`

INDEPENDENT AUDITOR'S REPORT

To
The Members of **UJJWAL KARTAVYA**
Report on the Audit of the Financial Statements.

Introduction

We have audited the accompanying financial statements **UJJWAL KARTAVYA** Located **REGD. OFFICE - PLOT NO 519 RIYASAT GROUND FLOOR, KH NO 519 521 VILLAGE CHHATTARPUR MANDI ROAD, MEHRAULI, SOUTH WEST DELHI, 110030, DELHI, INDIA** which comprise the Balance Sheet as at March 31, 2026, the Income & Expenditure Account, and the Receipt & Payment Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and performance in accordance with applicable accounting principles and legal provisions. This includes the design, implementation, and maintenance of internal control relevant to the preparation and presentation of the financial statements.

Auditor's Responsibility

Our responsibility is to express an opinion based on our audit conducted as per the Standards on Auditing issued by ICAI. We performed procedures to obtain audit evidence and ensure the financial statements are free from material misstatement.

Opinion

In our opinion, the financial statements give a true and fair view of:

- The state of affairs as at 31st March 2026,
- The surplus/deficit for the year;
- The receipts and payments for the year ended on that date.

Report on Other Legal and Regulatory Requirements

a) We obtained all necessary information.
b) Proper books of account were maintained.
c) Financial statements agree with the books of account.

For **Jha Bipin & CO**
Chartered Accountants
FRN 038397C

Place: Patna
Date:28-09-2026



CA Bipin Kr. Jha
Proprietor
Membership Number: 561131

UDIN:26561131GUAUQV8064

UJJWAL KARTAVYA

PLOT NO 519 RIYASAT GROUND FLOOR, KH NO 519 521 VILLAGE CHHATTARPUR MANDI ROAD, MEHRAULI, SOUTH WEST DELHI, 110030, DELHI, INDIA

RECEIPTS AND PAYMENT A/C FOR YEAR ENDED 31-03-2026

DR. **CR.**

RECEIPTS		AMOUNT	PAYMENT		AMOUNT
To Opening Balance			**By Revenue Payments**		
Cash at Bank			Salary	33,000.00	
Cash in Hand	2,068.00	2,068.00	Rent	33,000.00	
			Printing & Stationery	2,820.00	68,820.00
To Revenue Receipt			**By Welfare Programme Expense**		
General Donation	96,438.00		Stationary and book distribution	5,350.00	
Misc Donation	69,480.00		Medical check up camp	12,800.00	
Sundry Receipt	71,432.00	237,350.00	Sanitation awareness camp	4,650.00	
			Legal awareness camp	6,820.00	
			Beach cleaning campaign	9,420.00	
			Slum area child project	8,115.00	
			Orphanage welfare program	9,370.00	
			Telephone Expenses	1,458.00	57,983.00
			By Programme Advances:		50,000.00
			By Closing Balance		
			Cash at Bank	25,982.00	
			Cash in Hand	36,633.00	62,615.00
Total		**239,418.00**	**Total**		**239,418.00**

For
JHA BIPIN & CO
CHARTERED ACCOUNTANTS
FIRM REG- 038397C

Bipin Kr. Jha
(Proprietor)
M.NO: 561131

DATE: 28/09/2026
PLACE: Patna
UDIN: 26561131GUAUQV8064

FOR – UJJWAL KARTAVYA

UJJAWAL KARTAVYA Reg. No. S/404E/ Distt.South/ 2024 President

PRESIDENT/SECRETARY

UJJWAL KARTAVYA

PLOT NO 519 RIYASAT GROUND FLOOR, KH NO 519 521 VILLAGE CHHATTARPUR MANDI ROAD, MEHRAULI, SOUTH WEST DELHI, 110030, DELHI, INDIA

