

UMA GUHA FOUNDATION

(A Company Licensed under Section 8 of the Companies Act, 2013)

CIN -U85300WB2022NPL253626

FLAT - 2R, 570 LAKE TERRACE, KOLKATA - 700029, W.B.

Report & Accounts
Year ended 31st. March, 2023

GAUTAM BASU & CO.

Chartered Accountants

6-B, Sevak Baidya Street,

Ground Floor,

Kolkata - 700 029

☎: 9903336720



Gautam Basu & Co.

Chartered Accountants

Gautam Basu M.Com., F.C.A.

Kedar Nath Mukhopadhyay

B.Com (Hons.) A.C.A., MBA (Finance), F.C.M.A., P.G.D.P.M.

Mobile : 9903336720

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6-B, Sevak Baidya Street

Kolkata - 700029

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF UMA GUHA FOUNDATION (CIN- U85300WB2022NPL253626)

Report on the Financial Statements

We have audited the accompanying standalone financial statements of UMA GUHA FOUNDATION ("the Company"), which comprise the Balance Sheet as at 31st March, 2023, the Statement of Income & Expenditure Account and Receipts & Payment Account for the year ended as on that date and a summary of the 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 stated in Section 134(5) of the Companies Act, 2013 with respect to the preparation and presentation of these financial statements that give a true and fair view of the financial position, financial performance and Cash Flows 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 maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting 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 adequate internal financial controls, 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 any material misstatement, whether due to fraud or error.

Auditors' Responsibility

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

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 the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the 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.



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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, in the case of balance sheet, of the state of affairs of the Company as at 31st March, 2023 and in the case of Statement of Income & expenditure, of the Deficit 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 issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the Annexure a statement on the matters specified in the paragraph 3 and 4 of the Order, to the extent applicable.
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 opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
 - (c) the balance sheet and the statement of Income & Expenditure Account and Receipts & Payments Account dealt with by this Report are in agreement with the books 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) Rules, 2014;
 - (e) on the basis of the written representations received from the directors as on 31 March 2023 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2023 from being appointed as a director in terms of Section 164 (2) of the Act; and
 - (f) with respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. There were no pending litigations which would impact the consolidated financial position of the Group, its associates and jointly controlled entities.
 - ii. The Company did not have any material foreseeable losses on long-term contracts including derivative contracts.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Holding Company, and its subsidiary companies, associate companies and jointly controlled companies incorporated in India. - N.A.

For GAUTAM BASU & CO.

Chartered Accountants

Firm Registration No. : 313010E

(GAUTAM BASU)

Partner

Membership No. : 050924

UDIN -23050924BGRYKX6526

Kolkata ,

Date : 6 th. June, 2023



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BALANCE SHEET AS AT 31ST. MARCH, 2023

	Sch. No.	Year Ended 31st. March, 23 Rs.	Year Ended 31st. March, 22 Rs.
A. SOURCES OF FUND :			
1. Equity and Liabilities :			
Shareholders' Fund.			
a. Share Capital	A	200000.00	0.00
b. Reserves and Surplus :	B	-224838.46	0.00
2. Secured Loan	C	0.00	0.00
3. Current Liabilities :	D	25960.00	0.00
		<u>1121.54</u>	<u>0.00</u>
B. APPLICATION OF FUND :			
1. Non Current Assets :			
a. Fixed Assets :			
i. Tangible Assets	G	0.00	0.00
2. Current Assets :	E	1121.54	0.00
3. Deferred Tax Assets (Net)	F	0.00	0.00
		<u>1121.54</u>	<u>0.00</u>

As per our report annexed

GAUTAM BASU & CO

Chartered Accountants

FIRM REGISTRATION No. : 313010E



(GAUTAM BASU)

Partner

MEMBERSHIP No. : 050924

UDIN -23050924BGRYKX6526

Date : 6 th. June, 2023

For Uma Guha Foundation

[Signature]
Director

For Uma Guha Foundation

[Signature]
Director

For Uma Guha Foundation

[Signature]
Director

For Uma Guha Foundation

[Signature]
Director

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STATEMENT OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

