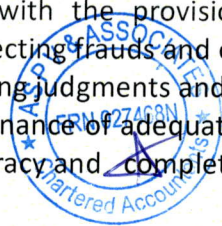
In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by Law in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Society as at 31st March, 2023, and its Statement of Income & Expenditure for the year ended on that date.

Basis of opinion

We conducted our audit in accordance with the Standards on Auditing specified by Institute of Chartered Accountant of India. 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 EFARH in accordance with the *Code of ethics* issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the relevant law and we have fulfilled our ethical responsibilities in accordance with these requirements and code of ethics. We believe that the audit evidence we have obtained sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and those charged with Governance for the Standalone Financial Statements

The management of EFRAH is responsible the preparation of these standalone financial statements that give a true and fair view of the financial position, in accordance with the accounting principles generally accepted in India, including the Accounting Standards. This responsibility also includes maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding the assets of the Society and for preventing and detecting 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 controls, that were operating effectively for ensuring the accuracy and completeness of the



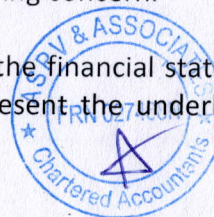
accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- 1- 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.
- 2- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- 3- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- 4- Conclude on the appropriateness of management's 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 Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. 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 Society to cease to continue as a going concern.
- 5- 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.



We 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.

We also 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. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other Legal and Regulatory Requirements.

1. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit.
2. Proper books of account have been kept by the Society so far as it appears from our examination of those books.
3. The Balance Sheet, Income & Expenditure Account and Receipts and payments read along with Notes to Accounts dealt with by this Report are in agreement with the books of account.

For A S P V & ASSOCIATES .

Chartered Accountants

FRN- 027468N



Amit Gupta

(Partner)

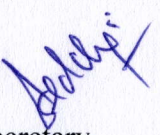
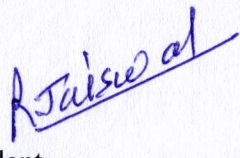
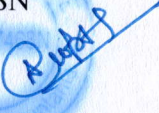
M. No.:- 529292

Place: Noida

Date: 31/10/2023

UDIN- 23529292BGVHLS7424

EFRAH- (A SOCIETY FOR SOCIAL WELFARE)
BALANCE SHEET AS AT 31-03-2023

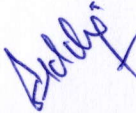
SOURCES OF FUNDS		As at 31-Mar-23
CAPITALS : Capital Funds		1,33,331
RESERVE AND SURPLUS Balance B/d	20,02,368	
Add: Net Income over Expenditure for the year	3,97,661	24,00,029
CURRENT LIABILITIES Net Expenses payable		21,08,108
	Total	46,41,468
APPLICATION OF FUNDS FIXED ASSETS (Annexure-I)		17,08,847
CURRENTS ASSETS Cash In Hand		64,701
Bank Account		28,67,920
	Total	46,41,468
As per our report of even date		
For EFRAH- (A SOCIETY FOR SOCIAL WELFARE)	For A S P V & ASSOCIATES. Chartered Accountants Reg. No. 027468N	
 Secretary	 President	 Amit Gupta Partner
Date: 31/10/2023 Place: Delhi		M. No. 529292 Date: 31/10/2023 Place: Noida
UDIN- 23529292B0VHL572424		

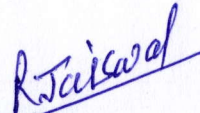
EFRAH- (A SOCIETY FOR SOCIAL WELFARE)
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR THE YEAR ENDED 31 MARCH 2023

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To Administration & Management Expenses	20,33,357	By Donation	17,02,533
To Meeting and Training Expenses	22,73,204	By Foreign Grants received from:-	
To Awareness Programm Expesnes	1,49,71,324	By Indian Grants received from:-	
To Reprodcutive & Child Health Program Expenses	7,26,751	HCL Foundation	77,16,273
To Advocacy & Workshop Expenses	2,29,890	Essel Social Welfare Foundation	35,36,960
To Teaching, Learning, IEC Material Expesnes	36,70,239	Delhi State Aids Control Society	22,39,739
To Books & Stationery Expenses	1,52,910	Delhi Commission for Women	24,76,472
To Reporting & Documentation Expenses	2,25,716	Azim Premji Philanthropic initiatives Pvt Ltd.	87,60,000
To Miscellaneous Expenses	641	HDFC-Himanchal	1,37,01,220
To Conveyance & Travel	6,07,879	By Interest	4,11,799
To IEC Material Expense	1,44,400		
To Rent	12,11,800		
To Honorarioum to Programme staff	5,26,000		
To Food & other Expense In COVID	7,30,000		
To Salary & Partime Personal	1,19,07,789		
To Bad Debts	2,10,920		
Audit Fees	1,41,000		
Depreciation	3,83,515		
To Excess of Income over Expenditure	3,97,661		
Total	4,05,44,996	Total	4,05,44,996

