INDEPENDENT AUDITOR'S REPORT

To,
The Member of
M/s ANUBHUTI SAMITI
424, AZAD NAGAR, JALALABAD,
SHAHJAHANPUR, UTTAR PRADESH,
-242221, INDIA

Report on the Financial Statements as a Statutory Auditor

1. We have audited the accompanying financial statements of **M/s ANUBHUTI SAMITI**, which comprise the Balance Sheet as at 31st March 2024 and the Statement of Income & Expenditure for the year ended, and a summary of significant accounting policies and other explanatory information incorporated in these financial statements of the Society by us for the period 1st April 2023 to 31st March 2024.

Management's Responsibility for the Financial Statements

2. Management is responsible for the preparation of these financial statements in accordance with **THE SOCIETIES REGISTRATION ACT, 1860** & Rules thereunder. This responsibility includes the design, implementation, and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

3. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the applicable Standards by The Institute of Chartered Accountants of India and under **THE SOCIETIES REGISTRATION ACT, 1860**. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

4. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Society's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

6. In our opinion and to the best of our information and according to the explanations given to us, the said accounts together with the notes thereon give the information required as per **THE SOCIETIES REGISTRATION ACT, 1860**, and any other applicable Acts, and or circulars issued by the Registrar, in the manner so required for the society gives a true and fair view in conformity with the accounting principles generally accepted in India:
   (i) in the case of the Balance Sheet, of the state of affairs of the society as at 31st March 2024;
   (ii) in the case of the Statement of Income & Expenditure, of the profit/loss for the year ended on that date;

Report on Other Legal and Regulatory Matters

7. The Balance Sheet and the Income & Expenditure Account have been drawn up in accordance with the provisions of **THE SOCIETIES REGISTRATION ACT, 1860**.

8. **We report that:**

   a) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of our audit and have found them to be satisfactory.

   b) The transactions of the Society, which have come to our notice, have been within the powers of the Society.

9. In our opinion, the Balance Sheet, Income & Expenditure and Receipt & Payment Account comply with applicable Accounting Standards.

10. **We further report that:**

   (i) The Balance Sheet, Income & Expenditure and Receipt & Payment Account dealt with by this report, are in agreement with the books of account and the returns.

   (ii) In our opinion, proper books of account as required by law have been kept by the Society so far as appears from our examination of these books.

For M/s Naval Kumar & Associates
Chartered Accountants
FRN:- 037052N

NAVAL KUMAR & ASSOCIATES FRN: 037052N CHARTERED ACCOUNTANTS

CA NAVAL KUMAR
(Proprietor)
M. No.: 559416
UDIN: 24559416BKESRR9507

Place: Delhi
Date: 24/08/2024

ANUBHUTI SAMITI
Balance Sheet as at 31 March 2024

(In Rs)

Particulars	Note	31 March 2024	31 March 2023
I. LIABILITIES			
(1) General Fund			
(a) General Fund	3	60,96,355	21,46,268
Total		60,96,355	21,46,268
(2) Current liabilities			
(a) Other Current Liabilities	4	15,000	15,000
Total		15,000	15,000
Total Equity and Liabilities		**61,11,355**	**21,61,268**
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment	5	23,18,715	3,223
Total		23,18,715	3,223
(2) Current assets			
(a) Cash and cash equivalents	6	37,37,360	21,02,765
(b) Short-term Loans and Advances	7	55,280	55,280
Total		37,92,640	21,58,045
Total Assets		**61,11,355**	**21,61,268**

See accompanying notes which form part of the financial statements

As per our report of even date
For NAVAL KUMAR & ASSOCIATES
Chartered Accountants
Firm's Registration No. 0037502N

NAVAL KUMAR & ASSOCIATES FRN: 037062N CHARTERED ACCOUNTANTS

Naval Kumar
Proprietor
Membership No. 559416
UDIN: 24559416BKESRR9507
Place: Delhi
Date: 24/08/2024

For ANUBHUTI SAMITI

The President of Anubhuti Samiti

Founder Director Anubhuti Samiti

Avdhesh Kumar Srivastav
(President)

Sakshi Srivastav
(Founder)

ANUBHUTI SAMITI

Statement of Income & Expenditure for the year ended 31 March 2024

(In Rs)

Particulars	Note	31 March 2024	31 March 2023
Revenue from Operations	8	2,50,32,588	1,46,50,502
Other Income	9	65,097	56,120
Total Income		**2,50,97,685**	**1,47,06,622**
Expenses			
Expenses for Object	10	1,92,14,872	1,38,02,879
Employee Benefit Expenses	11	8,98,062	1,70,905
Depreciation and Amortization Expenses	12	2,683	569
Other Expenses	13	10,31,980	3,90,733
Total expenses		**2,11,47,597**	**1,43,65,086**
Surplus/(Deficit) before Exceptional and Extraordinary Item and Tax		39,50,088	3,41,536
Exceptional Item		-	-
Surplus/(Deficit) before Extraordinary Item and Tax		39,50,088	3,41,536
Extraordinary Item		-	-
Surplus/(Deficit) before Tax		39,50,088	3,41,536
Tax Expenses			
Surplus/(Deficit) for the period		**39,50,088**	**3,41,536**

