



M S GUPTA & ASSOCIATES

CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Member's of BINDU
213, Lahore Apartment, Vasundhra Enclave,
Delhi - 110096

Opinion

We have audited the financial statements of BINDU, which comprise the balance sheet at March 31st 2018, and the Income and Expenditure account along with the Receipt and Payment account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31, 2018, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for Opinion

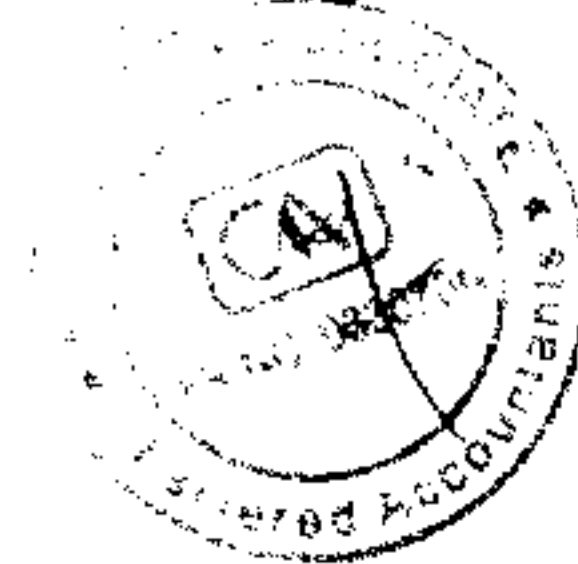
We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

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Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

For M.S.Gupta & Associates

Chartered Accountants

Firm's Registration No. - 033070N

(Mohit Gupta)

Proprietor

Membership No. 535451



Date: 06.08.2018

Place: New Delhi

BINDU

213, LAHORE APARTMENT, VASUNDHRA ENCLAVE DELHI - 110096

BALANCE SHEET AS AT 31ST MARCH, 2018

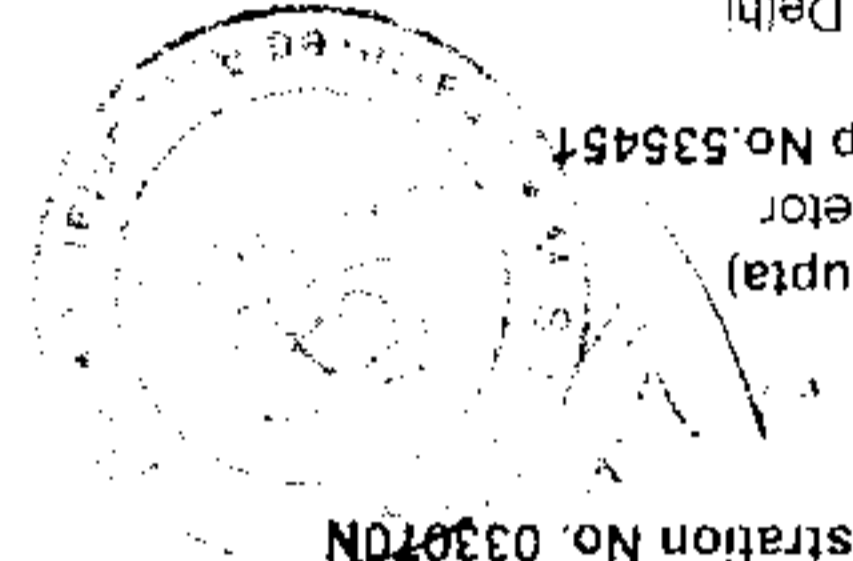
AS ON 31.03.2017 (Rs.)	LIABILITIES	AS ON 31.03.2018 (Rs.)	AS ON 31.03.2017 (Rs.)	ASSETS	AS ON 31.03.2018 (Rs.)
510,350.00	Corpus fund:	510,350.00	638,341.49	Fixed Assets:	548,458
21,829.00	Capital fund	5,260	105,000.00	(As per Annexure-I)	
	Secured Loan		Investment:		
	Active Loan		Fixed deposit receipts		110,000
107,556.00	Current liabilities & provisions:	108,024	Current assets, loans & advances:		
	Expenses payable		Current assets:		
23,286.00	Short term loan from members	23,286	Cash & bank Balances:		
28,500.00	Bindu Mahila Bachat Samhu		Balance with Bank in current		
	Account:		Account:		
			ICI Bank Limited		16,384
			Oriental Bank of Commerce		23,256
			IDBI		19,934
111,182.00	Rashmi Painuly	49,080.00	Cash in hand		12,636
135,000.00	Naveen Bhatt	135,000	Interest accrued on fixed deposit receipt		7,384
			Loans & Advances:		
			Tax deducted at source		1,932
			VAT		
			Reserve & Surplus:		
			Opening balance		109,874
			Less: Excess of income over		
			expenditure		(17,443)
937,703.00		937,703.00			127,316.24
					866,300

