

Name : TAPAS FOUNDATION, BHOPAL
Balance Sheet as at 31-03-2025

		(Amount in Rs.)		
	Particulars	Note	31 March 2025	31 March 2024
I	Sources of Funds			
1	NPO Funds	3	5,26,586.20	9,17,604.00
(a)	Unrestricted Funds		5,26,586.20	9,17,604.00
(a)	Restricted Funds		-	-
	ACCUMULATED DEPRECIATION		7,837.00	-
			5,34,423.20	9,17,604.00
2	Non-current liabilities			
(a)	Long-term borrowings	4	-	-
(b)	Other long-term liabilities	5	-	-
(c)	Long-term provisions	6	-	-
			-	-
3	Current liabilities			
(a)	Short-term borrowings	4	-	-
(b)	Payables	7	7,000.00	-
(c)	Other current liabilities	8	-	-
(d)	Short-term provisions	6	43,409.00	1,74,000.00
			50,409.00	1,74,000.00
	Total		5,84,832.20	10,91,604.00
II	Application of Funds			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets	9		
(i)	Property, Plant and Equipment		1,04,500.00	-
(ii)	Intangible assets		-	-
(iii)	Capital work in progress		-	-
(iv)	Intangible asset under development		-	-
	Non-current investments	10	-	-
(c)	Long Term Loans and Advances	11	-	-
(d)	Other non-current assets (specify nature)	12	-	-
			1,04,500.00	-
2	Current assets			
(a)	Current investments	10	-	-
(b)	Inventories		-	-
(c)	Receivables	13	-	-
(d)	Cash and bank balances	14	4,80,332.20	10,91,604.00
(e)	Short Term Loans and Advances	11	-	-
(f)	Other current assets	15	-	-
			4,80,332.20	10,91,604.00
	Total		5,84,832.20	10,91,604.00
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			

For R A M P S & CO.
Chartered Accountants
FRN- 018266C

Suhane
CA Rishabh Kumar Suhane
(Partner)
M NO.- 447781
UDIN :



For TAPAS FOUNDATION, BHOPAL

Vipul Singh
Vipul Singh

(President)

Dipali Singh
Dipali Singh

(Secretary)

Poonam Singh
Poonam Singh

(Treasurer)

Place :- Bhopal
Date :- 19/08/2025

Name : TAPAS FOUNDATION, BHOPAL

Income and Expenditure for the year 01-04-2024 to 31-03-2025

		(Amount in Rs.)						
Particulars		Note	31 March 2025			31 March 2024		
			Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
I	Income							
(a)	Donations and Grants		68,28,420.00		68,28,420.00	57,13,145.00		57,13,145.00
(b)	Fees from Rendering of Services		-		-	-		-
(c)	Sale of Goods		68,28,420.00		68,28,420.00	57,13,145.00		57,13,145.00
II	Other income							
III	Total Income (I+II)	16	71,550.81		71,550.81	32,471.00		32,471.00
			68,99,970.81	-	68,99,970.81	57,45,616.00	-	57,45,616.00
IV	Expenses;							
(a)	Material consumed/distributed							
(b)	Donations/contributions paid	17	-		-	-		-
(c)	Employee benefits expense		5,000.00		5,000.00			
(d)	Finance costs	18	8,03,000.00		8,03,000.00	7,71,000.00		7,71,000.00
(e)	Depreciation and amortization expense	19	-		-	-		-
(f)	Other expenses	20	7,837.00		7,837.00	-		-
(g)	Religion/charitable expenses	21	2,51,529.53		2,51,529.53	1,60,156.49		1,60,156.49
(h)	Other Expenses (specify nature)							
	Total expenses (IV)		56,77,152.08			51,06,142.52		
			67,44,518.61	-	10,67,366.53	60,37,299.01	-	9,31,156.49
V	Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)		1,55,452.20	-	58,32,604.28	-2,91,683.01	-	48,14,459.51
VI	Exceptional items (specify nature & provide note/delete if none)							
VII	Excess of Income over Expenditure for the year before extraordinary items (V-VI)		1,55,452.20	-	58,32,604.28	-2,91,683.01	-	48,14,459.51
VIII	Extraordinary Items (specify nature & provide note/delete if none)							
IX	Excess of Income over Expenditure for the year (VII-VIII)		1,55,452.20	-	58,32,604.28	-2,91,683.01	-	48,14,459.51
	Appropriations Transfer to funds, e.g., Building fund							
	Transfer from funds							
	Balance transferred to General Fund							
	The accompanying notes are an integral part of the financial statements							

