



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 2023, 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, 2023, 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.



844, M.G.ROAD, GHITORNI, NEW DELHI - 110030

MOB. NO.: +91 9999 166 877 EMAIL ID : CAMOHIT1401@GMAIL.COM

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: 18.09.2023

Place: New Delhi

UDIN: 23535451B0ZLJW4146

BINDU
213, LAHORE APARTMENT, VASUNDHRA ENCLAVE DELHI -110096

BALANCE SHEET AS AT 31ST MARCH 2023

S.No	Particulars	Schedule	Current Year Ending 31.03.2023	Previous Year Ending 31.03.2022
I	<u>SOURCES OF FUNDS</u>			
1	Corpus /Capital Fund	1	5,10,350	5,10,350
2	General Fund	2	(12,18,658)	(9,64,967)
3	Current Liabilities & Provisions	3		
	Unsecured Loan		23,286	23,286
	Other Current Liabilities		8,69,414	6,89,932
	<u>TOTAL (A)</u>		1,84,392	2,58,600
II	<u>APPLICATION OF FUNDS</u>			
1	Propert, Plant and Equipment			
(a)	Tangible Assets	4	1,35,504	1,52,529
2	Investment	5	537	53,097
3	Current Assets	6	37,968	42,591
4	Loans, Advances & Deposits	7	10,383	10,383
	<u>TOTAL(B)</u>		1,84,392	2,58,600

Accounting Policy and Notes on Accounts - Annexure A
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: 18.09.2023

UDIN: 23535451B6ZLJW4146

For BINDU
Rashmi
President

For BINDU

General Secretary
General Secretary

BINDU
213, LAHORE APARTMENT, VASUNDHRA ENCLAVE DELHI -110096

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED AS ON 31ST MARCH 2023

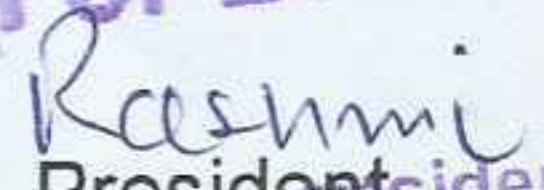
S.No	Particulars	Schedule	Current Year Ending 31.03.2023	Previous Year Ending 31.03.2022
I	<u>INCOME</u>			
1	Academic and Other Receipts	8	13,540	3,960
2	Grants & Donations	9	90,301	2,67,791
3	Interest Earned	10	315	3,341
4	Other Income	11	450	450
5	<u>TOTAL (A)</u>		1,04,606	2,75,542
II	<u>EXPENDITURE</u>			
6	Academic Expenses	12	22,646	23,141
7	Administrative and General Expenses	13	2,98,725	4,70,577
8	Repair & Maintenance	14	19,900	13,790
9	Depreciation	4	17,025	18,896
10	<u>TOTAL (B)</u>		3,58,296	5,26,404
	Transfer to/ from Designated Fund		-	-
	Building fund		-	-
	Others		-	-
	Balance being Surplus / (Deficit) carried to General Fund (A-B).		(2,53,691)	(2,50,862)

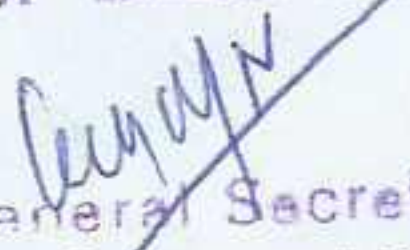
Accounting Policy and Notes on Accounts - Schedule - 19
 In terms of our report of even date attached

