

SAMIR MALATI FOUNDATION


Registered Office: Ramkrishna Pally, Suri, Birbhum, Birbhum, W.B - 731101

CIN:- U88900WB2024NPL268630

AUDITORS' REPORT
AND
STATEMENTS OF ACCOUNTS



NITIN GAMI & ASSOCIATES
Chartered Accountants
P-141, Kalindi Vatika Block-B, Flat-3A
Kolkata : 700089

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT			Assessment Year 2025-26
[Where the data of the Return of Income in Form ITR-1(SAHA)], 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)			
PAN	ABMCS8335C		
Name	SAMIR MALATI FOUNDATION		
Address	Vill.- Ramkrishna Pally, P.O.- & P.S.- Suri , Suri H.O, Suri - I , BIRBHUM , 32-West Bengal, 91-INDIA, 731101		
Status	7-Private company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	238902511241025
Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	1A	1,380
	Book Profit under MAT, where applicable	2	1,381
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	359
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	359
	Taxes Paid	7	360
(+) 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
<p>This return has been digitally signed by <u>RUPA GHOSH UPADHAYA</u> in the capacity of <u>Director</u> having PAN <u>AVYPG1970E</u> from IP address <u>103.43.82.146</u> on <u>24-Oct-2025 13:31:17</u> at <u>PURBA BARDHAMAN</u> (Place) DSC SI.No & Issuer <u>8990694</u> & <u>268221470066821003CN=IDSign sub CA for Consumers 2022,OU=Certifying Authority,O=QCID Technologies Private Limited,C=IN</u></p>			
System Generated			
Barcode/QR Code	ABMCS8335C062389025112410251fb06373578f03c0f6cee25b98c64577e338f134		
<u>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</u>			



INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF SAMIR MALATI FOUNDATION

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **SAMIR MALATI FOUNDATION** (the "Company"), which comprise the Balance Sheet as at March 31, 2025, and the Statement of Profit and Loss for year then ended, and notes to financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31 March 2025, and its profit for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. 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 Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.





Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexure to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act, read with relevant rules issued there under. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company'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 Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the company'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.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.





- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in

(i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Other Matter

No other matters are there to be reported

Report on Other Legal and Regulatory Requirements

The provisions of **Companies (Auditor's Report) Order, 2020**, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, is not applicable to the Company.

As required by Section 143(3) of the Act, we report that:

(a) Without prejudice to the issues described under "Other matter" section, we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;





- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
- (c) The Balance Sheet, the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account;
- (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014;
- (e) On the basis of the written representations received from the directors as on March 31, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2025 from being appointed as a director in terms of Section 164 (2) of the Act;
- (f) Since the Company's turnover as per last audited financial statements is less than Rs. 50 Crores and its borrowings from bank and financial institutions at any time during the year is less than Rs. 25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017:
- (g) The Company being a private limited company, the other matter to be included in the Auditor's Report in accordance with the requirement of section 197(16) of the Act, as amended, in respect of whether the remuneration paid by the Company to its directors during the year is in accordance with the provision of section 197 of the Act is not applicable: and
- (h) With respect to the other matters to be included in the Auditors Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- I. The Company does not have any pending litigation which would impact its financial position.
 - II. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and
 - III. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company
 - IV. (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds)





by the Company to or in any other person or entity, including foreign entity (“Intermediaries”), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (“Ultimate Beneficiaries”) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity (“Funding Parties”), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (“Ultimate Beneficiaries”) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

- V. The Board of Directors of the Company have not proposed / paid any dividend for the year ended 31 March, 2025, hence no compliance of section 123 of the Act was required.
- VI. Based on our examination, which included test checks, the Company has used accounting software systems for maintaining its books of account for the financial year ended March 31, 2025 which have the feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software systems. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with. As per proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from 1st April, 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.



For Nitin Gami & Associates
Chartered Accountants

Nitin Gami

(Nitin Gami)
Proprietor
Membership No. 316213
F. R. No. 332567E

Place: Kolkata
Date: 08.09.2025
UDIN: 25316213BMGNEA1636

SAMIR MALATI FOUNDATION

Office At : - C/O RUPA GHOSH UPADHAYA, RAMKRISHNA PALLY, Suri,
Birbhum, Birbhum- 731101, West Bengal

CIN - U88900WB2024NPL268630

BALANCE SHEET AS AT 31ST MARCH 2025

Particulars	Note No.	Amount in hundred As At 31.03.2025
I. SOURCES OF FUNDS		
(1) Shareholder's Funds		
(a) Share capital	2.1	1,000.00
(b) Reserves and surplus	2.2	13.81
(2) Current Liabilities		
(a) Other current liabilities	2.3	50.00
Total		1,063.81
II. ASSETS		
(1) Current Assets		
(a) Cash and cash equivalents	2.4	1,063.81
Total		1,063.81

Significant Accounting Policies

In terms of our attached report of even date.