For R A M P S & CO.
Chartered Accountants
FRN- 018266C



CA Rishabh Kumar Suhane
(Partner)
M NO.- 447781
UDIN :

Place :- Bhopal
Date :- 19/08/2025

For TAPAS FOUNDATION, BHOPAL

[Signature]

Vipul Singh

(President)

[Signature]

Dipali Singh

(Secretary)

[Signature]

Poonam Singh

(Treasurer)

Name : TAPAS FOUNDATION, BHOPAL

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

Note - 1 Brief about the entity

Note - 2 Significant Accounting Policies

Note - 3 NPOs Funds

(Amount in Rs.)					
Sr. No.	Particulars	As at 1st April 2024 (Opening Balance)	Funds transferred/received during the year	Funds Utilised during the year	As at 31st March 2025 (Closing Balance)
(A)	Unrestricted Funds	9,17,604.00	7,08,802.20	-10,99,820.00	5,26,586.20
1	Corpus Funds	9,17,604.00	7,08,802.20	-10,99,820.00	5,26,586.20
2	General Funds				-
3	Designated Funds				-
(B)	Restricted Funds				-
		9,17,604.00	7,08,802.20	-10,99,820.00	5,26,586.20
Previous Year (PY)		1,09,467.00	10,99,820.00	-2,91,683.01	9,17,604.00



Name : TAPAS FOUNDATION, BHOPAL

Notes forming part of the Financial Statements for the year ended 31st March, 2025

4	Borrowings	Long Term		Short Term	
		31 March 2025	31 March 2024	31 March 2025	31 March 2024
	<u>Secured</u>				
(a)	Term loans				
(i)	from banks	-	-	-	-
(ii)	from other parties	-	-	-	-
(b)	Loans repayable on demand				
(i)	from banks	NA	NA	-	-
(ii)	from other parties	NA	NA	-	-
(c)	Deferred payment liabilities	-	-	-	-
(d)	Loans and advances from related parties	-	-	-	-
(e)	Long term/current maturities of finance lease obligation	-	-	-	-
(f)	Other loans advances (specify nature)	-	-	-	-
	Total (A)	-	-	-	-
	<u>Unsecured</u>				
(a)	Term loans				
(i)	from banks	-	-	-	-
(ii)	from other parties	-	-	-	-
(b)	Loans repayable on demand				
(i)	from banks	NA	NA	-	-
(ii)	from other parties	NA	NA	-	-
(c)	Deferred payment liabilities	-	-	-	-
(d)	Loans and advances from related parties	-	-	-	-
(e)	Long term/current maturities of finance lease obligation	-	-	-	-
(f)	Other loans advances (specify nature)	-	-	-	-
	Total (B)	-	-	-	-
	Total (A) + (B)	-	-	-	-
	Foot Note:				
(i)	Nature of the Security to be specified separately.				
(ii)	Terms of repayment of terms loans and other loans may be stated.				
(iii)	Where loans guaranteed by partners/proprietors/owners aggregate of such amount under each head may be disclosed.				