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


(MOHIT GUPTA)
 Proprietor

Membership No. 535451

For BINDU

 President

For BINDU

 General Secretary

Place: New Delhi
 Dated: 18.09.2023
 UDIN: 23535451B62LJW4146

BINDU
213, LAHORE APARTMENT, VASUNDHRA ENCLAVE DELHI -110096

RECEIPT AND PAYMENT ACCOUNT AS AT 31ST MARCH 2023

Previous Year Ending 31.03.2022	RECEIPTS	Current Year Ending 31.03.2023	Previous Year Ending 31.03.2022	PAYMENTS	Current Year Ending 31.03.2023
	Opening balance :				
12,482	Cash in hand	15,332	17110.00	By Travelling & conveyance expenses	57,814
20,354	ICICI Bank Limited	20,354	11471.00	By Printing & stationery	7,271
30,747	Punjab national Bank	6,904	1,706	By Postage & telegram expenses	1,199
4,358	IDBI Bank	-	12,062	By Telephone expenses	12,022
		42,591	13,100	By Computer repair & maintenance	19,900
450	To Membership fee	450	2,670	By News Paper & Predical Expense.	1,875
12,503	To Donation received	10,301	-	By Raw material purchase	2,262
-	To Grant received	-	-	By Staff Welfare	-
3,960	To Handicraft material	13,540	2,500	By Audit Fee	5,500
1,843	To Interest on FDR/Bank	2,560	690	By Office Maintenance	-
			-	By Staff Welfare	14,265
125	To Interest on Saving	315	354	By Bank Charges	370
-	To Other Receivable	-	-	By Other Current Liabilites	-
60,000	To Fixed Deposit	50,000	1,80,000	By Rent	1,80,000
29,284	To Other Current Liabilites	29,502	-	By Expenses Payable	-
1,28,705	To Expenses Payable	1,49,980	1,558	By Insurance Charge	1,457
2,55,288	To Grant for medical	80,000	-	By Fixed Deposit	-
			-	By Field Work Expenses	-
			2,55,288	By Expenses against the Medical Camp	-
			9,000	By Legal & professional	13,500
			10,000	By Purchase of Fixed Assets	-
			-	By Loading venue charges	22,800
			-	By fine and rewards	1,000
			-	By GST	36
				Closing balance :	
			15,332	Cash in hand	10067.46
			20,354	ICICI Bank Limited	20354
			6,904	Punjab national Bank	7546.5
			-	IDBI Bank	-
					37,968
5,60,099	Total	3,79,239	5,60,099	Total	3,79,239

Accounting Policy and Notes on Accounts - Schedule - "19"
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: 18.09.2023

UDIN: 23535451BGZLJW4146

For BINDU
Rashmi
President

For BINDU
General Secretary
General Secretary

BINDU
213, LAHORE APARTMENT, VASUNDHRA ENCLAVE DELHI -110096

Schedule to balance sheet as at 31st March, 2023

Schedule- 1 Capital Fund		Amt in Rs.	
Particulars		Current Year Ending 31.03.2023	Previous Year Ending 31.03.2022
Add:	Balance at the beginning of the year	5,10,350	5,10,350
Add:	Assets created out of Creation of capital Assets	-	-
Add:	Assets Donated/Gift Received	-	-
Add:	Other Additions/adjustments	-	-
	Balance at the end of the year	5,10,350	5,10,350

Schedule- 2 General Fund		Amt in Rs.	
Particulars		Current Year Ending 31.03.2023	Previous Year Ending 31.03.2022
Add:	Surplus/(Deficit)	(9,64,967)	(7,14,105)
Add:	Balance at the beginning of the year	(2,53,691)	(2,50,862)
	Balance at the end of the year	(12,18,658)	(9,64,967)

Schedule- 3 Current Liabilities & Provisions		Amt in Rs.	
S.No	Particulars	Current Year Ending 31.03.2023	Previous Year Ending 31.03.2022
	A. Unsecured Loan		
	Loan From Members	23,286.00	23,286.00
		23,286.00	23,286.00
	B. Other Current Liabilities		
1	Audit fee payable	2,500.00	2,500.00
2	Expenses payable	3,31,215.00	1,81,235.00
3	Rashmi Painuly - Imprest	5,17,128.86	4,92,587.66
4	Subhash batra	18,570.00	13,609.00
	Total	8,69,414	6,89,932



BINDU
213, LAHORE APARTMENT, VASUNDHRA ENCLAVE DELHI -110096

Schedule to balance sheet as at 31st March, 2023
Schedule-4 Fixed Assets

(a) Tangible Assets

S.No.	Particulars	Rate of Depreciation	WDV as on 01/04/2022	NET BLOCK		Deduction (sale/written off)	WDV as on 31/03/2022	DEPRECIATION	
				More than 180 days	Less than 180 days			Depreciation Charge during the year	WDV as on 31/03/2023
1	Furniture and Fixtures								
	Furniture & fitting	10%	6,794	-	-	-	6,794	679	6,115
2	Building								
	Land & building	10%	1,16,040	-	-	-	1,16,040	11,604	1,04,436
3	Machinery & Plant								
	(a) Computer & Printer								
	Computer	40%	1,151	-	-	-	1,151	460	691
	Printer	40%	-	-	-	-	-	-	-
	(b) Vehicles								
	Active	15%	19,331	-	-	-	19,331	2,900	16,431
	(c) Office Equipments								
	Refrigerator	15%	2,507	-	-	-	2,507	376	2,131
	Inverter	15%	4,094	-	-	-	4,094	614	3,480
	Celling Fan	15%	2,071	-	-	-	2,071	311	1,760
	Cellular phone	15%	541	-	-	-	541	81	460
	Total		1,52,529	-	-	-	1,52,529	17,025	1,35,504
	Previous Year amount		1,61,425	10,000	-	-	1,71,425	18,896	1,52,529

(b) Intangible Assets: There are no intangible assets
(c) Capital Work In Progress: There is no capital work in progress



BINDU
213, LAHORE APARTMENT, VASUNDHRA ENCLAVE DELHI -110096

Schedule to balance sheet as at 31st March, 2023

Schedule- 5 Investment			Amt in Rs.
S.No	Particulars	Current Year Ending 31.03.2023	Previous Year Ending 31.03.2022
	Investment in Bank Deposit	-	50,000
	Interest accrued on FDR	537	3,097
	Total	537	53,097

