

## FORM NO. 10B

[See rule 16CC and 17B]

**Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of subsection (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution.**

We have examined the balance sheet of **SHRI NATH JI TRUST** [name of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution] as at **31/03/2024** and the Income and Expenditure account or Profit and Loss account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

We have obtained all the information and explanations to the best of our knowledge and belief which are necessary for the purposes of the audit.

In our opinion, proper books of account have been maintained at the registered office of the above named trust at the address mentioned at serial number 14 of the Annexure :

In our opinion and to the best of our information and according to explanations given to us, the particulars given in the Annexure are true and correct subject to following observations or qualifications :-

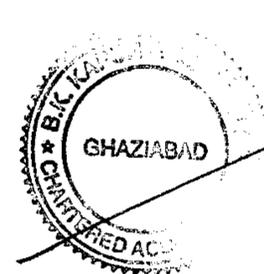
In our opinion and to the best of our information, and according to information given to us, the said accounts give a true and fair view :-

- (i) in the case of the balance sheet, of the state of affairs of the above named trust as on **31/03/2024** and
- (ii) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application or profit or loss of its accounting year ending on **31/03/2024**

subject to the following observations/qualifications :-

The prescribed particulars are annexed hereto.

Place           **GHAZIABAD**  
Date             **19/09/2024**



**B K KAPUR**  
M. No. : 004578  
FRN : 000852  
17, NAVYUG MARKET, GHAZIABAD-  
201001 UTTAR PRADESH

**ANNEXURE**

Statement of Particulars

**Basic Details**

1.	PAN of the auditee	AABTS8150Q
2.	Name of the auditee	SHRI NATH JI TRUST
3.	Assessment Year	2024-25
4.	Previous Year	01/04/2023 to 31/03/2024
5.	Registered Address of the auditee	II C 95,,,NEHRU NAGAR,GHAZIABAD,UTTAR PRADESH - 201001,INDIA
6.	Other addresses, if applicable	

**Legal**

7.	Type of the auditee	Trust
8.	Whether the auditee is established under an instrument?	Yes

**Registration Details**

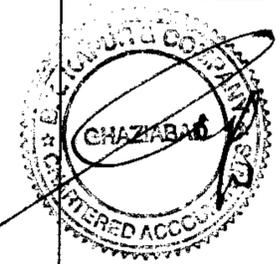
9. Details of registration/provisional registration or approval/ provisional approval or notification of the auditee under the Income-tax Act(details of all the registration/provisional registration/approval/provisional approval/notification which are valid during the previous year should be provided, however where the auditee has got the registration/approval after provisional registration/approval the details of provisional registration/approval need not be provided)				
Section under which registered/provisionally registered or approved / provisionally approved / notified.	Date of Registration / provisional registration or approval / provisionally approval/ notification (dd/mm/yyyy)	Registration / Approval / Notification / Unique Registration No. (URN), if available	Authority granting registration/provisional registration or approval/provisional approval or notification	Date from which Registration / provisional Registration / approval / provisional approval / notification is effective (dd/mm/yyyy)
(1)	(2)	(3)	(4)	(5)
Clause (a) of sub-section (1) of section 12AB of the Act	24/09/2021	AABTS8150QE20 217	Principal Commissioner of Income Tax/ Commissioner of Income Tax	01/04/2021
Clause (i) of second proviso to sub-section (5) of section 80G of the Act	24/09/2021	AABTS8150QF20 215	Principal Commissioner of Income Tax/ Commissioner of Income Tax	01/04/2021

**Management**

10. (a) Details of all the Author (s)/ Founder (s)/ Settlor (s)/Trustee (s)/ Members of society/Members of the Governing Council/ Director(s) / shareholders holding 5% or more of shareholding / Office Bearer(s) of the auditee at any time during the previous year								
S. No.	Name of person	Relation	Percentage of shareholding in case of shareholder	Unique Identification Number	ID Code	Address	Whether there is any change in relation during previous year of audit	If yes, specify the change
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	PAWAN KUMAR	Trustee		478112478243	02-Aadhaar Number	II C 135,NEHRU NAGAR,Ghaziabad,Ghaziabad H.O,GHAZIABAD ,UTTAR PRADESH,201001,INDIA	No	
2	YATIN KUMAR BANSAL	Trustee		676296523615	02-Aadhaar Number	II C 92,NEHRU NAGAR,UTTAR PRADESH,201001,Ghaziabad,Ghaziabad H.O,GHAZIABAD .INDIA	No	
3	CHAM	Trustee		6592157861	02-Aadhaar	II C 95.NEHRU	No	