Name : TAPAS FOUNDATION, BHOPAL

Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

5	Other long-term liabilities			31 March 2025	31 March 2024
(a)	Advance from customers			-	-
(b)	Others (please specify)			-	-
	Total Other long-term liabilities			-	-
6	Provisions	Long term	Short term		
		31 March 2025	31 March 2024	31 March 2025	31 March 2024
(a)	Provision for employee benefits				
(i)	Provision for gratuity	-	-	-	-
(ii)	Provision for leave Encashment	-	-	-	-
(b)	Other provisions	-	-	-	-
	(Please Specify - eg/- Provision for warranties / Provision for Sales Return)	-	-	-	-
	Other (specify nature)	-	-	43,409	1,74,000
	Total Provisions	-	-	43,409	1,74,000
7	Payables	31 March 2025	31 March 2024	31 March 2025	31 March 2024
(a)	Total outstanding dues of micro, small and medium enterprises			-	-
(b)	Total outstanding dues of creditors other than micro, small and medium enterprises			7,000	-
	Total payables			7,000.00	-
	Disclosure relating to suppliers registered under MSMED Act based on the information available with the entity Company:				
	Particulars	31 March 2025	31 March 2024	31 March 2025	31 March 2024
	(a) Amount remaining unpaid to any supplier at the end of each accounting year:				
	Principal			-	-
	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.			-	-
8	Other current liabilities	31 March 2025	31 March 2024	31 March 2025	31 March 2024
(a)	Current maturities of finance lease obligations			-	-
(b)	Interest accrued but not due on borrowings			-	-
(c)	Interest accrued and due on borrowings			-	-
(d)	Income received in advance			-	-
(e)	Unearned revenue			-	-
(f)	Goods and Service tax payable			-	-
(g)	TDS payable			-	-
(h)	Other payables (specify nature)				
	Professional Tax Payable			-	-
	Electricity Payable			-	-
	Fees Received in Advance			-	-
	Student Credit			-	-
	Scholarship Refundable			-	-
	Caution Money Payable			-	-
	Salary Payable			-	-
	Total Other current liabilities			-	-



Name : TAPAS FOUNDATION, BHOPAL

Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

10	Investments - Non Current and Current (valued at historical cost unless stated otherwise)	As at 31 March 2025			As at 31 March 2024	
		Face Value	Numbers/ Units/ Shares	Book Value	Numbers/ Units/ Shares	Book Value
	<u>Trade Investments - Quoted</u>					
(a)	Investments in Other Entities			-		-
	Less: Provision for diminution in value of investments			-		-
(b)	Investments in partnership firm (Refer footnote 1)			-		-
	<u>Other Investments</u>					
(c)	Investments in preference shares			-		-
(d)	Investments in equity instruments			-		-
(e)	Investments in government or trust securities			-		-
(f)	Investments in debentures or bonds			-		-
(g)	Investments in mutual funds			-		-
(h)	Investments property			-		-
(i)	Other non-current investments (specify nature)			-		-
	Total investments			-		-
	<u>Trade Investments - Unquoted</u>					
(a)	Investments in Other Entities			-		-
	Less: Provision for diminution in value of investments			-		-
(b)	Investments in partnership firm (Refer footnote 1)			-		-
	<u>Other Investments</u>					
(c)	Investments in preference shares			-		-
(d)	Investments in equity instruments			-		-
(e)	Investments in government or trust securities			-		-
(f)	Investments in debentures or bonds			-		-
(g)	Investments in mutual funds			-		-
(h)	Other non-current investments (specify nature)			-		-
(i)	Investments property			-		-
	Total investments			-		-
	Aggregate market value as at the end of the year:					
	Aggregate amount of quoted investments and market value thereof.			-		-
	Aggregate amount of Un-quoted investments.			-		-
	Aggregate Provision for diminution in value of investments.					
	Footnote 1: Details of investment in partnership firm			31 March 2025		31 March 2024
	Name of partner with % share in profits of such firm					
	ABC			-		-
	XYZ			-		-
	Mr. A			-		-
	Total capital of the firm (Amount in Rs.)			-		-
	<u>Current Investments</u>					
		Face Value	Numbers/ Units/ Shares	Book Value	Numbers/ Units/ Shares	Book Value
	<u>Trade (valued at lower of cost or market value) - Quoted</u>					
(a)	Current maturities of long-term investments			-		-
(b)	Investments in equity instruments			-		-
(c)	Investments in preference shares			-		-
(d)	Investments in government or trust securities			-		-
(e)	Investments in debentures or bonds			-		-
(f)	Investments in mutual funds			-		-
(g)	Other Short-term investments (specify nature)			-		-
	Net current investments			-		-
	<u>Trade (valued at lower of cost or market value) - Unquoted</u>					
(a)	Current maturities of long-term investments			-		-
(b)	Investments in equity instruments			-		-
(c)	Investments in preference shares			-		-
(d)	Investments in government or trust securities			-		-
(e)	Investments in debentures or bonds			-		-
(f)	Investments in mutual funds			-		-
(g)	Other Short-term investments (specify nature)			-		-
	Net current investments			-		-
	Grand Total			-		-
	Aggregate value of quoted investments and market value thereof.			-		-
	Aggregate value of quoted investments.			-		-
	Aggregate Provision for diminution in value of investments.			-		-



