

**PRAVAS FOUNDATION**  
**Regn. No. F-40412 (Mumbai)**  
**Registered under Bombay Public Trust Act, 1950.**

**(AUDIT REPORT: 2025-2026)**

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**Devendra R. Pisat & Associates**

**Chartered Accountants**

CA. Devendra R. Pisat (M.com, F.C.A, DISA(ICAI))

D/62, Dattani Park-1 CHS Ltd., W.E.Highway,Kandivali (E), Mumbai-400101  
Cell: +91-09969317640, E-Mail: devendrapisat@gmail.com

# Devendra R. Pisat & Associates

## Chartered Accountants

CA. Devendra R. Pisat (M.com, F.C.A, DISA(ICAI))

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### AUDITOR'S REPORT

#### PRAVAS FOUNDATION

Kandivali (East), Mumbai-400101.

Regd. No. – F-40412 (Mumbai)

Dear Sir,

I have Conducted audit of the annexed Balance Sheet of PRAVAS FOUNDATION, Kandivali (East), Mumbai-400 101 as at 31<sup>st</sup> March, 2026 and income and Expenditure Account for the year ended on that date and have to report that:

1. I have obtained all the information and explanation which to the best of my knowledge and belief were necessary for the purpose of my audit.
2. In my opinion, proper books of account have been kept by Trust, so far as it appears from the examination of these books.
3. The Balance Sheet & Income and Expenditure Account examined by me are in agreement with the books of account.
4. In my opinion and according to the explanation and information given to me, and the said accounts give all the information required by the Bombay Public Trust Act, 1950 and Rules made there under in the manner so required, and give true and fair view:
  - i) In the case of Balance Sheet in Schedule VIII, of the State of affairs of the PRAVAS FOUNDATION as on 31<sup>st</sup> March, 2026.
  - ii) In the case of Income & Expenditure Account in Schedule IX, of the Surplus for the year ended on that date.

For Devendra R. Pisat & Associates  
Chartered Accountants  
F.R.N. 128696W/ M.No.127830

Proprietor  
Devendra R. Pisat  
Place: Mumbai, Dated: 18/04/2026  
UDIN- 26127830JBIIGM1118



**PRAVAS FOUNDATION**

Registered under Bombay Public Trust Act, 1950 vide Regn. No.: F-40412 (Mumbai)

Address: 14, Triratna Vikas Madal, Mahindra Compound, Damu Nagar Police Chowky, Kandivali E, Mumbai-400101

**Income and Expenditure Account for the year ended 31/03/2026**

Year ended 31.03.2025	Expenditure	Year ended 31.03.2026	Year ended 31.03.2025	Income	Year ended 31.03.2026
Rs.		Rs.	Rs.		Rs.
1,003.00	To Bank Charges and Commission	2,301.89	7,14,013.00	By Donation Received	25,79,452.62
0.00	To Electricity Maintenance	15,700.00			
0.00	To Legal Expenses	49,000.00		<u>By Income from Charitable</u>	
0.00	To Advertisement & Publicity	44,040.00		<u>Activity</u>	
0.00	To Audit Fee (Previous Year)	5,000.00	20,000.00	Bhagyalaxmi Yojana	0.00
0.00	To Audit Fee Provision (Current Year)	8,000.00	0.00	Bal Sangopan Yojana	13,50,000.00
0.00	To Office Expenses	2,71,800.00	7,480.00	Subsidy	0.00
0.00	To Professional Fees	10,500.00			
0.00	To Repairs and Maintenance	3,800.00		<u>By Other Income</u>	
0.00	To Salary	7,00,000.00	234.00	Saving Bank Interest	231.00
0.00	To Training Program Expenses	2,66,000.00			
0.00	To Water Tax	3,045.00			
0.00	To Depreciation	60,600.00			
0	To Accounts Writing Charges	12,000.00			
	<u>To Expenditure on Charitable Objects</u>				
92,400.00	Medical Relief	45,681.00			
4,03,040.00	Educational	2,98,331.00			
2,45,000.00	Shelter Home	19,63,333.64	23,07,345.64		
284.00	To Net Income	1,70,551.09			
<b>7,41,727.00</b>	<b>TOTAL</b>	<b>39,29,683.62</b>	<b>7,41,727.00</b>	<b>TOTAL</b>	<b>39,29,683.62</b>

For Devendra R. Pisat & Associates  
Chartered Accountants

Pravas Foundation

Proprietor  
M.No.127830/ FRN. 128696W  
UDIN- 26127830JBIIIGM1118  
Place: Mumbai  
Dated: 18/04/2026