	ELI DEVI			70	Number	NAGAR,UTTAR PRADESH,20100 1,Ghaziabad,Gha ziabad H.O,GHAZIABAD ,INDIA		
4	CHET NA BANS AL	Trustee		8460884278 76	02-Aadhaar Number	II C 92,NEHRU NAGAR,UTTAR PRADESH,20100 1,Ghaziabad,Gha ziabad H.O,GHAZIABAD ,INDIA	No	
5	VIJAY KUMA R	Trustee		9279804869 83	02-Aadhaar Number	II C 95,NEHRU NAGAR,UTTAR PRADESH,20100 1,Ghaziabad,Gha ziabad H.O,GHAZIABAD ,INDIA	No	
6	KAML ESH RANI BANS AL	Trustee		4662733229 97	02-Aadhaar Number	II C 92,NEHRU NAGAR,UTTAR PRADESH,20100 1,Ghaziabad,Gha ziabad H.O,GHAZIABAD ,INDIA	No	
7	SANJ EEV KUMA R BANS AL	Trustee		2072273932 79	02-Aadhaar Number	II C 92,NEHRU NAGAR,UTTAR PRADESH,20100 1,Ghaziabad,Gha ziabad H.O,GHAZIABAD ,INDIA	No	
8	KIRAN LATA	Trustee		6354199483 42	02-Aadhaar Number	II C 135,NEHRU NAGAR,Ghaziab ad,Ghaziabad H.O,GHAZIABAD ,UTTAR PRADESH,20100 1,INDIA	No	
9	SUNIL KUMA R	Trustee		7445764709 98	02-Aadhaar Number	II C 95,NEHRU NAGAR,UTTAR PRADESH,20100 1,Ghaziabad,Gha ziabad H.O,GHAZIABAD ,INDIA	No	
10	DEEP TI BANS AL	Trustee		7668265771 56	02-Aadhaar Number	II C 95,NEHRU NAGAR,UTTAR PRADESH,20100 1,Ghaziabad,Gha ziabad H.O,GHAZIABAD ,INDIA	No	



(b) In case if any of the persons [as mentioned in row 10(a)] is not an individual, then provide the following details of the natural persons who are beneficial owners (5% or more) of such person at any time during the previous year.

Unique	Non-individual person [as mentioned in row no 10(a)] in which beneficial	Percentage	Whether there is any change if yes.

S. No.	Name	Identification Number	ID code	Address	ownership held	of beneficial ownership	during previous year of audit	specify the change
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

**Objects**

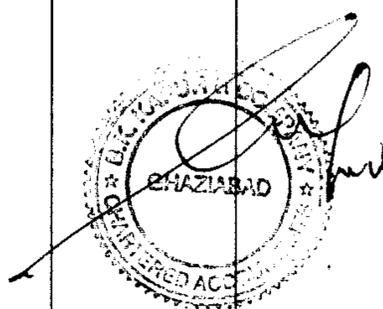
11.	Objects of the auditee	Education			
12.	(i) Whether the auditee, being a trust or institution referred to in section 11 or 12, has adopted or undertaken modification of the objects which do not conform to the conditions of registration?	No			
	(ii) If yes, please furnish following information :-				
	a. Date of such modification/ adoption				
	b. Whether an application for registration has been made in the prescribed form and manner within the stipulated period of thirty days from the date of said adoption or modification, as per sub clause (v) of clause (ac) of sub-section (1) of section 12A	No			
	c. If yes provide the following details regarding application for registration under sub-clause (v) of clause (ac) of sub-section (1) of section 12A				
	S.No.	Date of Application	Status of registration in pursuance to application	Date of Registration or cancellation based on such application	URN of such registration

