

**SAMUDAİK KALYAN EVAM VIKAS SANSTHAN**

VILLAGE &amp; POST: AHIRALI BAZAR, VIA : BODARWAR, KUSHINAGAR (UP)

**BALANCE SHEET AS ON : 31st MARCH, 2023**

Figures in ₹ (INR)

FUNDS & LIABILITIES	AMOUNT (₹)	ASSETS/APPLICATION OF FUND	AMOUNT (₹)
<b>SOCIETY'S GENERAL FUND</b>		<b>FIXED ASSETS:</b>	
Opening Balance	8,31,419.87	(As Per Annexure "A" Attached Herewith)	7,87,254.00
Add: Surplus/(Deficit)	(84,852.00)		
	7,46,567.87		
<b>CAPITAL GRANT</b>		<b>CURRENT ASSETS:</b>	
CHILDLINE Project Capital Grant	70,000.00	Grant Receivable from CHILDLINE	8,63,393.00
Less: Grant Amortized	10,398.00	<b>Bank Balances</b>	
	59,602.00	GF - PNB (SB A/C) 1578000100183677	26,535.08
APF Project Capital Grant	84,000.00	GF - Indian Bank -SB A/c 50302213357	1,591.85
Less: Grant Amortized	33,600.00	SBI (SB: 40154884280)-Designated FC A/c	14,255.40
	50,400.00	Indian Bank (SB: 20692954890), Utilization	5,73,040.03
Malala Fund	56,000.00	<b>Cash in Hand</b>	
Less: Grant Amortized	22,400.00	General Fund	75.00
	33,600.00	FCRA	660.00
			735.00
<b>CURRENT LIABILITIES:</b>			
<b>a) Advance Grant /Un Utilized Grant</b>			
MALALA Fund	1,58,666.20		
Terre des hommes Deutschland	4,01,954.29		
e.v.			
	5,60,620.49		
<b>b) Expanses Payable &amp; Provisions</b>			
Salary and expenses payable CHILDLINE Project	7,16,024.00		
Creativecomp Infotech Pvt. Ltd.	51,990.00		
Audit Fees Payable	10,000.00		
<b>c) Short Term Loan</b>			
Loan from Members	38,000.00		
<b>TOTAL</b>	<b>22,66,804.36</b>	<b>TOTAL</b>	<b>22,66,804.36</b>

**Auditor's Note :** Complied from the books of Accounts Maintained & Produced before to Us. See Notes to Accounts annexed herewith & Separate Report in Form 10-B attached of even Date.

For **VIJAY PAREEK & CO**

Chartered Accountants

VIJAY PAREEK

(Partner)

MRN: 431226, (PAN: BLFPP3630)

F.R.NO :-021391C (PAN: AAPFV9633F)

Signed on this 25th Day of September, 2023 at Gorakhpur (U.P.), India

Unique Document Identification Number (UDIN) for this document is : 23431226BGWBBCP9281

For -**SAMUDAİK KALYAN EVAM VIKAS SANSTHAN**

*Reeta*  
REETA  
(Secretary)



**SAMUDAIK KALYAN EVAM VIKAS SANSTHAN**

VILLAGE &amp; POST: AHIRALI BAZAR, VIA : BODARWAR, KUSHINAGAR (UP)

**STATEMENT OF INCOME & EXPENDITURE FOR THE YEAR ENDED :31st MARCH, 2023**

Figures in ₹ (INR)