*[Signature]*

*[Signature]*  
(Chairman)

*[Signature]*  
(Secretary)

*[Signature]*  
(Treasurer)

Place: Mumbai  
Dated: 18/04/2026



**PRAVAS FOUNDATION**

Registered under Bombay Public Trust Act, 1950 vide Regn. No.:F-40412 (Mumbai)

Address: 14, Triratna Vikas Madal, Mahindra Compound, Damu Nagar Police Chowky, Kandivali E, Mumbai-400101

**Balance Sheet as on 31/03/2026**

As On 31.03.2025 Rs.	Liabilities		As On 31.03.2026 Rs.	As On 31.03.2025 Rs.	Assets	As On 31.03.2026 Rs.
1,000.00	<b>Trust Fund</b>		1,000.00		<b>Fixed Assets</b>	
	<b>Provision for o/s Expenses</b>				0 Computer	40,000.00
0.00	Audit Fees Payable	8,000.00			Less: Depreciation	16,000.00
0.00	Accounts Writing Charges Payable	12,000.00				24,000.00
	Rent Payable	30,000.00		0 Furniture & Fixtures	1,46,000.00	
	Salary Payable	70,000.00	1,20,000.00		Less: Depreciation	14,600.00
						1,31,400.00
	<b>Income &amp; Expenditure A/C</b>			0 Motor Vehicle	2,00,000.00	
4,34,515.58	Opening Balance	4,34,799.58			Less: Depreciation	30,000.00
284.00	Add: Income for Current Year	1,70,551.09	6,05,350.67			1,70,000.00
4,34,799.58					<b>Current Assets</b>	
				2,50,000.00	Sundry Debtors	0.00
				1,50,000.00	Deposit for Rented Shelter Home	1,50,000.00
					<b>Cash &amp; Bank Balances</b>	
				6,861.50	Mumbai District Central Co-Op Bank Ltd	7,074.50
				27,555.84	State Bank of India	2,41,910.56
				0.00	Union Bank of India	1,583.37
				1,382.24	Cash on Hand	382.24
<b>4,35,799.58</b>	<b>TOTAL</b>		<b>7,26,350.67</b>	<b>4,35,799.58</b>	<b>TOTAL</b>	<b>7,26,350.67</b>

For Devendra R. Pisat & Associates  
Chartered Accountants

Proprietor  
M.No.127830/ FRN. 128696W  
UDIN- 26127830JBIIIGM1118  
Place: Mumbai  
Dated: 18/04/2026



Pravas Foundation

*[Signature]*

*[Signature]*  
(Chairman)

*[Signature]*  
(Secretary)

*[Signature]*  
(Treasurer)

Place: Mumbai  
Dated: 18/04/2026



**REPORT OF AN AUDITOR RELATING TO ACCOUNTS  
AUDITED UNDER SUB-SECTION (2) OF SECTION 33 & 34  
AND RULE 19 OF THE BOMBAY PUBLIC TRUSTS ACT.**

Registered Number :- F-40412 (Mumbai)  
Name of the Public Trust :- PRAVAS FOUNDATION  
For the year ending 31.03.2026

a. Whether accounts are maintained regularly and in accordance with the provisions of the Act and the rules :	YES
b. Whether receipts and disbursements are properly and correctly shown in the accounts :	YES
c. Whether the cash balance and vouchers in the custody of the manager or trustee on the date of audit were in agreement with the accounts : (Note: Cash balance on hand has not been physically verified)	YES
d. Whether all books, deeds, accounts, vouchers or other documents or records required by the auditor were produced before him ;	YES
e. whether a register of movable and immovable properties is properly maintained, the changes therein are communicated from time to time to the regional office, and the defects and inaccuracies mentioned in the previous audit report have been duly complied with :	NA
f. whether the manager or trustee or any other person required by the auditor to appear before him did so and furnished the necessary information required by him ;	YES
g. Whether any property or funds of the trust were applied for any object or purpose other than the object or purpose of the trust	NO
h. The amounts of outstanding for more than one year and the amounts written off if any ;	NIL
i. Whether tenders were invited for repairs or construction involving expenditure exceeding Rs.5000/-	NA
j. whether any money of the public trust has been invested contrary to the provisions of Section 35 ;	NO
k. Alienations, if any, of the immovable property contrary to the provisions of Section 36 which have come to the notice of the auditors	NA
l. All cases of irregular, illegal or improper expenditure, or failure or omission to recover monies or other property belonging to the public trust or of loss or waste of money or other property thereof, and whether such expenditure, failure, omission, loss or waste was caused in consequence of breach of trust or misapplication or any other misconduct on the part of the trustees or any other person while in in the management of the trust	NA
m. Whether the budget has been filed in the form provided by rule 16A ;	NO
n. Whether the maximum and minimum number of the trustees is maintained	YES
o. Whether the meetings are held regularly as provided in such instrument	YES
p. Whether the minute books of the proceedings of the meeting is maintained.	YES
q. Whether any of the trustees has any interest in the investment of the trust :	NO
r. whether any of the Trustees is a debtor or creditor of the trust	Yes
s. Whether the irregularities pointed out by the auditors in the accounts of the previous year have been duly complied with by the trustees during the period of audit :	NA
t. Any special matter which the auditor may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioer.	NO