	Sch.	Year Ended 31st. March, 23 Rs.	Year Ended 31st. March, 22 Rs.
I Revenue from Operations :			
Donation Received		180353.00	0.00
II Other Income	H	0.00	0.00
III			
Total Revenue		180353.00	0.00
IV Expenses :			
Employee Benefit Expenses	I	0.00	0.00
Finance cost	J	0.00	0.00
Other Expenses	K	405191.46	0.00
Depreciation and amortization expense	G	0.00	0.00
Total Expenses		405191.46	0.00
Surplus/Deficit before exceptional and extra V ordinary Items		-224838.46	0.00
VI Exceptional Items			
Add : Prior Period Adjustment		0.00	0.00
VII Surplus / Deficit before extra ordinary items		-224838.46	0.00
VIII Extra Ordinary Items			
IX Surplus / Deficit before Tax		-224838.46	0.00
X Tax Expenses ;			
i Current Tax			
Provision for Income Tax		0.00	0.00
ii Deferred Tax		0.00	0.00
XI Surplus / Deficit from continuing Operations		-224838.46	0.00
XII Surplus / Deficit for the Period		-224838.46	0.00
XIII Earning per Equity Share :			
i Bond		-11.24	0.00
ii Diluted		-11.24	0.00
APPROPRIATIONS :			
Transferred to General Reserve		0.00	0.00
Balance Carried to Balance Sheet		-224838.46	0.00
		-224838.46	0.00

As per our report annexed

GAUTAM BASU & CO

Chartered Accountants

FIRM REGISTRATION No. : 313010E

Date : 6 th. June, 2023

For Uma Guha Foundation

[Signature]
Director



(GAUTAM BASU)

Partner

MEMBERSHIP No. : 050924

UDIN -23050924BGRYKX6526

For Uma Guha Foundation

[Signature]
Director

For Uma Guha Foundation

[Signature]
Director

For Uma Guha Foundation

[Signature]
Director

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RECEIPTS AND PAYMENTS ACCOUNT AS ON 31ST. MARCH, 2023

RECEIPTS

	As at 31st. March,23 Rs.	As at 31st. March,22 Rs.
<u>Opening Balance as on 01.04.2022</u>		
<u>Cash in Hand</u>	0.00	0.00
<u>Cash at Bank</u>		
ICICI Bank, No. CA-003405014554, IFSC - ICIC0000034	0.00	0.00
<u>Equity Share Capital Received</u>	200000.00	0.00
<u>Donation Received</u>	180353.00	0.00
	380353.00	0.00

PAYMENTS

<u>Annual Maintenance Charges</u>	12000.00	0.00
<u>Bank Charges</u>	2963.28	
<u>Books, Equipment & Stationery for Foundation Candidates</u>	11926.00	0.00
<u>Educational Support / Expenses for Foundation Candidates</u>	192900.00	0.00
<u>Hostel Fees of two Nursing Students Supported by the Foundation</u>	92000.00	0.00
<u>Medical Expenses of a Candidate</u>	9000.00	0.00
<u>Printing & Stationery</u>	5960.00	0.00
<u>Refreshment</u>	64.00	0.00
<u>Servicing & Repair Charges of Old Donated Laptop</u>	4700.00	0.00
<u>Winter Garments given to Students of Tulsiboni Primary School, Belpahari</u>	26948.00	0.00
<u>Service Charges for Online Transaction</u>	1632.18	0.00
<u>Nutritious Tiffin Distributed Among the Students of Tulsiboni Primary School, Belpahari</u>	11400.00	0.00
<u>Travelling & Conveyance</u>	7738.00	0.00
<u>Closing Balance as on 31.03.2023</u>		
<u>Cash in Hand</u>	38.00	0.00
<u>Cash at Bank</u>		
ICICI Bank, No. CA-003405014554, IFSC - ICIC0000034	1083.54	0.00
	380353.00	0.00


As per our report annexed
For GAUTAM BASU & CO.
Chartered Accountants
Firm Registration No. 313010E

(GAUTAM BASU)
Partner
Membership No.050924
UDIN -23050924BGRYKX6526

Date : 6 th. June, 2023

For Uma Guha Foundation

Director

For Uma Guha Foundation

Director



For Uma Guha Foundation

For Uma Guha Foundation

Shobani Paul Majumder