Acknowledgement Number:995218400101025

FORM NO. 10B

[See rule 16CC and 17B]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of subsection (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.

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-Mar-2025 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 serial number 14 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-

(a)

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 fund or trust or institution or university or other educational institution or hospital or other medical institution as on 31-Mar-2025; and

(ii) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application or profit or loss of its accounting year ending on 31-Mar-2025.

Subject to the following observations/qualifications-

(a) The assessee has filed Form 10BD including an advance grant of 33,50,740/-. It is observed that the amount reported in Form 10BD exceeds the receipts recognised in the books of account for the year, as the excess pertains to advances. not yet recognised as income.The same has accordingly been disclosed as a liability in the books of account pending utilisation.

(b) The assessee has received a foreign advance grant amounting to 20,62,978/- during the year. It is observed that this grant has not been reported in Form 10BD, as it represents an advance amount not yet recognized as income or applied during the year. The same has accordingly been disclosed as a liability in the books of account pending utilisation

The prescribed particulars are annexed hereto.

Name of Chartered Accountant	AMIT GUPTA
Membership Number	ARCA529292
Firm Registration Number	0027468N
Address	B-61, 2ND FLOOR, SECTOR-2, NOIDA-201301 UTTAR PRADESH
IP Address	
Place	NOIDA
Date	06-Oct-2025

Acknowledgement Number:995218400101025

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	2025-26
	4.	Previous year	01-APR-2024 to 31-MAR-2025
	5.	Registered Address of the auditee	393/13,DDA FLATS,KALKAJI,KALKAJI,NEW DELHI,DELHI - 110019,INDIA
	6.	Other addresses, if applicable	
Legal	7.	Type of the auditee	Society
	8.	Whether the auditee is established under an instrument	Yes

Registration Details

9. Details of registration/provisional registration or approval/ provisional approval or notification of the auditee under the Income-tax Act (Details of all the registration/provisional registration/approval/provisional approval/notification which are valid during the previous year should be provided, however where the auditee has got the registration/approval after provisional registration/approval the details of provisional registration/approval need not be provided)

Section under which registered/provisionally registered or approved/ provisionally approved / notified	Date of registration/provisional registration or approval/ provisionally approval/ notification	Registration/Approval/ Notification/ Unique Registration No. (URN), if available	Authority granting registration/provisional registration or approval/provisional approval or notification	Date from which registration/provisional registration/approval/provisional approval/ notification is effective
(1)	(2)	(3)	(4)	(5)
Clause (a) of sub-section (1) of section 12AB of the Act	28-May-2021	AAATE0866EE20214	PRINCIPLE COMMSIONER OF INOCME TAX	28-May-2021
Clause (i) of second proviso to sub-section (5) of section 80G of the Act	28-May-2021	AAATE0866EF20214	PRINCIPLE COMMSIONER OF	28-May-2021

Management

10. (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	Unique Identification Number	ID Code	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	Members of society	0	ADWPJ4391E	PAN	Rz-2407, Gali No-25, Alaknanda,SOUTH, Alaknanda, SOUTH DELHI, Delhi, INDIA, 110019	No	
2.	MR. SAYEED AHMED	Founder	0	AEOPA3086N	PAN	Flats No-178, Ppocket -E SARITA VIHAR, ,Sarita Vihar,Madanpur Khadar, SARITA VAIHAR, SOUTH EAST DELHI,, Delhi, INDIA, 110076	No	
3.	MR. VINAY KUMAR SINGH CHAUHAN	Members of society	0	DHPPS4756G	PAN	Falt-223b, 34 Gautam Buddha Gautam Buddha, Gautam Buddha NAGAR,UTTAR PRADESH, Gautam Buddha, BUDDHA NAGAR NOIDA, Delhi, INDIA, 201301	No	
4.	MS.ARCHANA GIRI	Members of society	0	BFXPG3785H	PAN	A-35, PHASE-2, gautam puri,Pul prahladpur badarpur, Badarpur, SOUTH EAST, Delhi, INDIA, 110044	No	
5.	MRS.SHABANAPARVEEN SIDDIQUI	Members of society	0	EAVPP9288Q	PAN	House No-607, Naurangaabad behind primery Etawah, ETAWAH,UTTAR PRADESH, Naurangaabad Etawah, ETAWAH, Delhi, INDIA, 206001	No	
6.	Mrs.Munawwar Khanam	Members of society	0	AOEPK9006Q	PAN	F-72, Street No.-3, chand bagh dayalpur gokal puri east delhi, chand bagh, EAST DELHI, Delhi, INDIA, 110094	No	

(b) In case if any of the persons [as mentioned in row 10(a)] is not an individual, then provide the following details of the natural persons who are beneficial owners (5% or more) of such person at any time during the previous year.

Sl. No.	Name	Unique Identification Number	ID code	Address	Non-individual person [as mentioned in row no 10(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		
Objects	11.	Objects of the auditee			Relief of poor Education Medical relief Preservation of Environment (including watersheds, forests and wildlife)
	12.	(i)	Whether the auditee, being a trust or institution referred to in section 11 or 12, has adopted or undertaken modification of the objects which do not conform to the conditions of registration?		No
		(ii)	If yes, please furnish following information:-		
			(A)	Date of such modification/ adoption	
			(B)	Whether an application for registration has been made in the prescribed form and manner within the stipulated period of thirty days from the date of said adoption or modification, as per sub-clause (v) of clause (ac) of sub-section (1) of section 12A.	No
			(C)	If yes provide the following details regarding application for registration under sub-clause (v) of clause (ac) of sub-section (1) of section 12A	

S. No.	Date of Application	Status of registration in pursuance of application	Date of Registration or cancellation based on such application	URN of such registration
(1)	(2)	(3)	(4)	(5)

No Records Available

Commencement of activities	13.	(i)	Where the auditee has been granted provisional registration or provisional approval, whether activities have commenced during the previous year	Yes
		(ii)	If yes in 13 (i) , date of commencement of activities	01-Apr-2024
		(iii)	If the answer to 13(i) is yes, whether application for registration under section sub-clause (iii) of clause (ac) of sub-section (1) of section 12A or application for approval under clause (iii) of the first proviso to clause (23C) of section 10 has been filed?	Yes
		(iv)	If yes in 13(iii) above, provide the following details regarding application for registration under section sub-clause (iii) of clause (ac) of sub-section (1) of section 12A or application for approval under clause (iii) of the first proviso to Clause (23C) of section 10 has been filed?	

