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 2022, 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, 2022, 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.

M.S. GUPTA & ASSOCIATES
FR NO. 033070N
Chartered Accountants

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

M.S. GUPTA & ASSOCIATE ★ CA FR NO. 033070N Chartered Accountants

(Mohit Gupta)
Proprietor
Membership No. 535451

Date: 22.09.2022
Place: New Delhi
UDIN: 22535451ATVWJB5188

BINDU
213, LAHORE APARTMENT, VASUNDHRA ENCLAVE DELHI -110096

BALANCE SHEET AS AT 31ST MARCH, 2022

AS ON 31.03.2021 (₹)	**LIABILITIES**	**AS ON 31.03.2022 (₹)**	**AS ON 31.03.2021 (₹)**	**ASSETS**		**AS ON 31.03.2022 (₹)**
	Corpus fund :			**Property,Plant & Equipment :**		
5,10,350	Capital fund	5,10,350	1,61,425	(As per Annexure-I)		1,52,529
				Investment :		
	Current liabilities & provisions :		1,10,000	Fixed deposit receipts		50,000
55,030	Expenses payable	1,83,735		**Current assets, loans & advances:**		
23,286	Short term loan from members	23,286		Cash and Bank Balance		
			20,354	ICICI Bank Limited		20,354
4,76,913	Other Current Liabilities	5,06,197	,30,747	Oriental Bank of Commerce		6,904
			4,358	IDBI Bank		-
			12,482	Cash in hand		15,332
			1,724	Interest accrued on fixed deposit receipt		3,097
			10,383	Tax deducted at source		10,383
				Reserve & Surplus:		
				Opening balance	7,14,105	
			7,14,105	Less : Excess of income over expenditure	(2,50,862)	9,64,968
10,65,579		**12,23,568**	**10,65,579**			**12,23,568**

In terms of our report of even date attached '

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

M. S. GUPTA & ASSOCIATE ★ CA FR NO. 033070N Chartered Accountants ★

(Mohit Gupta)
Proprietor
Membership No.535451

Rashmi
(President)

(General Secretary)

Place : New Delhi
Dated : 22.09.2022
UDIN: 22535451ATVWJB5188

BINDU

213, LAHORE APARTMENT, VASUNDHRA ENCLAVE DELHI -110096

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2022

AS ON 31.03.2021 (₹)	EXPENDITURE	AS ON 31.03.2022 (₹)	AS ON 31.03.2021 (₹)	INCOME	AS ON 31.03.2022 (₹)
21,508	To Travelling & conveyance expenses	17,110	450	By Membership fee	450
21,750	To Computer maintenance	13,100	2,37,172	By Donation received	12,503
670	To Printing & stationery	11,471	4,351	By Interest on FDR	3,216
186	To Bank Charges	354	133	By Interest On Saving	125
1,698	To Postage & telegram expenses	1,706	5,340	By Handicraft material	3,960
12,026	To Telephone expenses	12,062	-	By Grant for the Medical Camp	2,55,288
2,012	To Raw material purchase	-			
59,334	To DDMA, Dehradun program expenses	-			
3,775	To News Paper & Predical Expes.	2,670			
1,588	To Insurance Charges	1,558			
1,80,000	To Rent	1,80,000			
11,000	To Field Work Expenses	-			
2,719	To Office Maintenance	690			
3,828	To GST	-			
160	To Staff Welfare	-			
2,500	To Audit fee	2,500			
-	To Legal & Professional	9,000			
-	To Expenses against the Medical Camp	2,55,288			
21,081	To Depreciation	18,896			
(98,389)	To Excess of income over expenditure	(2,50,862)			
2,47,446		**2,75,542**	**2,47,446**		**2,75,542**

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

M. S. GUPTA & ASSOCIATE Chartered Accountants FR.NO.033070N

Rashmi
(President)

(General Secretary)

