ASIAN BRIDGE INDIA

(PAN: AACTA7466J)

AUDITED BALANCE SHEET
F.Y. 2024-25

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.

I have examined the balance sheet of ASIAN BRIDGE INDIA [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.

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

In my 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 my opinion and to the best of my information and according to explanations given to me, the particulars given in the Annexure are true and correct subject to following observations or qualifications-

The audit report has been qualified and disclaimed on the following grounds:

a) Comparative Figures: The figures for the previous year were not provided accurately and have been regrouped and restated based on the auditor's best judgment.
b) Sundry Creditors, General Fund, and Capital Funds: The balances under Sundry Creditors, General Fund, and Capital Funds have been regrouped based on the auditor's best judgment. As informed to us, no actual sundry creditors exist, and the balances previously shown under this head pertain to unused donations.
c) Basis of Preparation: The balances and final accounts have been prepared on a consolidated basis and in accordance with the applicable accounting standards. Regrouping, rearrangement, and corrections in accounting methodologies and bookkeeping practices were carried out on a sampling basis.
d) Registration under Income Tax Act: FORM No. 10AC was filed, and the Unique Registration Number AACTA7466JE20164 was granted on 13.03.2022 for Assessment Years 2022-23 to 2026-27, migrating from the existing registration. Subsequently, Form 10AD was filed, and a new Unique Registration Number AACTA7466J24LK01 was granted on 15.07.2024 for the same assessment period (A.Y. 2022-23 to 2026-27).

In my opinion and to the best of my information, and according to information given to me, 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.

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Subject to the following observations/qualifications-

The audit report has been qualified and disclaimed on the following grounds:

a) Comparative Figures: The figures for the previous year were not provided accurately and have been regrouped and restated based on the auditor's best judgment.
b) Sundry Creditors, General Fund, and Capital Funds: The balances under Sundry Creditors, General Fund, and Capital Funds have been regrouped based on the auditor's best judgment. As informed to us, no actual sundry creditors exist, and the balances previously shown under this head pertain to unused donations.
c) Basis of Preparation: The balances and final accounts have been prepared on a consolidated basis and in accordance with the applicable accounting standards. Regrouping, rearrangement, and corrections in accounting methodologies and bookkeeping practices were carried out on a sampling basis.
d) Registration under Income Tax Act: FORM No. 10AC was filed, and the Unique Registration Number AACTA7466JE20164 was granted on 13.03.2022 for Assessment Years 2022-23 to 2026-27, migrating from the existing registration. Subsequently, Form 10AD was filed, and a new Unique Registration Number AACTA7466J24LK01 was granted on 15.07.2024 for the same assessment period (A.Y. 2022-23 to 2026-27).

The prescribed particulars are annexed hereto. (a) (ii)

For, **SAGAR S GUPTA & CO.**
CHARTERED ACCOUNTANTS
by the hand of

SAGAR GUPTA
Chartered Accountants
VARANASI

(SAGAR GUPTA)
Proprietor
M.No.437222/FRN 023794C
UDIN: 25437222BMLHUC1618

Varanasi, November 10, 2025

Acknowledgement Number:525033960101125

ANNEXURE
Statement of particulars

Basic Details	1.	PAN of the auditee	AACTA7466J
	2.	Name of the auditee	ASIAN BRIDGE INDIA
	3.	Assessment year	2025-26
	4.	Previous year	01-APR-2024 to 31-MAR-2025
	5.	Registered Address of the auditee	53/190E2A,NEAR ULFAT BIBI KI MAZAR,ORDALI BAZAR,VARANASI,VARANASI,UTTAR PRADESH - 221002,INDIA
	6.	Other addresses, if applicable	
Legal	7.	Type of the auditee	Trust
	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 (b) of sub-section (1) of section 12AB of the Act	13-Mar-2022	AACTA7466JE20164	CIT EXEMPTION	13-Mar-2022
Clause (b) of sub-section (1) of section 12AB of the Act	15-Jul-2024	AACTA7466J24LK01	CIT EXEMPTION	15-Jul-2024
Clause (ii) of second proviso to sub-section (5) of section 80G of the Act	19-Jan-2023	AACTA7466JF20231	CIT EXEMPTION	19-Jan-2023
Clause (ii) of second proviso to sub-section (5) of section 80G of the Act	15-Jul-2024	AACTA7466J24LK02	CIT EXEMPTION	15-Jul-2024

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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

Acknowledgement Number:525033960101125

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.	MOHAMMAD MOOSA AZMI	Trustee	0	AQAPA1985C	PAN	S. 3/190,E-2-A, ORDERLY BAZAAR, ORDERLY BAZAAR, ORDERLY BAZAAR, VARANASI, Uttar Pradesh, INDIA, 221002	No	
2.	Sanjay	Trustee	0	AURPS6414P	PAN	124, VIJAYA COMPLEX, MAHMOORGANJ SO, CHHITTUPUR, VARANASI, Uttar Pradesh, INDIA, 221010	No	
3.	RAM PRAKASH	Trustee	0	BDWPR3111H	PAN	VILLAGE-NIYARDIH, CHOLAPUR, CHOLAPUR, CHOLAPUR BAZAAR, VARANASI, Uttar Pradesh, INDIA, 221101	No	
4.	RASHMI VERMA	Trustee	0	AFUPV3274N	PAN	J. 25/35, USMANPURA, JAITPURA, ALAIPUR, VARANASI, Uttar Pradesh, INDIA, 221001	No	
5.	SUNILA SINGH	Trustee	0	AIGPS4035H	PAN	4/46, 2ND FLOOR, MALVIYA NAGAR, SOUTH DELHI, MALVIYA NAGAR, DELHI, Uttar Pradesh, INDIA, 110017	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

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Objects	11.	Objects of the auditee		Relief of poor
	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	No
		(ii)	If yes in 13 (i) , date of commencement of activities	
		(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?	No
		(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

