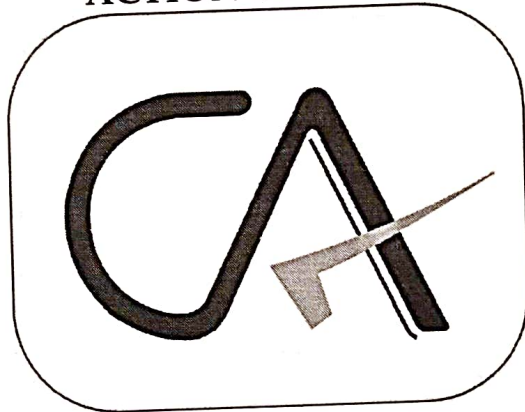


**STATEMENT OF ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2025
M/S. U TSAH-UNIVERSAL TEAM FOR SOCIAL
ACTION AND HELP**



**VIKRAM MAHESWARI & ASSOCIATES
CHARTERED ACCOUNTANTS
Guwahati, Assam**

Acknowledgement Number: 227574331231025

Date of filing : 23-Oct-2025

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
2025-26

PAN	AAATU4343E		
Name	UTSAH-UNIVERSAL TEAM FOR SOCIAL ACTION AND HELP		
Address	HOUSE NO 23,2ND BUILDING, 3RD FLOOR, PNGB ROAD, SANTIPUR HILL SIDE WEST , GUWAHATI , 04-Assam , 781009		
Status	05-AOP/BOI	Form Number	ITR-7
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	227574331231025

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 23-Oct-2025 13:11:55 from IP address 103.96.51.198 and verified by MIQUEL QUEAH having PAN AAHPQ7256M on 23-Oct-2025 using paper ITR-Verification Form/Electronic Verification Code AAATU4343E0722757433123102546a8335f10eb65bae2fbfd9c36b2b0f81f9b498b generated through AMT mode

System Generated
Barcode/QR Code



AAATU4343E0722757433123102546a8335f10eb65bae2fbfd9c36b2b0f81f9b498b

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Name of Assessee	UTSAH-UNIVERSAL TEAM FOR SOCIAL ACTION AND HELP		
Address	HOUSE NO 23,2ND BUILDING,3RD FLOOR,PNGB ROAD,SANTIPUR HILL SIDE WEST,GUWAHATI,ASSAM,781009		
Status	AOP Trust	Assessment Year	2025-2026
Ward		Year Ended	31.3.2025
PAN	AAATU4343E	Formation Date	28/03/2011
Residential Status	Resident		
Filing Status	Original		
Return Filed On	23/10/2025	Acknowledgement No.:	227574331231025
Last Year Return Filed On	26/09/2024	Acknowledgement No.:	510204481260924
Bank Name	HDFC BANK, CHANDMARI, A/C NO:20451450000041 ,Type: Current ,IFSC: HDFC0000631, Prevalidated : Yes, Nominate for refund : Yes		
Tele:	8011003023 Mob:8011003023		
Registration no :	AAATU4343EE20213		
Registration Date :	21/02/2022		
Sub Status :	Association of persons (Trust) ,Claiming Exemption Under Section 11		

Computation of Total Income

Income from Other Sources (Chapter IV F)			0
			14,155
Aggregate of income u/s 11,12 and 10(23C)(iv),(v),(vi) and (via) excluding Voluntary contribution			50,97,057
Voluntary Contribution			
for other than corpus(Local)		6,27,158	
for other than corpus(Grants Received from Government)		4,30,000	
for other than corpus(Grants Received from Companies under Corporate Social Responsibility)		1,89,059	
for other than corpus(Other specific grants)		38,50,840	
 Less: Application of Income			
Amount applied to charitable purposes in india during the previous year	51,11,212		
		51,11,212	-51,11,212
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, 2025			
Aggregate of income u/s 11,12 and 10(23C) derived during the previous year			14155
Interest Received			14155
Total			14155

