



MAKARAND M. OAK & ASSOCIATES

CHARTERED ACCOUNTANTS

204, J.P. House, Ravinagar Square, Amravati Road, Nagpur - 440 010

FORM NO.10B

(See rule 17 B)

AUDIT REPORT UNDER SECTION 12 A (b) OF THE INCOME-TAX ACT, 1961, IN THE CASE OF CHARITABLE OR RELIGIOUS TRUSTS OR INSTITUTIONS

*I/We have examined the balance sheet of **PRAKRITI** as at **31.03.2025** and the Income & Expenditure account for the year ended on that date which is in agreement with the books of account maintained by the said trust or institution.

*I/We have obtained all the information and explanations which to the best of *my/our knowledge and belief were necessary for the purposes of the audit. In *my/our opinion, proper books of account have been kept by the head office and the branches of the above named *trust/institution visited by *me/us so far as appears from *my/our examination of the books, and proper returns adequate for the purposes of audit have been received from branches not visited by *me/us, subject to the comments given below :

In *my/our opinion and to the best of *my/our information, and according to information given to *me/us, said account give a true and fair view –

- i) In the case of the Balance Sheet, of the State of Affairs of the above named *trust/institution as at 31.03.2025 and
- ii) In the case of the Income and Expenditure account, of the Income and Expenditure of its accounting year ending on 31.03.2025

The prescribed particulars are annexed hereto.

Place : Nagpur

Date : 30/07/2025



FOR MAKARAND M OAK & ASSOCIATES
CHARTERED ACCOUNTANTS

FRN-117373W

MR. MAKARAND M OAK
PARTNER

M. NO. 042909

UDIN :25042909BMOFQV3067

Phone No. : 0712-2551436

E-mail : makarandmoak@gmail.com, casujataoak@gmail.com

COMPUTATION OF INCOME

NAME	: PRAKRITI	STATUS	: AOP. CH. SOCIETY
ADDRESS	: 11-137/1-10, Rangasamudram Road, B-Kothakota, (Post & Mandal), Dist. Chittoor, Andhra Pradesh – 517 370	P.A.N.	: P-615/AAAAP1397G
		A.Y.	: 2025-26

<u>PARTICULARS</u>	<u>AMOUNT</u>
(A) <u>INCOME</u>	<u>54,43,213.00</u>
As per Schedule of Funds	
(B) <u>APPLICATION OF INCOME</u>	
(i) As per Schedule of Funds	64,27,014.66
Less : Amount applied Accumulated U/S 11 to be extent of 15% – previously – As Per Annexure	9,83,801.66
TOTAL – (RS.)	<u>54,43,213.00</u>
Surplus : (A-B)	<u>NIL</u>
Tax Payable	<u>NIL</u>
Less TDS As Per Form NO. 16A	<u>3,235.00</u>
Refund (a)	<u>3,235.00</u>



ANNEXURE

Statement of particulars

1. Application of income for charitable or religious purposes

- | | |
|---|---|
| 1. Amount of income of the previous year applied to charitable or religious purposes in India during that year. | Rs. 54,43,213.00
As per Computation of Income-
enclosed |
| 2. Whether the *trust/institution has exercised the option under clause (2) of the Explanation to section 11 (1)? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year. | No - |
| 3. Amount of income accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust in part only for such purposes | NIL |
| 4. Amount of Income eligible for exemption under section 11 (1) (c) (Give details) | No - |
| 5. Amount of income, in addition to the amount referred to in item 3 above, accumulated or set part for specified purposes under section 11 (2) | -No- |
| 6. Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11 (2) (b) If so, the details thereof | -No- |
| 7. Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B)? If so, the details thereof | No - |
| 8. Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11 (2) in any earlier year | No - |
| a. has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereof, or | No - |
| b. has ceased to remain invested in any security referred to in section 11(2) (b) (i) or deposited in any account referred to in section 11(2) (b) (ii) or section 11(2) (b) (ii), or | No - |
| c. has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? | No - |