EXPENSES	AMOUNT (₹)	INCOME	AMOUNT (₹)
<b>To RECURRING EXPENSES :</b>		<b>By GROSS RECEIPTS :</b>	
" Bank Charges	670.93	<b>By Grant in Aid Received From :</b>	
" Audit Fees	10,000.00	" <b>CHILDLINE India Foundation</b>	7,09,294.00
		Add: Grant Receivable	8,63,393.00
<b>To PROGRAME EXPENSES:</b>		Less: PY Grant Received	4,19,057.00
" <b>Childline Programe Expenses</b>			11,53,630.00
Mission Vatsalya Scheme - Child	11,53,630.15	" <b>Azim Premji Philanthropic Initiatives Private Limited</b>	
Protection Services and Child Welfare		Received During the Years	20,12,700.00
Services		Add: P.Y. Adv/Unutilized Grant	10,18,910.20
" COVID-19 Vaccination Drive	30,34,976.35		30,31,610.20
" Ensuring Right to survival, food and	7,18,889.00	" <b>Terre des hommes Deutschland e.v.</b>	
health for children and livelihood		Received During the Years	7,96,261.91
opportunities for the young adolescents		Add: P.Y. Adv/Unutilized Grant	3,17,538.38
" Institutionalize Education Benefits for	44,05,194.00	Less : Advance Grant C/f	4,01,954.29
Dalit children in Kushinagar district of			7,11,846.00
Uttar Pradesh		" <b>MALALA Fund</b>	
" Training on SMC Module	8,52,060.00	Received During the Years	27,44,152.84
" Hunger Alleviation Initiative & Rural	85,222.00	Add: P.Y. Adv/Unutilized Grant	17,87,239.36
Poverty Elimination Initiative		Less : Advance Grant C/F	1,58,666.20
" COVID 19 Relief to marginalized and	3,15,500.00		43,72,726.00
Under privileged		" <b>MALALA Fund</b>	
" Capacity Building training to staff	2,79,870.00	Received During the Years	8,52,059.23
			8,52,059.23
		" <b>Jiv Daya Foundation</b>	
<b>To OTHERS EXPENSES:</b>		Received During the Years	-
" Deprecation on Fixed Assets	1,25,209.00	Add: P.Y. Adv/Unutilized Grant	84,821.00
			84,821.00
		" <b>Jiv Daya Foundation</b>	
		Received During the Years	-
		Add: P.Y. Adv/Unutilized Grant	3,15,500.00
			3,15,500.00
		<b>By Bank Interest :</b>	
		" GF - PNB (SB A/C) 1578000100183677	15,584.00
		" GF - Indian Bank -SB A/c 50302213357	2,967.00
		" SBI (SB: 40154884280)-Designated FC A/c	5,510.00
		" Indian Bank (SB: 20692954890), Utilization FC	50,116.00
		<b>By Others:</b>	
		" Donation Received	3,00,000.00
		<b>By Excess of Expenditures Over Income</b>	84,852.00
		( Transferred to General Fund Account)	
<b>Total Rs.</b>	<b>1,09,81,221.43</b>	<b>Total Rs.</b>	<b>1,09,81,221.43</b>

**Auditor's Note :** Complied from the books of Accounts Maintained & Produced before to Us. See Notes to Accounts annexed herewith & Separate Report in Form 10 B attached of even Date.**For VIJAY PAREEK & CO**

Chartered Accountants

**For -SAMUDAIK KALYAN EVAM VIKAS SANSTHAN**

VIJAY PAREEK

(Partner)

MRN: 431226, (PAN: BLFPP3630)

F.R.NO :-021391C (PAN: AAPFV9633F)

Signed on this 25th Day of September, 2023 at Gorakhpur (U.P.),India

Unique Document Identification Number (UDIN) for this document is : 23431226BGWBBCP9281

REETA  
(Secretary)



**SAMUDAIK KALYAN EVAM VIKAS SANSTHAN**  
VILLAGE & POST: AHIRLAULI BAZAR, VIA : BODARWAR, KUSHINAGAR (UP)  
**RECEIPT & PAYMENT FOR THE YEAR ENDED: 31st MARCH, 2023**

Figures in ₹ (INR)

