

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 **Vipra Foundation, AAAAV 8235 H** [name and PAN of the trust or institution or any university or other educational institution or any hospital or other medical institution] as at 31st March 2024 and the Income and Expenditure account or Profit and loss account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

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

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

NIL

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 31st March 2024 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 31st March 2024,

subject to the following observations/qualifications

NIL

The prescribed particulars are annexed hereto.

For GARV & ASSOCIATES



ASHISH RUSTAGI

Partner, M. No. 062982

Firm reg No. 0301094E

27A Hazra road

Place: KOLKATA

Date: 29-Sep-2024

UDIN: 24062982.BKCLFN2990



Network : GARV & Affiliates

Branch : 19, R. N. Mukherjee Road, Eastern Building, 1st Floor, Kolkata 700 001
Kolkata | Bengaluru | Chennai | Guwahati | Hyderabad | Mumbai



AUDITOR'S REPORT

We have examined the Balance Sheet of "VIPRA FOUNDATION" (PAN: AAAAV8235H) as at 31st March, 2024 and also the Income & Expenditure Account and the Receipts & Payments Account for the year ended on that date which are in agreement with the books of accounts maintained by the Organization.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the audit. In our opinion, proper books of account have been kept by the organization so far, appears from our examination of books.

This is to certify that "VIPRA FOUNDATION" has certain other liabilities including current liabilities and unsecured interest free loan during & at the end of the financial year 2023-24. These other liabilities including current liabilities and unsecured interest free loan do not involve any Microfinance Activity and are not from any financial institution or any State or Central Government body or bodies.

In our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view:

1. In the case of the Balance Sheet of the Statement of Affairs of the above-named Organization as at 31-03-2024.
2. In the case of the Income & Expenditure Account of the excess of income over the expenditure of the above-named Organization for the accounting year ending 31-03-2024.

In the case of the Receipts & Payments Account of the receipts and payments of the above-named Organization for the accounting year ending on 31-03-2024.

Place: Kolkata
Date: 26.10.2024
UDIN: 24062982BKCLJ6964

For G A R V & Associates
Chartered Accountants
FRN No.: 0301094E

(ASHISH RUSTAGI)
Partner
Membership No - 062982



Network : GARV & Affiliates

Branch : 19, R. N. Mukherjee Road, Eastern Building, 1st Floor, Kolkata 700 001
Kolkata | Bengaluru | Chennai | Guwahati | Hyderabad | Mumbai

VIPRA FOUNDATION
BALANCE SHEET AS AT 31ST MARCH 2024

[illegible]

R. Shuman
Treasurer



VIPRA FOUNDATION
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024

		2024				2024	
EXPENDITURE		AMOUNT (in Rs)	AMOUNT (in Rs)	INCOME		AMOUNT (in Rs)	AMOUNT (in Rs)
Ta	Administrative Expenses			Ry	Interest Received		
Ta	Bank Charges		10,578.38		Fixed Deposit Account	119,642.00	
Ta	General Expenses		16,493.70		Saving Account	200,738.38	320,380.38
Ta	Audit Fee		29,500.00				
Ta	Printing & Stationery		35,535.00	Ry	Donations Received-		
Ta	Salary		325,500.00		Vipra Shiksha Nidhi	868,111.00	✓
Ta	Rent		185,465.00		Contributions for Sponsorship Programme	1,450,000.00	✓
Ta	Professional & Legal Expense		38,910.00		Special Donation	4,241,460.00	✓
Ta	Municipal Tax		32,053.00		Contributions for Programme and Activities	450,000.00	✓
Ta	Interest paid on TDS		48,929.00				7,009,571.00
Ta	Social Media Promotional Expenses		1,367,700.00	Ry	Contribution During the year-		
Ta	Sanskrit Vidyalaya Rewara		750,000.00		Parshuram Kund	6,870,269.00	✓
Ta	Office Maintenance		48,467.00		Centre For Excellence	11,657,089.00	✓
Ta	Postage & Courier Charges		26,710.00				18,527,358.00
Ta	Computer Maintenance		4,990.00	Ry	Rent Received		
Ta	Advertisement Expenses		324,518.00		Liabilities Written off		596,000.00
Ta	Travelling & Conveyance Expenses		97,291.00	Ry	Misc Receipt		13,620.00
Ta	Electricity Charges		37,180.00	Ry	Last Year Option utilized		6,614.37
Ta	Staff Welfare Expenses		22,981.00				8,926,636.00
Ta	Telephone & Mobile Charges		46,946.30				
Charity/Activity Expenses							
Ta	Organizational Meetings/programme		57,125.00				
Ta	Samajik Sarthak		218,760.00				
Ta	Parshuram Kund Sankalp Sammelan		2,067,552.65				
Ta	Parshuram Kund Expenses		1,765,558.84				
Ta	Sanskarodaya		118,800.00				
Ta	Pratibha Pratishthan Expenses		1,928,394.00				
Ta	Social Activity		282,100.00				
Ta	Go Sanwardhan		147,275.00				
Ta	Medical Camp		166,800.00				
Ta	Educational Scheme Management Expenses		422,500.00				
Ta	Learn and Earn		206,000.00				
Ta	Website Maintenance expenses		39,371.00				
Ta	Web Designing Charges A/c Vipra Care		44,396.00				
Ta	Marriage Scheme Assistance		218,000.00				
Ta	Food and Cloth Distribution		155,470.00				
Ta	Excess of Income Over Expenditure		24,122,721.88				
			35,404,179.75				35,404,179.75

Dr. R. N. Mukherjee Road
Kolkata-700001

Signed in terms of our attached
report of even date
For GARY & ASSOCIATES
Chartered Accountants

Ashish Rustagi
Partner

Membership No.



Rishabh
President

Secretary

Rishabh
Treasurer

Date the 29th day of Sept 2024