Devendra R. Pisat and Associates  
Chartered Accountants  
D/62, Dattani Park CHS Ltd  
W.E.Highway, Kandivali (E),  
Mumbai-400101



Devendra R. Pisat & Associates

*D. Pisat*  
Proprietor  
Chartered Accountants

Dated at 18/04/2026

UDIN- 26127830JBIIGM1118

Auditors

**THE BOMBAY PUBLIC TRUST ACT, 1950.**

**SCHEDULE IXC.**

**(VIDE RULE 32)**

Statement of income liable to contribution for the year ending **31ST MARCH 2026**

Name of the Public Trust :- **PRAVAS FOUNDATION**

Registered Number :- **F-40412 (Mumbai)**

PARTICULARS	Rs.	Rs.
<b>I. INCOME AS SHOWN IN THE INCOME AND EXPENDITURE ACCOUNT (SCHEDULE IX)</b>		<b>39,29,683.62</b>
<b>II. ITEMS NOT CHARGEABLE TO CONTRIBUTION UNDER SECTION 58 AND RULE 32.</b>		
(i) Donations received from other Public Trust and Dharmadas	Nil	
(ii) Grants received from Government and Local authorities.	Nil	
(iii) Interest on sinking or Depreciation Fund	Nil	
(iv) Amount spent for the purpose of secular Education.	2,98,331.00	
(v) Amount Spent for the purpose of medical relief.	Nil	
(vi) Amount spent for the purpose of veterinary treatment of animals.	Nil	
(vii) Expenditure incurred from donations for relief of distress scarcity, drought, flood, fire or other natural calamity	Nil	
(viii) Deductions out of income from lands used for agricultural purpose :-		
a. Land Revenue and Local Fund Cess		
b. Rent Payable to superior landlord		
c. Cost of production, if lands are cultivated by trust.		
(ix) Deduction out of income from lands used for non-agricultural purpose :-		
a. Assessment, Cesses and other Government or Municipal taxes.		
b. Ground rent payable to the superior land-lord		
c. Insurance premia		
d. Repairs at 10 per cent of gross rent of building.		
e. Cost of collection at 4 per cent of gross rent building let out		
(x) Cost of collection of income or receipts from securities, stocks, etc at 1 per cent of such income	Nil	
(xi) Deductions on account of repairs in respect of buildings not rented and yielding no income at 10 percent of the estimated gross annual rent.	Nil	2,98,331.00
		<b>36,31,352.62</b>

**Gross Annual Income chargeable to contribution Rs.**

Certified that while claiming deduction admissible under the above Schedule, the Trust has not claimed any amount twice, either wholly or partly, against any of the items mentioned in the schedule which have the effect of double deduction.

**Trust Address :** 14, Triratna Vikas Madal,  
Mahindra Compound,  
Damu Nagar Police Chowky,  
Kandivali E, Mumbai-400101