RECEIPT	AMOUNT (₹)	PAYMENT	AMOUNT (₹)
<b>To OPENING BALANCES:</b>		<b>By RECURRING EXPENSES :</b>	
" <b>Cash-in-Hand</b>		" Bank Charges	670.93
FCRA	2,579.00		
General Fund	1,582.00		
	4,161.00		
" <b>Bank Balance</b>		<b>By PROGRAME EXPENSES:</b>	
GF - PNB-SB A/C 1578000100183677	10,23,529.16	" <b>Childline Programe Expenses</b>	4,37,606.15
GF - All Bank -SB A/c 50302213357	6,390.00	Mission Vatsalya Scheme - Child Protection	
Indian Bank (SB A/c 20692954890)	21,89,915.65	Services and Child Welfare Services	
State Bank of India	3,24,505.00		
		" COVID-19 Vaccination Drive	30,34,976.35
<b>To GROSS RECEIPTS :</b>			
<b>To Grant in AID :</b>		" Ensuring right to survival, food and health for	7,18,889.00
" CHILDLINE India Foundation	7,09,294.00	children and livelihood opportunities for the	
		young adolescents	
" Azim Premji Philanthropic Initiatives	20,12,700.00	" Institutionalize education benefits for Dalit	44,05,194.00
Private Limited		children in Kushinagar district of Uttar Pradesh	
" Terre des hommes Deutschland e.v.	7,96,261.91	" Training on SMC	8,52,060.00
" Malala Fund	27,44,152.84	" Hunger Alleviation Initiative & Rural Poverty	85,222.00
" Malala Fund	8,52,059.23	Elimination Initiative	
<b>To Bank Interest :</b>		" COVID 19 Relief to marginalized and Under	3,15,500.00
" GF - PNB (SB A/C) 1578000100183677	15,584.00	privileged	
" GF - Indian Bank -SB A/c 50302213357	2,967.00	" Capacity Building training to staff	2,79,870.00
" SBI (SB: 40154884280)-Designated FC A/c	5,510.00		
" Indian Bank (SB: 20692954890), Utilization FC	50,116.00	<b>By OTHERS</b>	
<b>To Others:</b>		" Previous Year Salary and Expenses (CHILDLINE	3,19,000.00
Donation Received	3,00,000.00	Project)	
Loan From Management	38,000.00	" Previous Year Annual Audit Fees Paid	10,000.00
		<b>By CLOSING BALANCES</b>	
		" <b>Cash-in-Hand</b>	
		FCRA	660.00
		General Fund	75.00
			735.00
		" <b>Bank Balance</b>	
		GF - PNB (SB A/C) 1578000100183677	26,535.08
		GF - Indian Bank -SB A/c 50302213357	1,591.85
		SBI (SB: 40154884280)-Designated FC A/c	14,255.40
		Indian Bank (SB: 20692954890), Utilization	5,73,040.03
<b>TOTAL</b>	<b>1,10,75,145.79</b>	<b>TOTAL</b>	<b>1,10,75,145.79</b>

**Auditor's Note:** Prepared on the Basis of Books of Accounts Maintained and Produced Before to Us . Please see Our audit report annexed herewith in Prescribed form.

**For VIJAY PAREEK & CO**  
Chartered Accountants

For -SAMUDAIK KALYAN EVAM VIKAS SANSTHAN

VIJAY PAREEK  
(Partner)

MRN: 431226, (PAN: BLFPP3630)  
F.R.NO :-021391C (PAN: AAPFV9633F)

Signed on this 25th Day of September, 2023 at Gorakhpur (U.P.),India

Unique Document Identification Number (UDIN) for this document is : 23431226BGWBPC9281



REETA  
(Secretary)



**SCHEDULE OF FIXED ASSETS & DEPRECIATION THEREON**

For the Financial Year : 2022-23, AY : 2023-24, As on 31.03.2023

Annexure - "A"