NAME OF ASSESSEE : UTSAH-UNIVERSAL TEAM FOR SOCIAL ACTION AND HELP A.Y. 2025-2026 PAN :
AAATU4343E Code :BIT-088

Bank Account Detail

S.N	Bank	Address	Account No	IFSC Code	Type	Prevalidated	Nominate for refund
1	HDFC BANK	CHANDMARI	2045145000041	HDFC000063 1	Current(Prim ary)	Yes	Yes
2	HDFC BANK	NORTH GUWAHATI BRANCH	2045145000041	HDFC000204 5	Saving	Yes	Yes

Details of Members of AOP

S. No.	Name of Member
1	Shankardev Chowdhury
2	Lonie Chowdhury
3	Kaushik Borbora
4	Avik Paul
5	Rashim Tiwari
6	Papori Borah
7	Miguel Queah

PAN

ACZPC1044R
AFSPC0256M
BXZPB8661H
AJQPP9509G
AAEPQ5350P
ARVPB3471C
AAHPQ7256M

Signature

(MIQUEL QUEAH)

For UTSAH-UNIVERSAL TEAM FOR
SOCIAL ACTION AND HELP

Date-23.10.2025

CompuTax : BIT-088 [UTSAH-UNIVERSAL TEAM FOR SOCIAL ACTION AND HELP]

FORM No. 10BB
[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 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

We have examined the balance sheet of **UTSAH-UNIVERSAL TEAM FOR SOCIAL ACTION AND HELP** [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-MAR-2025** 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

(1) Nil

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-MAR-2025** 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 **31-MAR-2025**

subject to the following observations/qualifications

(1) Nil

The prescribed particulars are annexed hereto.

For **VIKRAM MAHESWARI & ASSOCIATES**
Chartered Accountants
(Firm Regn No.: 0327384E)



Vikram Maheswari

(VIKRAM MAHESWARI)
PARTNER
Membership No: 063994

Place :Guwahati
Date : 11-Oct-2025
UDIN : 25063994BMICRH4334

ANNEXURE
Statement of particulars

Basic Details

1.	PAN of the auditee 01	AAATU4343E
2.	Name of the auditee	UTSAH-UNIVERSAL TEAM FOR SOCIAL ACTION AND HELP
3.	Assessment Year	2025-26
4.	Previous Year	1-APR-2024 to 31-MAR-2025
5.	Registered Address of the auditee	HOUSE NO 23,2ND BUILDING,3RD FLOOR,PNGB ROAD,SANTIPUR HILL SIDE WEST,GUWAHATI,ASSAM,781009
6.	Other addresses, if applicable	No

Legal

7.	Type of the auditee	Trust
8.	Whether the auditee is established under an instrument?	Yes

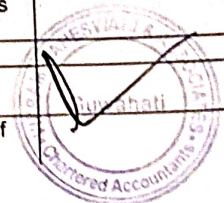
Management

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	Relation Other	Percentage of shareholding in case of shareholder	Unique Identification Number	Id Code	PAN Or Aadhar	Whether there is any change in relation during previous year of audit Yes/No	If yes, specify the change	Address/Foreign Address
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Shankardev Chowdhury	Members of society			ACZPC1044R	PAN	Yes	No		KHARGULI, NABAGRAHA, Kharguli S.O, Guwahati, KAMRU P, Assam, 781004 INDIA
Lonie Chowdhury	Members of society			AFSPC0256M	PAN	Yes	No		SILPUKHURI, GNB ROAD, Silpukhuri S.O, Guwahati, KAMRU P, Assam, 781003 INDIA
Kaushik Borbora	Members of society			BXZPB8661H	PAN	Yes	No		BAMUNIMIDAN, GUWAHATI, Bamunimaidan S.O, Guwahati, KAMRU P, Assam, 781021 INDIA
Rashmi Tiwari	Members of society			AAEPQ5350P	PAN	Yes	No		BAMUNIMIDAN, GOVERNMENT PRESS ROAD, Bamunimaidan S.O, Guwahati, KAMRU P, Assam, 781021 INDIA
Avik Paul	Members of society			AJQPP9509G	PAN	Yes	Yes	Addition	CHATRIBARI, K C CHOUDHURY ROAD, Rehbari S.O, Guwahati, KAMRU P, Assam, 781008 INDIA
Miguel Queah	Members of society			AAHPQ7256M	PAN	Yes	No		BAMUNIMIDAN, GOVERNMENT PREES ROAD, Bamunimaidan S.O, Guwahati, KAMRU P, Assam, 781021 INDIA