If so, details thereof



**II. Application or use of income or property for the benefit
of persons referred to in section 13(3)**

- | | |
|--|---|
| 1. Whether any part of the income or property of the trust/institution was lent, or continues to be lent, in the previous year to any person referred to in section 13 (3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any | - No - |
| 2. Whether any land, building or other property of the *trust/institution was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any | - No - |
| 3. Whether any payment was made to any such person : during the previous year by way of salary, allowance or otherwise? If so, give details | Rs. 30,000.00 p.m. to
Ms. Suvarna Damle,
Executive Director |
| 4. Whether the services of the *trust/institution were made : available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any | - No - |
| 5. Whether any share, security or other property was : purchased by or on behalf of the *trust/institution during the previous year from any such person? If so, give details thereof together with the consideration paid | - No - |
| 6. Whether any share, security or other property was sold : by or on behalf of the *trust/institution during the previous year to any such person? If so, give details thereof together with the consideration received | - No - |
| 7. Whether any income or property of the *trust/institution : was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted | - No - |
| 8. Whether the income or property of the *trust/institution : was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details | - No - |

*Strike out whichever is not applicable.



III. Investment held at any time during the previous year(s) in concerns in which persons referred to in section 13(3) have a substantial interest

Sr. No	Name & Address of the Concern	Where the concern is a company, number & class of shares held	Nominal value of the investment	Income from the Investment	Whether the amount in col.4 exceeded 5 percent of the capital of the concern during the previous year-say yes/No
1	2	3	4	5	6
	-----	-----	---- No ----	-----	-----
Total					

Place : Nagpur
Date : 30/07/2025



**FOR MAKARAND M OAK & ASSOCIATES
CHARTERED ACCOUNTANTS**

FRN:-117373W

**MR. MAKARAND M OAK
PARTNER
M. NO. 042909**

MAKARAND M. OAK & ASSOCIATES
CHARTERED ACCOUNTANT

204, J. P. HOUSE, RAVINAGAR
SQUARE, NAGPUR-440010

PRAKRITI : : NAGPUR
BALANCE SHEET AS ON 31ST MARCH 2025

PREVIOUS YR.	LIABILITIES	Amount	CUURENT YR.	PREVIOUS YR..	ASSETS	Amount	CUURENT YR.
17,83,397.46	CAPITAL FUNDS As Per Annexure		16,06,903.00	17,83,397.46	FIXED ASSETS As Per Annexure		16,06,903.00
	GENERAL/RESTRICTED FUNDS				INVESTMENT		
2,20,95,345.53	Society Fund	2,21,34,682.32		2,70,56,000.00	FDR With Bank	2,64,00,000.00	
51,61,551.15	FCRA Fund	51,38,808.37		7,60,000.00	Gratuity Fund FDR	5,65,000.00	2,69,65,000.00
13,25,048.82	Projects Fund (As Per Schedule Of Funds)	3,24,653.15	2,75,98,143.84		CURRENT ASSETS		
	CURRENT LIABILITES :-			336.44	Cash-In-Hand	128.29	
7,66,389.00	Gratuity Fund		4,71,957.00	4,81,819.67	With Canara Bank A/c 13691	1,32,433.94	
				6,78,606.41	With Canara Bank FC A/c 14383	79,871.16	
				76,100.75	With IDBI Bank SB A/c 425	1,21,240.75	3,33,674.14
					Project Bank Account		
				6,581.44	1) SBI Bank A/c 61643	8,664.54	
				2,86,340.79	2) IDBI Bank A/c 799	7,59,527.16	7,68,191.70
					Advance & Imprests :-		
				2,549.00	1. Tax Deducted at Source	3,235.00	3,235.00
3,11,31,731.96	TotalRs.		2,96,77,003.84	3,11,31,731.96	Total.....Rs.		2,96,77,003.84

Place : Nagpur
Date : 30/07/2025

SECRETARY

EXECUTIVE DIRECTOR /TREASURER

S. H. Oak
PRAKRITI
Secretary

N. K. Shinde
PRAKRITI
Treasurer



AS PER MY REPORT OF EVEN DATE ATTACHED
FOR MAKARAND M. OAK & ASSOCIATES
CHARTERED ACCOUNTANT

MR. MAKARAND M. OAK
(PARTNER)