11	A	Loans and advances (Secured)	Long Term		Short Term	
			31 March 2025	31 March 2024	31 March 2025	31 March 2024
	(a)	Capital advances				
	(i)	Considered good	-	-	-	-
	(ii)	Doubtful	-	-	-	-
		Less: Provision for doubtful advances	-	-	-	-
	(b)	Loans advances to partners or relative of partners	-	-	-	-
	(c)	Other loans and advances (specify nature)				
	(i)	Prepaid expenses	-	-	-	-
	(ii)	CENVAT credit receivable				
	(iii)	VAT credit receivable				
	(iv)	Service tax credit receivable				
	(v)	GST input credit receivable				
	(v)	Security Deposits				
	(vi)	Balance with government authorities				
	(b)	Total (a)+(b) (A)	-	-	-	-
			-	-	-	-
	B	Loans and advances (Unsecured)	Long Term		Short Term	
			31 March 2025	31 March 2024	31 March 2025	31 March 2024
	(a)	Capital advances				
	(i)	Considered good	-	-	-	-
	(ii)	Doubtful	-	-	-	-
		Less: Provision for doubtful advances	-	-	-	-
	(b)	Loans advances to partners or relative of partners	-	-	-	-
	(c)	Other loans and advances (specify nature)				
	(i)	Prepaid expenses	-	-	-	-
	(ii)	CENVAT credit receivable				
	(iii)	VAT credit receivable				
	(iv)	Service tax credit receivable				
	(v)	GST input credit receivable				
	(v)	Security Deposits				
	(vi)	Balance with government authorities				
	(vii)	TDS Receivable AY 2023-2024			-	-
	(viii)	Staff & Other Advances			-	-
	(b)	Total (a)+(b) (B)	-	-	-	-
			-	-	-	-
		Total (A + B)	-	-	-	-



12	Other non-current assets	31 March 2025	31 March 2024
(a)	Security Deposits	-	-
(b)	Prepaid expenses	-	-
(c)	Others (Specify nature)	-	-
	Total other non-current other assets	-	-
13	Receivables	31 March 2025	31 March 2024
(a)	Donations/ Fees Receivable	-	-
(b)	Others (specify nature)	-	-
	Outstanding for a period exceeding 6 months from the date they are due for receipt	-	-
(a)	Secured Considered good	-	-
(b)	Unsecured Considered good	-	-
(c)	Doubtful	-	-
	Less: Provision for doubtful receivables	-	-
	Total	-	-
14	Cash and Bank Balances	31 March 2025	31 March 2024
A	Cash and cash equivalents		
(a)	On current accounts	-	-
	IDFC Bank	4,80,332.20	10,55,533.99
(b)	Cash credit account (Debit balance)	-	-
(c)	Fixed Deposits	-	-
	Deposits with original maturity of less than three months	-	-
(d)	Cheques, drafts on hand	-	-
(e)	Cash on hand	-	36,070.00
	Total	4,80,332.20	10,91,604.00
	(I)		
B	Other bank balances		
(a)	Bank Deposits	-	-
(i)	Earmarked Bank Deposits	-	-
(ii)	Deposits with original maturity for more than 3 months but less than 12 months from reporting date	-	-
(iii)	Margin money or deposits under lien	-	-
(iv)	Others (specify nature)	-	-
	Total other bank balances	-	-
	Total Cash and bank balances	4,80,332.20	10,91,604.00
	(I+II)		
15	Other current assets	31 March 2025	31 March 2024
	Inter Branch	-	-
(a)	Interest accrued but not due on deposits	-	-
(b)	Interest accrued and due on deposits	-	-
	Total	-	-