Papori Borah		Members of society		ARVPB347 1C	PAN	Yes	Yes	Addition	SORUMOT ORIA, DILIP HUZURI PATH, Assam Sachivalaya S.O, Guwahati, KAMRU P, Assam, 781006 INDIA	
9(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 in serial number 9(a)										
Name	Unique Identification Number	ID code	PAN Or Aadhar	Non-individual person [as mentioned in row no 9(a)] in which beneficial ownership held	Percentage of beneficial ownership	Whether there is any change during previous year of audit Yes/No	If yes, specify the change	Address/Foreign Address		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
10.	(i)	Where the auditee has been granted provisional registration or provisional approval, whether activities have commenced during the previous year					Yes	21-Feb-2022		
	(ii)	If yes in 10 (i) , date of commencement of activities					Yes			
	(iii)	If the answer to 10(i) is yes, whether application for registration under [sub-clause (iii)] of clause (ac) of sub-section (1) of section 12A or application for approval under clause (iii) of the first proviso to clause (23C) of section 10 has been filed?					Yes	21-Feb-2022		
	(iv)	If yes in 10(iii) above, the date of application for registration or approval.					Yes			
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 maintained 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 dd/mm/yyyy								
		Date of intimation to Assessing Officer								
Voluntary contributions	12.	Whether auditee has filed Form No. 10BD for the previous year < If No then skip to row 14 >							Yes	391705
	13.	Sum Total of donations reported in Form No. 10BD furnished by the auditee for the previous year								235453
	14.	Donations not reported in Form No 10BD /Not required to fill Form No. 10BD								627158
	15.	Total voluntary contributions received by the auditee during the previous year [13+14]								0
	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 the proviso to clause (c) of sub-section (1) of section 11 has been obtained.								627158
	20.	Voluntary Contributions required to be applied by the auditee during the previous year [15-(17+18+19)]								4484054
	21.	Income other than voluntary contributions derived from property held under 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								5111212
Application of Income	22.	Income required to be applied in India by the auditee during the previous year [20+21]								6086152
	23.	Application of Income (excluding application not eligible and reported under serial number 27)								163267
	(i)	Total amount applied for charitable or religious purposes in India during the previous year								0
	(ii)	Amount which was not actually paid during the previous year [if included in (i)(c)]								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								5922885
	(iv)	Total amount to be allowed as application [23(i)-23(ii)+23(iii)]								0
	(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
	(vii)	Amount to be disallowed from application								0
	(viii)	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 (a) of clause (a) of section 40								0
	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	



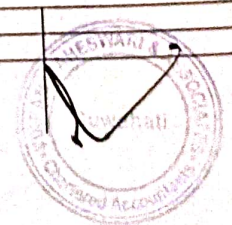
(A)	Sub Section (3)	No	0
(B)	Sub Section (3A)	No	0
(ix)	Donation to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 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 - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 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 - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act		0
(xii)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has not been obtained		0
(xiii)	Application outside India for which approval under 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 auditee		0
(xv)	Any other disallowance		5922885
(xvi)	Total allowable application (23(iv)+23(v)+23(vi))-(23(vii) to 23(xv))		0
(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		-811673

24.	Taxable Income 22-[23(xvi) to 23(xix)]		0
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		0
(A)	Income accumulated under 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		811673
(C)	Income of earlier previous years up to 15% accumulated or set apart		0
(D)	(D). Corpus		0
(E)	(E). Borrowed fund		0
(F)	Any other		0