See accompanying notes which form part of the financial statements

As per our report of even date

For NAVAL KUMAR & ASSOCIATES
Chartered Accountants
Firm's Registration No. 0037502N

NAVAL KUMAR & ASSOCIATES FRN: 037062N CHARTERED ACCOUNTANTS

Naval Kumar
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Place: Delhi
Date: 24/08/2024

For ANUBHUTI SAMITI

For the President of Anubhuti Samiti

Founder Director Anubhuti Samiti

Avdhesh Kumar Srivastav
(President)

Sakshi Srivastav
(Founder)

ANUBHUTI SAMITI

Statement of Receipt and Payment as on 31st March, 2024

Receipt	31 March 2024	31 March 2023	Payment	31 March 2024	31 March 2023
Opening Balance			**By Expenses for Object**		
Cash	28,092	3,915	By Fellow Salary	21,69,802	11,84,119
Bank Balance	20,74,673	18,21,026	By Salary to teachers	1,64,46,070	1,18,93,809
			By Training for Teachers	2,62,001	3,78,791
			By Scholership Fees	-	1,00,000
Donation	2,50,32,588	1,45,95,222	By Stationary	59,999	49,210
Bank Interest	65,097	56,090	By Event Charges	2,77,000	1,56,339
Interest on Income Tax Refund	-	30.00	By Seminars Charges	-	40,612
Income Tax Refund	-	1,000.00			
			Capital Expenditure		
			School of Hope(Land & Building)	22,81,175	-
			Furniture & Fixture	37,000	-
			By Administrative and other Expenses		
			By Audit fee	15,000	25,000
			By Accounting Charges	1,46,677	69,300
			By Bank Charges	360	71
			By Food Charges	41,259	27,602
			By Office Expenses	10,686	18,567
			By Postage & Courier Charges	-	180
			By printing and Stationary	11,000	7,956
			By Professional Charges	31,500	11,000
			By Rent Charges	1,54,500	1,47,001
			By Repair and Maintenance	17,630	6,459
			By Salary	8,98,062	1,70,906
			By Telephone Charges	90,474	80,836
			By Travelling and Conveyance	2,03,086	5,161
			By Workers Compensation	-	1,600
			By HR Expenses	3,09,808	-
			Closing Balance		
			Cash	28,092	28,092
			Bank Balance	37,09,268	20,74,673
Total	**2,72,00,449**	**1,64,77,283**	**Total**	**2,72,00,449**	**1,64,77,283**

As per our report of even date

For NAVAL KUMAR & ASSOCIATES

Chartered Accountants

Firm's Registration No. 0037502N

NAVAL KUMAR & ASSOCIATES FRN: 037052N CHARTERED ACCOUNTANTS

Naval Kumar

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Membership No. 559416

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Place: Delhi

Date: 24/08/2024

For the President of Anubhuti

Avdhesh Kumar Srivastav

(President)

For ANUBHUTI SAMITI

Founder Director Anubhuti Samiti

Sakshi Srivastav

(Founder)

ANUBHUTI SAMITI

Notes forming part of the Financial Statements

1 ENTITY INFORMATION

Anubhuti Samiti, re-registered under the Societies Registration Act, 1860, is dedicated to the educational upliftment of underprivileged children, particularly those whose learning levels do not align with their respective grades. Our primary focus is on implementing foundational literacy programs, empowering children to achieve basic proficiency in language and mathematics.

Our mission extends beyond academics; we strive to ensure that children remain engaged and supported throughout their educational journey, thereby preventing dropouts. Additionally, we are committed to fostering self-confidence in these children and raising community awareness about the importance of children's well-being and their rightful place in society.

2 SIGNIFICANT ACCOUNTING POLICIES

a Basis of Preparation

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India ('Indian GAAP').

b Property, Plant and Equipment

Property, Plant and Equipment are stated at cost, less accumulated depreciation / amortisation. Costs include all expenses incurred to bring the asset to its present location and condition.
Property, Plant and Equipment exclude computers and other assets individually costing Rs. 5000 or less which are not capitalised except when they are part of a larger capital investment programme.

c Depreciation / amortisation

In respect of Property, Plant and Equipment (other than freehold land and capital work-in-progress) acquired during the year, depreciation/amortisation is charged as per income tax act 1961.