INCOME & EXPENDITURE A/C FOR YEAR ENDED 31-03-2026

DR. **CR.**

EXPENDITURE		AMOUNT	INCOME		AMOUNT
To Revenue Payments:			**By Revenue Receipt**		
Salary	36,000.00		General Donation	96,438.00	
Rent	36,000.00		Misc Donation	69,480.00	
Printing & Stationery	2,820.00	74,820.00	Sundry Receipt	71,432.00	237,350.00
To Welfare Programme Expense					
Stationary and book distribution	5,350.00				
Medical check up camp	12,800.00				
Sanitation awareness camp	4,650.00				
Legal awareness camp	6,820.00				
Beach cleaning campaign	9,420.00				
Slum area child project	8,115.00				
Orphanage welfare program	9,370.00				
Professional Fees (Advisory) Compliances	52,000.00				
Audit Fees	20,000.00				
Depreciation	30,168.50				
Telephone Expenses	1,458.00	160,151.50			
Surplus					
(Excess of Income over Expenditure)	2,378.50	2,378.50			
Total		**237,350.00**	**Total**		**237,350.00**

For
JHA BIPIN & CO
CHARTERED ACCOUNTANTS
FIRM REG- 038397C

Bipin Kr. Jha
(Proprietor)
M.NO: 561131

DATE: 28/09/2026
PLACE: Patna
UDIN: 26561131GUAUQV8064

FOR – UJJWAL KARTAVYA

Suprabha Kumari

PRESIDENT/SECRETARY

UJJAWAL KARTAVYA Reg. No. S/404E/ Distt.South/ 2024 President

UJJWAL KARTAVYA

PLOT NO 519 RIYASAT GROUND FLOOR, KH NO 519 521 VILLAGE CHHATTARPUR MANDI ROAD, MEHRAULI, SOUTH WEST DELHI, 110030, DELHI, INDIA

BALANCE SHEET AS ON 31-03-2026

LIABILITIES		AMOUNT	ASSETS		AMOUNT
Capital Fund / Corpus Fund :			**Fixed Assets:**		
Opening Balance	2,068.00		AC	101,750.00	
Add: Surplus (Excess of Income over Expenditure)	2,378.50		Furniture and fitting	158,707.00	
Add: Non-Cash Assets Donated by Members:	364,600.00	369,046.50	Computer	29,174.50	
			Cooler	44,800.00	334,431.50
			Current Assets:		
			Cash at Bank	25,982.00	
Current Liabilities:			Cash in Hand	36,633.00	
Audit Fees	20,000.00		Programme Advances:	50,000.00	112,615.00
Professional Fees (Advisory) Compliances	52,000.00				
Rent Payable	3,000.00				
Salary Payable	3,000.00	78,000.00			
Total		**447,046.50**	**Total**		**447,046.50**

For
JHA BIPIN & CO
CHARTERED ACCOUNTANTS
FIRM REG- 038397C

Bipin Kr. Jha
(Proprietor)
M.NO: 561131

DATE: 28/09/2026
PLACE: Patna
UDIN: 26561131GUAUQV8064

FOR – UJJWAL KARTAVYA

PRESIDENT/SECRETARY

UJJWAL KARTAVYA

PLOT NO 519 RIYASAT GROUND FLOOR, KH NO 519 521 VILLAGE CHHATTARPUR MANDI ROAD, MEHRAULI, SOUTH WEST DELHI, 110030, DELHI, INDIA

NOTE:2 DEPRECIATION A/C FOR YEAR ENDED 31-03-2026

DEPRECIATION SCHEDULE UNDER SECTION 32, INCOME TAX ACT, 1961

Asset Description		ADDITIONS DURING YEAR		Total Addition	Rate %	Depreciation	WDV After Depreciation	Disposal/Sale Value	Closing WDV
		>=180 days	<180 Days						
AC (Air Conditioner)	-	-	110,000.00	110,000.00	15.00	8,250.00	101,750.00	-	101,750.00
Office Furniture	-	-	167,060.00	167,060.00	10.00	8,353.00	158,707.00	-	158,707.00
Cooler	-	-	31,540.00	31,540.00	15.00	2,365.50	29,174.50	-	29,174.50
Computer	-	-	56,000.00	56,000.00	40.00	11,200.00	44,800.00	-	44,800.00
TOTAL DEPRECIATION DEDUCTIBLE	**0.00**	**0.00**	**364,600.00**	**364,600.00**		**30,168.50**	**334,431.50**	**0.00**	**334,431.50**