No Records Available

Details of place where books of accounts and other documents have been maintained	14.	(i)	Whether the books of account and other documents have been kept and maintained in the form and manner and at such place as prescribed under rule 17AA by the auditee	Yes
		(ii)	Provide the following details of the books of account and other documents	

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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.	Ledger	Yes	Yes	Yes					Yes
2.	Cash book	Yes	Yes	Yes					Yes
3.	Journal	Yes	Yes	Yes					Yes
4.	Original bills wherever issued to the person and receipts in respect of payments made by the person	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

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...ertaking

17.	(i)	Whether the auditee has any business undertaking as referred to in sub-section (4) of section 11	No

Business Und...		(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	₹
Business Incidental 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	
			(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	₹ 5,000

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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		₹ 0
	(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		₹ 50,98,565
	(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)]		₹ 50,98,565
24.	Total voluntary contributions received by the auditee during the previous year [22+23(viii)]			₹ 51,03,565

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	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)}]			₹ 51,03,565
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)			₹ 67,050
	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])			₹ 51,70,615
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)	

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S. No.		Electronic (₹)	Other than electronic (₹)	Total (₹)
(I)	Religious	0	0	0
(II)	Relief of poor	38,21,195	11,923	38,33,118
(III)	Education	0	0	0
(IV)	Medical relief	0	0	0
(V)	Yoga	0	0	0
(VI)	Preservation of Environment (including watersheds, forests and wildlife)	0	0	0
(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	38,21,195	11,923	38,33,118

	(c)	Total application (a) + (b)(X)	
		Electronic(₹)	₹ 38,21,195
		Other than electronic(₹)	₹ 11,923
		Total(₹)	₹ 38,33,118

(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)]	₹ 0
(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	₹ 0
(v)	Total amount to be allowed as application [31(i)(c)- 31(iii) +31(iv)]	₹ 38,33,118
(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

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(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)}]	₹ 38,33,118
(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	₹ 5,61,905

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		(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			₹ 7,75,592
	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
Income	35.	(a)	Whether the auditee has any income chargeable under section 12(2) and the amount of such income.		No	₹

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Other		(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 ₹

Application of income out of different sources

37. Application of Income out of the following sources during the previous year

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

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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	₹

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			(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)

No Records Available

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;	No
	(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

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		(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

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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				

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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		

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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						

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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										

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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									

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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

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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)
1.	2024-25		5,61,905	project	0	5,61,905	0	5,61,905	0	0	0	5,61,905	0	0	0	0
	Total				0	5,61,905	0	5,61,905	0	0	0	5,61,905	0	0	0	0

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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

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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									

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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											

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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)
No Records Available						

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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									

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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													

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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								

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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													

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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								

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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				

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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												

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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							

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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						

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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						

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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)
ALDA06282D	194J - Fees for professional or technical services	20,80,000	20,80,000	20,80,000	2,08,000	0	0	0

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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)
ALDA06282D	26Q	31-Jul-2024	08-Aug-2024	Yes
ALDA06282D	26Q	31-Oct-2024	12-Nov-2024	Yes
ALDA06282D	26Q	31-Jan-2025	15-Jan-2025	Yes
ALDA06282D	26Q	31-May-2025	27-May-2025	Yes

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Acknowledgement Number:525033960101125

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)
ALDA06282D	348	177	20-Jul-2024
ALDA06282D	1,203	102	08-Aug-2024
ALDA06282D	0	978	28-Oct-2024
ALDA06282D	1,107	400	13-Nov-2024
ALDA06282D	0	2,520	09-Jan-2025
ALDA06282D	0	393	15-Jan-2025
ALDA06282D	2,000	188	18-Feb-2025
ALDA06282D	0	183	25-Feb-2025
ALDA06282D	0	214	25-Mar-2025
ALDA06282D	0	184	26-Mar-2025
ALDA06282D	0	657	16-May-2025

SAGAR GUPTA * VARANASI * Chartered Accountants

Acknowledgement Number:525033960101125

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									

SAGAR GUPTA
Chartered Accountants
VARANASI

Acknowledgement Number:525033960101125

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				

SAGAR GUPTA
Chartered Accountants
VARANASI

Acknowledgement Number:525033960101125

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											

SAGAR GUPTA
Chartered Accountants
VARANASI

Acknowledgement Number:525033960101125

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 SAGAR GUPTA having PAN ATMPG4596N from IP Address 106.219.169.205 on 10/11/2025 06:10:21 PM Dsc Sl.No and issuer 24933883CN=e-Mudhra Sub CA for Class 3 Individual 2022,C=IN,O=eMudhra Limited,OU=Certifying Authority

SAGAR GUPTA VARANASI Chartered Accountants

ASIAN BRIDGE INDIA

53/190E2A, NEAR ULFAT BIBI KI MAZAR, ORDALI BAZAR, VARANASI, UTTAR PRADESH, 221002

BALANCE SHEET AS AT 31st MARCH, 2025

PARTICULARS	NOTE	As at 31.03.2025 (Amount in Rs)	As at 31.03.2024 (Amount in Rs)
I. SOURCES OF FUNDS			
(1) NPO FUNDS			
(a) Unrestricted Funds	3	447,719.26	379,250.60
(b) Restricted Funds		2,045,960.46	776,931.71
Sub-Total (A)		**2,493,679.72**	**1,156,182.31**
II. NON CURRENT LIABILITIES			
(a) Long Term Borrowings	4	655,442.73	655,442.73
Sub-Total (B)		**655,442.73**	**655,442.73**
III. CURRENT LIABILITIES			
(a) Short Term Provisions	5	111,630.00	75,675.00
Sub-Total (C)		**111,630.00**	**75,675.00**
TOTAL (A+B+C)		**3,260,752.45**	**1,887,300.04**
II. APPLICATION OF FUNDS			
(1) NON CURRENT ASSETS			
(a) Property, Plant and Equipment and Intangible assets			
(i) Property, Plant and Equipment	6	959,786.82	922,065.87
(b) Non-Current Investments	7	20,000.00	20,000.00
Sub-Total (A)		**979,786.82**	**942,065.87**
(2) CURRENT ASSETS			
(a) Cash and Bank Balances	8	2,255,472.63	945,234.17
(b) Short Term Loans and Advances	9	25,493.00	-
Sub-Total (B)		**2,280,965.63**	**945,234.17**
TOTAL (A+B)		**3,260,752.45**	**1,887,300.04**
Brief about the Entity	1		
Significant Accounting Policies	2		
Notes to Accounts	14		

The accompanying Notes are integral part of the financial statements.
As per our Report on even date.