As per our report of even date

For EFRAH- (A SOCIETY FOR SOCIAL WELFARE)


Secretary


President



Date: 31/10/2023
Place: Delhi

For A S P V & ASSOCIATES.

Chartered Accountants
Reg. No. 027468N


Amit Gupta
Partner
M. No. 529292
Date: 31/10/2023
Place: Noida

UDIN - 23529292B6VHLS7424

EFRAH (A Society for Social Welfare)

RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR THE YEAR ENDED 31'MARCH 2023

RECEIPTS	AMOUNT (INR)	PAYMENT	AMOUNT (INR)
Opening Balance		Administration & Management Expenses	21,13,357
-Cash Balance	31,714	Awareness Program Expenses	1,74,71,324
-Bank Balance	22,98,683	Advocacy & Workshop Expenses	4,79,890
Grant Received		Teaching, Learning, IEC Material Expenses	36,70,239
Delhi State Aids Control Society	42,39,739	Books & Stationery Expenses	7,52,910
Delhi Commission for Women	44,76,472	Conveyance & Travel Exp.	8,07,879
Azim Premji Foundation			
initiatives	1,10,10,000	IEC Materials Exp.	4,54,400
Essel Social Welfare Foundation	35,36,960	Rent Exp.	18,31,800
HCL Foundation	83,66,765	Honourarium to Programme staff	6,76,000
HDFC Bank Parivartan	1,37,01,220	Reproductive & Child Health Program Expenses	11,05,609
Donation	17,02,533	Salary & Part Time Personal	1,31,87,789
		Reporting & Documentation Expenses	3,81,716
Interest	4,11,799	Miscellaneous Expenses	4,097
		Food & Other Expenses In Covid	12,30,000
		Meeting and Training Expenses	25,13,204
		Audit Fee	1,41,000
		Fixed Assets	
		Equipments purchase	22,050
		Opening Balance	
		-Cash Balance	64,701
		-Bank Balance	28,67,920
Total	4,97,75,885	Total	4,97,75,885

As per our report of even date

For EFRAH- A Society for Social Welfare

for A S P V & ASSOCIATES

Chartered Accountants

Reg. No. 027468N

Secretary

President

Amit Gupta

Partner

M. No.529292

Dated:- 31.10.2023

Place: Noida

UDIN-23529292BGVHLS7424

Dated:- 31.10.2023

Place: Delhi

EFRAH- (A SOCIETY FOR SOCIAL WELFARE)

DEPRECIATION SCHEDULE FOR THE YEAR ENDING 31-03-2023

Annexure - I

S. No.	GROSS BLOCK		DEPRECIATION				NET BLOCK	
	Description of Asset	Actual cost/ Cost as on 01.04.2022	Additions upto 30-9-22	Additions after 30-9-22	Deductions	Cost as on 31.3.2023	Rate	Amount
1	EQUIPMENTS	9,62,298	22,050	-	-	9,84,348	15%	1,47,652
2	PRINTER	51,917	-	-	-	51,917	15%	7,788
3	FURNITURE & FIXTURE	6,06,829	-	-	-	6,06,829	10%	60,683
4	MOBILE	1,476	-	-	-	1,476	15%	221
5	AIRCONDITIONER	1,946	-	-	-	1,946	15%	292
6	COMPUTER	4,00,008	-	-	-	4,00,008	40%	1,60,003
7	FAN	5,489	-	-	-	5,489	15%	823
8	T.V.	17,027	-	-	-	17,027	15%	2,554
9	SCOOTY	23,322	-	-	-	23,322	15%	3,498
		20,70,312	22,050	-	-	20,92,362		3,83,515
								17,08,847

As per our report of even date

For EFRAH- (A SOCIETY FOR SOCIAL WELFARE)

For A S P V & ASSOCIATES.

Chartered Accountants

Reg. No. 027468N

Secretary

President

Amit Gupta

Partner

M. No. 529292

Place: Noida

Date: 31/10/2023

Place: Delhi

Date: 31/10/2023



[Signature]