Devendra R. Pisat and Associates

Proprietor

**Chartered Accountants  
Auditor**

Date : 18/04/2026

**For Pravas Foundation**

*(Signature)*  
**Chairman Secretary Treasurer**

Trustee

Date : 18/04/2026

FUNDS & LIABILITIES		Rs.	Rs.	PROPERTY AND ASSETS	Rs.	Rs.
<b>Trust Funds or Corpus :-</b>		1,000.00	1,000.00	<b>Fixed Assets</b>		
Balance as per last Balance Sheet		-		Furniture & Fixtures :-		
Add : During the year				Balance as per last Balance Sheet	3,86,000.00	
<b>Other Earmarked Funds :-</b>				Additions during the year	-	
(Created under the provision of the trust deed or scheme or out of the Income)				Less : Sales during the year	60,600.00	3,25,400.00
Depreciation Fund				Depreciation for the year		
Sinking Fund				<b>Loans (Secured or Unsecured): Good/doubtful</b>		
Reserve Fund						
Any other Fund				<b>Advances:</b>		
<b>Loans (Secured or Unsecured) :-</b>				To Trustees, Employees, Contractors, Lawyers, Others		1,50,000.00
From Trustees				<b>Current Assets:</b>		
From Other				Sundry Debtors		0.00
<b>Liabilities :-</b>				TDS Receivables		0.00
For Expenses		1,20,000.00		<b>+Income Outstanding :-</b>		
For Advances				Rent		
For Rent and Other Deposits				Interest		
For Sundry Credit Balance				Other Income		
<b>Provision :-</b>				<b>Cash and Bank Balances :-</b>		
Provision For Audit Fees				a) In Saving Account	2,50,568.43	
Provision For Income Tax Return Fees				In Fixed Deposit Account with Bank		
<b>Income and Expenditure Account :-</b>				b) with the trustee		
Bal. as per last Balance Sheet		4,34,799.58		c) with the Manager		
Less : Appropriation , if any				Cash on Hand	2,50,568.43	2,50,950.67
Add : Surplus		1,70,551.09		<b>Income and Expenditure Account :-</b>		
Less : Deficit (As per I & E A/c)				Bal. as per last Balance Sheet		
<b>Total</b>			<b>7,26,350.67</b>	Less : Appropriation , if any		
				Add : Surplus		
				Less : Deficit (As per I & E A/c)		



As per our report for even date + Income Outstanding : The above Balance Sheet to the best of my/our belief contains a true account of the funds & Liabilities & of the property & assets of the Trust

**For Pravas Foundation**

*Pravashankar Shinde*  
Chairman Secretary Treasurer

Devendra R. Pisat & Associates  
Proprietor  
Chartered Accountants  
Auditors

EXPENDITURE		Rs.	Rs.	INCOME		Rs.	Rs.
<b>To Expenditure in respect of properties :-</b>				<b>By Rent (Accrued) + (realised)</b>			
Rates, Taxes, Cesses		3,045.00					
Repairs and maintenance		19,500.00					
Salaries		-		<b>By Interest (Accrued) + (Realised)</b>			
Insurance		-		On Securities		-	
Depreciation		-		On Loans		-	
Other Expenses		-	22,545.00	On Bank Account	231.00		231.00
<b>To Establishment Expenses</b>			6,58,340.00	<b>By Dividend</b>			
<b>To Remuneration to Trustees</b>				<b>By Donations in cash or kind</b>			
<b>To Remuneration (Salaries and Wages)</b>			7,00,000.00				25,79,452.62
<b>To Payment to Contractor</b>				<b>By Grants</b>			
<b>To Audit Fees</b>				<b>By Income from other sources</b>			
<b>To Contribution and Fees</b>			8,000.00	Income from Operations	13,50,000.00		13,50,000.00
<b>To Amount written off:</b>				Other	0.00		13,50,000.00
(a) Bad Debts				<b>By outstanding liability w/ff</b>			
(b) Loan Scholarship				<b>By Transfer from Reserve</b>			
(c) Irrecoverable Rent							
(d) Other items							
<b>To Miscellaneous Expenses (Bank Charges)</b>			2,301.89				
<b>To Depreciation</b>			60,600.00				
<b>To Amount transferred to Reserve or specific funds.</b>							
<b>To Expenditure on object of the Trust :-</b>							
a. Religious							
b. Educational			2,98,331.00				
c. Medical Relief			45,681.00				
d. Relief of poverty							
e. Other Charitable objects			19,63,333.64				
<b>By Surplus carried over to Balance Sheet</b>			23,07,345.64	<b>By Deficit carried over to Balance Sheet</b>			
<b>TOTAL</b>			1,70,551.09	<b>TOTAL</b>			39,29,683.62

+Strike off whichever is not applicable

As per our report of even date

Devendra R. Pisat and Associates

*Devendra R. Pisat*  
Proprietor

Chartered Accountants

Auditors



UDIN- 26127830JBIIGM1118

Dated at 18/04/2026

**For Pravas Foundation**

*Pravas*  
Chairman Secretary Treasurer

Trustee

Dated at 18/04/2026