Place : New Delhi
Dated : 22.09.2022
UDIN: 22535451ATVWJB5188

BINDU

213, LAHORE APARTMENT, VASUNDHRA ENCLAVE DELHI -110096

RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2021 TO 31.03.2022

AS ON 31.03.2021 (₹)	RECEIPTS		AS ON 31.03.2022 (₹)	AS ON 31.03.2021 (₹)	PAYMENT		AS ON 31.03.2022 (₹)
	Opening balance :			21,508	By Travelling & conveyance expenses		17,110
8,282	Cash in hand	12,482		670	By Printing & stationery		11,471
17,454.00	ICICI Bank Limited	20,354		1,698	By Postage & telegram expenses		1,706
51,298.02	Oriental Bank of Commerce	30,747		12,026	By Telephone expenses		12,062
4,225.00	IDBI Bank	4,358	67,942	21,750	By Computer repair & maintenance		13,100
				3,775	By News Paper & Predical Expense.		2,670
450	To Membership fee		450	2,012	By Raw material purchase		-
2,37,172	To Donation received		12,503	59,334	By Staff Welfare		-
3,75,000	To Grant received		-	2,500	By Audit Fee		2,500
5,340	To Handicraft material		3,960	2,719	By Office Maintenance		690
9,666	To Interest on FDR		1,843	160	By Staff Welfare		-
2,700	To Azur India Private Limited		-	186	By Bank Charges		354
133	To Interest on Saving		125	1,69,832	By Other Current Liabilites		-
3,828	To Other Receivable		-	1,80,000	By Rent		1,80,000
-	To Fixed Deposit		60,000	91,173	By Expenses Payable		-
-	To Other Current Liabilites		29,284	1,588	By Insurance Charge		1,558
-	To Expenses Payable		1,28,705	52,748	By Fixed Deposit		-
-	To Grant for medical		2,55,288	11,000	By Field Work Expenses		-
				-	By Expenses ahainst the Medical Camp		2,55,288
				-	By Legal & professional		9,000
				-	By Purchase of Fixed Assets		10,000
				7,500	By TDS		-
				1,600	By Celling fans		-
				3,828	By GST		-
					Closing balance :		
				12,482	Cash in hand	15,332	
				20,354	ICICI Bank Limited	20,354	
				30,747	Oriental Bank of Commerce	6,904	
				4,358	IDBI Bank	-	42,591
7,15,549			**5,60,099**	**7,15,549**			**5,60,099**

In terms of our report of even date attached

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

M.S. GUPTA & ASSOCIATE ★ Chartered Accountants ★ FR.NO. 033070N

(Mohit Gupta)
Proprietor
Membership No.535451

(President)

(General Secretary)

Place : New Delhi
Dated : 22.09.2022
UDIN: 22535451ATVWJB5188

BINDU

213, LAHORE APARTMENT, VASUNDHRA ENCLAVE DELHI -110096

ANNEXURE 1

(I) Details of Property,Plant & Equipments :

PARTICULARS	Rate of Deprecation	AS AT 01.04.2021 (₹)	ADD/DEL DURING THE YEAR (₹)	TOTAL (₹)	DEP. DURING THE YEAR (₹)	W.D.V. AS ON 31.03.2022 (₹)	W.D.V. AS ON 31.03.2021 (₹)
Block -I							
Furniture & fixture	10%	7,549	-	7,549	755	6,794	8,388
Land & building	10%	1,18,378	10,000	1,28,378	12,338	1,16,040	1,31,531
Block -II							
Ceiling Fan	15%	2,436	-	2,436	365	2,071	1,125
Cellular phone	15%	636	-	636	95	541	748
Refrigerator	15%	2,950	-	2,950	443	2,507	3,471
Inverter	15%	4,816	-	4,816	722	4,094	5,666
Activa	15%	22,742	-	22,742	3,411	19,331	26,755
Block -III							
Computer	40%	1,918	-	1,918	767	1,151	3,197
Printer	40%		-	-	-	-	25
		1,61,425	**10,000**	**1,71,425**	**18,896**	**1,52,529**	**1,80,906**
Previous Year		**1,80,906**	**1,600**	**1,82,506**	**21,081**	**1,61,425**	**1,80,906**

M.S. GUPTA & ASSOCIATES * Chartered Accountants * FR.NO.033070N

M/s BINDU,
213, LAHORE APARTMENT, VASUNDHRA ENCLAVE, DELHI - 110096.