Person referred to in 13(3)	Details of specified person** as referred to in sub-section (3) of section 13					Address/Foreign Address
	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	If code 2 selected in column (1) specify the amount of contribution made to the auditee	
1-the author of the trust or the founder of the institution		Miguel Queah	AAHPQ7256M			BAMUNIMAIDAN,GUWAHATI,Bamunimaidan S.O,Guwahati,KAMRUP, Assam,781021 INDIA
1-the author of the trust or the founder of the institution		Shankardev Chowdhury	ACZPC1044R			KHARGULI,NABAGRAH A,GUWAHATI,Kharguli S.O,Guwahati,KAMRUP, Assam,781004 INDIA
1-the author of the trust or the founder of the institution		Lonie Chowdhury	AFSPC0256M			SILPUKHURI,GNB ROAD,GUWAHATI,Silpu khuri S.O,Guwahati,KAMRUP, Assam,781003 INDIA
1-the author of the trust or the founder of the institution		Kaushik Borbora	BXZPB8661H			BAMUNIMAIDAN,GUWAHATI,Bamunimaidan S.O,Guwahati,KAMRUP, Assam,781021 INDIA
2-any person who has made a substantial contribution to the trust or institution, that is to say, any person whose total contribution up to the end of the relevant previous year exceeds fifty thousand rupees		Harini Madhavan	AJMPM3095L		133000	FLAT NO. 13D BLOCK A ,IDEAL HILL VIEW,NARENGI,Narangui S.O,Guwahati,KAMRUP, Assam,781026 INDIA



1-the author of the trust or the founder of the institution	Binayak Dutta	AGIPD8304L			LAITMUKHRA,ARBONOT ROAD,SHILLONG,Laitumkhras S.O,Shillong,EAST KHASI HILLS,meghalaya,793003 INDIA
2-any person who has made a substantial contribution to the trust or institution, that is to say, any person whose total contribution up to the end of the relevant previous year exceeds fifty thousand rupees	Maltreyee Khound	BACPK3466M		72100	H.NO. 50,BASISTHPUR BYLANE 4,NEAR PASSPORT OFFICE,GUWAHATI,Beltola S.O,Guwahati,KAMRUP, Assam,781028 INDIA
1-the author of the trust or the founder of the institution	Rashmi Tiwari	AAEPQ5350P			BAMUNIMAIDAN,GOVERNMENT PRESS ROAD,GUWAHATI,Bamunimaidan S.O,Guwahati,KAMRUP, Assam,781021 INDIA
2-any person who has made a substantial contribution to the trust or institution, that is to say, any person whose total contribution up to the end of the relevant previous year exceeds fifty thousand rupees	Nitumoni Talukdar	AHAPT5138R		80000	C/O BAPUKAN TALUKDAR, NILGIRI PATH, CHANDMARI,GUWAHATI, Bamunimaidan S.O,Guwahati,KAMRUP, Assam,781021 INDIA
1-the author of the trust or the founder of the institution	Jina Borthakur	AJBPB1651J			GEETANAGAR, ZOO NARANGI ROAD,GUWAHATI, Noonmati S.O,Guwahati,KAMRUP, Assam,781020 INDIA
2-any person who has made a substantial contribution to the trust or institution, that is to say, any person whose total contribution up to the end of the relevant previous year exceeds fifty thousand rupees	Nirmali Kalita	EBNPK5348P		54000	18 DILIP HUZURI PATH,GUWAHATI, Assam Sachivalaya S.O,Guwahati,KAMRUP, Assam,781006 INDIA
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	
(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	
(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	
(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	
(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	
(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	
(g)	Whether any income or property of the auditee is diverted during the previous year in favour of any specified person			No	
(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	
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 and the amount of such violation			No	
	Income of the auditee has been applied, other than for the objects of the trust or institution.			No	
(a)	Income of the auditee has been applied, other than for the objects of the trust or institution.			No	
(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	

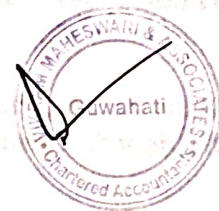


	(c)	Whether the auditee, referred to in clause (a) of sub-section (1) of section 13, has applied any part of its income from the property held under a trust for private religious purposes, which does not enure for the benefit of the public.	No	
	(d)	Whether the auditee, referred to in clause (b) of sub-section (1) of section 13, has applied any part of its income for the benefit of any particular religious community or caste.	No	
	(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	
	(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	
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	Yes
32.		Whether the auditee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB?		