Type of Assets	Rate of Depreciation
Buildings	10%
Plant and Equipment	15%
Furniture and Fixtures	10%
Vehicles	15%
Office equipment	10%
Computers	40%

d Taxation

Current income tax expense comprises taxes on income from operations in India and in foreign jurisdictions. Income taxpayable in India is determined in accordance with the provisions of the Income Tax Act, 1961. Tax expense relating to foreign operations is determined in accordance with tax laws applicable in countries where such operations are domiciled.

e Cash and cash equivalents

The Entity considers all highly liquid financial instruments, which are readily convertible into known amount of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents.

ANUBHUTI SAMITI
Notes forming part of the Financial Statements

3 General Fund

(In Rs)

Particulars		31 March 2024	31 March 2023
Opening Balance		21,46,267	18,04,732
Surplus for the period		39,50,088	3,41,536
Total		**60,96,355**	**21,46,268**

4 Other current liabilities

(In Rs)

Particulars		31 March 2024	31 March 2023
Audit Fee Payable		15,000	15,000
Total		**15,000**	**15,000**

6 Cash and cash equivalents

(In Rs)

Particulars		31 March 2024	31 March 2023
Balances with banks		37,09,268	20,74,673
Cash on hand		28,092	28,092
Total		**37,37,360**	**21,02,765**

7 Short term loans and advances

(In Rs)

Particulars		31 March 2024	31 March 2023
Balances with Government Authorities		55,280	55,280
Total		**55,280**	**55,280**

ANUBHUTI SAMITI

Notes forming part of the Financial Statements

5 Property, Plant and Equipment and Intangible Assets

(In Rs)

Asset Block	Rate	Opening WDV	Addition before 180 Days	Addition after 180 Days	Deduction	STCL/STCG	Depreciation	Closing WDV
Land	0%	-	-	22,81,175	-	-	-	22,81,175
Furniture	10%	-	7,000	30,000	-	-	2,200	34,800
Plant and Machinery	15%	3,223	-	-	-	-	483	2,740
Total		**3,223**	**7,000**	**23,11,175**	**-**	**-**	**2,683**	**23,18,715**
Previous Year Total		3,792	-	-	-	-	569	3,223

ANUBHUTI SAMITI

Notes forming part of the Financial Statements

8 Revenue from operations

(In Rs)

Particulars		31 March 2024	31 March 2023
Grants or donations received		2,50,32,588	1,46,50,502
Total		**2,50,32,588**	**1,46,50,502**

9 Other Income

(In Rs)

Particulars		31 March 2024	31 March 2023
Others			
-Interest on Income Tax Refund		-	30
-Saving Bank Interest		65,097	56,090
Total		**65,097**	**56,120**

10 Expenses for Object

(In Rs)

Particulars		31 March 2024	31 March 2023
Event Charges		2,77,000	1,56,339
Fellow Salary		21,69,802	11,84,119
Printing and Stationary		59,999	49,210
Salary to Teachers		1,64,46,070	1,18,93,809
Scholership Fees		-	1,00,000
Seminars Charges		-	40,612
Training for Teachers		2,62,001	3,78,790
Total		**1,92,14,872**	**1,38,02,879**

11 Employee benefit expenses

(In Rs)

Particulars		31 March 2024	31 March 2023
Salaries and wages		8,98,062	1,70,905
Total		**8,98,062**	**1,70,905**

12 Depreciation and amortization expenses

(In Rs)

Particulars		31 March 2024	31 March 2023
Depreciation and amortization expenses		2,683	569
Total		**2,683**	**569**

ANUBHUTI SAMITI

Notes forming part of the Financial Statements

13 Other expenses

(In Rs)

Particulars		31 March 2024	31 March 2023
Auditors' Remuneration		15,000	15,000
Consultancy fees		31,500	11,000
Rent		1,54,500	1,47,001
Telephone expenses		90,474	80,836
Travelling Expenses		2,03,086	5,161
Accounting Charges		1,46,677	69,300
Bank Charges		360	71
Food Expenses		41,259	27,602
HR Expenses		3,09,808	-
Office Expenses		10,686	18,567
Postage & Courier Charges		-	180
Printing and Stationary		11,000	7,956
Repair and Maintenance		17,630	6,459
Workers Compensation		-	1,600
Total		**10,31,980**	**3,90,733**

For NAVAL KUMAR & ASSOCIATES
Chartered Accountants
Firm's Registration No. 0037502N

NAVAL KUMAR & ASSOCIATES FRN: 037062N CHARTERED ACCOUNTANTS

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For ANUBHUTI SAMITI

The President of Anubhuti Samiti

Avdhesh Kumar Srivastav
(President)

Founder Director Anubhuti Samiti

Sakshi Srivastav
(Founder)