In terms of our report of even date attached

for M.S.Gupta & Associates

Chartered Accountants

Firm's Registration No. 033070N



(Mohit Gupta)

Proprietor

Membership No. 53545T

Place: New Delhi

Dated: 06.08.2018

Rashmi
(President)

Mohit
(General Secretary)

BINDU

213, LAHORE APARTMENT, VASUNDHRA ENCLAVE DELHI -110096

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2018

FOR THE YEAR ENDED 31.03.2017 (Rs.)	EXPENDITURE	FOR THE YEAR ENDED 31.03.2018 (Rs.)	FOR THE YEAR ENDED 31.03.2017 (Rs.)	INCOME	FOR THE YEAR ENDED 31.03.2018 (Rs.)
159,200	To Salary	36,000	153,189	By Grant received	-
127,667	To Travelling & conveyance expenses	11,042	450	By Membership fee	450
22,730	To Computer maintenance	7,100	389,260	By Donation received	202,880
34,670	To Printing & stationery	4,071	4,305	By Interest on Deposit	6,936
-	To Bank Charges	417	-	By Consultancy Received	26,000
750	To Postage & telegram expenses	605	4,004	By Interest On Saving	1,057
12,628	To Telephone expenses	9,557	464,738	By Handicraft material	97,108
78,864	To Raw material purchase	17,626			
13,309	To Miscellaneous expenses	2,567			
60,400	To Legal and professional expenses	2,300			
3,009	To Interest on Active Loan	1,431			
-	To News Paper & Preical Expes.	745			
22,864	To Advertisement and Publicity	-			
-	To Vehicle Repair & Maintenance	-			
120,000	To Rent	41,084			
1,235	To Active Insurance	120,000			
5,000	To Charity & Donations	-			
-	To Commission & Brockrages	-			
5,900	To Audit fee	120			
-	To Electricity & water charges	5,900			
84,549	To Depreciation	-			
263,171	To vat paid	89,884			
	To Excess of income over expenditure	1,425			
		(17,443)			
1,015,947		334,431	1,015,947		334,431

In terms of our report of even date attached

for **M.S.Gupta & Associates**
Chartered Accountants
Firm's Registration No. 033070N

