Acknowledgement Number:854633930151026 **Date of filing : 15-Oct-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	AACTA7903L		
Name	ABHINAV SAMAJ		
Address	R-10,R-BLOCK, R-BLOCK, Uttam Nagar, West Delhi , Uttam Nagar S.O , 09-Delhi, 91-INDIA, 110059		
Status	05-AOP/BOI	Form Number	ITR-7
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	854633930151026

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 15-Oct-2026 14:55:42 from IP address 122.162.145.16 and verified by INDRA GUPTA having PAN AKAPG2666E on 15-Oct-2026 using paper ITR-Verification Form/Electronic Verification Code 8N274Z53LI generated through Aadhaar OTP mode

System Generated Barcode/QR Code

AACTA7903L078546339301510 26bb76985bb85d47dfcb832c228eab2ff1baa5d4fd

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

AA & Associates
CHARTERED ACCOUNTANTS
(Formed from the merger of
A.K.Nair & Co and N.Bahl & Co)

C-144, SARVODAYA ENCLAVE,
NEW DELHI-110017,
Tel. (011) 41829162-63
Email: arvinair@yahoo.com

AUDIT REPORT

FORM NO-10 B

We have examined the Balance Sheet of Abhinav Samaj, as at 31st March, 2026 and the Income & Expenditure Account for the year ended on that date which are in agreement with the books of accounts maintained by the said trust.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit. In our opinion, proper books of accounts have been kept by the trust so far, as appears from our examination of the books.

In our opinion and to the best of our information and according to the 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 at 31st March, 2026 and

ii) In the case of the Income & Expenditure Account, of the excess of income over Expenditure of its accounting year ended 31st March, 2026.

The prescribed Particulars are annexed here to.

For AA & Associates
(Formed from the merger of A.K.Nair & Co. and N. Bahl & Co.)
Chartered Accountants
FRN : 000902N

AA & ASSOCIATES * NEW DELHI * Chartered Accountants *

A.K.Nair
Partner
M. No.: 084690
Place : New Delhi
Date : 27-09-2026
UDIN : 26084690ROWWNP9209

ABHINAV SAMAJ

R-10, R-Block, Uttam Nagar, West Delhi, Uttam Nagar S.O., Delhi-110059

SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2026

1. **Note - 1 Brief about the entity**

The Abhinav Samaj is a charitable non- profit organisation founded in 2010. Abhinav Samaj is registered through Trust Deed and registered u/s 12A and 80G of the Income Tax Act -1961 and registered under FCRA Act. It has its registered office at R-10, R-Block, Uttam Nagar, West Delhi, Uttam Nagar S.O., Delhi-110059. The Abhinav Samaj aims to establish school, Colleges, Research Institutes and training centres for education, establish old age home for parents neglected, de-sheltered and rejected by their children's and to work for organic farming and environment protection etc.

Note - 2 Significant Accounting Policies

a) ***Basis of Accounting***: As the Trust is not carrying on any activity in nature of commercial, industrial or business, the application of accounting standards issued by the Institutes of Chartered Accounts of India are not mandatory. However, the Trust has been followed the accounting standards to the extent practical or relevant.

b) The financial statements have been prepared under the historical cost convention and on accrual basis except stated otherwise. The accounting policies have been constantly applied by the Trust except stated otherwise.

c) ***Bank Interest:*** Interest earned and accrued on savings bank account, Recurring Account and Fixed Deposit is accounted in the Receipt & Payment account as it is received during the period 01/04/2025 to 31/03/2026. This is also in agreement with the Interest certificate issued by the banks.

d) The Objects of the Trust are:

Relief of Poor

Education

Advancement of any other objects of general public utility

AA & ASSOCIATES * NEW DELHI * Chartered Accountants *

For ABHINAV SAMAJ

Chairman

For ABHINAV SAMAJ

Vice-Chairman

e) On 12th March 2025, the application for renew of registration under foreign contribution has been denied by the Ministry of Home Affairs and due to this, the Abhinav Samaj cannot accept foreign contributions w.e.f 12th March 2025.

f) However, as the bank had not received any direction from the Government/MHA regarding the denial of the FCRA registration, the FCRA designated bank account continued to accept foreign contributions until the validity of the FCRA registration certificate, i.e., 25th May 2025.

g) During the year, there are no modifications in the objects of the society.

h) The trust is not engaged in any other public projects other than its own objectives.

i) The trust is not involved in any other business activities, therefore there is no business income.

j) The trust did not receive any anonymous donations.

k) There are no expenses, which incurred outside India.

l) The trust did not make any payment in excess of Rs. 50,00,000 to any single party.

m) The trust has maintained and kept The Books of Accounts (as mentioned before) and other documents as per Rule 17AA of the Income Tax Act 1961.

n) The trust has maintained and kept The Books of Accounts (as mentioned before) and other documents as per Rule 17AA of the Income Tax Act 1961

a) Cash book
b) Ledger
c) Journal
d) Copies of bills, whether machine numbered or otherwise serially numbered, wherever such bills are issued by the assessee, and copies or counterfoils of machine numbered or otherwise serially numbered receipts issued by the assessee.

