



INDEPENDENT AUDITOR'S REPORT

To,

The Member of NAVCHARITABLE SOCIAL HELP FOUNDATION

Report on Financial Statements

We have audited the accompanying financial statement of **NAVCHARITABLE SOCIAL HELP FOUNDATION** ("the company"), which comprises the balance sheet as at 31 March 2024 and the statement of profit and loss for the year ended on 31st March 2024, and summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The company's Board of Directors is responsible for the matters in section 134(5) of the Companies Act, 2013 ("The Act" with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the act, read with rule 7 of the companies (accounts) Rules, 2014. This Responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the company and for the preventing and detecting the frauds and other irregularities, selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from the material misstatement, whether due to fraud or error.

Auditor's Responsibility -

Our Responsibility is to express and opinion on these financial statements based on our audit. We have taken in to account the provision of the Act, the accounting auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We Conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements, give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India

- a) of the statement of affairs of the Company as at March 31, 2024
and
- b) of the statement of Profit and Loss for the year Ended on that date;

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2015 ("the Order") issued by the Central Government of India in exercise of the powers conferred by sub-section (11) of the section 143 of the Companies Act, 2013, the said Order is not applicable to Company.
2. As Required by Section 143(3) of the Act we report that:
 - A) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - B) in our pinion proper book of account as required by law have been kept by the Company So far as appears from our examination of those book
 - C) The Balance Sheet and the Statement of Profit and loss dealt with by this report are in agreement with the book of account.
 - D) In our Opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rule, 2014
 - E) In our Opinion, there are no such events and transaction occurred during the year which has any material or adverse effect on the going concern status of the company.
 - F) on the basis of written representations received from the directors as on 31 March 2014, taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 2024 from being appointed as a Director in term of Section 164(2) of the Act.
 - G) The Company has adequate internal financial controls systems in place and the operating effectiveness of such controls
 - H) With respect to the other matters included in Auditor's Report and to our best of our information and according to the explanation given to us;
 - I. The Company does not have any pending litigations which would impact its financial positions.

II. The Company did not have any long-term contracts inclosing derivatives contracts for which there were any material foreseeable losses.

III. There were no amounts which required to be transferred to the Investor Education and Protection Fund by the company

For Sheril Gupta & Associates

Chartered Accountant



CA Sheril Gupta

Membership No. 453649

NAVCHARITABLE SOCIAL HELP FOUNDATION
C/O DINESH KUMAR YADAV VILLAGE AND POST KHARHATANR PS SIMRI, Buxar, BUXAR, Bihar,
India, 802120
CIN : U85300BR2022NPL058020

Balance Sheet as at 31st March 2024

Particulars	Note No.	As at 31st March 2024	As at 31st March 2023
EQUITY AND LIABILITIES			
Shareholder's funds			
Share capital	1	10000.00	10,000.00
Reserves and surplus	2	-1895.00	-1,075.00
Current liabilities			
Unseured Borrowings			-
Other current liabilities	3	8000.00	8,000.00
TOTAL		16105.00	16,925.00
ASSETS			
Non-current assets			
Fixed assets			
Tangible assets			
Current assets			
Cash and cash equivalents	4	16,105.00	16,925.00
Other current assets			
		16105.00	16,925.00
TOTAL		-	

The accompanying notes form part of the financial statements.

As per our report of even date.



CA SHERIL GUPTA
Membership No.: 453649
Place: RSNR
Date : 25-06-2024

UDIN: 24453649BKABNS5048

For and on behalf of
the Board of Directors

DINESH KUMAR
YADAV
DIN - 09610719

TITAR
YADAV
DIN 09810664

NAVCHARITABLE SOCIAL HELP FOUNDATION
C/O DINESH KUMAR YADAV VILLAGE AND POST KHARHATANR PS SIMRI, Buxar, BUXAR, Bihar,
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Statement of Income & Expenditure for the year ended 31st March 2024

Particulars	Note No.	31st March 2024	31st March 2023
Revenue			
Donations Received	5	201753.00	156250.00
Other income		0.00	0.00
Total revenue		201753.00	156250.00
Expenses			
Utilization on Project activities	6	168,600.00	58,239.00
Depreciation and amortization expenses	7	0.00	0.00
Other expenses	8	33,973.00	99,086.00
Total expenses		202,573.00	157,325.00
Surplus/ (Deficit) for the period		(820.00)	(1,075.00)
			-
Surplus/ (Deficit) carried forward		(820.00)	(1,075.00)



Note No. 1 Share Capital
in rupees

Particulars	As at 31st March 2024	As at 31st March 2023
Authorised :		
10000 Equity shares of Rs. 10.00/- par value	100,000.00	100,000.00
Issued :		
1000 Equity shares of Rs. 10.00/- par value	10,000.00	10,000.00
Subscribed and paid-up :		
1000 Equity shares of Rs. 10.00/- par value	10,000.00	10,000.00
Total	10,000.00	10,000.00

Reconciliation of the Shares outstanding at the beginning and at the end of the reporting period
Equity shares

	As at 31st March 2024		As at 31st March 2023	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period	1000.00	10000.00		
Issued during the Period			1000	10,000.00
Redeemed or bought back during the period			-	-
Outstanding at end of the period	1000.00	10000.00	1,000	10,000.00

Details of shareholders holding more than 5% shares in the company

Type of Share	Name of Shareholders	As at 31st March 2024		As at 31st March 2023	
		No. of Shares	% of Holding	No. of Shares	% of Holding
Equity	DINESH KUMAR YADAV	500	50.00	500	50.00
Equity	TITAR YADAV	500	50.00	500	50.00
	Total :	1,000	100.00	1,000	100.00



Note No. 2 Reserves and surplus

Particulars	As at 31st March 2024	As at 31st March 2023
Surplus		
Opening Balance	-1,075.00	0
Add: Profit for the year	(820.00)	-1,075.00
Less : Deletion during the year		
Closing Balance	(1,895.00)	-1,075.00
Balance carried to balance sheet	(1,895.00)	-1,075.00

Note No. 3 Current Liabilities

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Particulars	As at 31st March 2024	As at 31st March 2023
Other Current Liabilities		
Expenses Payable	8000.00	8000.00
		-
Total	8000.00	8,000.00
Total		

Note No. 4 Cash & Cash Equivalents

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Particulars	As at 31st March 2024	As at 31st March 2023
Cash	7849.00	11664.00
Bank	8256.00	5261.00
Total	16105.00	16,925.00
Total		



Note No. 5 Donations Received

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Particulars	31st March 2024	31st March 2023
Donations received	201753.00	156250.00
Total	201753.00	156250.00

Note No. 6 Utilization on Project activities

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Particulars	31st March 2024	31st March 2023
Food Packet Distribution	18600.00	36585.00
Free Seeds to Farmer	145000.00	0.00
General Program	5000.00	21654.00
Stipend	0.00	0.00
Total	168600.00	58,239.00

Note No. 7 Depreciation and amortization expenses

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Particulars	31st March 2024	31st March 2023
Depreciation on tangible assets	0.00	0.00
Total	0.00	0.00

Note No. 8 Other expenses

₹

Particulars	31st March 2024	31st March 2023
Electricity Bill	8,000.00	19,584.00
Bank charges	905.00	739.00
Business Promotion Expense	0.00	16,566.00
Repair & Maintenance	4,670.00	24,658.00
Telephone and Internet Expense	2,348.00	6,568.00
Printing & Stationary	2,150.00	8,497.00
Advertisement	2,400.00	9,887.00
Professional Fees	8,000.00	8,000.00
Conveyance Expense	5,500.00	4,587.00
Total	33,973.00	99,086.00