S.R.No.	ITEM NAME	RATE OF DEP. (%)	OP. BAL. 01.0.4.2022	ADDITION		TOTAL	DEPRECIATION	CLG. BAL. 31.03.2023
				Ist HALF	IInd HALF			
<b>FC Assets</b>								
1	<b>Organization -FC</b> Fogging Machine	15%	19,803.00	-	-	19,803.00	2,970.00	16,833.00
2	Invertor with Dubble Battery	15%	9,161.00	-	-	9,161.00	1,374.00	7,787.00
3	Furnitur & Fixture	10%	23,244.00	-	-	23,244.00	2,324.00	20,920.00
4	Digital Cammera (Cannon 02 Pcs)	15%	10,393.00	-	-	10,393.00	1,559.00	8,834.00
5	Generator (Kilosker)	15%	11,444.00	-	-	11,444.00	1,717.00	9,727.00
6A	Motorcar	15%	4,54,452.00	-	-	4,54,452.00	68,168.00	3,86,284.00
7	Office Furniture (Table, Chair, Mat, Storewell, Etc.)	10%	9,319.00	-	-	9,319.00	932.00	8,387.00
8	Motorcycle (Spelendor I Smart)	15%	14,209.00	-	-	14,209.00	2,131.00	12,078.00
9	Sewing Machine	15%	58,194.00	-	-	58,194.00	8,729.00	49,465.00
<b>MALALA Project</b>								
10	Desktop	100%	4,633.00	-	-	4,633.00	4,633.00	-
11	Laptop	100%	7,386.00	-	-	7,386.00	7,386.00	-
12	Digital Cammera	15%	12,512.00	-	-	12,512.00	1,877.00	10,635.00
13	Invertor with Battery / Solar	15%	22,968.00	-	-	22,968.00	3,445.00	19,523.00
14	Office Furniture	10%	19,683.00	-	-	19,683.00	1,968.00	17,715.00
15	Laptop	40%	56,000.00	-	-	56,000.00	22,400.00	33,600.00
	<b>TOTAL FC</b>		<b>7,33,401.00</b>	-	-	<b>7,33,401.00</b>	<b>1,31,613.00</b>	<b>6,01,788.00</b>
<b>NON FC Assets</b>								
6B	Motorcar (NON FC)	15%	97,622.00	-	-	97,622.00	14,643.00	82,979.00
<b>Childline Project Assets</b>								
16	Computer & Printer	40%	560.00	-	-	560.00	224.00	336.00
17	Furniture & Equipment	10%	11,288.00	-	-	11,288.00	1,129.00	10,159.00
18	Desktop (Lenovo)	40%	-	-	51,990.00	51,990.00	10,398.00	41,592.00
<b>APF</b>								
19	Laptop	40%	84,000.00	-	-	84,000.00	33,600.00	50,400.00
	<b>TOTAL (NON FC)</b>		<b>1,93,470.00</b>	-	<b>51,990.00</b>	<b>2,45,460.00</b>	<b>59,994.00</b>	<b>1,85,466.00</b>
	<b>GRAND TOTAL (FC + NON FC)</b>		<b>9,26,871.00</b>	-	<b>51,990.00</b>	<b>9,78,861.00</b>	<b>1,91,607.00</b>	<b>7,87,254.00</b>





**VIJAY PAREEK & CO.**

**CHARTERED ACCOUNTANTS**

**F.R.NO: 021391C**

Address: Near Bajrang Oil Mill, Ismailpur, Sahebganj, Gorakhpur-273005, Uttar Pradesh, India

Contacts: +91-9621193185, +7380831444, Mail :cavijaypareek@gmail.com, Visit: www.vijaypareeknco.com

**INDEPENDENT AUDITOR'S REPORT**

To,  
**The Members**  
**SAMUDAIK KALYAN EVAM VIKAS SANSTHAN**  
Village & Post: Ahirauli Bazar,  
Via - Bodarwar, Kushinagar 274149, Uttar Pradesh, India

**Report on the Financial Statement:**

We have audited the accompanying financial statements of **SAMUDAIK KALYAN EVAM VIKAS SANSTHAN** which comprise the balance sheet as at **31<sup>st</sup> March, 2023**, and the statements have been prepared on the Income & Expenditure and Receipt & Payments account for the period **01.04.2022 to 31.03.2023** on that date and a summary of significant accounting policies and other explanatory information.