S. No.	Date of Application	Status of registration in pursuance to application	Date of Registration /Cancellation based on such application	URN of such registration
1.	23-Sep-2025	Pending		
2.	23-Sep-2025	Pending		

ccounts aintained	14.	(i)	Whether the books of account and other documents have been kept and maintained in the form and manner and	Yes

Details of Place where books of a and other documents have been m			at such place as prescribed under rule 17AA by the auditee	
		(ii)	Provide the following details of the books of account and other documents	

S. No.	Nature of Books of Account	Whether maintained by the auditee	Whether maintained in a computer system	Whether maintained at registered office	If maintained at any place other than the registered place				Whether the books of account have been audited
					Address of such Place	Date of decision by management to keep account at such place	Whether intimated to Assessing Officer that books of accounts are kept at such place under proviso to sub-rule (3) of rule 17AA	Date of intimation to Assessing Officer	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(8a)	(9)
1.	Cash book	Yes	Yes	Yes					Yes
2.	Ledger	Yes	Yes	Yes					Yes
3.	Journal	Yes	Yes	Yes					Yes
4.	Record of all the projects and institutions run by the person containing details of their name, address and objectives	Yes	Yes	Yes					Yes
5.	Cash book	Yes	Yes	Yes					Yes
6.	Record of income of the person during the previous year as per rule 17AA(1)(d)(ii)	Yes	Yes	Yes					Yes
7.	Record of application of income etc. out of income during the previous year as per rule 17AA(1)(d)(iii)	Yes	Yes	Yes					Yes
8.	Record of application of income out of the income of any previous year preceding the current previous year as per rule 17AA(1)(d)(iv)	Yes	Yes	Yes					No
9.	Books of account, as referred in Serial No 1 to 6,, for business carried on by the assessee other than the business undertaking referred in sub-section (4) of section 11 of the Act	Yes	Yes	Yes					Yes

Advancement of General Public Utility	15.	Where, in any of the projects/institutions run by auditee, one of the charitable purposes is advancement of any other object of general public utility then,-		
		(A)	Whether any activity is being carried on by the auditee which is in the nature of trade, commerce or business referred to in proviso to clause (15) of section 2?	No
		(B)	If yes, then percentage of receipt from such activity vis-à-vis total receipts	0%
		(C)	Whether such activity in the nature of trade, commerce or business is undertaken in the course of actual carrying out of such advancement of any other object of general public utility	No
		(D)	Whether there is any activity of rendering any service in relation to any trade, commerce or business for any consideration as referred to in proviso to clause (15) of section 2?	No
		(E)	If yes, then percentage of receipt from such activity vis-à-vis total receipts	0%
		(F)	Whether such activity of rendering service is undertaken in the course of actual carrying out of such advancement of any other object of general public utility	No
	16.	If 'A' or 'D' in 15 is Yes, the aggregate annual receipts from such activities in respect of that project/institution		

S. No.	Name of Project/ Institution	Amount of aggregate annual receipts from activities referred in 15A and 15D (In Rs.)
(1)	(2)	(3)
Total		0

No Records Available

Business Undertaking	17.	(i)	Whether the auditee has any business undertaking as referred to in sub-section (4) of section 11		No
		(ii)	If yes, then provide the following details of the business undertaking:		
			(a)	Nature of Business Undertaking	
			(b)	Business code	
			(c)	Whether separate books of account have been maintained for the business undertaking <refer note^>	
			(d)	Income from the business undertaking for the previous year which is not to be included in the total income of the auditee as per sub-section (4) of section 11	₹
			(e)	Income from the business undertaking for the previous year which is to be included in the total income of the auditee as per sub-section (4) of section 11	₹
cidental to Objects	18.	(i)	Whether the auditee has any income being profits and gains from any business as referred in seventh proviso to Clause (23C) of section 10 or sub-section (4A) of section 11, as the case may be		No
		(ii)	If yes, then provide the following details of such business:		
			(a)	Nature of Business	

Business In			(b)	Business code	
			(c)	Whether separate books of account have been maintained for the business <refer note^>	
			(d)	Whether the business is incidental to the attainment of the objects of the auditee	
			(e)	Profits and gains from the business during the previous year	₹
TDS on receipts	19.	Details of the receipts of the auditee on which tax has been deducted at source referred to in sections 194C or 194J or 194H or 194Q:			

S. No.	Name of the deductor	TAN of deductor	Amount on which tax has been deducted at source (In Rs.)	Amount of tax deducted at source	Section under which tax has been deducted at source	Category of income/receipt				Income/receipt in column 7 or 8 which is from business incidental to the attainment of the objects of the auditee. (In Rs.)	Whether separate books of account have been maintained for activities income/receipt which is mentioned in column 10
						Trade, commerce or business (Rs.)	Activity of rendering any service in relation to any trade, commerce or business (Rs.)	Others (specify the nature) (Rs.)	Specify the nature		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(9a)	(10)	(11)

No Records Available

VoluntaryContributions	20.	Whether the provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable.			No
	21.	Whether auditee has filed Form No. 10BD for the previous year < If No then skip to row 23 >			Yes
	22.	Total Sum of donations reported in Form No. 10BD furnished by the auditee for the previous year			₹ 6,31,52,446
	23.	Donations not reported in Form No 10BD /Not required to fill Form No. 10BD			
		(i)	Donations received by fund or trust or institution of the auditee which is approved under clause (b) of sub-section (2) of section 80G		₹ 9,09,119
		(ii)	Donations received by fund or trust or institution of the auditee which qualifies for deduction under section 80G (other than those donations qualifying under clause (b) of sub-section (2) of section 80G or sub-clause (iv) of clause (a) of sub-section (2) of section 80G)		₹ 0
		(iii)	Donations received by fund or trust or institution of the auditee approved under sub-clause (iv) of clause (a) of sub-section (2) of section 80G and which are not eligible under sub-section (5) of section 80G		
			(a)	Cash donations exceeding Rs 2000	₹ 0
			(b)	Donations received from other charitable trusts and institution or from any fund or institution or trust or any university or other educational institutions or any hospital or other medical institution not eligible for deduction	₹ 0
			(c)	Others (Specify the nature)	₹ 0
			(d)	Total (a)+(b)+(c)	₹ 0