ANNEXURE- "II"

Significant accounting policies and Notes of Accounts for the year ended 31st March 2022

A. ACCOUNTING POLICIES:

1.0 **Basis of preparation:**
The financial statements of the Trust have been prepared in accordance with generally accepted accounting principles in India applicable to Non-Corporate Entity.

1.1 Receipt and Payment Account:
Receipt and Payment account has been prepared under indirect method.

1.2 Revenue Recognition:
All items of income are recognized on accrual basis.

1.3 Expenditure:
All items of expenditure are recognized on accrual basis.

1.4 Property Plant and Equipment:
Property plant and equipment are shown at cost of acquisition less depreciation.

1.5 Investment:
Investments are stated at cost.

1.6 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 Corpus funds received with specific instruction from donor is credited to corpus fund, all other donation are credited for general purpose donation.

2.2 No provision for Income Tax for the accounting period ended 31.03.2022 has been made in view of benefits available to the Society under the Income Tax Act.

M. S. GUPTA & ASSOCIATES
FR NO. 033070N
Chartered Accountants

2.3 Grant for organizing medical camps are received in kind and shown in income side in Income & expenditure account and expenses incurred on against grant are shown in Expenditure side in Income & expenditure.

2.4 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**

For BINDU
Rashmi
President

For BINDU
General Secretary

(Mohit Gupta)
Proprietor
Membership No. 535451

(President)

(General Secretary)

Place: New Delhi
Dated: 22.09.2022
UDIN: 22535451ATVWJB5188

FORM ITR-V	INDIAN INCOME TAX RETURN VERIFICATION FORM [Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-7 filed but NOT verified electronically] (Please see Rule 12 of the Income-tax Rules, 1962)		Assessment Year 2022-23
Name	BINDU		
PAN	AACAB7316D	Form Number	ITR-5
Filed u/s	139(4) Belated- Return filed after due date	e-Filing Acknowledgement Number	721085710141022

VERIFICATION

I, **SUBHASH CHANDRA BARTA** son/ daughter of **LATE PARASRAM BATRA** , solemnly declare that to the best of my knowledge and belief, the information given in the return which has been submitted by me vide acknowledgement number **721085710141022** is correct and complete and is in accordance with the provisions of the Income-tax Act, 1961. I further declare that I am making this return in my capacity as **Member** and I am also competent to make this return and verify it. I am holding permanent account number **AZNPB0696B**

Signature >			
Date of submission	14-Oct-2022	Source IP address	10.128.4.1
System Generated Barcode/QR Code	AACAB7316D057210857101410226056D92773197A350D4C853DE553BD5BEE8C582B		

Instructions:

1. Please send the duly signed (preferably in blue ink) Form ITR-V to "Centralized Processing Centre, Income Tax Department, Bengaluru 560500", by ORDINARY POST OR SPEED POST ONLY. Alternately, you may e-verify the electronic transmitted return data using Aadhaar OTP or Login to e-Filing account through Net-Banking login or EVC generated using Pre-Validated Bank Account/Demat Account or EVC generated through Bank ATM.
2. Form ITR-V shall not be received in any other office of the Income Tax Department or in any other manner. The confirmation of receipt of this Form ITR-V at ITD-CPC will be sent to the e-mail Id registered in the e-Filing account.
3. On successful verification, the return filing acknowledgement can be downloaded from e-Filing portal as a proof of completion of process of filing the return of Income.
4. Please sign only in the box provided for signature. Signature anywhere else other than the box provided can render the ITR V invalid.
5. For any queries, please contact 1800 103 0025, 1800 419 0025. For International callers +91-80-46122000, +91-80-61464700.

The ITR V should be received at Central Processing Centre, Bengaluru - 560500 within 30 days from the date of successful transmission of the return data. (Please note the change in time available for verifying the return, i.e from 120 days to 30 days).

"Please note that if the ITR-V is received beyond 30 days of uploading the data, the date of receipt of ITR-V will be taken as the date of filing of return and all provisions of the act will apply accordingly."