M.NO. 042909 FRN. 117373W
UDIN :25042909BMOFQV3067

PRAKRITI : NAGPUR
INCOME & EXPENDITURE ACCOUNT AS ON 31ST MARCH 2025

EXPENDITURE	Amount	Amount as on 31.03.2025	Amount	Amount as on 31.03.2024	INCOME	Amount as on 31.03.2025	Amount as on 31.03.2024
A. Expenditure Related to Society Fund					Grant-In-Aid / Donation, Contribution		38,29,652.00
Panchyat Sakhi Program	5,05,777.80		5,58,447.92		FCRA Grant -		
Program to Build Collective of Women Cotton Growers			3,07,379.00		Women Land Rights Program	16,71,959.00	
Women Empowerment Program	4,49,762.80		8,58,633.52		Fellowship Prog For Rural Women		
Asset Purchase			7,500.00		Donation	6,89,834.00	
Conference & Programme Expenses - Society	1,46,210.50				Grants / Receipt During the Year	3,75,000.00	
Vehicle Maint. & Inc. Conveyence	1,30,810.00		1,68,189.00		Training Program	4,19,134.00	5,52,365.00
Office & Misc. Expenses	1,76,598.43		25,876.94		Bank & FDR Interest	21,80,174.00	19,62,361.68
Campus Repair & Maintenance	5,19,591.00		3,48,520.00		Membership Fees	1,000.00	1,000.00
G.B. Meeting Exp	83,951.65		76,730.80		Society's Program & Misc. Receipts	1,05,981.00	3,57,952.88
Communication & Statioanry	14,911.28				Interest on Income Tax Refund	131.00	
Salary	8,98,565.75		10,26,144.00				
Audit, Professional & Legal Fee	89,400.00		1,44,260.80				
Training centre Exp			1,05,938.00				
Electricity Expenses	1,05,290.00	31,20,869.21	97,474.00	37,25,093.98			
B. Expenditure related to FCRA Fund							
District Center Program		6,33,790.78		3,02,235.30			
C. Expenditure Related to Project Fund							
Women Land Rights Programs		15,42,433.42		18,58,886.66			
Fellowship Program For Rural Women		11,29,921.25		69,089.16			
Excess Of Income Over Expenditure				7,48,026.46	Excess Of Expenditure Over Income	9,83,801.66	
TOTAL (Rs.)		64,27,014.66		67,03,331.56	TOTAL (Rs.)	64,27,014.66	67,03,331.56

Place: Nagpur
Date : 30/07/2025

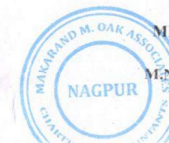
SECRETARY

EXECUTIVE DIRECTOR / TREASURER

Shab
PRAKRITI
Secretary

Neelam
PRAKRITI
Treasurer

AS PER MY REPORT OF EVEN DATE ATTACHED
FOR MAKARAND M.OAK & ASSOCIATES
CHARTERED ACCOUNTANT



MR. MAKARAND M. OAK
(PARTNER)
M.NO. 042909 FRN. 117373W

PRAKRITI :: NAGPUR

Schedule Of Receipt & Payment Account As On 31st March 2025

1 SOCIETY Fund		Schedule - 1
A Opening Balance As On 01.04.2024		2,20,95,345.53
B Grant/Receipts During The Year		
Donation	6,89,834.00	
Grants / Receipt During the Year	3,75,000.00	
Training Program	2,03,365.00	
Bank & FDR Interest	17,84,895.00	
Membership Fees	1,000.00	
Society's Program & Misc. Receipts	1,05,981.00	
Interest on Income Tax Refund	131.00	
		31,60,206.00
C Payments/Expenditure		
Panchyat Sakhi Program	5,05,777.80	
Women Empowerment Program	4,49,762.80	
Conference & Programme Expenses -Society	1,46,210.50	
Vehicle Maint. & Inc. Conveyence	1,30,810.00	
Office & Misc. Expenses	1,76,598.43	
Campus Repair & Maintenance	5,19,591.00	
G.B. Meeting Exp	83,951.65	
Communication & Stationary	14,911.28	
Salary	8,98,565.75	
Audit, Professional & Legal Fee	89,400.00	
Electricity Expenses	1,05,290.00	
		31,20,869.21
D Closing Balance As On 31.03.2025 (A+B-C)		2,21,34,682.32
2 FCRA Fund		Schedule - 2
A Opening Balance As On 01.04.2024		51,61,551.15
B Grant / Receipt During The Year		
Bank & FDR Interest and Other Receipts		6,11,048.00
Total (B)		6,11,048.00
C Payments/ Expenditure		
Nagpur District Center Program		6,33,790.78
Total (C)		6,33,790.78
D Closing Balance - As On 31.03.2025 (A+B-C)		51,38,808.37
3 PROJECT FUND		Schedule - 3A