		(iv)	Donations which could not be reported in Form No 10BD due to non-availability of identification of donor as required under Form No 10BD		₹ 0
		(v)	Donations received in kind		₹ 0
		(vi)	Anonymous Donations referred to in section 115BBC		
			(a)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (i) of sub-section (1) of section 115BBC	₹ 0
			(b)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (a) of sub-section (2) of section 115BBC	₹ 0
			(c)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (b) of sub-section (2) of section 115BBC	₹ 0
			(d)	Other anonymous donations taxable @ 30 % under section 115BBC	₹ 0
			(e)	Total (a+b+c+d)	₹ 0
		(vii)	Any other voluntary contribution not part of Form No. 10BD, Please specify the nature		₹ 13,94,426
		(viii)	Total donation not reported in form No. 10BD [23(i)+23(ii)+23(iii)(d) +23(iv)+23(v)+23(vi)(e)+23(vii)]		₹ 23,03,545
	24.	Total voluntary contributions received by the auditee during the previous year [22+23(viii)]			₹ 6,54,55,991
	25.	Total Foreign Contribution out of the total voluntary contributions stated in 24			₹ 0
	26.	Voluntary Contribution forming part of Corpus (which are included in 24)			₹ 0
		(A)	Corpus representing donations received for the renovation or repair of places notified under clause (b) of sub-section (2) of section 80G eligible for exemption under Explanation 1A to the third proviso to clause (23C) of section 10 or Explanation 3A to sub-section (1) of section 11		₹ 0
		(B)	Corpus donations as referred to in clause (d) of sub-section (1) of section 11 or Explanation 1 to the third proviso to section 10 (23C) eligible for exemption and invested in modes specified under sub-section (5) of section 11		₹ 0
	27.	Voluntary Contributions required to be applied by the auditee during the previous year [24-{23(vi)(d)+26A+ 26B)}]			₹ 6,54,55,991
Income to be applied	28.	Income other than voluntary contributions derived from property held under 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 24)			₹ 0
	29.	Income applied outside India which is eligible under clause (c) of sub-section (1) of section 11			₹ 0

	30.	Income required to be applied in India by the auditee during the previous year([27+28-29])		₹ 6,54,55,991
Application of Income	31.	Application of Income (excluding application not eligible and reported under serial number 37)		
	(i)	Total amount applied for charitable or religious purposes in India during the previous year		
	(a)	Contribution or donation to any other person during the previous year		
		Electronic(₹)		₹ 0
		Other than electronic(₹)		₹ 0
		Total(₹)		₹ 0
	(b)	Object wise application other than the application provided in (a)		

S. No.		Electronic (₹)	Other than electronic (₹)	Total (₹)
(I)	Religious	0	0	0
(II)	Relief of poor	2,28,01,176	0	2,28,01,176
(III)	Education	2,25,95,035	0	2,25,95,035
(IV)	Medical relief	75,11,120	0	75,11,120
(V)	Yoga	0	0	0
(VI)	Preservation of Environment (including watersheds, forests and wildlife)	1,16,61,513	0	1,16,61,513
(VII)	Preservation of Monuments or Places or Objects of Artistic or Historic interest	0	0	0
(VIII)	Advancement of any other objects of general public utility	0	0	0
(IX)	Application which cannot be specifically categorized under (I) to (VIII)	0	0	0
(X)	Total	6,45,68,844	0	6,45,68,844

(c)	Total application (a) + (b)(X)	
	Electronic(₹)	₹ 6,45,68,844
	Other than electronic(₹)	₹ 0
	Total(₹)	₹ 6,45,68,844

(ii) Details of application out of (i) (a) and (i) (b) resulting in payment in excess of Rs. 50 lakh during the previous year to any person

S. No.	Name of person to whom amount paid or credited	PAN of such person	Amount of application (Rs.)	Mode of Application			TDS	
				Electronic modes (Rs.)	Other than Electronic modes (Rs.)	Total	Whether any TDS has been deducted	Section under which TDS has been deducted
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

No Records Available

(iii)	Amount which was not actually paid during the previous year [if included in (i)(c)]		₹ 29,71,828
(iv)	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		₹ 2,11,435
(v)	Total amount to be allowed as application [31(i)(c)- 31(iii) +31(iv)]		₹ 6,18,08,451
(vi)	Bifurcation of application in 31(v) into Revenue or Capital		₹ 0
	(a)	Revenue	₹ 0
	(b)	Capital	₹ 0
(vii)	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
(viii)	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			
(ix)	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
(x)	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
	(A)	Amount 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	₹ 0
	(B)	Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3A) of section 40A	₹ 0
(xi)	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
(xii)	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
(xiii)	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
(xiv)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has not been obtained		₹ 0

		(xv)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has been obtained			₹ 0
		(xvi)	Applied for any purpose beyond the objects of the auditee			₹ 0
		(xvii)	Any other Disallowance (Please specify)			₹ 0
		(xviii)	Total allowable application [{31(v)+31(vii)+31(viii)} - {31(ix) to 31(xvii)}]			₹ 6,18,08,451
		(xix)	Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub-section (1) of section 11			₹ 0
		(xx)	Income accumulated as per the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 or sub-section (2) of section 11			₹ 0
		(xxi)	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			₹ 36,47,540
	32.	Taxable Income [30- {31(xviii) to 31(xxi)}]				₹ 0
Section 115BBI	33.	Income taxable under section 115BBI				
		(a)	Whether the auditee has any deemed income referred to in sub-section (1B) of section 11 which is chargeable to tax @ 30 % under section 115BBI and the amount of such deemed income?		No	₹
		(b)	Whether the auditee has any deemed income referred to in Explanation 4 to third proviso to clause (23C) of section 10 or sub-section (3) of section 11 which is chargeable to tax @ 30 % under section 115BBI and the amount of such deemed income?		No	₹
			(i)	Whether income accumulated is applied for the purposes other than charitable or religious purposes or ceases to be accumulated or set apart for application thereto	No	₹
			(ii)	Whether such income accumulated ceases to remain invested or deposited in any of the forms or modes specified in sub-section (5) of section 11	No	₹
			(iii)	Whether such income accumulated is not utilised for the purpose for which it is so accumulated or set apart during the period referred to in clause (a) of the Explanation 3 to third proviso to clause (23C) of section 10 or clause (a) of sub-section (2) of section 11	No	₹
			(iv)	Whether such income accumulated is credited or paid to any trust or institution registered under section 12AA or section 12AB or 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) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10	No	₹
		(c)	(i)	Whether the auditee has any income which is income not to be excluded from the total income under twenty first proviso to clause (23C) of section 10 or clause (c) of sub-section (1) of section 13 which is chargeable to tax @ 30 % under section 115BBI and the amount of such income	No	₹

