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 -536403000290924

We have examined the balance sheet of **EFRAH (A SOCIETY FOR SOCIAL WALFARE)** [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 2024** 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/ Qualifcations

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 **31 March 2024**; 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 **31-MAR-2024**.

Subject to the following observations / qualifications-

Sl.no	Observations/ Qualifcations

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:

27-SEP-2024

ANNEXURE

Statement of particulars

Basic Details

1.	PAN of the auditee	AAATE0866E
2.	Name of the auditee	EFRAH (A SOCIETY FOR SOCIAL WALFARE)
3.	Assessment Year	2024-25
4.	Previous Year	01-Apr-2023 to 31-Mar-2024
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

S. 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	If yes, specify the change
(1)	(2)	(3)	(4)	(5)	(6)		(7)	(8)
1.	Mr.Rajesh Jaiswal	5-Members of society		1-PAN	ADWPJ4391E	RZ-2407,Gali No.-25,,Alaknanda,Alaknanda,SOUTH DELHI,DELHI,110019,INDIA	No	
2.	Mr. Sayeed Ahmed	5-Members of society		1-PAN	AEOPA3086N	Flat-178,Pocket- E sarita vihar,Alaknanda,Alaknanda,SOUTH DELHI,DELHI,110019,INDIA	No	
3.	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	
4.	Mrs.Munawwar Khanam	5-Members of society		1-PAN	AOEPK9006Q	F-72, , Street No.-3 chand bagh,Dayalpur,Gokal Puri,EAST DELHI,DELHI,110094,INDIA	No	
5.	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,110044,INDIA	No	
6.	Mrs.ShabanaParveen Siddiki	5-Members of society		1-PAN	EAVPP9288Q	H/No -607,Naurangaabad Behind Primsry,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

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

No Records Available

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) Whether intimated to Assessing Officer that accounts are kept at such place under proviso to sub-rule (3) of rule 17AA?

Date of intimation to Assessing Officer

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	**₹3,54,73,607**
14.	Donations not reported in Form No 10BD/ Not required to fill Form No. 10BD	**₹32,14,858**
15.	Total voluntary contributions received by the auditee during the previous year [13+14]	**₹3,86,88,465**
16.	Total Foreign Contribution out of the total voluntary contributions stated in 15	
17.	Voluntary Contribution forming part of Corpus (which are included in 15)	
18.	Anonymous donations taxable @30% under section 115BBC	
19.	Application outside India for which approval as per proviso to clause (c) of sub-section (1) of section 11 has been obtained	
20.	Voluntary Contributions required to be applied by the auditee during the previous year [15-(17+18+19)]	**₹3,86,88,465**
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	**₹10,89,254**
22.	Income required to be applied in India by the auditee during the previous year [20+21]	**₹3,97,77,719**

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	**₹3,84,52,574**
(ii)	Amount which was not actually paid during the previous year [if included in (i)]	**₹2,11,435**
(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	

(iv) Total amount to be allowed as application **[23(i)- 23(ii) +23(iii)]** **₹3,82,41,139**

(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.

(vi) Repayment of loan or borrowing during the previous year which was earlier applied and not claimed as application during that previous year

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

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	Aadhaar Number of payee, if available	Address of Payee
(1)	(2)	(3)	(4)	(5a)	(5b)	(6)

No Records Available

(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	Aadhaar Number of payee, if available	Address of Payee	Amount of tax deducted	Amount out of (7) deposited, if any
(1)	(2)	(3)	(4)	(5a)	(5b)	(6)	(7)	(8)

No Records Available

(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

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**

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

S. No.	Date of Payment	Amount of payment (In Rs.)	Nature of payment	Details of Payee			
				Name	PAN, if available	Aadhaar, if available	Address
(1)	(2)	(3)	(4)	(5)	(6a)	(6b)	(7)

No Records Available

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**

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

S. No.	Date of Payment	Amount	Nature	Details of Payee			
				Name	PAN, if available	Aadhaar, if available	Address
(1)	(2)	(3)	(4)	(5)	(6a)	(6b)	(7)

No Records Available

(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 - clauses (iv), (v), (vi) or (via) of Clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act towards Corpus

(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 - clauses (iv), (v), (vi) or (via) of Clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act not having same objects

(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 - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act

(xii) Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has not been obtained

(xiii) Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has been obtained

(xiv) Applied for any purpose beyond the objects of the trust or institution

(xv) Any other Disallowance

(xvi) Total allowable application **[{23(iv)+23(v)+23(vi) – {23(vii) to 23(xv)}]** **₹3,82,41,139**

(xvii) Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub-section (1) of section 11

(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

(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 **₹15,36,580**

Application of income out of different sources

24. Taxable Income **22- [23(xvi) to 23(xix)]**

25. Income taxable under section 115BBI

26. Anonymous donation which is chargeable to tax @ 30 % under section 115BBC

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

(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

(C) Income of earlier previous years up to 15% accumulated or set apart

(D) Corpus

(E) Borrowed Fund

(F) Any other ₹

Please specify

Person referred to in 13(3)