Tax Deduction and Collection Account Number (TAN)	Section	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 (5)	Total amount on which tax was deducted or collected at specified rate out of (6)	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)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected but not deposited to the credit of the Central Government out of (6) and (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
SHLU01417D	194C		972840	972840	972840	9728	0	0	0
SHLU01417D	194J		3869000	3869000	3869000	386900	0	0	0

Tax deduction and collection account number (TAN)	Type of Form	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)
SHLU01417D	26Q	31-Jul-2024	18-Jul-2024	Yes
SHLU01417D	26Q	31-Oct-2024	24-Oct-2024	Yes
SHLU01417D	26Q	31-Jan-2025	24-Jan-2025	Yes
SHLU01417D	26Q	31-May-2025	23-May-2025	Yes

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)
SHLU01417D	2100	2100	26-Sep-2024



INDEPENDENT AUDITOR'S REPORT

To,
The Members of UTSAH,
Govt. Press Road, Bamunimaidan
Guwahati - 781021

Opinion

We have audited the financial statements of **M/s.UNIVERSAL TEAM FOR SOCIAL ACTION AND HELP "UTSAH" (PAN :AAATU4343E)**, which comprise the balance sheet as at March 31, 2025 and the Income & Expenditure, Receipt & 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, 2025, 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 Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. 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 of the financial statements 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.

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 Vikram Maheswari & Associates
Chartered Accountants
(FRN: 327384E)



Vikram Maheswari
(VIKRAM MAHESWARI)
Partner
M No. 063994

Place: Guwahati

Date: 11th Day of October 2025.

UDIN: 25063994BMICRII4334

M/s UNIVERSAL TEAM FOR SOCIAL ACTION AND HELP
Balance Sheet as at 31st March 2025

Particulars		Note	31st March 2025	31st March 2024
I	EQUITY AND LIABILITIES			
1	Trust's Funds	3	16,82,754.52	15,37,183.66
(a)	Trust Fund Account		16,82,754.52	15,37,183.66
2	Current liabilities	4	4,08,356.00	4,54,356.00
(a)	Short-term borrowings	5	70,067.00	3,22,759.00
(b)	Other current liabilities		4,78,423.00	7,77,115.00
	Total		21,61,177.52	23,14,298.66
II	ASSETS			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets	6	21,25,104.00	21,25,104.00
(i)	Property, Plant and Equipment		21,25,104.00	21,25,104.00
2	Current assets	7	11,433.52	74,494.66
(a)	Cash and bank balances	8	24,640.00	1,14,700.00
(b)	Short Term Loans and Advances		36,073.52	1,89,194.66
	Total		21,61,177.52	23,14,298.66
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			

Vikram Maheswari & Associates
Chartered Accountants
F Regn No. 327384E

Vikram Maheswari
(Vikram Maheswari)
Partner
M No. 063994



Place : Guwahati
Date: 11.10.2025

FOR UNIVERSAL TEAM FOR SOCIAL ACTION AND HELP

MIGUEL QUEAH
Executive Director

M/s UNIVERSAL TEAM FOR SOCIAL ACTION AND HELP
 Income and Expenditure Account for the period from 01st April 2024 to 31st March 25.

(Amount in Rs.)

Particulars		Note	For the year ended on 31st March 2025	For the year ended on 31st March 2024
I	Revenue from operations	9	50,97,057.39	75,96,847.00
II	Other Income	10	14,155.00	13,170.00
III	Total Income (I+II)		51,11,212.39	76,10,017.00
IV	Expenses:	11	2,51,000.00	3,94,500.00
(a)	Employee benefits expense	12	47,14,641.53	51,58,806.02
(b)	Other expenses		49,65,641.53	55,53,306.02
	Total expenses			
			1,45,570.86	20,56,710.98
V	Profit before tax (III-IV)			
VI	Tax expense:		-	-
(a)	Current tax		1,45,570.86	20,56,710.98
	Profit/(Loss) for the year (V-VI)			
	The accompanying notes are an integral part of the financial statements			

Vikram Maheswari & Associates
 Chartered Accountants
 F Regn No. 327384E

Vikram Maheswari
 (Vikram Maheswari)
 Partner
 M No. 063994



Place : Guwahati
 Date: 11.10.2025

FOR UNIVERSAL TEAM FOR SOCIAL ACTION AND HELP

MIGUEL QUEAH
 Executive Director

M/s UNIVERSAL TEAM FOR SOCIAL ACTION AND HELP
Notes forming part of the Financial Statements for the year ended, 31st March, 2025

Note - 1 Brief about the entity

Universal Team for Social Action and Help (UTSAH) was formed on 23rd August 2011 for charitable purposes and public welfare. Trust is engaged in the in child welfare activities and prevention of child labour abuse.