For, **SAGAR S GUPTA & CO.**
CHARTERED ACCOUNTANTS
by the hand of

SAGAR GUPTA Chartered Accountants VARANASI

(SAGAR GUPTA)
Proprietor
M.No.437222/FRN 023794C
UDIN: 25437222BMLHUC1618

Varanasi, November 10, 2025

For and on behalf of the Board of Trustees
ASIAN BRIDGE INDIA

(Mohommad Moosa Azmi)
Managing Trustee

Varanasi, November 10, 2025

ASIAN BRIDGE INDIA

53/190E2A, NEAR ULFAT BIBI KI MAZAR, ORDALI BAZAR, VARANASI, UTTAR PRADESH, 221002

INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED ON 31st MARCH, 2025

PARTICULARS	NOTE	As at 31.03.2025 (Amount in Rs)	As at 31.03.2024 (Amount in Rs)
I. Income			
(a) Donations and Grants	10	5,103,565.35	1,809,733.00
(b) Fees from Rendering of Services		20,360.00	28,985.00
(c) Sale of Goods		-	-
		5,123,925.35	**1,838,718.00**
II. Other Income	11	46,690.00	41,269.00
III. Total Income		**5,170,615.35**	**1,879,987.00**
IV. Expenses			
Depreciation	12	32,779.05	-
Other Expenses	13	3,800,338.89	1,870,267.23
Total Expenses		**3,833,117.94**	**1,870,267.23**
V. Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)		**1,337,497.41**	**9,719.77**
VI. Exceptional items (specify nature & provide note/delete if none)		-	-
VII. Excess of Income over Expenditure for the year before extraordinary items (V-VI)		**1,337,497.41**	**9,719.77**
VIII. Extraordinary Items (specify nature & provide note/delete if none)		-	-
IX. Excess of Income over Expenditure for the year (VII-VIII)		**1,337,497.41**	**9,719.77**
Appropriations Transfer to funds, e.g., Building fund		-	-
Transfer from funds		-	-
Balance tansferred to Corpus Funds		-	
Balance tansferred to General Fund		**1,337,497.41**	**9,719.77**
		1,337,497.41	**9,719.77**
Significant Accounting Policies	2		
Notes to Accounts	14		

The accompanying Notes are integral part of the financial statements.
As per our Report on even date.

For, **SAGAR S GUPTA & CO.**
CHARTERED ACCOUNTANTS
by the hand of

SAGAR GUPTA
Chartered Accountants
VARANASI

(SAGAR GUPTA)
Proprietor
M.No.437222/FRN 023794C
UDIN: 25437222BMLHUC1618

Varanasi, November 10, 2025

For and on behalf of the Board of Trustees
ASIAN BRIDGE INDIA

(Mohommad Moosa Azmi)
Managing Trustee

Varanasi, November 10, 2025

ASIAN BRIDGE INDIA

53/190E2A, NEAR ULFAT BIBI KI MAZAR, ORDALI BAZAR, VARANASI, UTTAR PRADESH, 221002

RECEIPTS & PAYMENT ACCOUNT
FOR THE YEAR ENDED ON 31st MARCH, 2025

PARTICULARS	As at 31.03.2025 (Amount in Rs)	As at 31.03.2024 (Amount in Rs)
I. Receipts		
General Donation & Contributions		
Foreign Donation	2,971,565.35	1,809,733.00
General Donation & Contributions	5,000.00	-
Other Donations	2,127,000.00	-
Income from School Fee	20,360.00	28,985.00
Receipt of Other Income		
Receipt of Other Income	46,690.00	41,269.00
Change in Sundry Creditors (as per Last Year Balance Sheet)		
Change in Sundry Creditors	-	139,190.97
Payment of Provisions		
Provisions to be paid	35,955.00	58,235.00
	5,206,570.35	**2,077,412.97**
II. Payments		
Administrative and Other Expenses		
Administrative and Other Expenses	17,007.19	10,524.23
Charitable Expenses		
Kuldev Health Care Initiative Project	214,577.00	-
Men Engage Alliance Project	79,960.00	-
End Gender Based Violence Project DWAN	102,539.68	-
SADIKA Project	861,360.32	1,315,711.00
Education and Health Support Project	1,029,584.45	-
DNT Youth Initiative Project	357,260.00	-
Kudev Health & Nutrition Initiative-Daniel Ship	298,647.00	-
Sustainable Relief Program -LFL	18,305.55	107,232.00
Prismatic Youth Initiative Prject -CCFD	54,450.00	386,825.00
Varanasi Ashram School Expenses	7,775.10	49,975.00
Youth For Equality Initiative Project Expenses	758,872.60	-
Advance Payment		
Advance Payment to Staff	25,493.00	-
Purchase of Fixed Asset		
Purchase of Fixed Asset	70,500.00	47,000.00
Repayment of Unsecured Loan		
Repayment of Unsecured Loan	-	136,957.27
	3,896,331.89	**2,054,224.50**
Inflow of Cash & Bank Balance	**1,310,238.46**	**23,188.47**
Opening Balance		
Bank Account	910,698.42	914,754.95
Cash in Hand	34,535.75	7,290.75
Closing Balance		
Bank Account	2,207,930.63	910,698.42
Cash in Hand	47,542.00	34,535.75

The accompanying Notes are integral part of the financial statements.
As per our Report on even date.