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

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
(1)	(2)	(3)	(4)	(5)	(6)
1-The author of the trust or the founder of the institution	sayeed ahmed	AEOPA3086 N		FLAT No 178 pocket -E,Sarita Vihar,Madanpur Khadar BO,Sarita Vihar S.O,SOUTH EAST DELHI,DELHI,110076,INDIA	1320000

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 and the amount of such violation — No

(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

Tax Deduction and Collection Account Number (TAN) (1)	Section/ Nature of payment (2)&(3)	Total amount of payment or receipt of the nature specified in column (3) (4)	Total amount on which tax was required to be deducted or collected out of (4) (5)	Total amount on which tax was deducted or collected at specified rate out of (5) (6)	Amount of tax deducted or collected out of (6) (7)	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) (9)	Amount of tax deducted or collected but not deposited to the credit of the Central Government out of (6) and (8) (10)
DELE05435D	192 - Salary	13,20,000	13,20,000	13,20,000	1,25,000	0	0	0
DELE05435D	194C - Payments to contractors	71,30,314	71,30,314	71,30,314	91,941	0	0	0
DELE05435D	194-I - Rent	2,88,400	2,88,400	2,88,400	28,840	0	0	0

Tax Deduction and Collection Account Number (TAN)	Section/ Nature of payment	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)	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)	(8)	(9)	(10)
DELE05435D	194J - Fees for professional or technical services	7,22,000	7,22,000	7,22,000	72,200	0	0	0

Schedule Statement of TDS/TCS

Tax Deduction and Collection Account Number (TAN)	Type of Form	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)
DELE05435D	Form 26Q	31-JAN-2024	30-JAN-2024	No
DELE05435D	Form 24Q	31-MAY-2024	29-MAY-2024	No
DELE05435D	Form 26Q	31-MAY-2024	23-MAY-2024	No

Schedule Interest on TDS/TCS

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)

No Records Available

Attachments

Income and Expenditure Account/Proft and Loss Account **EFRAH Balance sheet 23-24.pdf**

Balance Sheet **EFRAH Balance sheet 23-24.pdf**

Miscellaneous Attachments

Acknowledgement Number -**536403000290924**

This form has been digitally signed by AMIT GUPTA having PAN BHMPG2977A from IP Address on 29/09/2024 01:34:35 PM Dsc Sl.No and issuer 1467302880CN=SignX sub-CA for Class 3 Individual 2022,C=IN,O=FuturiQ Systems Private Limited,OU=Sub-CA

A S P V & ASSOCIATES
CHARTERED ACCOUNTANTS
Address : B-61, 2nd Floor, Sector-2, Noida-201301

Independent Auditors' Report

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

Report on the Financial Statements

Opinion

We have audited the Society standalone financial statements of **EFRAH (A SOCIETY FOR SOCIAL WALFARE)** ("the Society"), which comprises the Balance Sheet as at 31st March 2024 and the Statement of Income and Expenditure and Receipts and payments for the period ended on 31st March 2024, 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, 2024, 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.

& ASSOCIATES
Chartered Accountants

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

ASPV & ASSOCIATES FRN 027468N Chartered Accountants

Amit Gupta
(Partner)
M. No.:- 529292
Place: Noida
Date: 27/09/2024

UDIN- 24529292BKCRBG5995

EFRAH-A SOCIETY FOR SOCIAL WELFARE

BALANCE SHEET AS AT 31-03-2024

SOURCES OF FUNDS		As at 31-Mar-24
CAPITALS :		
Capital Funds		1,33,331
RESERVE AND SURPLUS		
Balance B/d	24,00,029	
Add: Net Income over Expenditure for the year	8,40,779	32,40,808
CURRENT LIABILITIES		
Net Expenses payable		2,11,435
	Total	**35,85,575**
APPLICATION OF FUNDS		
FIXED ASSETS (Annexure-I)		22,62,850
CURRENTS ASSETS		
Cash In Hand		13,956
Bank Account		13,08,769
	Total	**35,85,575**

As per our report of even date

For EFRAH- A Society for Social Welfare

Secretary

President

Dated:-27.09.2024
Place: Delhi

for A S P V & Associates
Chartered Accountants
Reg. No. 027468N

Amit Gupta
Partner
M. No. 529292
Dated:-27.09.2024
Place: Noida
UDIN-24529292BKCRBG5995

EFRAH-A SOCIETY FOR SOCIAL WELFARE
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2024

