



**AUDITOR'S REPORT**

1. We have examined the attached Balance Sheet of "HANDLOOM FOUNDATION" of 2032, NAYABAD, P.O.+P.S.- PANCHASAYAR, KOLKATA- 700094, DISTRICT- SOUTH 24 PARGANAS. as at 31<sup>st</sup> March'2023 the related Income & Expenditure for the period from 01.04.2022 to 31.03.2023. Annexed thereto, and the Receipts & Payments Accounts for the period ended on 31<sup>st</sup> March'2023 which we have signed under reference to the report. These financial statements are the responsibility of the management of the Trust. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We have conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.
3. We report that;
  - a. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
  - b. In our opinion, proper books of accounts have been kept by the trust.
  - c. The Balance Sheet and the Income & Expenditure accounts dealt with by this report are in agreement with the books of accounts.
  - d. In our opinion and to the best of our information and according to the explanations given to us the said account together with the notes thereon, give a true and fair view in conformation with the accounting principles generally accepted in India.
    - (i) In the case of Balance Sheet, of the state of affairs of the trust as at 31<sup>st</sup> March 2023.
    - (ii) In case of Income & Expenditure Account of the Excess of Income over Expenditure for the year ended on that date.
    - (iii) In the case of the receipts & payments accounts of the receipts and payments for the year ended on that date.

Place : Howrah

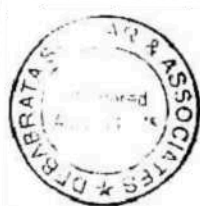
Date : 07/06/2023

UDIN: 23058183BGVOJY2334

For Debabrata Sarkar & Associates  
Chartered Accountants

Partner

Name: Debabrata Sarkar  
Membership No.: 058183  
Firm Reg. No.: 0323808E





**HANDLOOM FOUNDATION**

2032, NAYABAD, P.O.+P.S.- PANCHASAYAR, KOLKATA- 700094, DISTRICT- SOUTH 24 PARGANAS

IV-1902-00083/2022

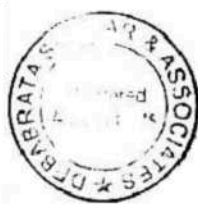
**STATEMENT OF RECEIPTS & PAYMENTS FOR THE YEAR ENDED 31ST MARCH 2023**

<u>Receipts</u>	<u>Current Year (Rs.)</u>	<u>Payments</u>	<u>Current Year (Rs.)</u>
<u>Opening Balance</u>			
Cash in Hand	267.00	Printing & Stationery	9,785.00
Cash at Bank	3,005.53	Fooding Exp.	5,876.00
Donation from Members	130,340.00	Travelling & Conveyance	60,210.00
Donation from Wellwishers	407,900.00	Meeting Exp.	7,685.00
Misc. Income	6,857.00	Office Maintenance	9,780.00
		Accounting Charges	5,000.00
		Electricity Charges	7,110.00
		Digital Media Expenses	9,119.95
		Free tuition school for poor school students from weaver families in fulia	301,842.00
		Awareness campaign in YouTube	61,340.00
		Support to weaver families	51,730.00
		Furniture	10,150.00
		<u>Closing Balance</u>	
		Cash in Hand	2,784.00
		Cash at Bank	
		HDFC Bank (Golpark Branch)	5,957.58
		A/c No.: 50200066988804	
	<u>548,369.53</u>		<u>548,369.53</u>

For Debabrata Sarkar & Associates  
Chartered Accountants

Partner

Name: Debabrata Sarkar  
Membership No.: 058183  
Firm Reg. No.: 0323808E



Date: 07/06/2023

Place: Howrah

UDIN: 23058183BGVOJY2334



**HANDLOOM FOUNDATION**

2032, NAYABAD, P.O.+P.S.- PANCHASAYAR, KOLKATA- 700094, DISTRICT- SOUTH 24 PARGANAS

IV-1902-00083/2022

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

<u>EXPENDITURE</u>	<u>Current Year (Rs.)</u>	<u>INCOME</u>	<u>Current Year (Rs.)</u>
Printing & Stationery	9,785.00	Donation from Members	130,340.00
Fooding Exp.	5,876.00	Donation from Wellwishers	407,900.00
Travelling & Conveyance	60,210.00	Misc. Income	6,857.00
Meeting Exp.	7,685.00		
Office Maintenance	9,780.00		
Accounting Charges	5,000.00		
Electricity Charges	7,110.00		
Digital Media Expenses	9,119.95		
Free tuition school for poor school students from weaver families in fulia	301,842.00		
Awareness campaign in YouTube	61,340.00		
Support to weaver families	51,730.00		
Depreciation	2,023.00		
Excess of Income Over Expenditure	13,596.05		
	<u>545,097.00</u>		<u>545,097.00</u>