			(ii) Whether the auditee has any income which is not to be excluded from the total income under clause (b) of third proviso to clause (23C) of section 10 or clause (d) of sub-section (1) of section 13 which is chargeable to tax @ 30 % under section 115BBI and the amount of such income	No	₹
		(d)	Whether the auditee has any income accumulated or set apart in excess of fifteen percent of the income where such accumulation is not allowed under any specific provision of the Act and which is chargeable to tax @ 30 % under section 115BBI and the amount of such income ?	No	₹
		(e)	Whether the auditee has made any application out of India which is not excluded from total income under clause (c) of sub-section (1) of section 11	No	₹
	34.	Anonymous donation which is chargeable to tax @ 30 % under section 115BBC			₹ 0
Other Income	35.	(a)	Whether the auditee has any income chargeable under section 12(2) and the amount of such income.	No	₹
		(b)	Income as per Explanation 3B to sub-section (1) of section 11 in case of violation of clause (a) or (b) or (c) or (d) of Explanation 3A to sub-section (1) of section 11 read with clause (b) of sub-section (2) of section 80G		₹ 0
		(c)	Income as per Explanation 1B to the third proviso to Clause (23C) of section 10 in case of violation of clause (a) or (b) or (c) or (d) of Explanation 1A to the third proviso to Clause (23C) of section 10 read with clause (b) of sub-section (2) of section 80G		₹ 0
		(d)	Income chargeable under sub-section (4) of section 11		₹ 0
Capital Asset	36.	Details of Capital Asset Transferred under sub-section (1A) of section 11			
		(1)	Whether a capital asset being property held under trust wholly for charitable or religious purpose is transferred and the net consideration for which it is transferred?	No	₹
		(2)	Whether deemed application is claimed as per clause (a) of sub-section (1A) of section 11 and the amount of such deemed application?	No	₹
		(3)	Whether a capital asset being property held under trust in part only for charitable or religious purpose is transferred and the net consideration for which it is transferred?	No	₹
		(4)	Whether deemed application is claimed as per clause (b) of sub-section (1A) of section 11 and the amount of such deemed application?	No	₹
ncome out of different sources	37.	Application of Income out of the following sources during the previous year			

Application of i

S. No.	Application of income out of different sources	Electronic Modes (₹)	other than Electronic Modes (₹)	Total (₹)
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	0	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	0	0
C	Income of earlier previous years up to 15% accumulated or set apart	0	0	0
D	Corpus	0	0	0
E	Borrowed Fund	0	0	0
F	Any other (Please specify)	0	0	0

38. Details of application resulting in payment or credit in excess of Rs 50 lakh during previous year to a single person out of 37

S. No.	Name of person	PAN	Amount of application	Mode of Application			TDS		
				Electronic Modes	Other than Electronic modes	Total	Whether any TDS has been deducted	Section under which TDS has been deducted	Amount of TDS
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

No Records Available

13(10) and 22nd proviso to section 10(23C)

39.	(i)	Whether provisions of twenty second proviso to Clause (23C) of section 10 or sub-section (10) of section 13 are applicable?		No
	(ii)	If yes in (i) specify the reason why the provisions of twenty second proviso to Clause (23C) of section 10 or sub-section (10) of section 13 are applicable?		
		(a)	Provision of proviso to clause (15) of section 2 is applicable	No
		(b)	Condition specified in clause (a) of tenth proviso to clause (23C) of section 10 or sub-clause (i) of clause (b) of sub-section (1) of section 12A have been violated	No
		(c)	condition specified in clause (b) of tenth proviso to clause (23C) of section 10 or sub-clause (ii) of clause (b) of sub-section (1) of section 12A have been violated	No
		(d)	condition specified in twentieth proviso to clause (23C) of section 10 or sub-clause (ii) of clause (ba) of sub-section (1) of section 12A have been violated	No
	(iii)	If yes in (i), please provide computation of Income chargeable under twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13		
		(a)	Income for the previous year	₹
		(b)	Total Expenditure incurred in India, for the objects of the auditee,	₹
		(c)	Expenditure to be disallowed	

				(i)	Expenditure from the corpus standing to the credit of the trust or institution as on the end of the financial year immediately preceding the previous year relevant to the assessment year for which income is being computed	₹
				(ii)	Expenditure from any loan or borrowing	₹
				(iii)	Depreciation in respect of an asset, acquisition of which has been claimed as application of income, in the same or any other previous year; and	₹
				(iv)	Expenditure in the form of contribution or donation to any person.	₹
				(v)	Capital expenditure	₹
				(vi)	Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-clause (ia) of clause (a) of section 40	₹
				(vii)	Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-section 3 or 3A of section 40A	₹
				(viii)	Any other disallowance	₹
				(ix)	Total expenditure to be disallowed (i)+(ii)+(iii)+(iv)+(v)+(vi)+(vii))+(viii))	₹ 0
			(d)	Income chargeable to tax under twenty-second proviso to clause (23C) of section 10 or sub-section (10) of section 13 { a - b+c (ix)}		₹ 0
Expenditure Incurred for Religious Purposes	40.	In case auditee is approved under second proviso to sub-section (5) of section 80G, please provide the following details				
		(a)	Whether any amount of expenditure incurred during the previous year which is of a religious nature and the amount of such expenditure		No	₹
		(b)	Total income of auditee during the previous year			₹ 0
		(c)	Percentage of expenditure which is of religious nature to the total income [Amount in (a)/(b)]		0 %	
Person referred to in 13(3)	41.	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)
The author of the trust or the founder of the institution	sayeed ahmed	AEOPA3086N		FLAT No 178, pocket -E,, Sarita Vihar,, Madanpur Khadar, EAST DEHI, Delhi, INDIA, 110076	0

	42.	**Details of transactions 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
		(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
		(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 trust or institution 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;	Yes
		(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
		(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
		(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
		(g)	Whether any income or property of the auditee is diverted during the previous year in favour of any specified person	No
		(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
Specified Violation	43.	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 ₹
		(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 ₹
		(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 ₹
		(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 ₹
		(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 ₹