	PARTICULARS	AMOUNT		PARTICULARS	AMOUNT
To	Administration & Management Expenses	20,91,588	By	Donation	18,83,244
To	Awareness Programm Expesnes	1,34,880			
To	Health Program Expenses	12,64,961	By	Indian Grants received from:-	
To	Advocacy & Workshop Expenses	2,12,030	By	HCL Foundation	89,28,026
To	Teaching, Learning, IEC Material Expesnes	7,73,652	By	Essel Social Welfare Foundation	35,50,000
To	Books & Stationery Expenses	2,65,150	By	Delhi State Aids Control Society	31,47,110
To	Conveyance & Travel Exp.	6,27,954	By	Delhi Commission for Women	32,14,858
To	IEC Material Expense	7,04,434	By	Azim Premji Philanthropic initiatives	77,74,000
To	Rent Exp.	12,78,372	By	HDFC Bank Parivartan	1,09,99,999
To	Honorarioum to Programme staff	6,72,000	By	Interest	2,80,482
To	Flood and Response Disaster Prog. Exp.	9,06,000			
To	Salary & Part Time Personal	94,13,363			
To	Micro Finance And Enterpreneurship Development Prog.	39,49,545			
To	Livelihood And Financial Empowerment Programme Exp.	52,38,528			
To	Gender Justice and Women Empowement Exp.	19,03,551			
To	Education and Community Development Prog. Exp.	33,91,534			
To	Water and Sanitation Programme Exp.	15,80,838			
To	Natural Resources and Renewal & Solar Energy Prog. Exp.	40,22,000			
To	Bad Debts	195			
To	Audit Fees	22,000			
To	Depreciation	4,84,366			
To	Excess of Income over Expenditure	8,40,779			
	Total	**3,97,77,719**		Total	**3,97,77,719**

As per our report of even date

For EFRAH- A Society for Social Welfare

Secretary

President

Dated:-27.09.2024
Place: Delhi

for A S P V & Associates
Chartered Accountants
Reg. No. 027468N

Amit Gupta
Partner
M. No. 529292
Dated:-27.09.2024
Place: Noida
UDIN-24529292BKCRBG5995

EFRAH (A Society for Social Welfare)

RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR THE YEAR ENDED 31'MARCH 2024

RECEIPTS	AMOUNT (INR)	PAYMENT	AMOUNT (INR)
Opening Balance		Administration & Management Expenses	31,43,929
-Cash Balance	64,701	Health Program Expenses	12,64,961
-Bank Balance	28,67,920	Advocacy & Workshop Expenses	2,12,030
Grant Received		Teaching, Learning, IEC Material Expesnes	7,73,652
Delhi State Aids Control Society	31,47,110	Books & Stationery Expenses	4,35,150
Delhi Commission for Women	20,14,858	Conveyance & Travel Exp.	6,27,954
Azim Premji Philanthropic initiatives	77,74,000	IEC Materials Exp.	8,25,114
Essel Social Welfare Foundation	35,50,000	Rent Exp.	17,73,448
HCL Foundation	89,28,026	Honourioum to Programme staff	6,72,000
HDFC Bank Parivartan	1,09,99,999	Awareness Program Expesnes	1,54,417
Donation	18,83,244	Salary & Part Time Personal	98,14,239
Interest	2,80,482	Micro Finance And Enterpreneurship Development Prog. Exp.	39,49,545
		Livelihood And Financial Empowerment Programme Exp.	52,38,528
		Gender Justice and Women Empowement Exp.	19,03,551
		Educational institutions development	33,91,729
		Food and Response Disaster Prog. Exp.	9,06,000
		Natural Resource and Renewal & Solar Energy Prog	40,22,000
		Audit Fee	41,000
		Fixed Assets	
		Equipments purchase	1,91,576
		Printer	1,41,464
		Mobile	32,096
		Computer	6,73,232
		Opening Balance	
		-Cash Balance	13,956
		-Bank Balance	13,08,769
Total	**4,15,10,340**	**Total**	**4,15,10,340**

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

Dated:-27.09.2024
Place: Delhi

Amit Gupta
Partner
M. No.529292
Dated:-27.09.2024
Place: Noida
UDIN-24529292BKCRBG5995

EFRAH-A SOCIETY FOR SOCIAL WELFARE

DEPRECIATION SCHEDULE FOR THE YEAR ENDING 31-03-2024

Annexure -1

S. No.	GROSS BLOCK Description of Asset	Actual cost/ Cost as on 01.04.2023	Additions upto 30-9-23	Additions after 30-9-23	Deductions	Cost as on 31.3.2024	DEPRECIATION Rate	Amount	NET BLOCK As on 31.3.2024
1	EQUIPMENTS	8,36,697	-	1,91,576	-	10,28,273	15%	1,39,873	8,88,400
2	PRINTER	44,128	-	-	-	44,128	15%	6,619	37,509
3	FURNITUTRE & FIXTURE	5,46,146	-	1,41,464	-	6,87,610	10%	61,688	6,25,922
4	MOBILE	1,255	32,096	-	-	33,351	15%	5,003	28,348
5	AIRCONDITIONER	1,654	-	-	-	1,654	15%	248	1,406
6	COMPUTER	2,40,006	1,72,210	5,01,022	-	9,13,238	40%	2,65,091	6,48,147
7	FAN	4,665	-	-	-	4,665	15%	700	3,965
8	T.V.	14,473	-	-	-	14,473	15%	2,171	12,302
9	SCOOTY	19,824	-	-	-	19,824	15%	2,974	16,850
		17,08,848	2,04,306	8,34,062	-	27,47,216		4,84,366	22,62,850

As per our report of even date

For EFRAH- A Society for Social Welfare

Secretary

President

Place: Delhi
Dated:-27.09.2024

for A S P V & Associates
Chartered Accountants
Reg. No. 027468N

Amit Gupta
Partner
M. No. 529292
Place: Noida
Dated:-27.09.2024