AA & ASSOCIATES
NEW DELHI
Chartered Accountants

For ABHINAV SAMAJ
Chairman

For ABHINAV SAMAJ
Vice-Chairman

e) Original bills wherever issued to the person and receipts in respect of payments made by the person

f) Any other book that may be required to be maintained in order to give a true and fair view of the state of the affairs of the person and explain the transactions effected

For AA & Associates
(Formed from the merger of A.K. Nair & Co. and N. Bahl & Co.)
Chartered Accountants
FRN: - 000902N

For Abhinav Samaj

AA & ASSOCIATES * NEW DELHI * Chartered Accountants

For ABHINAV SAMAJ
Chairman

For ABHINAV SAMAJ
Vice-Chairman

A.K. Nair
Partner
M. No. 084690

(Chairman) **(Vice-Chairman)**

Place: New Delhi
Date: 27-09-2026
UDIN: 26084690ROWWNP9209

Name of Assessee	**: Abhinav Samaj**
Address	**: R-10, R-Block, Uttam Nagar, West Delhi, Uttam Nagar S.O., Delhi-110059**
Previous Year	**: 2025-2026**
Assessment Year	**: 2026-2027**
PAN	**: AACTA7903L**
Date of Incorporation	**: 07/04/2010**

Computation of Assessable Income-For Income Tax Return

			Amount Rs.
Income from Other Sources			
Interest Income -Saving	79,639		
Others Income	35,285		
Donation Income	1,983,837	2,098,761	
Less :- 15% Deduction on income other then project income		204,367	1,894,394
Expenses as per income & expenditure account		2,076,327	
Add :- Last year expenses payable paid during the year		71,510	
Less :- Interestv on TDS		(133)	
Less :- TDS not deducted and deposited		(58,410)	
Less :- Expenses not paid during the year		(194,900)	1,894,394
Capital Expenditure	-		
Revenue Expenditure	1,894,394		
Refund Due			-

For ABHINAV SAMAJ

Chairman

For ABHINAV SAMAJ

Vice-Chairman

ABHINAV SAMAJ

R-10, R-Block, Uttam Nagar, West Delhi, Uttam Nagar S.O., Delhi-110059

Balance Sheet as at 31st March 2026

Amount in Rs.

	Particulars	Note	31st March 2026	31st March 2025
I	**Sources of Funds**			
1	**NPO Funds**	3		
(i)	Unrestricted Funds			
	Capital fund		3,560,982.21	3,538,548.41
2	**Non-Current Liabilities**			
(i)	Unsecured Loan	4	-	-
3	**Current liabilities**			
(i)	Payables	5	194,700.00	-
(iii)	Other Current Liabilities	6	200.00	106,795.80
	Total		**3,755,882.21**	**3,645,344.41**
II	**Application of Funds**			
1	**Non-current assets**			
(a)	Property, Plant and Equipment			
(i)	Property, Plant and Equipment	7	236,293.00	449,409.00
2	**Current assets**			
(i)	Cash and bank balances	8	3,519,589.21	3,191,284.41
(ii)	Other current Assets	9	-	4,651.00
	Total		**3,755,882.21**	**3,645,344.41**
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			

As per our report of even date

For AA & Associates

(Formed from the merger of A.K. Nair & Co. and N. Bahl & Co.)

Chartered Accountants

FRN: - 000902N

AA & ASSOCIATES * NEW DELHI * Chartered Accountants

A.K.Nair

Partner

M.No. 084690

Place: New Delhi

Date: 27-09-2026

UDIN: 26084690ROWWNP9209

For Abhinav Samaj

For ABHINAV SAMAJ

Chairman

Chairman

For ABHINAV SAMAJ

Vice-Chairman

Vice-Chairman

ABHINAV SAMAJ

R-10, R-Block, Uttam Nagar, West Delhi, Uttam Nagar S.O., Delhi-110059

Income and Expenditure for the year ended 31st March 2026

(Amount in Rs.)

