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GARV & Associates
Chartered Accountants

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FORM NO. 10B

[See Rule 16CC and 17B]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of subsection (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution.

We have examined the balance sheet of **Vipra Foundation, AAAAV 8235 H** [name and PAN of the trust or institution or any university or other educational institution or any hospital or other medical institution] as at 31st March 2023 and the Income and Expenditure account or Profit and loss account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

We have obtained all the information and explanations to the best of our knowledge and belief which are necessary for the purposes of the audit.

In our opinion, proper books of account have been maintained at the registered office of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution at the address mentioned at serial number 14 of the Annexure.

In our opinion and to the best of our information and according to explanations given to us, the particulars given in the Annexure are true and correct subject to following observations or qualifications_

1 There were certain Repayment of Unsecured Loan Whose PAN and Address were not available with us.

In our opinion and to the best of our information, and according to information given to us the said accounts give a true and fair view: -

(i) in the case of the balance sheet, of the state of affairs of the above named * fund or trust or institution or university or other educational institution or hospital or other medical institution as on 31st March 2023 and

(ii) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application or profit or loss of its accounting year ending on 31st March 2023.

subject to the following observations/qualifications

1 However in respect of expenses and receipt in respect of the units of the Trust (Zone-1 Jaipur, Zone 1A- Udaipur, Zone 1B- Bikaner, Zone-3-Haryana Gurugram, Zone-6- Jharkhand, Zone-7- West Bengal & Sikkim, Zone-9- Vidharbha, Zone-10- Odisha, Zone-12- Maharashtra, Zone 15- Sural, Zone-16- Telangana, Zone-17- Tamil Nadu & Pondicherry, Zone-18- Karnataka, statement of expenses and income in respect of programs prepared by the trustees has been relied upon. In respect of Zone-12 and Zone-12 banks statement had not been provided.

The prescribed particulars are annexed hereto.

For G A R V & ASSOCIATES

Ashish Rustagi

ASHISH RUSTAGI
Partner, M. No. 062982
Firm reg No. 0301094E
19 R N Mukherjee Road

Place: **KOLKATA**
Date: **26-Oct-2023**

UDIN: 23062982BGRX358300

GARV & Associates • KOLKATA • Chartered Accountants

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