UJJWAL KARTAVYA

PLOT NO 519 RIYASAT GROUND FLOOR, KH NO 519 521 VILLAGE CHHATTARPUR MANDI ROAD,

MEHRAULI, SOUTH WEST DELHI, 110030, DELHI, INDIA

NOTE - 1 SIGNIFICANT ACCOUNTING POLICIES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2026

1. SIGNIFICANT ACCOUNTING POLICIES

(i) The Financial Statements have been prepared under the historical cost convention in accordance with the generally accepted accounting principles as applicable to non-profit organizations and in compliance with the relevant provisions of the Societies Registration Act and other applicable laws and regulations. Income and Expenditure items having material bearing on the Financial Statements are recognized on accrual basis.

(ii) Income and Expenditure items having a material bearing on the Financial Statements are recognized on accrual basis. Donations and grants received without any specific condition are recognized as income in the year of receipt. The applicable accounting standards have been followed in preparation of final accounts.

(iii) Fixed Assets are stated at cost, or at fair market value in case of donated assets, less accumulated depreciation. Depreciation has been provided in accordance with the rates prescribed under the Income Tax Act, 1961, on the Written Down Value (WDV) method. In respect of assets put to use for less than 180 days during the year, depreciation has been charged at 50% of the applicable annual rate.

(iv) Amounts disbursed for welfare program activities but not yet fully voucher-adjusted as at the year-end are carried as Program Advances under Current Assets and are subject to settlement in the subsequent financial year.

2. The applicable Accounting Standards, to the extent relevant and applicable to non-profit organizations, have been followed in the preparation of the Final Accounts.

3. During the year, certain fixed assets comprising of Air Conditioner, Furniture & Fitting, Cooler and Computer, aggregating to ₹3,64,600/- were received as donation/contribution from the members of the Society. The same have been credited to the Corpus Fund and capitalized at their respective fair market values. Since all the above assets were put to use for a period of less than 180 days during the financial year 2025-26 (i.e., on or after 1st October 2025), depreciation has been charged at 50% of the applicable annual rate as per the provisions of the Income Tax Act, 1961, amounting to ₹30,168.50/- in aggregate.

4. The Opening Balance of Corpus Fund / Capital Fund as at 1st April 2025 was ₹2,068/-. During the year, a Surplus of ₹2,787.50/- (being Excess of Income over Expenditure) and Non-Cash Assets Donated by Members amounting to ₹3,64,600/- have been added thereto, resulting in a closing balance of ₹3,69,455.50/- as at 31st March 2026.

5. Audit Fees of ₹20,000/-, Professional Fees (Advisory & Compliances) of ₹52,000/-, and Rent and Salary Payable of ₹3,000/-, though pertaining to the current financial year 2025-26, remained unpaid as at 31st March 2026 and have accordingly been recognized as Current Liabilities aggregating to ₹78,000/- in the Balance Sheet.

6. For certain welfare program and operational expenses for which original Cash Memos / Bills / Invoices are not available in the usual course of activities, proper internal vouchers have been drawn up, duly authorized and passed by the authorized person / President / Secretary of the Society and the party receiving the payment.

7. Schedules referred to in the Balance Sheet and the Income & Expenditure Account form an integral part of the accounts and are to be read in conjunction therewith.

8. Out of the total revenue receipts of ₹2,37,350, programme expenses amounting to ₹1,75,000 were incurred directly by the members of the Society on behalf of the Society in connection with its welfare and programme activities. As these programme expenses were incurred by the members on behalf of the Society, the corresponding amount has been recognized as donation/contribution income and the related programme expenditure has been recognized in the books of account. The above transactions have been routed through the Receipts and Payments Account to appropriately reflect the total receipts and programme expenditure of the Society during the year. Being non-cash transactions, these entries do not represent an independent cash/bank movement of the Society.

9. Previous year's figures have been regrouped, re-classified and recast wherever necessary to conform to the current year's classification.