For, **SAGAR S GUPTA & CO.**
CHARTERED ACCOUNTANTS
by the hand of

SAGAR GUPTA Chartered Accountants VARANASI

(SAGAR GUPTA)
Proprietor
M.No.437222/FRN 023794C
UDIN: 25437222BMLHUC1618

Varanasi, November 10, 2025

For and on behalf of the Board of Trustee
ASIAN BRIDGE INDIA

(Mohommad Moosa Azmi)
Managing Trustee

Varanasi, November 10, 2025

ASIAN BRIDGE INDIA

NOTES FORMING PART OF THE ACCOUNTS

NOTE - "1" BRIEF ABOUT THE ENTITY:

PARTICULARS

Located at 53/190E2A, near Ulfat Bibi Ki Mazar, Ordali Bazar, Varanasi, Uttar Pradesh, 221002, Asian Bridge India serves as a cultural connector between Asia and North America. Dedicated to promoting understanding and appreciation of Asia's diverse cultures, the organization offers immersive experiences that highlight the continent's rich tapestry of nature, people, history, values, customs, art, cuisine, and health traditions. Through its initiatives, Asian Bridge India encourages individuals in North America to explore and engage with Asia's vibrant heritage with curiosity, openness, and respect. By fostering cross-cultural exchange, it aims to strengthen global harmony and deepen appreciation for the shared human experience that transcends borders.

NOTE - "2" SIGNIFICANT ACCOUNTING POLICIES:

PARTICULARS	REMARKS
Basis of Preparation of Financial Statements	Prepared as per ICAI Accounting Standards applicable to charitable non corporate entities. Based on historical cost and cash basis, unless otherwise stated.
Use of Estimates	Management uses estimates & assumptions affecting: 1. Reported assets, liabilities, revenues, expenses. 2. Contingent liabilities disclosure. Actual results may differ.
Revenue Recognition	Revenue from sales or service transactions is recognized when the requirements as to performance set out in paragraphs 11 and 12 are satisfied, provided that at the time of performance it is not unreasonable to expect ultimate collection. If at the time of raising of any claim it is unreasonable to expect ultimate collection, revenue recognition should be postponed.
Property, Plant and Equipment	**Tangible Assets:** Stated at cost – depreciation – impairment. **Intangible Assets:** Recorded at acquisition cost, less amortization & impairment. Cost includes expenses to bring assets to working condition.
Depreciation and Amortization	**Tangible Assets:** Depreciated on Written Down Value (WDV) basis over useful life. **Intangible Assets:** Amortized systematically over estimated useful life.
Inventories	Valued at lower of cost or net realizable value. Cost determined using FIFO method and includes all acquisition-related expenses.
Employee Benefits	Short-term: Expensed in P&L when services are rendered. **Post-employment:** 1. Defined Contribution Plans: Charged as incurred. 2. Defined Benefit Plans (e.g., Gratuity): Liability computed using actuarial valuation.
Borrowing Costs	Directly attributable to acquisition/construction of qualifying assets → capitalized. Others → Expensed in the period incurred.
Provisions, Contingent Liabilities, and Contingent Assets	**Provisions:** Recognized when present obligation exists, settlement probable, and amount reliably estimated. **Contingent Liabilities:** Disclosed unless outflow is remote. **Contingent Assets:** Neither recognized nor disclosed.
Taxation	Current Tax: Based on taxable income, using applicable laws/rates.

SAGAR GUPTA Chartered Accountants VARANASI

ASIAN BRIDGE INDIA

NOTES FORMING PART OF THE ACCOUNTS

NOTE - "3" NPO Funds:

3a. NPO Funds

(Amount in Rs.)

Sr. No.	Particulars	As at 1st April 2024 (Opening Balance)	Funds transferred/received during the year	Funds Utilised during the year	As at 31st March 2025 (Closing Balance)
A	**Unrestricted Funds**				
1	Corpus Funds	-	-	-	-
2	General Funds	379,250.60	55,530.00	57,561.34	377,219.26
3	Designated Funds	-	70,500.00	-	70,500.00
B	**Restricted Funds**	776,931.71	5,044,585.35	3,775,556.60	2,045,960.46
Current Year (CY)		**1,156,182.31**	**5,170,615.35**	**3,833,117.94**	**2,493,679.72**

PURPOSE	Donor Name	As at 1st April 2024 (Opening Balance)	Receipts During the Year: Grant Receipts During the Year	Income from School Fees	Transfer by Deduction	Inter Transfer	Interest & IT Refund	Total Receipts	Utilised During the year	Utilised by Fixed Asset	As at 31st March 2024 (Closing Balance)
Foreign Restricted Funds											
SADIKA Project - End Gender Based Violation	Sadhika	463,079.44	404,462.75	-	-	(70,500.00)	-	333,962.75	790,860.32	-	6,181.87
End Gender Based Violence Project DWAN	Sadhika	102,539.68	-	-	-	-	-	-	102,539.68	-	-
Prismatic Youth Initiative Prject -CCFD	CCFD France	54,395.00	-	-	-	55.00	-	55.00	54,450.00	-	-
Sustainable Relief Program (LFL)	Learn for Life Austria	18,305.55	-	-	-	-	-	-	18,305.55	-	-
Awaresss Program onSRHR and Child Marriage	Men Engage Global	82,710.00	-	-	-	-	-	-	79,960.00	-	2,750.00
Sundry Creditors	-	55,902.04		-	-	-	-	-	55,902.04	-	-
Education & health support project- Damini	Damini e.V	-	1,308,004.00	-	-	-	-	1,308,004.00	1,244,161.45	-	63,842.55
DNT Youth Initiative Project	CCFD France	-	491,288.60	-	-	-	-	491,288.60	371,857.96	-	119,430.64
Youth Awarnes through Digital media	CCFD France	-	469,163.00	-	-	-	-	469,163.00	-	-	469,163.00
Kuldev Health Initiative & Little Step Project	Daniel Ship	-	298,647.00	-	-	-	-	298,647.00	298,647.00	-	-
Total (A)		**776,931.71**	**2,971,565.35**	**-**	**-**	**(70,445.00)**	**-**	**2,901,120.35**	**3,016,684.00**	**-**	**661,368.06**
Local Restricted Funds											
Youth For Equality Initiative Project	APPI	-	2,127,000.00	-	-	-	16,465.00	2,143,465.00	758,872.60	-	1,384,592.40
Total (B)		**-**	**2,127,000.00**	**-**	**-**	**-**	**16,465.00**	**2,143,465.00**	**758,872.60**	**-**	**1,384,592.40**
Total (A+B)		**776,931.71**	**5,098,565.35**	**-**	**-**	**(70,445.00)**	**16,465.00**	**5,044,585.35**	**3,775,556.60**	**-**	**2,045,960.46**
General Funds											
General Donations/Funds for Establishment exp.	-	379,250.60	5,000.00	20,360.00	-	(55.00)	30,225.00	55,530.00	57,561.34	-	377,219.26
Total		**379,250.60**	**5,000.00**	**20,360.00**	**-**	**(55.00)**	**30,225.00**	**55,530.00**	**57,561.34**	**-**	**377,219.26**
Designated Funds											
Purchase of Fixed Asset for Sadika Project	-	-	-	-	-	70,500.00	-	70,500.00	-	-	70,500.00
Total		**-**	**-**	**-**	**-**	**70,500.00**	**-**	**70,500.00**	**-**	**-**	**70,500.00**