		(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
	44.	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 ₹
	45.	In view of provisions of nineteenth proviso to clause (23C) of section 10 or sub-section (7) of section 11, please specify whether the trust or institution has claimed deduction under section 10 [other than clause (1), clause (23C) and clause (46) thereof] during the previous year and the amount of such claim?		No ₹
	46.	Whether the auditee has taken or accepted any loan or deposit or any specified sum, exceeding the limit specified in section 269SS during the previous year?		No ₹
	47.	Whether the auditee has received an amount exceeding the limit specified in section 269ST, from a person in a day; or in respect of a single transaction; or in respect of transactions relating to one event or occasion from a person during the previous year?		No ₹
	48.	Whether the auditee has repaid any amount being loan or deposit or any specified advance exceeding the limit specified in section 269T, during the previous year?		No ₹
	49.	Whether the auditee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB?		Yes
		(A)	Whether the auditee is liable to pay interest under section 201(1A) or section 206C(7) ?	Yes

Schedule Corpus : Details of Corpus

Type of Corpus Donation	Opening Balance at the beginning of the previous year (Corpus not applied till the beginning of the previous year)	Received/Treated as corpus during the previous year	Applied during the previous year	Amount invested or deposited back in to corpus (which was earlier applied and not claimed as application if such application fulfilled the conditions)	Total amount invested or deposited back in to corpus	Financial year in which (4) was applied earlier	Closing Balance [(1+2+5)-3]	Invested in modes specified in section 11(5)	Amount taxed in previous assessment year	Invested in modes other than specified in section 11(5) as on last day of the previous year	If corpus donation is of type (i) then whether it fulfills the following conditions			
											Amount applied out of corpus for the purpose other than for which the voluntary contribution was made	Contribution or donation to any person	Maintained as not separately identifiable	Invested or deposited in the forms and modes other those specified under sub-section (5) of section 11.
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
(i) Representing donations received for the renovation or repair of places notified under 80G(2)(b) on or after 01.04.2020	0	0	0	0	0		0	0	0	0				
(ii) Other than (i) above received on or after 01.04.21	0	0	0	0	0		0	0	0	0				
(iii) Other than (i) and (ii) above	0	0	0	0	0		0	0	0	0				

Acknowledgement Number:995218400101025

Schedule FC: Details of Foreign Contribution		
Nature of foreign contribution received during the previous year	Amount of foreign contribution received during the previous years (In Rs.)	Details of the total application from such contribution during the previous year (Amount in Rs.)
No Records Available		

Acknowledgement Number:995218400101025

Schedule LB: Details of Loan and Borrowing						
Opening Balance as on 1st April of the previous year	Loan & Borrowings taken for applications towards objectives during the previous year	Applied for the objects of the trust or institution during the previous year	Amount of repayment of loan or borrowing during the previous year (which was earlier applied and not claimed as application if such application fulfilled the conditions as required)	Financial year in which (4) was applied earlier	Total repayment of loan or borrowing during the previous year	Closing Balance as on 31st March (1+2-6=7)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
No Records Available						

Acknowledgement Number:995218400101025

Schedule Int App: Details of income applied outside India										
S. No.	Name of the person to whom remittance is made	Taxpayer Identification Number if available	Amount of remittance out of India which is reported in Form No. 15CA	Amount of remittance outside India other than (4)	Charitable or religious purpose for which application is made	Country/Region of application	Whether applied for promoting international welfare in which India is interested and is and not to be included in total income of the auditee?	If approval for application outside India has been taken		
								Approval number	General/Special	Date of Approval
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
No Records Available										

Acknowledgement Number:995218400101025

Schedule DI: Details of deemed application under Explanation 1 sub-section (1) of section 11 and deemed income under sub-section (1B) of section 11									
Year in which income is deemed to be applied (F.Y.)	Date of furnishing Form 9A	Amount deemed to be applied during the previous year referred to in column 1	Reason of deeming application	Out of the deemed application claimed earlier, amount required to be applied	Amount taxed in any earlier assessment year(s) out of the amount referred to in column (5)(Fill schedule DA)	Out of deemed application claimed, amount required to be applied during the financial year pertaining to current assessment year	Amount of deemed application claimed in earlier years, applied during the financial year relating to current AY	Amount which could not be applied and deemed to be income u/s 11(1B) during the previous year	Balance Amount of deemed application
(1)	(2)	(3)	(4)	(5)	(6)	(7) =(5)-(6)	(8)	(9)=(7)-(8)	(10)= (5)-(7)
No Records Available									

Acknowledgement Number:995218400101025

Schedule DA: Details of accumulated income taxed in earlier assessment years as per sub-section (1B) of section 11					
Year of accumulation(F.Y.)	Assessment year in which the amount referred to in column (6) of schedule DI was taxed				
	2024-25	2023-24	2022-23	2021-22	2020-21
2024-25					
2023-24					
2022-23					
2021-22					
2020-21					
Total	0	0	0	0	0

Acknowledgement Number:995218400101025

Schedule AC: The details of accumulation

S. No.	Year of accumulation(F.Yr.)	Date of Furnishing Form 10	Amount accumulated in the year of accumulation	Purpose of accumulation	Amount applied for charitable or religious purposes up to the beginning of the previous year	Balance to be applied(3)-(5)	Amount taxed in any earlier assessment (Fill schedule ACA)	Balance available for application (6)-(7)	Amounts applied for charitable or religious purpose during the previous year out of previous year's accumulation	Amount applied for purposes other than the purpose for which such accumulation was made (if applicable)	Amount credited or paid to any trust or institution registered u/s 12AB or approved under sub-clauses (iv) or (v) or (vi) or (via) of clause (23C) of section 10 (if applicable)	Balance amount available for application (8) - (9) - (10) - (11)	Amount invested or deposited in the modes specified in section 11(5) out of 12	Amount invested or deposited in the modes other than specified in section 11(5) out of 12 (if applicable)	Amount which is not utilized during the period of accumulation (if applicable)	Amount deemed to be income within meaning of sub-section (3) of section 11 (if applicable) (10)+(11)+ (14)+(15)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
	Total				0	0	0	0	0	0	0	0	0	0	0	0

No Records Available

Acknowledgement Number:995218400101025

Schedule ACA: Details of accumulated income taxed in earlier assessment years as per sub-section (3) of section 11					
Year of accumulation(F.Y.)	Assessment year in which this amount was taxed				
	2024-25	2023-24	2022-23	2021-22	2020-21
2024-25					
2023-24					
2022-23					
2021-22					
2020-21					
Total	0	0	0	0	0