Date: 07/06/2023

Place: Howrah

UDIN: 23058183BGVOJY2334

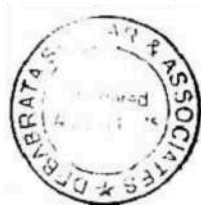
For Debabrata Sarkar & Associates  
Chartered Accountants

Partner

Name: Debabrata Sarkar

Membership No.: 058183

Firm Reg. No.: 0323808E





**HANDLOOM FOUNDATION**

2032, NAYABAD, P.O.+P.S.- PANCHASAYAR, KOLKATA- 700094, DISTRICT- SOUTH 24 PARGANAS

IV-1902-00083/2022

**BALANCE SHEET AS AT 31ST MARCH 2023**

**Fund & Liabilities**

**General Fund**

**Current Year (Rs.)**

**Properties & Assets**

**Current Year (Rs.)**

As per Last A/c 13,352.53

Add: Excess of Income  
over Expenditure

13,596.05

26,948.58

**Furniture & Fixtures**

As per last A/c

10,080.00

Add: This Year

10,150.00

20,230.00

Less: Dep. (10%)

2,023.00

18,207.00

**Closing Balance:**

Cash in Hand

2,784.00

Cash at Bank

HDFC Bank (Golpark Branch)

5,957.58

A/c No.: 50200066988804

**26,948.58**

**26,948.58**

For Debabrata Sarkar & Associates

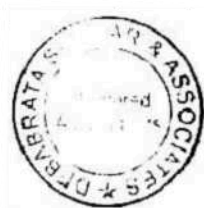
Chartered Accountants

Partner

Name: Debabrata Sarkar

Membership No.: 058183

Firm Reg. No.: 0323808E



Date: 07/06/2023

Place: Howrah

UDIN: 23058183BGVOJY2334



# FORM NO. 10BB (A.Y. 2023-24 onwards)



[See rule 16CC and Rule 17B]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of sub-section (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 which is required to be furnished under clause (b) of the tenth proviso to clause (23C) of section 10 or a trust or institution which is required to be furnished under sub-clause (ii) of clause (b) of section 12A

Acknowledgement Number -492474970311023

We have examined the balance sheet of **HANDLOOM FOUNDATION** [name of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution] as at **31 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 row 11 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, if any-

Sl.no	Observations/ Qualifications
	No Records Added

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 trust as on **31 March 2023** ; and
- (ii) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application/ profit or loss of its accounting year ending on **31 March 2023**

subject to the following observations/qualifications-

Sl.no	Observations/ Qualifications
	No Records Added

The prescribed particulars are annexed hereto.

Accountant Name	DEBABRATA SARKAR
Membership Number	58183
Firm Registration Number	0323808E
Address	35/4, ABINASH BANERJEE LANE, CHATTERJEEHAT, HOWRAH, 711104, West Bengal, INDIA

Place HOWRAH

IP Address 202.142.73.199

Date 31-Oct-2023

**ANNEXURE**  
Statement of particulars

**Basic Details**

1.PAN of the auditee AACTH5964Q

2.Name of the auditee HANDLOOM FOUNDATION

3.Assessment Year 2023-24

4.Previous Year 01-Apr-2022 to 31-Mar-2023

5.Registered Address of the auditee 2032, NAYABAD, Panchasayar S.O, Kolkata, KOLKATA, 700094, West Bengal, INDIA.

6.Other addresses, if applicable No

**Legal Status**

7. Type of the auditee Trust

8. Whether the auditee is established under an instrument? Yes

**Management**

9.(a) Details of all the Author (s)/ Founder (s)/ Settlor (s)/Trustee (s)/ Members of society/Members of the Governing Council/ Director (s)/ shareholders holding 5% or more of shareholding / Office Bearer (s) of the auditee at any time during the previous year

Name of person	Relation	Percentage of shareholding in case of shareholder	ID Code	Unique Identification Number	Address	Whether there is any change in relation during previous year of audit (7)	If yes, specify the change
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DEBAL BANERJEE	4-Trustee	-	1-PAN	ASBPR2368R	2032,NAYABAD PANCHASAGAR,Kolkata,	No	-