ASIAN BRIDGE INDIA

NOTES FORMING PART OF THE ACCOUNTS

NOTE - "3" cont.. NPO Funds:

List of Donor

S.No	Address	Date	Type of Donor	Country	Amount (INR)	Purpose	Specific Purpose
Institutional Donors							
1	Damini e.V. (Tannenstraße 13, 72218 Wildberg, Germany) +49-7054-6789559 | kati.cysarek@yahoo.de	16/04/2024	Institutional	Germany	251,514.00	Social	Heath/Nutrition and Educational Assistance to Slum & Poor Children
2	SHADHIKA 1331 33RD, STREET, SUITE, 172 DENVER, CO 80205 , United States of America, Email Id: ankita@reenvisionconsulting.co	07/06/2024	Institutional	USA	200,206.00	Social	End Gender Based Voilance Initiatives
3	CCFD–Terre Solidaire Comité Catholique contre la Faim et pour le Développement-Terre Solidaire 4 rue Jean Lantier - 75001 PARIS, FRANCE,	15/07/2024	Institutional	France	491,288.60	Social	Denotified Tribals Youth Welfare Program
4	Damini e.V. (Tannenstraße 13, 72218 Wildberg, Germany) +49-7054-6789559 | kati.cysarek@yahoo.de	06/09/2024	Institutional	Germany	182,342.00	Social	Heath/Nutrition and Educational Assistance to Slum & Poor Children
5	Damini e.V. (Tannenstraße 13, 72218 Wildberg, Germany) +49-7054-6789559 | kati.cysarek@yahoo.de	03/12/2024	Institutional	Germany	129,744.00	Social	Heath/Nutrition and Educational Assistance to Slum & Poor Children
6	SHADHIKA 1331 33RD, STREET, SUITE, 172 DENVER, CO 80205 , United States of America, Email Id: ankita@reenvisionconsulting.co, Website Address :	06/12/2024	Institutional	USA	204,256.75	Social	End Gender Based Voilance Initiatives
7	Damini e.V. (Tannenstraße 13, 72218 Wildberg, Germany) +49-7054-6789559 | kati.cysarek@yahoo.de	02/01/2025	Institutional	Germany	103,522.00	Social	Heath/Nutrition and Educational Assistance to Slum & Poor Children
8	Damini e.V. (Tannenstraße 13, 72218 Wildberg, Germany) +49-7054-6789559 | kati.cysarek@yahoo.de	12/02/2025	Institutional	Germany	113,388.00	Social	Heath/Nutrition and Educational Assistance to Slum & Poor Children
9	Damini e.V. (Tannenstraße 13, 72218 Wildberg, Germany) +49-7054-6789559 | kati.cysarek@yahoo.de	24/02/2025	Institutional	Germany	491,082.00	Social	Heath/Nutrition and Educational Assistance to Slum & Poor Children
10	CCFD–Terre Solidaire Comité Catholique contre la Faim et pour le Développement-Terre Solidaire 4 rue Jean Lantier - 75001 PARIS, FRANCE,	17/03/2025	Institutional		469,163.00	Social	Youth Awareness Program through Digital Media
11	Damini e.V. (Tannenstraße 13, 72218 Wildberg, Germany) +49-7054-6789559 | kati.cysarek@yahoo.de	25/03/2025	Institutional	Germany	36,412.00	Social	Heath/Nutrition and Educational Assistance to Slum & Poor Children
	TOTAL (A)				**2,672,918.35**		
Individual Donor							
1	DANIEL SHIP 318 8880 202 ST LANGLEY BC CA V1M 4E7	24/04/2024			298,647.00	Social	
	TOTAL (B)				**298,647.00**		
	GRAND TOTAL (A+B)				**2,971,565.35**		

SAGAR GUPTA
Chartered Accountants
VARANASI

ASIAN BRIDGE INDIA

NOTES FORMING PART OF THE ACCOUNTS

NOTE - "4" UNSECURED LOAN:

PARTICULARS	As at 31.03.2025 (Amount in ₹)	As at 31.03.2024 (Amount in ₹)
Unsecured Loan		
Akhilesh Kumar Ojha	20,000.00	20,000.00
Amrita Chaturvedi	40,000.00	40,000.00
Kanta Pandey	5,000.00	5,000.00
Krishna Pandey	10,000.00	10,000.00
Mohommad Moosa Azmi	397,942.73	397,942.73
Ram Ji Pandey	5,000.00	5,000.00
Sahabuddin Ahmad	20,000.00	20,000.00
Sanjay	150,000.00	150,000.00
Urmila	7,500.00	7,500.00
TOTAL	**655,442.73**	**655,442.73**