Schedule SP-a: Whether any part of income or property of the auditee is lent, or continues to be lent, to the specified person during the previous year?									
S. No.	Name of specified person	PAN of specified person	Details		Details of Security			Details of interest	
			Nature of Income or Property which is lent	Amount for which income or property is, or continues to be, lent to specified person for any period during the previous year	Nature of security	Value of security	Value of Adequate Security	Actual Rate of interest that is charged	Adequate Rate of Interest
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
No Records Available									

Acknowledgement Number:995218400101025

Schedule SP-b: Details of land, building or other property of the auditee which is, or continues to be, made available during the previous year for use of the specified person, during the previous year :											
S. No.	Name of specified person	PAN of specified person	Details of asset		Duration for which asset is, or continues to be, made available for the use of specified person during the previous year,		Details of rent for the previous year		Details of other compensation for the previous year		
			Nature of asset	Address	From	To	Amount of rent	Adequate rent	Nature	Amount of compensation	Adequate compensation
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
No Records Available											

Acknowledgement Number:995218400101025

Schedule SP-c: Details of salary, allowance or otherwise which is paid to the specified person out of the resources of the auditee for services rendered by him during the previous year						
S. No.	Name of specified person	PAN of specified person	Nature of Services rendered by specified person	Details of Payment for the previous year		
				Nature of payment	Amount of payment	Reasonable Amount for Services
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	sayeed ahmed	AEOPA3086N	FIELD VISIT	Salary	13,91,916	13,91,916

Schedule SP-d: Details of the services of the auditee are made available to the specified person during the previous year?									
S. No.	Name of specified person	PAN of specified person	Details of Services		Details of Remuneration for the previous year		Details of Compensation for the previous year		
			Nature of services made available	Value of services made available (In Rs)	Actual amount of remuneration for the service	Adequate Remuneration for the service	Nature of compensation for the service	Actual amount of compensation for the service	Adequate Compensation
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
No Records Available									

Acknowledgement Number:995218400101025

Schedule SP- e 1 : Details of any share, security is purchased by or on behalf of the auditee from the specified person during the previous year?													
S. No.	Name of specified person	PAN of specified person	Nature of property purchased	Details of Shares or Security					Details of Other Property being Movable				
				Name of the Company/ Concern of which the shares are purchased	Number of shares purchased during the previous year	Price of each share/security	Total consideration paid share or security	Adequate consideration for share or security	Nature of property	Number of property purchased	Price of property	Total consideration paid for property during the previous year	Adequate Consideration
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
No Records Available													

Acknowledgement Number:995218400101025

Schedule SP- e 2 : Details in case of Other Property being Immovable:								
S. No.	Name of specified person	PAN of specified person	Type of asset	Address of Property	Area (in Sq ft)	Stamp Duty Value	Details of Consideration	
							Amount of consideration paid for asset	Adequate Consideration for asset
No Records Available								

Schedule SP- f 1: Details of any share, security sold by or on behalf of the trust or institution to a specified person during the previous year?													
S. No.	Name of specified person	PAN of specified person	Nature of property sold	Details of Shares or Security					Details of Other Property being Movable				
				Name of the Company or Concern of which the shares are sold	Number of shares sold during the previous year	Price of each share or security	Total consideration share or security	Adequate consideration for share or security	Nature of movable property	Number of movable properties sold	Price of Movable property	Total consideration for property during the previous year	Adequate Consideration
No Records Available													

Schedule SP-f2 : Details in case of other property being immovable								
S. No.	Name of specified person	PAN of specified person	Type of asset	Address of property	Area (in Sq ft)	Stamp Duty Value	Details of Consideration	
							Amount of consideration for asset	Adequate consideration for asset
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
No Records Available								

Acknowledgement Number:995218400101025

Schedule SP-g : Details of any income or property which is diverted during the previous year in favour of any specified person				
S. No.	Name of specified person in whose favor income or property diverted	PAN of specified person	Details of Income or property that is diverted	
			Nature of Income or property that is diverted	Value of income or property that is diverted (In Rs)
(1)	(2)	(3)	(4)	(5)
No Records Available				

Acknowledgement Number:995218400101025

Schedule h : Details of any funds that are,or continue to remain invested in any concern during the previous year in which the specified person has a substantial interest												
S. No.	Nature of concern in which funds are continue to remain invested	Name of concern	Details of the Concern in which funds are, or continue to remain, invested							Details of substantial interest		
			Address of concern	Amount that is or continues to remain invested in concern during the year (In Rs.)	Duration of investment during the previous year		Nature of investment	Income from investment during the year	Name of specified person having substantial interest in concern	PAN of specified person	Nature of substantial interest	Nature of concern in which funds are continue to remain invested
					From	To						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
No Records Available												

Acknowledgement Number:995218400101025

Schedule TDS disallowable : Details of amounts inadmissible 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	Nature of payment	Name of Payee	PAN or Aadhar of payee, if available	Address of Payee
(1)	(2)	(3)	(4)	(5)	(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	Nature of payment	Name of Payee	PAN or Aadhar of payee, if available	Address of Payee	Amount of tax deducted	Amount out of (7) deposited, if any
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
No Records Available							

Acknowledgement Number:995218400101025

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	Nature of payment	Details of Payee		
				Name	PAN or Aadhar of payee, if available	Address
No Records Available						

Acknowledgement Number:995218400101025

Schedule 40A(3A): Details of Amount disallowable under thirteenth proviso to section 10(23C)/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 or Aadhar of payee, if available	Address
(1)	(2)	(3)	(4)	(5)	(6)	(8)
No Records Available						

Acknowledgement Number:995218400101025

Schedule TDS/TCS								
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	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	192 - Salary	13,91,916	13,91,916	13,91,916	1,20,000	0	0	0
DELE05435D	194C - Payments to contractors	1,35,80,732	1,35,80,732	1,35,80,732	1,75,087	0	0	0
DELE05435D	194-I - Rent	10,20,160	10,20,160	10,20,160	1,02,016	0	0	0
DELE05435D	194J - Fees for professional or technical services	7,35,000	7,35,000	7,35,000	73,500	0	0	0

Acknowledgement Number:995218400101025

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	26Q	31-Jul-2024	21-Jul-2024	No
DELE05435D	26Q	31-Oct-2024	24-Oct-2024	No
DELE05435D	26Q	31-Jan-2025	29-Jan-2025	No
DELE05435D	24Q	31-May-2025	23-May-2025	No
DELE05435D	26Q	31-May-2025	24-May-2025	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
(1)	(2)	(3)	(4)
DELE05435D	18	330	07-Feb-2025
DELE05435D	0	50	10-Feb-2025
DELE05435D	0	463	10-Feb-2025
DELE05435D	0	72	12-Feb-2025
DELE05435D	0	155	12-Feb-2025