Name of person	Relation	Percentage of shareholding in case of shareholder	ID Code	Unique Identification Number	Address	Whether there is any change in relation during previous year of audit	If yes, specify the change
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
					Panchasayar S.O,KOLKATA, WEST BENGAL, 700094, INDIA		
ARPITA SENGUPTA	4-Trustee	-	1-PAN	CCWPS8527A	47, MAKHLA ,Serampur Uttarpara, Makhla S.O, HOOGHLY, WEST BENGAL, 712245, INDIA	No	-

(b) In case if any of the persons [as mentioned in row 9(a)] is not an individual, then provide the following details of the natural persons who are beneficial owners (5% or more) of such person during the previous year

Sl.no	Name	ID Code	Unique Identification Number	Address	Non-individual person [as mentioned in serial number no 9(a)] in which beneficial ownership held	Percentage of beneficial ownership(%)	Whether there is any change during previous year of audit	If yes, specify the change
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				No Records Added				

#### Commencement of activities

10. (i) Where the auditee has been granted provisional registration or provisional approval, whether activities have commenced during the previous year **Yes**
- (ii) If yes in 10 (i) , date of commencement of activities **12-Feb-2022**
- (iii) If the answer to 10(i) is yes, whether application for registration under section sub-clause (iii) of clause (ac) of sub-section (1) of section 12A or approval under clause (iii) of the first proviso to Clause (23C) of section 10 has been filed? **Yes**
- (iv) If yes in 10(iii) above, the date of application for registration or approval **12-May-2022**

#### Details of Place where books of accounts and other documents have been maintained

11. (i) Whether the books of account and other documents have been kept and maintained in the form and manner and at such place as prescribed under rule 17AA by the auditee? **Yes**
- (ii) If Yes in (i) above, whether books of account are maintained at registered office? **Yes**
- (iii) If No in (ii) above, provide the following details regarding any place other than the registered place where the books of account are maintained
- (a) Address of such place where the books are maintained -
- (b) Date of decision by management to keep account at such place -
- (c) Date of intimation to Assessing Officer that accounts are kept at such place under proviso to sub-rule (3) of rule 17AA -

#### Voluntary contributions

12. Whether auditee has filed Form No. 10BD for the previous year < If No then skip to serial number 14 > **No**
13. Sum total of donations reported in Form No. 10BD furnished by the auditee for the previous year **₹ 0**
14. Donations not reported in Form No 10BD/ Not required to fill Form No. 10BD **₹ 5,38,240**
15. Total voluntary contributions received by the auditee during the previous year [13+14] **₹ 5,38,240**
16. Total Foreign Contribution out of the total voluntary contributions stated in 15 **₹ 0**
17. Voluntary Contribution forming part of Corpus (which are included in 15) **₹ 0**
18. Anonymous donations taxable @30% under section 115BBC **₹ 0**
19. Application outside India for which approval as per proviso to clause (c) of sub-section (1) of section 11 has been obtained **₹ 0**
20. Voluntary Contributions required to be applied by the auditee during the previous year [15-(17+18+19)] **₹ 5,38,240**
21. Income other than voluntary contributions derived from property held under the trust referred to in section 11 or income of fund or institution or trust or any university or other educational institution or any hospital or other medical institution other than the contribution reported in serial number 15 **₹ 6,857**
22. Income required to be applied in India by the auditee during the previous year [20+21] **₹ 5,45,097**

#### Application of income

23. Application of income (excluding application not eligible and reported under serial number 27)
- (i) Total amount applied for charitable or religious purposes in India during the previous year **₹ 5,31,501**
- (ii) Amount which was not actually paid during the previous year [if included in (i)] **₹ 0**
- (iii) Amount actually paid during the previous year which accrued during any earlier previous year but not claimed as application of income in earlier previous year **₹ 0**
- (iv) Total amount to be allowed as application [23(i)- 23(ii) +23(iii)] **₹ 5,31,501**
- (v) Amount invested or deposited back in corpus which was applied during any preceding previous year and not claimed as application during that previous year **₹ 0**
- (vi) Repayment of loan or borrowing during the previous year which was earlier applied and not claimed as application during that previous year **₹ 0**

**Amount to be disallowed from application**



- (vii) Amount disallowable under thirteenth proviso to Clause (23C) of section 10 or Explanation 3 to sub-section (1) of section 11 read with sub-clause (ia) of clause (a) of section 40 ₹ 0