NOTE - "5" PROVISION:

PARTICULARS	As at 31.03.2025 (Amount in Rs)	As at 31.03.2024 (Amount in Rs)
Provision		
TDS Payable A.Y. 2025-26	35,955.00	-
Provision	75,675.00	75,675.00
Total	111,630.00	75,675.00
TOTAL	**111,630.00**	**75,675.00**

SAGAR GUPTA Chartered Accountants VARANASI

ASIAN BRIDGE INDIA
NOTES FORMING PART OF THE ACCOUNTS

NOTE - "6" DEPRECIATION:

PARTICULARS	RATE	W.D.V. 01.04.24	ADDITION Ist HALF	IInd HALF	TOTAL	DEP.	W.D.V. 31.03.25
Land & Building							
Land	0%	785,761.00	-	-	785,761.00	-	785,761.00
Sub Total A		**785,761.00**	**-**	**-**	**785,761.00**	**-**	**785,761.00**
Furniture & Fixtures							
Furniture & Fixtures	10%	3,706.81	-	-	3,706.81	370.68	3,336.13
Chair & Table	10%	35,851.01	-	-	35,851.01	3,585.10	32,265.91
Fire Extinguisher	10%	1,206.88	-	-	1,206.88	120.69	1,086.19
Sub Total B		**40,764.70**	**-**	**-**	**40,764.70**	**4,076.47**	**36,688.23**
Plant & Machinery							
Electric Fitting	15%	20,024.75	-	-	20,024.75	3,003.71	17,021.04
Invertor	15%	9,703.17	-	-	9,703.17	1,455.48	8,247.69
Solar System	15%	47,000.00	-	-	47,000.00	7,050.00	39,950.00
Sub Total C		**76,727.92**	**-**	**-**	**76,727.92**	**11,509.19**	**65,218.73**
Computer & Pheripherals							
Computer	40%	1,086.22	-	70,500.00	71,586.22	14,534.49	57,051.73
Sub Total D		**1,086.22**	**-**	70,500.000	**71,586.22**	**14,534.49**	**57,051.73**
Motor Vehicles							
Vehicle	15%	17,726.03	-	-	17,726.03	2,658.90	15,067.13
Sub Total E		**17,726.03**	**-**	**-**	**17,726.03**	**2,658.90**	**15,067.13**
Grant Total A+B+C+D+E		**922,065.87**	**-**	**70,500.00**	**992,565.87**	**32,779.05**	**959,786.82**

SAGAR GUPTA Chartered Accountants VARANASI

ASIAN BRIDGE INDIA

NOTES FORMING PART OF THE ACCOUNTS

NOTE - "7" INVESTMENTS - NON CURRENT

PARTICULARS	As at 31.03.2025 (Amount in Rs)	As at 31.03.2024 (Amount in Rs)
Other Investments		
Bank FDR	20,000.00	20,000.00
Total	20,000.00	20,000.00
TOTAL	**20,000.00**	**20,000.00**

NOTE - "8" CASH AND BANK BALANCE:

PARTICULARS	As at 31.03.2025 (Amount in Rs)	As at 31.03.2024 (Amount in Rs)
Cash and cash equivalents		
On bank accounts		
Project Account		
IOB 1260	1,394,727.00	-
FCRA Account		
SBI 1538	506,550.66	4,180.19
UBI 0959	173,447.87	778,311.03
Local Account		
Indian Bank 9574	133,205.10	128,207.20
Cash on hand		
Foreign Contribution Account	2,385.00	2,385.00
Local Account	44,737.00	32,150.75
Project Account	420.00	-
Total	2,255,472.63	945,234.17
TOTAL	**2,255,472.63**	**945,234.17**

NOTE - "9" LOANS & ADVANCES SHORT TERM

PARTICULARS	As at 31.03.2025 (Amount in Rs)	As at 31.03.2024 (Amount in Rs)
Short Term Loans & Advances		
Advance to Staff	25,493.00	-
Total	25,493.00	-
TOTAL	**25,493.00**	**-**

NOTE - "10" INCOME:

PARTICULARS	As at 31.03.2025 (Amount in ₹)	As at 31.03.2024 (Amount in ₹)
Revenue from Operations		
General Donation & Contributions		
Foreign Donation	2,971,565.35	1,809,733.00
General Donation & Contributions	5,000.00	-
Other Donations	2,127,000.00	-
Income from School Fee	20,360.00	28,985.00

1. Other Donation is a project fund received from Azim Premji's Philanthropic Initiatives
2. Foreign Donation details can be referred to in Schedule 3

TOTAL	**5,123,925.35**	**1,838,718.00**

SAGAR GUPTA Chartered Accountants VARANASI

ASIAN BRIDGE INDIA

NOTES FORMING PART OF THE ACCOUNTS

NOTE - "11" OTHER INCOME:

PARTICULARS	As at 31.03.2025 (Amount in Rs)	As at 31.03.2024 (Amount in Rs)
Other Income		
On bank accounts (FCRA)	30,225.00	41,269.00
On bank accounts (APPI Project Fund)	16,465.00	-
Total	46,690.00	41,269.00
TOTAL	**46,690.00**	**41,269.00**

*Interest on Bank FDR Accrued during the year has not been considered as the cash basis of accounting is followed.