(Mohit Gupta)
Proprietor
Membership No. 535451

Place : New Delhi
Dated : 06.08.2018

Racchi
(President)
President

[Signature]
(General Secretary)
Secretary

BINDU

213, LAHORE APARTMENT, VASUNDHRA ENCLAVE DELHI -110096

RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01 04.2015 TO 31 03.2018

FOR THE YEAR ENDED 31 03.2017 (Rs.)	RECEIPTS	FOR THE YEAR ENDED 31.03.2018 (Rs.)	FOR THE YEAR ENDED 31.03.2017 (Rs.)	PAYMENT	FOR THE YEAR ENDED 31 03 2018 (Rs.)
	Opening balance :		159 200	By Salary	36 000
1,045	Cash in hand 661		127 667	By Travelling & conveyance expenses	11 042
22,326	Cash at bank 79,292	79,953	34,670	By Printing & stationery	4 071
			750	By Postage & telegram expenses	605
450	To Membership fee	450	12,628	By Telephone expenses	9,557
389 260	To Donation received	202,880	22,730	By Computer repair & maintenance	7,100
151,257	To Grant received	-	-	By Software expense	745
464,738	To Handicraft material	97,108	78,864	By Raw material purchase	17,626
5,731	To Interest from Bank	609	13,309	By Miscellaneous expenses	2,567
-	To Commission Income	26 000	60 400	By Legal expenses	2,300
46,054	To Imprest Rashmi Painuly	-	8,797	By Audit Fee Payable	5,900
3,615	To Imprest S C Batra	4,311	-	By Bank Charges	417
28,500	To Bindu Mahila Bachat Samhu	7,800.00	22,864	By Advertisement and Publicity	-
11,111	To Interest Accrued	2,578	-	By Vehicle Repair & Maintenance	41,084
135,000	To Naveen Bhatt	-	120,000	By Rent	120,000
			1,235	By Expenses Payable	3843.00
			5,000	By Charity & donation	0 00
			25	By VAT	-25 00
			-	By Vat paid	1425 00
			-	By Staff Welfare	120
			3,009	By Interest on Activa Loan	1,431
			1,996	By Vidnya Art	-
			55,000	By Fixed Deposit	5,000
			436,000	By Addition to Fixed Assets	-
			14,991	By Activa Loan	16,569
			-	By Imprest Rashmi Painuly	63,102
				Closing balance :	
			661	Cash in hand	12 636
			79,292	Bank balance	58 574
1,259,088		421,689	1,259,088		71,210
					421,689

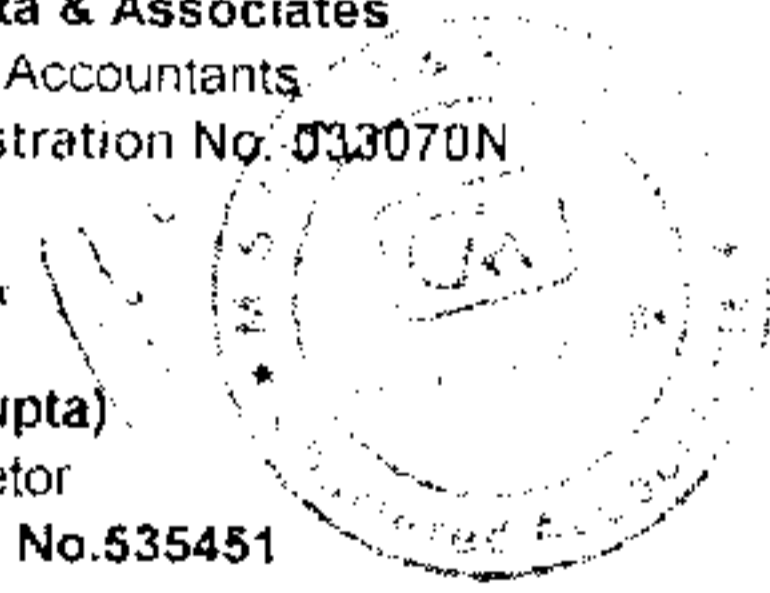
In terms of our report of even date attached

M.S.Gupta & Associates
Chartered Accountants
Firm's Registration No. 533070N

(Mohit Gupta)
Proprietor

Membership No.535451

Place : New Delhi
Dated : 06.08.2018



Rashmi
(President)

Surya
(General Secretary)

BINDU

213, LAHORE APARTMENT, VASUNDHRA ENCLAVE DELHI - 110096

DETAILS OF FIXED ASSETS:

ANNEXURE - I

PARTICULARS	Rate of Deprecation	AS AT 01.04.2017 (Rs.)	ADD/DEL DURING THE YEAR (Rs.)	TOTAL (Rs.)	DEP DURING THE YEAR (Rs.)	W.D.V AS ON 31.03.2018 (Rs.)	W.D.V AS ON 31.03.2017 (Rs.)
Block -I							
Furniture & fixture	10%	11,505	-	11,505	1,150.00	10,354.77	11,505
Land & building	10%	180,427	-	180,427	18,043.00	162,384.00	180,427
Block -II							
Ceiling Fan	15%	1,832	-	1,832	275.00	1,557.30	1,832
Cellular phone	15%	1,218	-	1,218	183.00	1,035.01	1,218
Refrigerator	15%	5,652	-	5,652	848.00	4,804.26	5,652
Inverter	15%	9,226	-	9,226	1,384.00	7,842.12	9,226
Activa	15%	43,567	-	43,567	6,535.00	37,032.00	43,567
Car	15%	370,000	-	370,000	55,500.00	314,500.00	370,000
Block -III							
Printer	40%	115	-	115	46.00	68.57	115
Computer	40%	14,799	-	14,799	5,920.00	8,879.49	14,799
		638,341.52	-	638,342	89,384	548,457.52	638,341.49



**M/s BINDU, 213, LAHORE APARTMENT, VASUNDHRA ENCLAVE, DELHI -
110 096.**

ANNEXURE- "II"

ACCOUNTING POLICIES & NOTES ON ACCOUNTS

31st MARCH, 2018

A. ACCOUNTING POLICIES:

1.0 GENERAL:

The financial statements have been prepared under accrual basis. The accounts have been prepared in accordance with generally accepted accounting principles.

1.1 REVENUE RECOGNITION:

All items of income are recognized on accrual basis except membership fees which is accounted for on receipt basis.

1.2 EXPENDITURE:

All items of expenditure are recognized on accrual basis.

1.3 FIXED ASSETS:

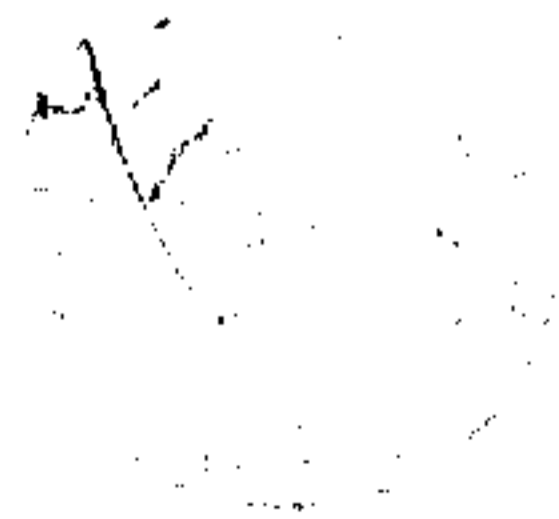
Fixed assets are shown at cost of acquisition less depreciation.

1.4 INVESTMENT:

Investments are stated at cost.

1.5 DEPRECIATION:

Depreciation on fixed assets is charged at the rate prescribed under the Income Tax Act, 1961 under written down value method.



B. NOTES ON ACCOUNT:

- 2.1 No provision for Income Tax for the accounting period ended 31.03.2018 has been made in view of benefits available to the Society under the Income Tax Act.
- 2.2 Land and building has been jointly donated by Kamleshwar Prasad and Virender Prasad.
- 2.3 Previous year figures have been regrouped/ rearranged wherever considered necessary.

In terms of our report of even date attached.

For M.S.Gupta & Associates
Chartered Accountants
Firm's Registration No. 033070N

For BINDU

(Mohit Gupta)
Proprietor

Membership No. 535451



For
Rashmi
(President)

For
(General Secretary)

Place: New Delhi
Dated: 06.08.2018