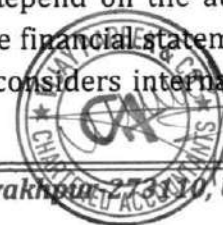
**Management's Responsibility for the Financial Statements**

The Entity's management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Entity in accordance with the accounting standards issued by the institute of chartered Accountants of India. This responsibility also includes maintenance of adequate accounting records for safeguarding of the assets of the Entity 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 and ensuring their operating effectiveness and 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**

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the accounting and auditing standards and matters which are required to be included in the audit report. We conducted our audit in accordance with the standards on auditing issued by the institute of Chartered Accountants of India. 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 misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of risks of material misstatements of the financial statements whether due to fraud or error. In making those risk assessment, the auditor considers internal financial control



Branch Address: Near Water Park, Gautam Vihar, Taramandal, Gorakhpur-273110, Uttar Pradesh, India

relevant to the Entity's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Entity has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Entity's Management, as well as evaluating the overall presentation of the financial statements.

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

### Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affair of the Entity as at **March 31, 2023** and its surplus for the year ended on that date.

We have conducted this audit in accordance with Standard on Auditing issued by the Chartered Accountant of India. Those Standards require that We comply with ethical requirement and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

We report the following observations/comments/discrepancies/inconsistencies; notes on accounts-

- i. We have obtained all the information and explanation which, to the best of my knowledge and belief, were necessary for the purpose of the audit.
- ii. In our opinion proper books of accounts have been kept by the office of the so far as appears from our examination of the books.
- iii. In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any, give a true and fair view: -
  - a. In the case of the Balance sheet, of the state of affairs of the **SAMUDAIK KALYAN EVAM VIKAS SANSTHAN** as at **March 31, 2023**.
  - b. In the case of Statement of Income and Expenditure Account, the deficit/surplus for the year ended as on **March 31, 2023**.

**For VIJAY PAREEK & CO.**

*Chartered Accountants*

VIJAY PAREEK

(Partner)

MRN: 431226, (PAN: BLFPP3630F)

F.R.NO:-021391C (PAN: AAPFV9633F)

Signed on this 25th Day of September, 2023 at Gorakhpur (U.P.), India

Unique Document Identification Number (UDIN) for this document is: 23431226BGWBCP9281



## ACCOUNTING POLICES & NOTES ON ACCOUNTS OF

### SAMUDAIK KALYAN EVAM VIKAS SANSTHAN

*Village & Post: Ahirauli Bazar, Via - Bodarwar, Kushinagar 274149, Uttar Pradesh, India*

**For the Financial Year 2022-23**

#### **Background:**

**SAMUDAIK KALYAN EVAM VIKAS SANSTHAN** is a registered Society having its head office *Village & Post: Ahirauli Bazar, Via - Bodarwar, Kushinagar 274149, Uttar Pradesh, India*. It came into existence on March 26, 2004. And also registered with Foreign Contribution Registration Act (FCRA), Registered Under Section 12A and 80G of the Income Tax Act 1961, The Society is engaged social services establishing, administering, cultural Programme and all ancillary services in relation thereto, in accordance with applicable laws, as per the Information being given by the Society, the members are being allowed to inspect documents of the association including audit report as per the provision of its bye laws.

#### **Summary of significant accounting policies:**

##### **i. Basis of preparation of financial statements:**

The financial statements have been prepared in accordance with the generally accepted accounting principles in India (Indian GAAP) under the historical cost convention on accrual basis. These financial statements have been prepared to comply in all material respects with the mandatory accounting standards issued by Institute of Chartered Accountants of India. The Society is a level II enterprise in respect of Accounting Standards issued by Institute of Chartered Accountants of India. Accordingly, the Society has complied with the Accounting Standards as applicable to a Level II Enterprise.

The accounting policies adopted in the preparation of financial statements are consistent with those of previous year.

##### **ii. Use of estimates:**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect reported amounts of assets, liabilities and contingent liabilities as at the reported date and the reported amounts of Income and expenses during the reporting period. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates. Any revision to accounting estimates is recognized prospectively in the current and future periods.

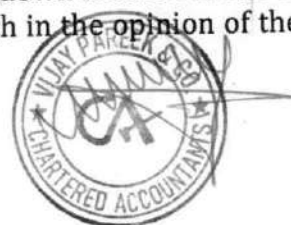
**iii. Inventories are valued at cost or net realizable value whichever is lower.**

##### **iv. Fixed Assets**

Fixed assets are stated at cost, less accumulated depreciation. Cost comprises the purchase price and any cost attributable to bringing the assets to its working condition for its intended use.