NOTE - "12" DEPRECIATION:

PARTICULARS	As at 31.03.2025 (Amount in ₹)	As at 31.03.2024 (Amount in ₹)
Depreciation		
Depreciation (Refer Note 6)	32,779.05	-
TOTAL	**32,779.05**	**-**

NOTE - "13" SALES ADMINISTRATION & OTHER EXPENSES:

PARTICULARS	As at 31.03.2025 (Amount in ₹)	As at 31.03.2024 (Amount in ₹)
Administrative and Other Expenses		
Audit Fees	-	10,000.00
Bank Charge	-	524.23
Bank Charge UBI	603.16	-
Bank Charges - SBI	11,548.88	-
Interest on TDS	4,854.00	-
Round off	1.15	-
TOTAL (A)	**17,007.19**	**10,524.23**
Kuldev Health Care Initiative Project		
Honorarium to Field Coordinator	56,000.00	-
Medical & Nutritional Supplements to Children	146,817.00	-
Program Travel exp	11,760.00	-
Men Engage Alliance Project		
Honorium	50,000.00	-
Printing and Stationery	1,629.00	-
Travel Expenses Project Management	28,331.00	-
End Gender Based Violence Project DWAN		
Professional Exp	102,539.68	-
SADIKA Project		
Honorarium to Training Coordinator	217,800.00	-
Development of Youth Resource Center	154,415.00	-
Honorarium to Project Manager	290,400.00	-
Honoratium to Projecct Coordinator	163,350.00	-
Printing and Stationery Exp.	32,645.32	-
Refreshment	2,750.00	-
Expenses booked last year	-	1,315,711.00
TOTAL (B)	**1,258,437.00**	**1,315,711.00**

SAGAR GUPTA Chartered Accountants VARANASI

ASIAN BRIDGE INDIA

NOTES FORMING PART OF THE ACCOUNTS

NOTE - "13" cont SALES ADMINISTRATION & OTHER EXPENSES:

PARTICULARS	As at 31.03.2025 (Amount in ₹)	As at 31.03.2024 (Amount in ₹)
Education and Health Support Project		
Children Clothes Exp	2,870.00	-
Children Exposure Program	600.00	-
Honorarium to Field Coordinator	60,000.00	-
Honorarium to Accountant	30,000.00	-
Honorarium to Care Takers	154,000.00	-
Honorarium to Teachers	118,000.00	-
Honorarium to Tution Teachers	337,900.00	-
Medical and Nutritional Support to Children	181,593.00	-
Miscellaneous and Unforeseen	5,570.00	-
Printing and Stationery	35,866.45	-
Program Travel Expenses	16,785.00	-
Tution/Coaching Center Development	86,400.00	-
DNT Youth Initiative Project		
Awareness Program Payment	32,110.00	-
Honorarium to Field Coordinator	70,000.00	-
Honorarium to Project Coordinator	171,000.00	-
Honorarium to Project Manager	36,000.00	-
Printing and Stationery	7,150.00	-
Tally Software	21,000.00	-
Travel expenses	20,000.00	-
Kudev Health & Nutrition Initiative-Daniel Ship		
Honorarium to Project Coordinator	126,000.00	-
Medical for Urban Slum Community	129,720.00	-
Nutrition for the Urban Slum Children	42,927.00	-
Sustainable Relief Program -LFL		
Development of Office Website	6,954.00	-
Printing & Stationery Expenses	8,562.55	-
Travel Expenses	2,789.00	-
Expenses booked last year	-	107,232.00
Prismatic Youth Initiative Prject -CCFD		
Prismatic Youth Initiative progrms (Awareness)	54,450.00	386,825.00
Varanasi Ashram School Expenses		
Bank Charges	2.10	-
Refreshment Expenses for Children	2,070.00	-
Repair & Maintance Expense	675.00	-
Stationary Teaching Learning Materials Exp.	5,028.00	-
Expenses booked last year	-	49,975.00
Youth For Equality Initiative Project Expenses		
Bank Charges	0.60	-
Baseline & End Line Survey & Group Formation	2,721.00	-
Celebration of Special Days	6,967.00	-
Interest on TDS late Deposit	184.00	-
Office Expenses (Printing, stationery, Electricity etc.	3,806.00	-
Project Orientation Workshop for Staff	1,752.00	-
Salary - Accountant	60,000.00	-
Salary - Project Manager	204,000.00	-
Salary- Field Fasilitator	206,800.00	-
Salary- Project Director	72,000.00	-
Salary- Senior Traning Associate	90,000.00	-
Salary-Traning Associate	78,000.00	-
Social Action project by Youth "16 Days Campa	4,982.00	-
Training on Basic Modules 1 to 11 Workshop	9,007.00	-
Travel Allovence to Project Manager	9,000.00	-
Travel Allovence to Senior Traning Associate	4,500.00	-
Travel Allovence to Traning Associate	4,500.00	-
Youth club Monthly Meetings	653.00	-
TOTAL (C)	**2,524,894.70**	**544,032.00**
TOTAL (A+B+C)	**3,800,338.89**	**1,870,267.23**

SAGAR GUPTA Chartered Accountants VARANASI

ASIAN BRIDGE INDIA

NOTES TO ACCOUNTS

For the Financial Year 2024–25

1. **Basis of Preparation**

   The financial statements have been prepared under the historical cost convention on the assumption of a going concern and in accordance with generally accepted accounting principles.

2. **Recognition of Income and Expenditure**

   Income and expenditure have been recognized on a **cash basis**.

3. **Balances Subject to Confirmation**

   The balances of certain advances, and bank accounts are subject to confirmation. Reconciliation of these accounts is in progress.

4. **Reconciliation with Statutory Information**

   All items reflected in **Form 26AS/AIS/TIS**, including **SFT, TDS, GST purchases, and sales**, have been duly recorded in the books of accounts. Necessary reconciliations have been carried out, and the relevant items are properly disclosed in the audited **Balance Sheet** and **Income & Expenditure Account** as on the date of this report.

5. **Compliance with Section 40A(3) read with Rule 6DD**

   The assessee has stated that all payments exceeding ₹10,000 were made through crossed cheques or bank drafts as intimated to us.

6. **Compliance with Chapter XVII-B (TDS Provisions)**

   The audit procedures, including test checks and application of materiality concepts, indicate that the assessee has generally complied with the provisions of **Chapter XVII-B** relating to the deduction of tax at source.

7. **Donations**

   It has been informed that voluntary donations were received by the Trust during the financial year.

8. **Form 10BD**

   Form 10BD has been filed on 31.05.2025 (Acknowledgement No. 100015240310525) for ₹5,000 received as donation. Other donations include Foreign Donations and Other Donations.