Sr. No	Particulars	Note	31st March 2026			31st March 2025		
			Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
I	Income							
(a)	Donations		1,983,836.53	-	1,983,836.53	52,493,620.53	-	52,493,620.53
II	Other Income	10	114,924.00	-	114,924.00	117,653.00	-	117,653.00
III	Total Income (I+II)		2,098,760.53	-	2,098,760.53	52,611,273.53	-	52,611,273.53
IV	Expenses:							
(a)	Staff Cost	11	288,013.75	-	288,013.75	2,459,696.00	-	2,459,696.00
(b)	Other Expenses	12	1,729,196.98	-	1,729,196.98	47,289,154.12	-	47,289,154.12
(c)	Depreciation & Amortization	7	59,116.00	-	59,116.00	146,346.00	-	146,346.00
	Total expenses		2,076,326.73	-	2,076,326.73	49,895,196.12	-	49,895,196.12
	Income over expenditure	(III-IV)	22,433.80	-	22,433.80	2,716,077.41	-	2,716,077.41
	Transfer to capital fund		22,433.80	-	22,433.80	2,716,077.41	-	2,716,077.41

The accompanying notes are an integral part of the financial statements

As per our report of even date

For AA & Associates

(Formed from the merger of A.K. Nair & Co. and N. Bahl & Co.)

Chartered Accountants

FRN: - 000902N

A.K. Nair

Partner

M.No. 084690

Place: New Delhi

Date: 27-09-2026

UDIN: 26084690ROWWNP9209

AA & ASSOCIATES * NEW DELHI * Chartered Accountants

For Abhinav Samaj

For ABHINAV SAMAJ

Chairman

For ABHINAV SAMAJ

Vice-Chairman

ABHINAV SAMAJ

R-10, R-Block, Uttam Nagar, West Delhi, Uttam Nagar S.O., Delhi-110059

Receipt and Payment Account As on 31st March 2026

Receipts	As at 31-03-2026	As at 31-03-2025	Payments	As at 31-03-2026	As at 31-03-2025
To Opening balance:					
Cash in hand	1,485.67	1,485.67	Staff Cost (for details refer note no 11)	288,013.75	2,459,696.00
Bank Balance	3,189,798.74	407,453.50	Admin expenses (for details refer note no 12) Except loss on sale of fixed assets	1,675,196.98	47,289,154.12
Other income (for details refer note no 10)	79,639.00	102,653.00	Last year liabilities paid	71,510.00	704,665.00
Donation received	1,983,836.53	52,493,620.53	Sundry Creditors	-	-
Unsecured Loan	-	-	Purchase of fixed assets	-	315,278.00
Last year advance	4,651.00		Advance payment	-	4,651.00
Current liabilities is not paid	194,900.00	71,510.00	FCRA Advance	-	-
Sale of fixed assets	100,000.00	888,005.00	**Closing Balance :**		
			Cash in hand	66,735.00	1,485.67
			with Banks	3,452,854.21	3,189,798.74
Total	5,554,310.94	53,964,729.53	Total	5,554,310.94	53,964,729.53

As per our report of even date

For AA & Associates

(Formed from the merger of A.K. Nair & Co. and N. Bahl & Co.)

Chartered Accountants

FRN :- 000902N

AA & ASSOCIATES NEW DELHI Chartered Accountants

A.K.Nair

Partner

M.No. 084690

Place : New Delhi

Date : 27-09-2026

UDIN : 26084690ROWWNP9209

For Abhinav Samaj

For ABHINAV SAMAJ

Chairman

Chairman

For ABHINAV SAMAJ

Vice-Chairman

Vice-Chairman

ABHINAV SAMAJ
R-10, R-Block, Uttam Nagar, West Delhi, Uttam Nagar S.O., Delhi-110059
Notes forming part of the Financial Statements for the year ended 31st March 2026
Note - 3 NPOs Funds
FY 2025-2026

Sr. No.	Particulars	As at 1st April 2025	Funds transferred/received during the year	Funds Utilised during the year	As at 31st March 2026
(A)	**Unrestricted Funds**				
1	Capital Fund	3,538,548.41	22,433.80	-	3,560,982.21
	Total (A)	**3,538,548.41**	**22,433.80**	**-**	**3,560,982.21**

FY 2024-2025 **(Amount in Rs.)**

Sr. No.	Particulars	As at 1st April 2024	Funds transferred/received during the year	Funds Utilised/adjustment during the year	As at 31st March 2025
(A)	**Unrestricted Funds**				
1	Capital Fund	822,471.00	2,716,077.41	-	3,538,548.41
	Total (A)	**822,471.00**	**2,716,077.41**	**-**	**3,538,548.41**

AA & ASSOCIATES * NEW DELHI * Chartered Accountants *

For ABHINAV SAMAJ
Chairman

For ABHINAV SAMAJ
Vice-Chairman

ABHINAV SAMAJ
R-10, R-Block, Uttam Nagar, West Delhi, Uttam Nagar S.O., Delhi-110059
Notes forming part of the Financial Statements for the year ended 31st March 2026

(Amount in Rs.)