Acknowledgement Number:995218400101025

Schedule 269SS: Details of loan or deposit or any specified sum taken, exceeding the limit specified in section 269SS during the previous year									
S. No.	Name of the lender or depositor	PAN or Aadhar the payee, if available	Address	Loan or Deposit or Any Specified Sum	Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared up during the previous year?	Maximum amount outstanding in the account at any time during the previous year	By Cheque or Bank Draft or use of electronic clearing system through a bank account or any other mode	Whether Account Payee if by Cheque or Bank Draft?
No Records Available									

Schedule 269ST: Details of amount received exceeding the limit specified in section 269ST, from a person in a day; or in respect of a single transaction; or in respect of transactions relating to one event or occasion from a person during the previous year?				
S. No.	Details of Payer and amount of payment			Amount
	Name	PAN, if available	Address	
No Records Available				

Acknowledgement Number:995218400101025

Schedule 269T: Details of repayment of any amount being loan or deposit or any specified advance exceeding the limit specified in section 269T, during the previous year?										
S. No.	Details of Payee			Details of Transaction					Mode of Repayment	
	Name	PAN of the payee, if available	Address	Loan or Deposit or Any Specified Advance	Amount	Please specify mode of receipt [by Cheque or Bank Draft or use of electronic clearing system through a bank account or any other	Whether Account Payee, if by Cheque or Bank Draft?	Whether Squared up?	Maximum Amount outstanding	By Cheque or Bank Draft or use of electronic clearing system through a bank account or any other mode	Whether Account Payee if by Cheque or Bank Draft?
No Records Available											

Acknowledgement Number:995218400101025

Schedule other law violation						
S. No.	Name of law under which non-compliance has occurred	Nature of non-compliance	Date of order, direction or decree, holding that such non-compliance has occurred	Whether the order, direction or decree, has been disputed before any court or appellate forum	If yes, whether dispute has attained finality	Has the dispute been finalised in favour of the auditee
(1)	(2)	(3)	(4)	(5)	(6)	(7)
No Records Available						

This form has been digitally signed by AMIT GUPTA having PAN BHMPG2977A from IP Address on 10/10/2025 02:52:37 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 2025 and the Statement of Income and Expenditure and Receipts and payments for the period ended on 31st March 2025, 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, 2025, 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.

SPV & ASSOCIATES
FRN 027468N
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

FRN 027468N
Chartered Accountants

Amit Gupta
(Partner)
M. No.:- 529292
Place: Noida
Date: 06/10/2025

UDIN- 25529292BMKTHU4759

EFRAH-A SOCIETY FOR SOCIAL WELFARE

BALANCE SHEET AS AT 31-03-2025

Amount In INR

SOURCES OF FUNDS		As at 31/Mar/25
CAPITALS :		
Capital Funds		133,331
RESERVE AND SURPLUS		
Balance B/d	3,240,808	
Add: Net Income over Expenditure for the year	264,485	3,505,293
CURRENT LIABILITIES		
Net Expenses payable		2,971,828
Grant Received in Adavnce (Indian Grants)		3,350,740
Grant Received in Adavnce (Foreign Grants)		2,062,978
	Total	**12,024,170**
APPLICATION OF FUNDS		
FIXED ASSETS (Annexure-I)		3,508,204
CURRENTS ASSETS		
Cash In Hand		3,615
Bank Account		8,512,351
	Total	**12,024,170**

As per our report of even date

For EFRAH- A Society for Social Welfare

Secretary   President

Dated:-06.10.2025
Place: Delhi

EFRAH
A Society For Social Welfare

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

ASPV & ASSOCIATES
FRN 027468N
Chartered Accountants

Amit Gupta
Partner
M. No. 529292
Dated:-06.10.2025
Place: Noida
UDIN- 25529292BMKTHU4759

EFRAH-A SOCIETY FOR SOCIAL WELFARE
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2025

	PARTICULARS	AMOUNT		PARTICULARS	AMOUNT
To	Administration & Management Expenses	2,760,657	By	Donation	2,225,971
To	Health Program Expenses	1,589,187		**Indian Grants received from:-**	
To	Advocacy & Workshop Expenses	96,889	By	HCL Foundation	15,993,412
To	Teaching, Learning, IEC Material Expesnes	252,395	By	Essel Social Welfare Foundation	4,007,440
To	Books & Stationery Expenses	314,887	By	Delhi State Aids Control Society	4,070,891
To	Conveyance & Travel Exp.	967,275	By	Delhi Commission for Women	909,119
To	IEC Material Expense	1,319,384	By	Azim Premji Philanthropic initiatives	10,045,875
To	Rent Exp.	1,870,676	By	HDFC Bank Parivartan	25,877,281
To	Honorarioum to Programme staff	700,000	By	Shiv Nadar Foundation	1,662,020
To	IDU's	731,983	By	SBI Fondation	172,010
To	Salary & Part Time Personal	8,683,532			
To	Micro Finance And Enterpreneurship Development	5,093,506		**Foreign Grants received from:-**	
To	Livelihood And Financial Empowerment Programm	7,082,547	By	SBI Fondation Main FC	2,196
To	Gender Justice and Women Empowement Exp.	904,981			
To	Educational institutions development	12,128,643			
To	My E-Haat Facilitation Center Activities	735,540	By	Interest	489,776
To	Display and Training Centre Exp	992,960			
To	Infrastructure Develoment at National Craft Museu	4,726,719			
To	Enterpreneuship Development Programme	11,296			
To	Seed Money	1,555,547			
To	NIOS and tertiary Education programme	581,192			
To	Water Management - Drinking	3,101,406			
To	Water Management - Agriculture	1,597,200			
To	Cattle Health Camps & Vaccination	189,950			
To	Farm Input Support	2,728,500			
To	Installation of Solar Street Light	190,000			
To	Events	90,578			
To	Stationery Learner Kit	590,966			
To	Teacher Training Exp.	69,294			
To	Agriculture Training Support	2,678,860			
To	Bad Debts	147			
To	Audit Fees	30,000			
To	Insurance	202,147			
To	Depreciation	622,662			
To	Excess of Income Over Expenditure	264,485			
	Total	**65,455,991**		Total	**65,455,991**