SAGAR GUPTA
Chartered Accountants
VARANASI

9. **Interest** on Bank FDR

Interest on Bank FDR has not been considered, as the Trust follows the cash basis of accounting and the interest on FDR is accrued but not received.

10. Form 10

Form 10 for accumulation of income is yet to be filed by the appellant.

11. Unsecured Loan

Details of unsecured loans have been considered based on data from the previous year. A proper audit trail is not available.

12. Qualified Report

The audit report has been **qualified** and **disclaimed** on the following grounds:

a. **Comparative Figures:**
The figures for the previous year were not provided accurately and have been regrouped and restated based on the auditor's best judgment.

b. **Sundry Creditors, General Fund, and Capital Funds:**
The balances under Sundry Creditors, General Fund, and Capital Funds have been regrouped based on the auditor's best judgment. As informed to us, no actual sundry creditors exist, and the balances previously shown under this head pertain to unused donations.

c. **Basis of Preparation:**
The balances and final accounts have been prepared on a consolidated basis and in accordance with the applicable accounting standards. Regrouping, rearrangement, and corrections in accounting methodologies and bookkeeping practices were carried out on a sampling basis.

d. **Registration under Income Tax Act:**
FORM No. 10AC was filed, and the Unique Registration Number **AACTA7466JE20164** was granted on **13.03.2022** for Assessment Years **2022–23 to 2026–27**, migrating from the existing registration. Subsequently, **Form 10AD** was filed, and a new Unique Registration Number **AACTA7466J24LK01** was granted on **15.07.2024** for the same assessment period (**A.Y. 2022–23 to 2026–27**).

For, **SAGAR S GUPTA & CO.**
CHARTERED ACCOUNTANTS
by the hand of

SAGAR GUPTA Chartered Accountants VARANASI

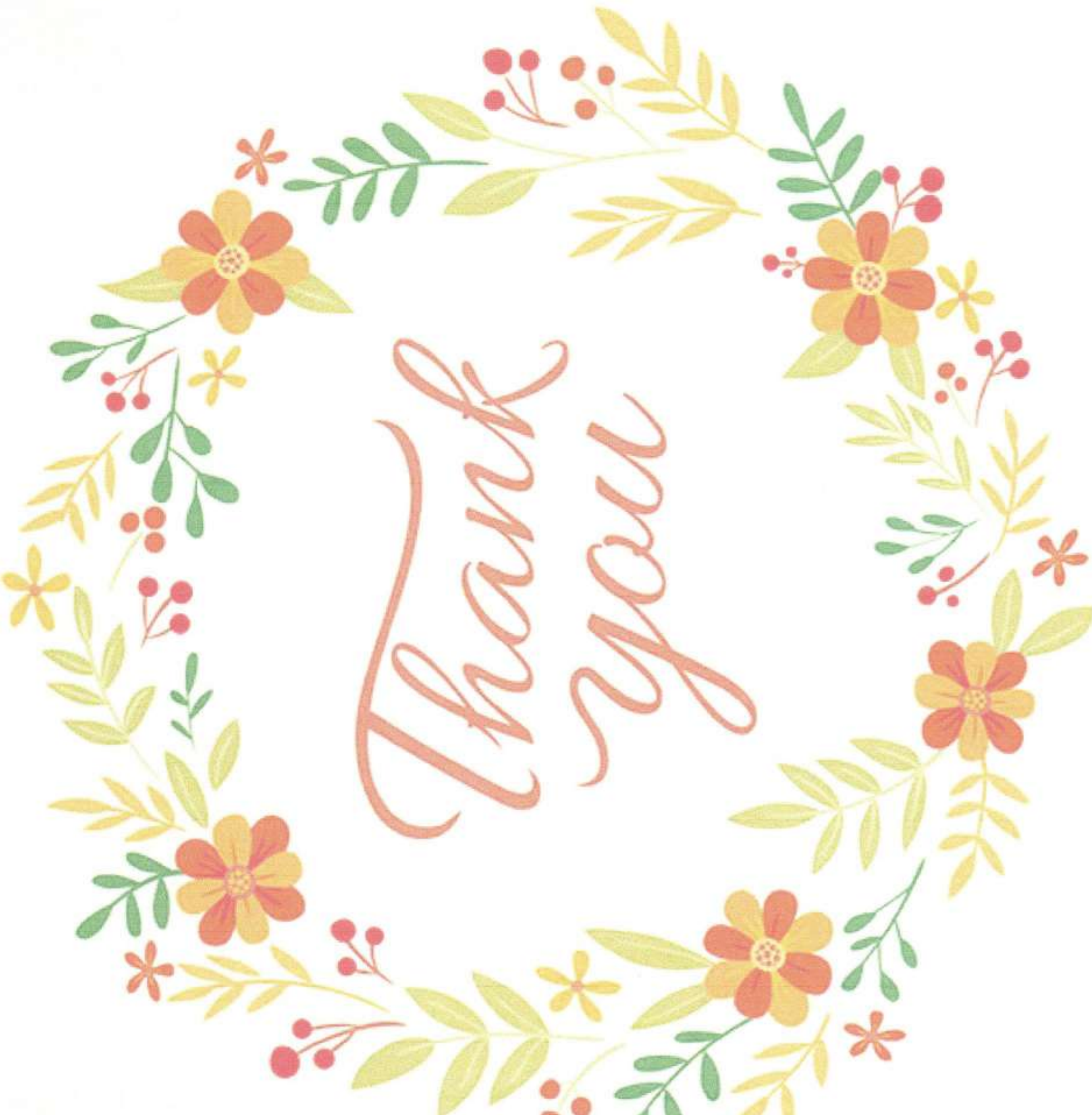
(SAGAR GUPTA)
Proprietor
M.No.437222/FRN 023794C
UDIN: 25437222BMLHUC1618

Varanasi, November 10, 2025

For and on behalf of the Board of Trustees
ASIAN BRIDGE INDIA

(Mohommad Moosa Azmi)
Managing Trustee

Varanasi, November 10, 2025


Thank you