Note 4 Unsecured Loan

S.no	Particulars	31/03/2026	31/03/2025
(i)	Indra Gupta	-	-
	Total	**-**	**-**

Note 5 Trade Payables

S.no.	Particulars	31/03/2026	31/03/2025
(a)	Total outstanding dues of micro, small and medium enterprises	194,700.00	-
(b)	Total outstanding dues of creditors other than micro, small and medium enterprises	-	-
	Total Trade payables	**194,700.00**	**-**

Disclosure relating to suppliers registered under MSMED Act based on the information available with the entity Company:

	Particulars	31/03/2026	31/03/2025
	(a) Amount remaining unpaid to any supplier at the end of each accounting year:		
	Principal	194,700.00	-
	Interest	-	-
	Total	**-**	**-**
	(b) The amount of interest paid by the buyer in terms of section 16 of the MSMED Act, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year.	-	-
	(c) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act.	-	-
	(d) The amount of interest accrued and remaining unpaid at the end of each accounting year.	-	-
	(e) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the MSMED Act.	-	-

AA & ASSOCIATES Chartered Accountants NEW DELHI

For ABHINAV SAMAJ
Chairman

For ABHINAV SAMAJ
Vice-Chairman

ABHINAV SAMAJ
R-10, R-Block, Uttam Nagar, West Delhi, Uttam Nagar S.O., Delhi-110059
Notes forming part of the Financial Statements for the year ended 31st March 2026

Note 6 Other Current Liabilities (Amount in Rs.)

S.no	Particulars	31/03/2026	31/03/2025
A	**Other Current Liabilities**		
(i)	Duties & Taxes	-	1,510.00
(ii)	Other Current Liabilities	200.00	-
(iii)	Salary Payable	-	70,000.00
(iv)	Audit Fees Payable	-	-
(v)	FCRA Advance	-	35,285.80
	Total	**200.00**	**106,795.80**

Note 8 Cash and Bank Balances

S.no	Particulars	31/03/2026	31/03/2025
A	**Cash and cash equivalents**		
(i)	**On bank accounts-FCRA**		
	State Bank of India A/c No. 39794586193	522,006.59	510,120.59
	State Bank of India A/c No. 39792885549 (see note no 2(e) of the notes to account)	2,650,042.57	2,514,328.09
	Sub total -A	**3,172,049.16**	**3,024,448.68**
(ii)	**General Fund**		
	Bank of Baroda	17,089.08	16,652.08
	Kotak Mahindra Bank	263,715.97	148,697.98
	Sub total -B	**280,805.05**	**165,350.06**
(iii)	**Cash on hand**		
	FCRA -Cash in hand	-	-
	General -Cash in hand	66,735.00	1,485.67
	Sub total -C	**66,735.00**	**1,485.67**
	Grand Total (A+B+C)	**3,519,589.21**	**3,191,284.41**

Note 9 Other Current Assets

S.no	Particulars	31/03/2026	31/03/2025
(i)	Reimbursement Indra Gupta	-	4,651.00
(ii)	Advance Given	-	-
	Total	**-**	**4,651.00**

AA & ASSOCIATES NEW DELHI Chartered Accountants

For ABHINAV SAMAJ
Chairman

For ABHINAV SAMAJ
Vice-Chairman

ABHINAV SAMAJ
R-10, R-Block, Uttam Nagar, West Delhi, Uttam Nagar S.O., Delhi-110059
Notes forming part of the Financial Statements for the year ended 31st March 2026

Note 7 Fixed Assets

Particulars	Net Block WDV as on 01.04.25	Ist Half	IInd Half	Additions during the year	Sale	Deletion	Total as on 31.03.26	Depreciation Rate	Depreciation for the year	WDV as on 31.03.26
Computer	83,141.00	-	-	-	-	-	83,141.00	40%	33,256.00	49,885.00
Furniture & Fixture	119,615.00	-	-	-	-	-	119,615.00	10%	11,962.00	107,653.00
Plant & Machinery	92,653.00	-	-	-	-	-	92,653.00	15%	13,898.00	78,755.00
Vehicle	154,000.00	-	-	-	154,000.00	-	-	15%	-	-
Total	**449,409.00**	**-**	**-**	**-**	**154,000.00**	**-**	**295,409.00**	**-**	**59,116.00**	**236,293.00**
Previous Year	**1,168,482.00**	**301,108.00**	**14,170.00**	**315,278.00**	**888,005.00**	**-**	**595,755.00**	**-**	**146,346.00**	**449,409.00**

AA & ASSOCIATES
NEW DELHI
Chartered Accountants

For ABHINAV SAMAJ

Chairman

For ABHINAV SAMAJ

Vice-Chairman

ABHINAV SAMAJ
R-10, R-Block, Uttam Nagar, West Delhi, Uttam Nagar S.O., Delhi-110059
Notes forming part of the Financial Statements for the year ended 31st March 2026

(Amount in Rs.)