For Nitin Gami & Associates
Chartered Accountants

Nitin Gami

(Nitin Gami)

Proprietor

Membership No. 316213

F. R. No. 332567E

UDIN: 25316213BMGNEA1636

Place : Kolkata

Date: 08.09.2025



SAMIR MALATI FOUNDATION

Avishek Upadhaya

AVISHEK UPADHAYA
DIN: 10520578

SAMIR MALATI FOUNDATION

Rupa Ghosh upadhaya

RUPA GHOSH UPADHAYA
DIN: 10520579

SAMIR MALATI FOUNDATION

Office At : - C/O- SK JAHANGIR VILL-, ALUTIA, GUSKARA,
AUSHGRAM, Somaipur, Bardhaman, Ausgram - I, West
Bengal, India, 713128

CIN - U88900WB2024NPL271591

STATEMENT OF INCOME AND EXPENDITURE ACCOUNT AS 31st MARCH 2025

Particulars	Note No.	Amount in hundred As At 31.03.2025
Revenue from operations	2.5	2,125.00
Total Revenue		2,125.00
<u>Expenses:</u>		
Employee benefit expense	2.6	-
Other expenses	2.7	2,111.19
Total Expenses		2,111.19
Excess Income over Expenditure		13.81

Significant Accounting Policies

In terms of our attached report of even date.

For Nitin Gami & Associates
Chartered Accountants

Nitin Gami

(Nitin Gami)
Proprietor
Membership No. 316213
F. R. No. 332567E
UDIN: 25316213BMGNEA1636

Place : Kolkata
Date: 08.09.2025



1 SAMIR MALATI FOUNDATION

Avishek Upadhaya

AVISHEK UPADHAYA
DIN: 10520578

SAMIR MALATI FOUNDATION

Rupa Ghosh upadhaya

RUPA GHOSH UPADHAYA
DIN: 10520579

SAMIR MALATI FOUNDATION

NOTE 2 - NOTES ON ACCOUNTS

2.1 SHARE CAPITAL

Particulars	Amount in hundred As At 31.03.2025
(i) Authorized 150,000 Equity Share of Rs.10/- each	15,000.00
(ii) Issued, Subscribed & Paid Up 10,000 Equity Shares of Rs. 10 each fully paid up in cash	1,000.00
(iv) <u>Details of Shareholders holding more than 5% Equity Shares</u>	
<u>Name of Shareholder</u>	<u>No. of Shares</u>
	<u>%</u>
AVISHEK UPADHAYA	510.00
RUPA GHOSH UPADHAYA	490.00
	1,000.00

2.1.1: The Company has only one class of shares referred to as equity shares having a par value of Rs. 10/-. Each holder of equity shares is entitled to one vote per share.

2.1.2: Figures in the brackets represent figures of the previous year.

2.2 RESERVES & SURPLUS

Particulars	Amount in hundred As At 31.03.2025
<u>Surplus/(Deficit) in Income Expenditure Account</u>	
At the beginning of the year	-
Add: Surplus/(Deficit) for the year	13.81
At the end of the year	13.81

2.3 CURRENT LIABILITIES

Particulars	Amount in hundred As At 31.03.2025
Audit Fees Payable	50.00
	50.00

2.4 CASH & CASH EQUIVALENTS

Particulars	Amount in hundred As At 31.03.2025
Balance with Banks in Current A/c	526.84
Cash in hand (As certified by the Management)	536.97
	1,063.81

SAMIR MALATI FOUNDATION

Avishek Upadhaya



SAMIR MALATI FOUNDATION

Rupa Ghosh upadhaya

2.5 REVENUE FROM OPERATIONS

Particulars	Amount in hundred As At
	31.03.2025
Gross Receipt	2,125.00
	2,125.00

2.6 EMPLOYEE BENEFIT EXPENSES

Particulars	Amount in hundred As At
	31.03.2025
Salary /Honorium to Staff A/c	-
	-

2.7 OTHER EXPENSES

Particulars	Amount in hundred As At
	31.03.2025
Bank Charges	1.19
Fooding & Lodging	1,905.00
Electric Charges	-
Affiliation charges	-
Printing & Stationery	30.00
Telephone Expenses	15.00
Accounting Charges	110.00
Advirtisement & Publicity	-
<u>Auditor's remuneration</u> As Audit Fees	50.00
	2,111.19

For Nitin Gami & Associates
Chartered Accountants

Nitin Gami

(Nitin Gami)
Proprietor
Membership No. 316213
F. R. No. 332567E
UDIN: 25316213BMGNEA1636

Place : Kolkata
Date: 08.09.2025



SAMIR MALATI FOUNDATION

Avishek Upadhaya

AVISHEK UPADHAYA
DIN: 10520578

SAMIR MALATI FOUNDATION

Rupa Ghosh upadhaya

RUPA GHOSH UPADHAYA
DIN: 10520579



INCOME TAX DEPARTMENT

Challan Receipt



e-Filing *Anywhere Anytime*
Income Tax Department, Government of India

ITNS No. : 280

PAN	:	ABMCS8335C
Name	:	SAMIR MALATI FOUNDATION
Assessment Year	:	2025-26
Financial Year	:	2024-25
Major Head	:	Corporation Tax (0020)
Minor Head	:	Self-Assessment Tax (300)
Amount (in Rs.)	:	₹ 360
Amount (in words)	:	Rupees Three Hundred Sixty Only
CIN	:	25102400054429HDFC
Mode of Payment	:	Net Banking
Bank Name	:	HDFC Bank
Bank Reference Number	:	N2529741018928
Date of Deposit	:	24-Oct-2025
BSR code	:	0510002
Challan No	:	09371
Tender Date	:	24/10/2025

Tax Breakup Details (Amount In ₹)

A	Tax	₹ 360
B	Surcharge	₹ 0
C	Cess	₹ 0
D	Interest	₹ 0
E	Penalty	₹ 0
F	Others	₹ 0
Total (A+B+C+D+E+F)		₹ 360
Total (In Words)		Rupees Three Hundred Sixty Only

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