Schedule TDS disallowable: Details of amounts inadmissible and amount disallowable under thirteenth proviso to clause (23C) of section 10 or sub-section (1) of section 11 read with sub-clause (ia) of clause (a) of section 40:

- (a) Details of payment on which tax is not deducted

Date of Payment	Amount of payment(in Rs)	Nature of payment	Name of Payee	PAN of Payee, if available	Aadhar of Payee, if available	Address of Payee
(1)	(2)	(3)	(4)	(5) (a)	(5) (b)	(6)
No Records Added						

- (b) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139

Date of Payment	Amount of payment(in Rs)	Nature of payment	Name of Payee	PAN of Payee, if available	Aadhar of Payee, if available	Address of Payee	Amount of tax deducted	Amount out of (7) deposited, if any (8)
(1)	(2)	(3)	(4)	(5) (a)	(5) (b)	(6)	(7)	(8)
No Records Added								

- (viii) Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) or (3A) of section 40A ₹ 0
- Is any amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to section 11(1) read with sub-section (3) of section 40A? No
- ₹ 0

Schedule 40A(3): Details of amount is disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) of section 40A

Sl. No	Date of Payment	Amount of payment(in Rs)	Nature of payment	Name of Payee	PAN of Payee, if available	Aadhar of Payee, if available	Address of Payee
No Records Added							

- Is any amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to section 11(1) read with sub-section (3A) of section 40A? No
- ₹ 0

Schedule 40A(3A): Details of Amount disallowable under thirteenth proviso to section 10(23C) or sub-section (1) of section 11 read with sub-section (3A) of section 40A

Sl. No	Date of Payment	Amount of payment(in Rs)	Nature of payment	Name of Payee	PAN of Payee, if available	Aadhar of Payee, if available	Address of Payee
No Records Added							

(ix)	Donation to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clause (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in section 11 or 12 of the Act towards Corpus	₹ 0
(x)	Donation to Any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clause (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in section 11 or 12 of the Act not having same objects	₹ 0
(xi)	Donation to any person other than any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clause (iv), (v), (vi) or (via) of Clause (23C) of section 10 of the Act or any trust or institution referred to in section 11 or 12 of the Act	₹ 0
(xii)	Application outside India for which approval under the proviso to clause (c) of sub-section (1) of section 11 has not been obtained	₹ 0
(xiii)	Application outside India for which approval under the proviso to clause (c) of sub-section (1) of section 11 has been obtained	₹ 0
(xiv)	Applied for any purpose beyond the objects of the trust or institution	₹ 0
(xv)	Any other disallowance	₹ 0
(xvi)	Total allowable application [{23(iv)+23(v)+23(vi) – {23(vii) to 23(xv)}}]	₹ 5,31,501
(xvii)	Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub-section (1) of section 11	₹ 0
(xviii)	Income accumulated under the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 or sub-section (2) of section 11	₹ 0
(xix)	Income accumulated or set apart for application to charitable or religious purposes or stated objects of trust or institution to the extent it does not exceed 15% of the income	₹ 0

#### Application of Income out of different sources

24.	Taxable Income 22- [23(xvi) to 23(xix)]	₹ 13,596
25.	Income taxable under section 115BBI	₹ 0
26.	Anonymous donation which is chargeable to tax @ 30 % under section 115BBC	₹ 0
27.	Application of income out of the following sources during the previous year	
(A)	Income accumulated under the third proviso to clause (23C) of section 10 or under sub-section (2) of section 11 during any earlier previous year	₹ 0
(B)	Income deemed to be applied in any preceding year under clause (2) of Explanation 1 to sub-section (1) of section 11 during any earlier previous year	₹ 0
(C)	Income of earlier previous years up to 15% accumulated or set apart	₹ 0
(D)	Corpus	₹ 0
(E)	Borrowed Fund	₹ 0

(F) Any other ₹ 0

Please Specify

-

### Persons referred to in 13(3)

28. Details of specified person as referred to in sub-section (3) of section 13

Sl. No	Code of person referred to in sub-section (3) of section 13	Name of such person	PAN of such person	Aadhar Number of such person, if allotted	Address of such person	If code 2 selected in column (1) specify the amount of contribution made to the auditee
	(1)	(2)	(3)	(4)	(5)	(6)
No Records Added						