Note 10 Other income

S.no	Particulars	31/03/2026			31/03/2025		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
(i)	Interest income -Saving	79,639.00	-	79,639.00	102,653.00	-	102,653.00
(ii)	Cash Back & Discount	-	-	-	-	-	-
(iii)	Balance Written off	35,285.00	-	35,285.00	15,000.00	-	15,000.00
	Total other income	**114,924.00**	**-**	**114,924.00**	**117,653.00**	**-**	**117,653.00**

Note 11 Staff Cost

S.no	Particulars	31/03/2026			31/03/2025		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
(i)	Salary	279,266.75	-	279,266.75	2,388,363.00	-	2,388,363.00
(ii)	Staff Welfare	8,747.00	-	8,747.00	48,183.00	-	48,183.00
(iii)	Honorarium	-	-	-	14,300.00	-	14,300.00
(iv)	Staff Training Fees	-	-	-	8,850.00	-	8,850.00
	Total staff Cost	**288,013.75**	**-**	**288,013.75**	**2,459,696.00**	**-**	**2,459,696.00**

Note 12 Other Expenses

S.no	Particulars	31/03/2026			31/03/2025		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
(i)	Education Program	9,500.00	-	9,500.00	8,004,319.00	-	8,004,319.00
(ii)	Bag/Blanket Distribution Program	-	-	-	75,100.00	-	75,100.00
(iii)	Old Age Home Program	1,406,839.25	-	1,406,839.25	1,247,673.95	-	1,247,673.95
(iv)	Food Distribution Program	18,900.00	-	18,900.00	35,900,794.50	-	35,900,794.50
(v)	Asthi Visharjan & Antim Sanskar Program	13,752.00	-	13,752.00	84,347.00	-	84,347.00
(vi)	Environment/Plantation Program	8,450.00					
(vii)	Bank Charges	8,761.54	-	8,761.54	7,253.95	-	7,253.95
(viii)	Advertisement	-	-	-	182,954.80	-	182,954.80
(ix)	Loss on Sale of Eeco Car	54,000.00	-	54,000.00	-	-	-
(x)	Platform Charges	-	-	-		-	-
(xii)	Office Expenses	-	-	-	7,987.00	-	7,987.00
(xiii)	Rent	-	-	-	407,700.00	-	407,700.00
(xiv)	Repair & Maintenance Charges	-	-	-	99,813.00	-	99,813.00
(xv)	Travelling & Conveyance Expense	-	-	-	115,482.44	-	115,482.44
(xvi)	Miscellaneous Expense	-	-	-	30,636.62	-	30,636.62
(xvii)	Short & Excess	1.19	-	1.19	458.97	-	458.97
(xviii)	Commission	-	-	-	68,241.89	-	68,241.89
(xix)	Courier Expense	-	-	-	1,960.00	-	1,960.00
(xx)	Electrical Expense	-	-	-	11,214.00	-	11,214.00
(xxi)	FCRA Renewal Fees	-	-	-	5,000.00	-	5,000.00
(xxii)	Festival Expense	-	-	-	13,669.00	-	13,669.00
(xxiii)	Freight Expense	-	-	-	1,545.00	-	1,545.00
(xxiv)	Meeting Expense	-	-	-	14,000.00	-	14,000.00
(xxv)	Printing & Stationery Expense	-	-	-	12,783.00	-	12,783.00
(xxvi)	Consultancy Fees	-	-	-	924,860.00	-	924,860.00
(xxvii)	Website Maintenance	14,160.00		14,160.00	71,360.00	-	71,360.00
(xxviii)	Professional Charges	194,700.00	-	194,700.00	-	-	-
(xxix)	Interest on TDS	133.00	-	133.00	-	-	-
	Total Other Expenses	**1,729,196.98**	**-**	**1,720,746.98**	**47,289,154.12**	**-**	**47,289,154.12**

AA & ASSOCIATES NEW DELHI Chartered Accountants

For ABHINAV SAMAJ

Chairman

For ABHINAV SAMAJ

Vice-Chairman