3.1 Women Land Rights Programs		Schedule - 3A
A	<u>Opening balance As On 01-04-2024</u>	3,81,724.98
B	<u>Grant/ Receipts During The Year</u>	
	Grant	16,71,959.00
	Total (B)	16,71,959.00
C	<u>Payments / Expenditure</u>	
	Program Cost	15,42,433.42
	Total (C)	15,42,433.42
	<u>Closing Balance As on 31-03-2025 (A+B-C)</u>	5,11,250.56
3.2 Fellowship Prog for Rural Women		Schedule - 3B
A	<u>Opening balance As On 01-04-2024</u>	9,43,323.84
B	<u>Grant/ Receipts During The Year</u>	
	Grant	-
	Total (B)	-
C	<u>Payments / Expenditure</u>	
	Program Cost	11,29,921.25
	Total (C)	11,29,921.25
	<u>Closing Balance As on 31-03-2025 (A+B-C)</u>	(1,86,597.41)



PRAKRITI NAGPUR
Schedule Of Restricted / Unspent Funds As On 31st March 2025

Sr. No	Particulars	Opening Balance As On 01-04-2024	Grant / Receipts During The Year	Total Balance As On 31-03-2025	Utilized During The Year	Closing Balance As On 31-03-2025
1	Society Fund	2,20,95,345.53	31,60,206.00	2,52,55,551.53	31,20,869.21	2,21,34,682.32
2	FCRA Fund	51,61,551.15	6,11,048.00	57,72,599.15	6,33,790.78	51,38,808.37
3	<u>FCRA Project Fund</u>					
	3.1 Women Land Rights Programs	3,81,724.98	16,71,959.00	20,53,683.98	15,42,433.42	5,11,250.56
	3.2 Fellowship Prog For Rural Women	9,43,323.84	-	9,43,323.84	11,29,921.25	(1,86,597.41)
	TOTAL	2,85,81,945.50	54,43,213.00	3,40,25,158.50	64,27,014.66	2,75,98,143.84

Place : Nagpur
Date : 30/07/2025

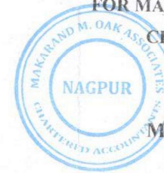
SECRETARY

EXECUTIVE DIRECTOR /TREASURER

Shobh
PRAKRITI
Secretary

NE. Shinde
PRAKRITI
Treasurer

AS PER MY REPORT OF EVEN DATE ATTACHED
FOR MAKARAND M.OAK & ASSOCIATES
CHARTERED ACCOUNTANT



MR. MAKARAND M. OAK
[PARTNER]
M.NO. 042909 FRN. 117373W

MAKARAND M. OAK & ASSOCIATES
CHARTERED ACCOUNTANT

204, J. P. HOUSE, RAVINAGAR
SQUARE, NAGPUR-440010

PRAKRITI : NAGPUR

Schedule Of Fixed Assets As On 31st March 2025

Sr. No	Particulars	Rate of Depreciation	Opening Balance On 01-04-2024	Addition / Sale	Total As On 31-03-2025	Depreciation	Closing Balance As On 31-03-2025
1	Land		3,11,820.00		3,11,820.00		3,11,820.00
2	Building	10%	8,08,014.71		8,08,014.71	80,801.71	7,27,213.00
3	Vehicle & Moped	15%	3,70,180.02	-	3,70,180.02	55,527.02	3,14,653.00
4	Furniture & Fixture	10%	76,840.53		76,840.53	7,684.53	69,156.00
5	Equipments	15%	2,16,542.20	-	2,16,542.20	32,481.20	1,84,061.00
	Total Rs.		17,83,397.46	-	17,83,397.46	1,76,494.46	16,06,903.00