Name : TAPAS FOUNDATION, BHOPAL

Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

16	Other income	31 March 2025	31 March 2024
(a)	Interest income	71,550.81	32,471.00
(b)	Dividend income	-	-
(c)	Net gain on sale of investments	-	-
(d)	Other non-operating income -	-	-
	Canteen Rent	-	-
	Misc Income	-	-
	Exam Centre Fees	-	-
	Total other income	71,550.81	32,471.00
17	Cost of goods sold (Delete whatever is not applicable)	31 March 2025	31 March 2024
(A)	Materials consumed/distributed		
	Raw material consumed/distributed		
(i)	Inventory at the beginning of the year	-	-
(ii)	Add : Purchases during the year	-	-
(iii)	Less: Inventory at the end of the year	-	-
	Cost of raw material consumed (I)	-	-
	Other materials (purchased intermediates and components)		
(i)	Inventory at the beginning of the year	-	-
(ii)	Add : Purchases during the year	-	-
(iii)	Less: Inventory at the end of the year	-	-
	Cost of other material distributes (II)	-	-
	Total raw material consumed/distributed (A) (I+II)	-	-
B	Purchases of stock-in-trade	31 March 2025	31 March 2024
(i)	...	-	-
(ii)	...	-	-
(iii)	...	-	-
	Total (B)	-	-
C	Changes in inventories of finished goods, work in progress and stock-in trade	31 March 2025	31 March 2024
	Inventories at the beginning of the year:		
(i)	Stock-in-trade	-	-
(ii)	Work in progress	-	-
(iii)	Finished goods	-	-
	(I)	-	-
	Inventories at the end of the year:		
(i)	Stock-in-trade	-	-
(ii)	Work in progress	-	-
(iii)	Finished goods	-	-
	(II)	-	-
	(Increase)/decrease in inventories of finished goods, work-in-progress and stock-in-trade (C)	-	-
	Total (A+B+C)	-	-



18	Employee benefits expense		31 March 2025	31 March 2024
	(Including contract labour)			
(a)	Salaries, wages, bonus and other allowances		8,03,000.00	7,71,000.00
(b)	Contribution to provident and other funds		-	-
(c)	Gratuity expenses		-	-
(d)	ESIC		-	-
(e)	Staff welfare expenses		-	-
(f)	Honorarium		-	-
	Total Employee benefits expense		8,03,000.00	7,71,000.00
19	Finance cost		31 March 2025	31 March 2024
(a)	Interest expense			
(i)	On bank loan		-	-
(ii)	On assets on finance lease		-	-
(b)	Other borrowing costs		-	-
	Loan Processing Charges		-	-
(c)	Loss on foreign exchange transactions and translations considered as finance cost (net)			
	Total Finance cost		-	-
20	Depreciation and amortization expense		31 March 2025	31 March 2024
(a)	on tangible assets (Refer note 11)		7,837.00	-
(b)	on intangible assets (Refer note 11)		-	-
	Total Depreciation and amortization expense		7,837.00	-
21	Other Expenses		31 March 2025	31 March 2024
(a)	Religious/charitable			
(b)	Other Expenses			
	Audit Fees		5,900.00	-
	Bank Charges		-	651.96
	Bhopal Office Rent		1,20,000.00	60,000.00
	Conveyance Expenses		17,481.19	10,651.53
	Gift Expenses		1,600.00	-
	Interest on TDS payment Expenses		-	3,859.50
	Office Expenses		-	2,263.00
	Photography and Branding Expenses		-	24,500.00
	Printing & Stationery Expenses		10,988.00	-
	Professional Fees		71,272.00	20,000.00
	Repair Expenses		1,800.00	-
	Refreshment Expenses		-	6,514.53
	Virtual Work Space Expenses		22,488.34	18,215.97
	Website Maintenance Expenses		-	13,500.00
	Total		2,51,529.53	1,60,156.49



Name : TAPAS FOUNDATION, BHOPAL

Notes forming part of the Financial Statements for the year ended 31st March, 2025

Property, Plant and Equipment and Intangible Assets (owned assets)

Particulars /Assets		
	Vehicle	Total
Gross Block/Rate of Dep	15%	
At 1 April 2023	-	-
Additions Up to 30Th Sep	-	-
Additions after 30th Sep	-	-
Deductions/Adjustments	-	-
At 1 April 2024	-	-
Additions Up to 30Th Sep	-	-
Additions after 30th Sep	1,04,500.00	1,04,500.00
Deductions/Adjustments	-	-
At 31 March 2025	1,04,500.00	1,04,500.00
At 31 March 2024	-	-
Depreciation/Adjustments		
At 1 April 2023	-	-
Additions	-	-
Deductions/Adjustments	-	-
At 1 April 2024	-	-
Additions	7,837.00	7,837.00
Deductions/Adjustments	-	-
At 31 March 2025	7,837.00	7,837.00
At 31 March 2024	-	-
Net Block		
At 31 March 2025	96,663.00	96,663.00
At 31 March 2024	-	-