For JHA BIPIN & CO
CHARTERED ACCOUNTANTS
FIRM REG- 038397C

Bipin Kr. Jha
(Proprietor)
M.NO: 561131
DATE: 28-09-2026
PLACE: Patna
UDIN: 26561131GUAUQV8064

FOR – UJJWAL KARTAVYA

PRESIDENT / SECRETARY

Acknowledgement Number:676896850290926 **Date of filing : 29-Sep-2026**

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year 2026-27

PAN	AADAU0929N		
Name	UJJWAL KARTAVYA		
Address	RIYASAT GROUND FLOOR,CHHATTARPUR MANDI ROAD , Mehrauli, Mehrauli , SOUTH WEST DELHI,SOUTH WEST DELHI , 09-Delhi , 110030		
Status	05-AOP/BOI	Form Number	ITR-7
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	676896850290926

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	1A	0
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	0
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	0
	Taxes Paid	7	0
	(+) Tax Payable /(-) Refundable (6-7)	8	0
Accreted Income and Tax Detail	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+) Tax Payable /(-) Refundable (12-13)	14	0

Income Tax Return electronically transmitted on 29-Sep-2026 15:46:59 from IP address 223.235.96.104 and verified by SUPRABHA KUMARI having PAN DWLPK7474Q on 29-Sep-2026 using paper ITR-Verification Form/Electronic Verification Code 8B97AFRZGI generated through Aadhaar OTP mode

System Generated Barcode/QR Code

AADAU0929N07676896850290926d2e8d2be326c7cd8362d97b875578ac9e4070111

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Name of Assessee	UJJWAL KARTAVYA		
Address	RIYASAT GROUND FLOOR, CHHATTARPUR MANDI ROAD, Mehrauli, Mehrauli, SOUTH WEST DELHI, SOUTH WEST DELHI, DELHI, 110030		
E-Mail	SKSUPRABHA26@GMAIL.COM		
Status	AOP Trust	Assessment Year	2026-2027
Ward	WARD 51(1), DELHI/ DELHI (51)	Year Ended	31.3.2026
PAN	AADAU0929N	Formation Date	01/08/2024
Residential Status	Resident		
A.O. Code	DEL-W-57-92		
Filing Status	Original		
Return Filed On	29/09/2026	Acknowledgement No.:	676896850290926
Bank Name	STATE BANK OF INDIA, , A/C NO:44477679717, Type: , IFSC: SBIN0008127, Prevalidated: Yes, Nominate for Refund: Yes		
Tele:	Mob:8521744870		
Registration no :			
Registration Date :			
Sub Status :	Society Registered under Societies Registration Act-1860 ,Claiming Exemption Under Section 11		

Computation of Total Income

Income from Other Sources (Chapter IV F)			**0**
Aggregate of income u/s 11,12 and 10(23C)(iv),(v),(vi) and (via) excluding Voluntary contribution			**2,37,350**
Less: Application of Income			
Amount applied to charitable purposes in india during the previous year	2,34,972		
		2,34,972	
Income Exempt u/s 11(1)(a)			
Income Accumulated or Set Apart Upto 15% (of Voluntary Contributions other than corpus and Aggregate of income referred to in sections 11 and 12 - (A1 of ScheduleA))		2,378	
			-2,37,350
Gross Total Income			**0**
Total Income			**0**
Round off u/s 288 A			**0**

Adjusted total income (ATI) is not more than Rs. 20 lakhs hence AMT not applicable.

Tax Due	0
Tax Payable	0

Due Date for filing of Return October 31, 2026

Aggregate of income u/s 11,12 and 10(23C) derived during the previous year

Receipts from main objects	237350

Total	**237350**

Bank Account Detail

S.N.	Bank	Address	Account No	IFSC Code	Type	Prevalidated	Nominate for refund
1	STATE BANK OF INDIA		44477679717	SBIN0008127	(Primary)	Yes	Yes

Details of Members of AOP

S. No.	Name of Member	PAN
1	DHANANJAY KUMAR	AZCPK1638F
2	SUPRABHA KUMARI	DWLPK7474Q
3	ANIL KUMAR	AMCPK0924F
4	SAMIR KUMAR	AJGPB9618N
5	AJAY PRAKASH	BIGPP8441M

Signature
(SUPRABHA KUMARI)
For UJJWAL KARTAVYA