Note - 2 Significant Accounting Policies

2.1 The Accounts of the Trust are prepared under the historical cost convention in accordance with applicable accounting standards and relevant presentations requirements as per Income Tax Act, 1961 using the mercantile method of accounting.

2.2 Revenue Recognition

- (a) Donation & Grants- Donation & Grants are recognized on cash basis.
 (b) Other Income- Other items of revenue are recognized in accordance with AS-9.

2.3 Borrowing Costs -

Borrowing costs directly attributable to the acquisition or construction of qualifying assets are capitalised as part of the cost of such assets. Other borrowing costs are recognised as an expense in the period in which they are incurred.

2.4 Property, Plant and Equipment

Property, plant and equipment are stated at cost less accumulated depreciation and impairment, if any. Cost includes all expenses directly attributable to bringing the asset to its working condition.

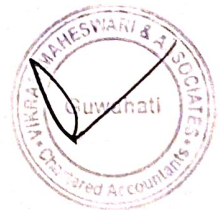
2.5 General Fund – This fund comprises of the accumulated balance surplus/deficit over the years as transferred from Income & Expenditure Account.

2.6 The Trust is registered under section 12A of the Income Tax Act, 1961 and eligible for 100% income exemption under section 11 of the Income Tax Act, 1961.

2.7 There is no Contingent Liability to the Balance Sheet Date.

Note - 3 Trust Fund Account

Sr. No.	Name of Owner	Type of Fund	As at 1st April 2024	Capital Introduced/contr ibuted during the year	Withdrawals during the year	Excess of Income over expenditure	As at 31st March 2025
1	UTSAH	General Fund	15,37,183.66	-	-	1,45,570.86	16,82,754.52
			15,37,183.66	-	-	1,45,570.86	16,82,754.52
			-5,19,527.32	-	-	20,56,710.98	15,37,183.66
Previous Year (PY)							



M/s UNIVERSAL TEAM FOR SOCIAL ACTION AND HELP
Notes forming part of the Financial Statements for the year ended 31st March, 2025

	Long Term		Short Term	
	31st March 2025	31st March 2024	31st March 2025	31st March 2024
4	Borrowings			
	<u>Unsecured</u>			
(a)	Loans repayable on demand		-	-
	from banks		4,08,356.00	4,54,356.00
	from other parties		-	-
	Total		4,08,356.00	4,54,356.00
5	Other current liabilities		31st March 2024	
(a)	Expenses payable		1,067	2,77,759.00
(b)	TDS payable		54,000.00	45,000.00
(c)	Audit Fee Payable		15,000.00	-
	Total Other current liabilities		70,067.00	3,22,759.00
7	Cash and Bank Balances		31st March 2024	
(a)	HDFC Bank A/c No- 20451450000041		11,396.52	73,991.66
(b)	Cash in hand		37.00	503.00
	Total		11,433.52	74,494.66
8	Other current assets		31st March 2024	
(a)	Advance to Parties		640.00	1,04,000.00
(b)	TCS Receivables		-	10,700.00
(c)	Advance Rent		24,000.00	-
	Total		24,640.00	1,14,700.00



M/s UNIVERSAL TEAM FOR SOCIAL ACTION AND HELP
Notes forming part of the Financial Statements for the year ended, 31st March, 2025

Particulars /Assets	TANGIBLE ASSETS				Total
	Air Conditioner	Computers	Office equipment	Furniture & Fixtures	
Gross Block					
At 1 April 2024	35,000.00	44,790.00	56,255.00	19,89,059.00	21,25,104.00
Additions	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	1,36,045.00
At 1 April 2023	35,000.00	44,790.00	56,255.00	19,89,059.00	19,89,059.00
Additions	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-
At 31 March 2025	35,000.00	44,790.00	56,255.00	19,89,059.00	21,25,104.00
At 31 March 2024	35,000.00	44,790.00	56,255.00	19,89,059.00	21,25,104.00
Depreciation/Adjustments					
At 1 April 2024	-	-	-	-	-
Additions	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-
At 1 April 2023	-	-	-	-	-
Additions	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-
At 31 March 2025	-	-	-	-	-
At 31 March 2024	-	-	-	-	-
Net Block					
At 31 March 2025	35,000.00	44,790.00	56,255.00	19,89,059.00	21,25,104.00
At 31 March 2024	35,000.00	44,790.00	56,255.00	19,89,059.00	21,25,104.00