As per our report of even date

For EFRAH- A Society for Social Welfare

Secretary President

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

FRN 027468N

Amit Gupta
Partner
M. No. 529292
Dated:-06.10.2025
Place: Noida
UDIN- 25529292BMKTHU4759

Dated:-06.10.2025
Place: Delhi

EFRAH A Society For Social Welfare

EFRAH (A Society for Social Welfare)

RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR THE YEAR ENDED 31'MARCH 2025

RECEIPTS	AMOUNT (INR)	PAYMENT	AMOUNT (INR)
Opening Balance		Administration & Management Expenses	27,10,657
-Cash Balance	13,956	Health Program Expenses	15,14,187
-Bank Balance	13,08,769	Advocacy & Workshop Expenses	96,889
Grant Received		Teaching, Learning, IEC Material Expesnes	2,52,395
Delhi State Aids Control Society	40,70,891	Books & Stationery Expenses	3,14,887
Delhi Commission for Women	9,09,119	Conveyance & Travel Exp.	9,67,275
Azim Premji Philanthropic initiatives	1,00,45,875	IEC Materials Exp.	12,79,384
Essel Social Welfare Foundation	40,07,440	Rent Exp.	16,70,676
HCL Foundation	1,59,93,412	Honourioum to Programme staff	7,00,000
SBI Fondation	1,72,010	IDU's	7,31,983
SBI Fondation FCRA	2,196	Salary & Part Time Personal	81,83,532
Shiv Nadar Foundation	16,62,020	Micro Finance And Enterpreneurship Development Prog. Exp.	48,93,506
HDFC Bank Parivartan	2,58,77,281	Livelihood And Financial Empowerment Programme Exp.	67,82,547
Donation	22,25,971	Gender Justice and Women Empowement Exp.	11,16,416
		Educational institutions development	1,17,25,840
Interest	4,89,776	Event	90,578
		NIOS and tertiary Education programme	5,81,192
Grant Received in Adavnce (Indian Grants)	33,50,740	Water Management - Drinking	31,01,406
Grant Received in Adavnce (Foreign Grants)	20,62,978	Water Management - Agriculture	15,97,200
		Cattle Health Camps & Vaccination	1,89,950
		Audit Fee	25,000
		Farm Input Support	27,28,500
		Installation of Solar Street Light	1,90,000
		Agriculture Training Support	26,78,860
		Teacher Training Exp.	69,294
		Stationery Learner Kit	5,90,966
		My E-Haat Facilitation Center Activities	7,35,540
		Display and Training Centre Exp	9,92,960
		Infrastructure Develoment at National Craft Museum	35,26,719
		Enterpreneuship Development Programme	11,296
		Seed Mony	15,55,547
		Insurance	2,02,147
		Fixed Assets	
		Almirah	32,568
		Cutting Table	19,824
		Flats Machine	6,55,469
		Table	15,576
		Rack Steal Iron	45,784
		Sweeing Machine	4,39,040
		Small Handloom Weaving Machine	1,08,698
		Stole Iron	30,798
		Table Office	19,824
		troly for storage	56,640
		Troly for Tailor	64,310
		Bed	21,240
		Bed side table	13,216
		Furniture & Fixture	2,96,567
		Equipment	135
		Computer	48,000
		Fan	1,450
		Opening Balance	
		-Cash Balance	3,615
		-Bank Balance	85,12,351
Total	**7,21,92,434**	**Total**	**7,21,92,434**

As per our report of even date

For EFRAH- A Society for Social Welfare

Secretary

President

Dated:-06.10.2025
Place: Delhi

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

Amit Gupta
Partner
M. No.529292
Dated:-06.10.2025
Place: Noida
UDIN-25529292BMKTHU4759

EFRAH-A SOCIETY FOR SOCIAL WELFARE

DEPRECIATION SCHEDULE FOR THE YEAR ENDING 31-03-2025

Annexure -1

S. No.	GROSS BLOCK		DEPRECIATION						NET BLOCK
	Description of Asset	Actual cost/ Cost as on 01.04.2024	Additions upto 30-9-24	Additions after 30-9-24	Deductions	Cost as on 31.3.2025	Rate	Amount	As on 31.3.2025
1	EQUIPMENTS	888,399	135	-	-	888,534	15%	133,280	755,254
2	PRINTER	37,509	-	-	-	37,509	15%	5,626	31,883
3	FURNITUTRE & FIXTURE	624,800	296,567	-	-	921,367	10%	92,137	829,230
4	MOBILE	28,349	-	-	-	28,349	15%	4,252	24,097
5	AIRCONDITIONER	1,406	-	-	-	1,406	15%	211	1,195
6	COMPUTER	648,146	48,000	-	-	696,146	40%	278,458	417,688
7	FAN	3,966	1,450	-	-	5,416	15%	812	4,604
8	T.V.	12,302	-	-	-	12,302	15%	1,845	10,457
9	SCOOTY	16,850	-	-	-	16,850	15%	2,528	14,323
10	Almira	-	-	32,568	-	32,568	10%	1,628	30,940
11	Cutting Table	-	-	19,824	-	19,824	10%	991	18,833
12	Flats Machine	-	-	655,469	-	655,469	15%	49,160	606,309
13	Table	-	-	15,576	-	15,576	10%	779	14,797
14	Rack Steal Iron	-	-	45,784	-	45,784	10%	2,289	43,495
15	Sweeing Machine	-	-	439,040	-	439,040	15%	32,928	406,112
16	Small Handloom Weaving M	-	-	108,698	-	108,698	10%	5,435	103,263
17	Stole Iron	-	-	30,798	-	30,798	10%	1,540	29,258
18	Table Office	-	-	19,824	-	19,824	10%	991	18,833
19	troly for storage	-	-	56,640	-	56,640	10%	2,832	53,808
20	Troly for Tailor	-	-	64,310	-	64,310	10%	3,216	61,095
21	Bed	-	-	21,240	-	21,240	10%	1,062	20,178
22	Bed side table	-	-	13,216	-	13,216	10%	661	12,555
		2,261,727	346,152	1,522,987	-	4,130,866		622,662	3,508,204

As per our report of even date

For EFRAH- A Society for Social Welfare

Secretary

President

Place: Delhi
Dated:-06.10.2025

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

Amit Gupta
Partner
M. No. 529292
Place: Noida
Dated:-06.10.2025

UDIN - 25529292BMKTHU4759