##### **v. Depreciation**

Depreciation on all tangible assets is provided on written down method in the manner prescribed under Income Tax Act 1961 @ provided therein and which in the opinion of the management are reflective of estimated useful life of the fixed assets.



**vi. Revenue Recognition**

Revenue is recognized to the extent that it is probable that the economic benefit will flow to the Society and revenue can be reliably measured.

**vii. Employee benefits**

Short term employee benefits:

Employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits. Benefits such as salaries, incentive, bonus, allowance are recognized in the income and expenditure account in the period in which the employee renders the related service.

**viii. Provisions, contingent liabilities and contingent assets**

**Provision**

The Society creates a provision when there is present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of obligation.

**Contingent liabilities**

A disclosure for a contingent liability is made when there is a possible obligation that probably will not require an outflow of resources or where a reliable estimate of the obligation cannot be made.

**Contingent assets**

Contingent assets are neither recorded nor disclosed in the financial statements.

**ix. Material events**

Material Events occurring after the Balance Sheet date are taken into cognizance.

i. As per system followed by the Society, depreciation on assets has been provided on assets in the manner and @ provided under Income Tax Act.

ii. Related Parties transactions: -The Society has done following transactions with its office bearers and their relatives-

Particulars Dr/Cr	Salary & PF Contribution	Lease Rent	Loan & Advances Given or Taken	Balance As on Date
<b>Office Bearers</b>		--	--	--
Mrs Reeta ( Secretary Of Society)	5,14,830/-	36000/-	--	--
<b>Relative of Office Bearers</b>	--	--	--	--

iii. The Society is periodically reconciling its accounts with the accounts of members including bank at the close of the year with general cash book entries. Details of the Bank Accounts along with their balances are enclosed.

iv. Disqualification

As certified by the Management, no office bearer suffers from any disqualification as Defined in the bye laws of the Association.

v. Management





Managing committee of the Society is carrying on the decision of the general body in view of the best interest of members/constitution of the Society in recognized of the co-operative principle.

vi. Governing Body of The Society  
Board Members:

Sr. No	Name	Designation
1	Mrs. Sunita	President
2	Mrs. Priyanka Kaushik	Vice President
3	Mrs. Reeta	Secretary
4	Mrs. Sangita	Joint Secretary
5	Mr. Sudarshan	Treasurer
6	Mrs. Shaista Anjum	Member
7	Mrs. Chandani Devi	Member

vii. General Workings:

- The payments are generally made through cheque/cash as explained to me and revealed by books of accounts produced before me.
- The accounts of the Society are being maintained regularly.
- The Bank balance certificate as on 31-03-2023 is provided by the Bank/Management.

**For VIJAY PAREEK & CO.**

Chartered Accountants



VIJAY PAREEK

(Partner)

MRN: 431226, (PAN: BLFPP3630J)

F.R.NO:-021391C (PAN: AAPFV9633F)

Signed on this 25th Day of August, 2023 at Gorakhpur (U.P.), India

Unique Document Identification Number (UDIN) for this document is: 23431226BGWBBCP9281

**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 SAMUDAIK KALYAN EVAM VIKAS SANSTHAN** [name of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution] as at **31/03/2023** and the Income and Expenditure account or Profit and Loss account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

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

In **our** opinion, proper books of account have been maintained at the registered office of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution at the address mentioned at 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 **31/03/2023**  
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 **31/03/2023**

subject to the following observations/qualifications :-

(a)

The prescribed particulars are annexed hereto.

Place : **Gorakhpur**Date : **25/09/2023**

**FOR-VIJAY PAREEK & CO**  
Chartered Accountants

**VIJAY PAREEK**  
431226  
0021391C

**HIG-14A, NEAR GORAKSH ENCLAVE,  
CHAMPA DEVI PARK, TARAMANDAL,  
GORAKHPUR-273001 UTTAR  
PRADESH**