M/s UNIVERSAL TEAM FOR SOCIAL ACTION AND HELP
Notes forming part of the Financial Statements for the year ended 31st March, 2025

		For the year ended on 31st March 2025	For the year ended on 31st March 2024
9	Revenue from operations		
(a)	Grants received	44,69,899.00	66,60,946.00
(b)	Donations received	6,27,158.39	9,35,901.00
	Revenue from operations (Net)	50,97,057.39	75,96,847.00
10	Other income		
(a)	Interest income	14,155.00	13,170.00
	Total other income	14,155.00	13,170.00
11	Employee benefits expense		
(a)	Salaries, wages, bonus and other allowances	2,51,000.00	3,94,500.00
	Total Employee benefits expense	2,51,000.00	3,94,500.00
12	Other Expenses		
(a)	Auditor Fees	32,700.00	17,700.00
(b)	Bank Charges	830.36	10.38
(c)	Branding & Designing Charges	22,950.00	5,000.00
(d)	Consultancy Charges (Programme Assistant/Associates)	80,000.00	-
(e)	Interest on TDS	2,100.00	1,073.00
(f)	Legal & Consultancy Expenses	69,000.00	2,000.00
(g)	Maintenance Charge	11,832.46	6,910.00
(h)	Miscellaneous (Office exp)	40,641.07	9,827.64
(i)	Office Rent	-	24,500.00
(j)	Printing (Off. Exp)	6,648.00	24,687.00
(k)	Refreshment (Office.exp)	578.00	6,642.00
(l)	Renewal & Subscription Expenses (Office.exp)	22,232.80	12,848.00
(m)	Travelling (Office Exp)	-	3,400.00
(n)	TDS Filing Fee	11,800.00	12,850.00
(o)	Refreshment (Support Prog Exp)	-	5,209.00
(p)	Stationery (Support Prog Exp)	21,690.00	11,793.00
(q)	Travelling (Support Prog Exp)	1,300.00	33,566.00
(r)	Website Renewal & Maintenance Charge (SPE)	9,897.84	10,030.00
(s)	Sashakti Program	-	2,14,084.00
(t)	Impulse Model Case Management-ICMC	10,00,533.00	9,11,326.00
(u)	Impulse Online Safety Awareness Program	99,360.00	-
(v)	R1- Functional SJPU in all District	6,30,000.00	8,40,000.00
(w)	R2- SMRC, AP Evolve as technical hub	13,19,470.00	17,08,402.00
(x)	R3- Efficient & Effective Programme Management	9,00,000.00	12,00,000.00
(y)	Suroxito Xaishab Sunali Axom under DCPU Kamrup (Metro)	-	96,948.00
(z)	SMRC Interim Support	4,31,078.00	-
	Total	47,14,641.53	51,58,806.02



M/s UNIVERSAL TEAM FOR SOCIAL ACTION AND HELP (FOREIGN FUND)
Balance Sheet as at 31st March 2025

	Particulars	Note	31st March 2025	31st March 2024
I	EQUITY AND LIABILITIES			
1	Trust's Funds	1	-1,47,062.76	9,73,447.24
(a)	Trust Fund Account		-1,47,062.76	9,73,447.24
2	Current liabilities		-	-
(a)	Short-term borrowings	2	1,48,000.00	700.00
(b)	Other current liabilities		1,48,000.00	700.00
	Total		937.24	9,74,147.24
II	ASSETS			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets		-	-
(i)	Property, Plant and Equipment		-	-
2	Current assets	3	937.24	9,74,147.24
(a)	Cash and bank balances		-	-
(b)	Short Term Loans and Advances		937.24	9,74,147.24
	Total		937.24	9,74,147.24

Vikram Maheswari & Associates
Chartered Accountants
F Regn No. 327384E

Vikram Maheswari
(Vikram Maheswari)
Partner
M No. 063994



FOR UNIVERSAL TEAM FOR SOCIAL ACTION AND HELP

MIGUEL QUEAH
Executive Director

Place : Guwahati
Date: 11.10.2025

M/s UNIVERSAL TEAM FOR SOCIAL ACTION AND HELP (FOREIGN FUND)
Income and Expenditure Account for the period from 01st April 2024 to 31st March 25.