Schedule- 6 Current Assets			Amt in Rs.
S.No	Particulars	Current Year Ending 31.03.2023	Previous Year Ending 31.03.2022
(a)	Cash & Bank Balances		
	Balance with Scheduled Bank		
	<u>Saving Account</u>	20,354	20,354
	ICICI Bank	7,547	6,904
	Punjab national bank		
(b)	<u>Cash in hand</u>	10,067	15,332
	Total	37,968	42,591

Schedule- 7 Loans, Advances & Deposits			Amt in Rs.
S.No	Particulars	Current Year Ending 31.03.2023	Previous Year Ending 31.03.2022
	TDS receivables	10,383	10,383
	Total	10,383	10,383

Schedule- 8 Academic and Other Receipts			Amt in Rs.
S.No	Particulars	Current Year Ending 31.03.2023	Previous Year Ending 31.03.2022
1.	Sale of Handicraft Material	13,540	3,960
	Total	13,540	3,960

Schedule- 9 Grants & Donations			Amt in Rs.
S.No	Particulars	Current Year Ending 31.03.2023	Previous Year Ending 31.03.2022
1.	Grant received	80,000	2,55,288
2.	Donation Received	10,301	12,503
	Total	90,301	2,67,791

Schedule- 10 Interest Earned			Amt in Rs.
S.No	Particulars	Current Year Ending 31.03.2023	Previous Year Ending 31.03.2022
1.	Bank Interest	315	125
2.	Interest on fixed deposit	-	3,216
	Total	315	3,341



BINDU
213, LAHORE APARTMENT, VASUNDHRA ENCLAVE DELHI -110096

Schedule to balance sheet as at 31st March, 2023

Schedule- 11 Misc. Income			Amt in Rs.
S.No	Particulars	Current Year Ending 31.03.2023	Previous Year Ending 31.03.2022
1	Membership Fees	450	450
	Total	450	450

Schedule- 12 Academic Expenses			Amt in Rs.
S.No	Particulars	Current Year Ending 31.03.2023	Previous Year Ending 31.03.2022
1	Legal and professional Fees	13,500	9,000
2	Books & Periodicals / Newspapers	1,875	2,670
3	Printing and stationery	7,271	11,471
	Total	22,646	23,141

Schedule- 13 Administrative & General Expenses			Amt in Rs.
S.No	Particulars	Current Year Ending 31.03.2023	Previous Year Ending 31.03.2022
	(a) Administrative Expenses		
	Audit Fee	5,500	2,500
	Expenses against the medical camp	-	2,55,288
	Total (a)	5,500	2,57,788
	(b) General Expenses		
	Bank Charges	370	354
	Fine & rewards	1,000	-
	GST	36	-
	Insurance expenses	1,457	1,558
	Loading venue charges	22,800	-
	Postage & telegram	1,199	1,706
	Raw material	2,262	-
	Refreshment and lunch cost	14,265	-
	Telephone expenses	12,022	12,062
	Travelling expenses	57,814	17,110
	Rent	1,80,000	1,80,000
	Total (b)	2,93,225	2,12,790
	Total (a+b)	2,98,725	4,70,577

Schedule- 14 Repair & Maintenance			Amt in Rs.
S.No	Particulars	Current Year Ending 31.03.2023	Previous Year Ending 31.03.2022
1	Computer Maintenance	19,900	13,100
2	Office maintenance	-	690
	Total	19,900	13,790



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 2023**

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 31.03.2023 has been made in view of benefits available to the Society under the Income Tax Act.



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 2023**

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 31.03.2023 has been made in view of benefits available to the Society under the Income Tax Act.



Acknowledgement Number: 578479840271223

✓ Date of filing: 27-Dec-2023

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 2023-24
Name	BINDU		
PAN	AACAB7316D	Form Number	ITR-7
Filed u/s	139(5)-Revised	e-Filing Acknowledgement Number	578479840271223

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 **578479840271223** 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 **Principal Officer** and I am also competent to make this return and verify it. I am holding permanent account number **AZNPB0696B**

Signature >

Date of submission

27-Dec-2023

Source IP address

10.128.26.1

System Generated Barcode / QR Code



AACAB7316D0757847984027122374278f8a064e293070aae38df7155435d7488b09

Instructions:

1. Please send the duly signed (preferably in blue ink) Form ITR-V to "Centralized Processing Centre, Income Tax Department, Bengaluru 560500", by 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).
- If the ITR V is being sent from outside India, please inscribe the below lines on the envelope being sent to CPC: "This communication is meant for Income tax Department, Government of India and contains ITR-V for the purpose of verification of ITR. For details contact helpdesk number 1800-103-0025."

"Please note that if the ITR-V is received beyond 30 days of uploading the return 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."