29. Details of income/property referred to in section 13 (2)

- |     |  |           |
|-----|--|-----------|
| (a) | Whether any part of the income or property of the auditee is, or continues to be, lent to any specified person for any period during the previous year without either adequate security or adequate interest or both   | No<br>₹ 0 |
| (b) | Whether any land, building or other property of the auditee is, or continues to be, made available for the use of any specified person, for any period during the previous year without charging adequate rent or other compensation   | No<br>₹ 0 |
| (c) | Whether any amount is paid by way of salary, allowance or otherwise during the previous year to any specified person out of the resources of the auditee for services rendered by that person to such auditee and the amount so paid is in excess of what may be reasonably paid for such services | No<br>₹ 0 |
| (d) | Whether the services of the auditee are made available to any specified person during the previous year without adequate remuneration or other compensation  | No<br>₹ 0 |
| (e) | Whether any share, security or other property is purchased by or on behalf of the auditee from any specified person during the previous year for consideration which is more than adequate   | No<br>₹ 0 |
| (f) | Whether any share, security or other property is sold by or on behalf of the auditee to any specified person during the previous year for consideration which is less than adequate  | No<br>₹ 0 |
| (g) | Whether any income or property of the auditee is diverted during the previous year in favour of any specified person   | No<br>₹ 0 |
| (h) | Whether any funds of the auditee are, or continue to remain, invested for any period during the previous year, in any concern in which any specified person has a substantial interest   | No<br>₹ 0 |

30. Whether the auditee has incurred any specified violation as referred to in Explanation 2 to the fifteenth proviso to Clause (23C) of section 10 or Explanation to sub-section (4) of section 12AB

No

Amount of such violation

₹ 0

- |     |   |           |
|-----|---|-----------|
| (a) | Income of the auditee has been applied, other than for the objects of the trust or institution. | No<br>₹ 0 |
|-----|---|-----------|

- (b) Whether the auditee has income from profits and gains of business which is not incidental to the attainment of its objectives or separate books of account are not maintained by auditee in respect of the business which is incidental to the attainment of its objectives **No**  
₹ 0
- (c) Whether the auditee, referred to in clause (a) of sub-section (1) of section 13, has applied any part of its income from the property held under a trust for private religious purposes, which does not enure for the benefit of the public. **No**  
₹ 0
- (d) Whether the auditee, referred to in clause (b) of sub-section (1) of section 13, has applied any part of its income for the benefit of any particular religious community or caste. **No**  
₹ 0
- (e) Whether any activity being carried out by the auditee is not genuine or is not being carried out in accordance with all or any of the conditions subject to which it was registered. **No**  
₹ 0
- (f) Whether the auditee has not complied with the requirement of any other law, for the time being in force, and the order, direction or decree, by whatever name called, holding that such non-compliance has occurred, has either not been disputed or has attained finality. **No**

#### Depreciation claim, TDS and TCS

31. Whether there is any claim of depreciation or otherwise has been made in terms of Explanation 1 to clause (23C) of section 10 or sub-section (6) of section 11 in respect of any asset, acquisition of which has been claimed as an application of income and the amount of such depreciation? **No**  
-
32. Whether the auditee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB **No**

#### Schedule TDS/TCS

Sl. No	Tax deduction and collection account number (TAN)	Section (2) and Nature of payment	For Others, please specify	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7) (8)	Amount of tax deducted or collected on (8) (9)	Amount of tax deducted or collected but not deposited to the credit of the Central Government out of (6) and (8) (10)
	(1)	(3)		(4)	(5)	(6)	(7)		(9)	(10)
					No Records Added					

#### Schedule Statement of TDS or TCS

Sl. No	Tax deduction and collection account number(TAN)	Type of Form	If Type of Form is "Others", please specify	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported
(1)	(2)			(3)	(4)	(5)
No Records Added						

#### Schedule Interest on TDS/TCS

Sl. No	Tax deduction and collection account number(TAN)	Amount of interest under section 201(1A) or 206C(7) is payable	Amount paid out of column (2)	Date of payment of amount
(1)		(2)	(3)	(4)
No Records Added				

#### Attachments

Income and Expenditure Account/Profit and Loss Account

I & E.pdf

Balance Sheet

BS.pdf

Miscellaneous Attachments

Acknowledgement Number - 492474970311023

This form has been digitally signed by DEBABRATA SARKAR having PAN ANMPS2583D from IP Address 202.142.73.199 on 31-Oct-2023 08:52:45 AM  
Dsc SI No and issuer 21626260CN=e-Mudhra Sub CA for Class 3 Individual 2014,C=IN,O=eMudhra Consumer Services Limited,OU=Certifying Authority