(Amount in Rs.)

	Particulars	Note	For the year ended on 31st March 2025	For the year ended on 31st March 2024
I	Revenue from operations	4	-	10,12,536.00
II	Other Income		-	-
III	Total Income (I+II)		-	10,12,536.00
IV	Expenses:	5	1,38,000.00	-
(a)	Employee benefits expense	6	9,82,510.00	39,088.76
(b)	Other expenses		11,20,510.00	39,088.76
	Total expenses			
V	Profit before tax (III-IV)		-11,20,510.00	9,73,447.24
VI	Tax expense:			
(a)	Current tax		-	-
	Profit/(Loss) for the year (V-VI)		-11,20,510.00	9,73,447.24
	The accompanying notes are an integral part of the financial statements			

Vikram Maheswari & Associates
Chartered Accountants
F Regn No. 327384E

Vikram Maheswari
(Vikram Maheswari)
Partner
M No. 063994



FOR UNIVERSAL TEAM FOR SOCIAL ACTION AND HELP

MIGUEL QUEAH
Executive Director

Place : Guwahati
Date: 11.10.2025

M/s UNIVERSAL TEAM FOR SOCIAL ACTION AND HELP (FOREIGN FUND)
 Notes forming part of the Financial Statements for the year ended, 31st March, 2025

Note - 1 Trust Foreign Fund Account

Sr. No.	Name of Owner	Type of Fund	As at 1st April 2024	Capital Introduced/contr ibuted during the year	Withdrawals during the year	Excess of Income over expenditure	As at 31st March 2025
1	UTSAH	Foreign Fund	9,73,447.24	-	-	-11,20,510.00	-1,47,062.76
			9,73,447.24	-	-	-11,20,510.00	-1,47,062.76
Previous Year (PY)			-	-	-	9,73,447.24	9,73,447.24



M/s UNIVERSAL TEAM FOR SOCIAL ACTION AND HELP (FOREIGN FUND)
 Notes forming part of the Financial Statements for the year ended 31st March, 2025

		31st March 2025	31st March 2024
2	Other current liabilities		
(a)	Expenses payable	1,47,200.00	-
(b)	TDS payable	800.00	700.00
	Total	1,48,000.00	700.00
		31st March 2025	31st March 2024
3	Cash and Bank Balances		
(a)	SBI A/c	937.24	9,74,147.24
(b)	Cash on hand	-	-
	Total	937.24	9,74,147.24



[Handwritten signature]

M/s UNIVERSAL TEAM FOR SOCIAL ACTION AND HELP (FOREIGN FUND)
Notes forming part of the Financial Statements for the year ended 31st March, 2025

		For the year ended on 31st March 2025	For the year ended on 31st March 2024
4	Revenue from operations		
(a)	Grants received	-	10,12,536.00
(b)	Donations received	-	-
	Revenue from operations (Net)	-	10,12,536.00
5	Employee benefits expense		
(a)	Salaries, wages, bonus and other allowances	1,38,000	-
	Total	1,38,000	-
6	Other Expenses		
(a)	Bank Charges	826.00	4,088.76
(b)	Consultancy Fee - DASRA	7,20,000.00	-
(c)	Gift for Community Children - DASRA	42,850.00	-
(d)	Hiring Vehicle - Programme - DASRA	3,000.00	-
(e)	Miscellaneous Expenses	2,920.00	-
(f)	Office Rent	93,500.00	-
(g)	Printing & Stationery	20,208.00	-
(h)	Program Expenses	-	35,000.00
(i)	Refreshment - Programme - DASRA	30,551.00	-
(j)	Repair & Maintenance	7,200.00	-
(k)	Travel Cost - DASRA	61,455.00	-
	Total	9,82,510.00	39,088.76