**Commencement of activities**

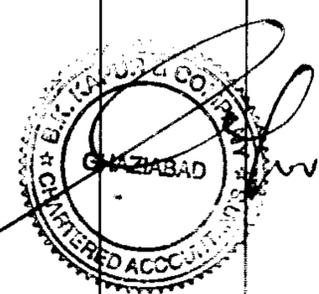
13.	(i) Where the auditee has been granted provisional registration or provisional approval, whether activities have commenced during the previous year	No			
	(ii) If yes in 13 (i) , date of commencement of activities				
	(iii) If the answer to 13(i) is yes, whether application for registration under section sub-clause (iii) of clause (ac) of sub-section (1) of section 12A or application for approval under clause (iii) of the first proviso to clause (23C) of section 10 has been filed?	No			
	(iv) If yes in 13(iii) above, provide the following details regarding application for registration under section sub-clause (iii) of clause (ac) of sub-section (1) of section 12A or application for approval under clause (iii) of the first proviso to Clause (23C) of section 10 has been filed?				
	S. No.	Date of Application	Status of registration in pursuance to application	Date of Registration/ Cancellation based on such application	URN of such registration

**Details of Place where books of accounts and other documents have been maintained**

14.	(i) Whether the books of account and other documents have been kept and maintained in the form and manner and at such place as prescribed under rule 17AA by the auditee	Yes							
	(ii) Provide the following details of the books of account and other documents								
	S. No.	Nature of Books of Account	Whether maintained by the auditee	Whether maintained in a computer system	Whether maintained at registered office	If maintained at any place other than the registered place	Whether the books of account have been audited		
						Address of such Place	Date of decision by management to keep account at such place	Whether intimated to Assessing Officer that books of accounts are kept at such	Date of intimation to Assessing Officer



							place under proviso to sub-rule (3) of rule 17AA		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(8a)	(9)
1	Cash book	Yes	Yes	Yes					Yes
2	Ledger	Yes	Yes	Yes					Yes
3	Journal	Yes	Yes	Yes					Yes
4	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	Yes	Yes	Yes					
5	Original bills wherever issued to the person and receipts in respect of payments made by the person	Yes	No	Yes					
6	Any other	Yes	Yes	Yes					



		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							
	7	Record of all the projects and institutions run by the person containing details of their name, address and objectives	Yes	Yes	Yes				

**Advancement of General Public Utility**

15.	Where, in any of the projects/institutions run by auditee, one of the charitable purposes is advancement of any other object of general public utility then :-		
(A)	Whether any activity is being carried on by the auditee which is in the nature of trade, commerce or business referred to in proviso to clause (15) of section 2 ?		No
(B)	If yes, then percentage of receipt from such activity vis-à-vis total receipts 100		
(C)	Whether such activity in the nature of trade, commerce or business is undertaken in the course of actual carrying out of such advancement of any other object of general public utility		No
(D)	Whether there is any activity of rendering any service in relation to any trade, commerce or business for any consideration as referred to in proviso to clause (15) of section 2?		No
(E)	If yes, then percentage of receipt from such activity vis-à-vis total receipts 50		
(F)	Whether such activity of rendering service is undertaken in the course of actual carrying out of such advancement of any other object of general public utility		No
16.	If 'A' or 'D' in 15 is Yes, the aggregate annual receipts from such activities in respect of that project / institution		
S.N.	Name of Project/ Institution		Amount of aggregate annual receipts from activities referred in 15A and 15D (In Rs.)



**Business Undertaking**

17.	(i)	Whether the auditee has any business undertaking as referred to in sub-section (4) of section 11	<b>No</b>
	(ii)	If yes, then provide the following details of the business undertaking :-	
	(a)	Nature of Business Undertaking	
	(b)	Sector	
	(c)	Whether separate books of account have been maintained for the business undertaking	<b>No</b>
	(d)	Income from the business undertaking for the previous year which is not to be included in the total income of the auditee as per sub-section (4) of section 11	<b>0</b>
	(e)	Income from the business undertaking for the previous year which is to be included in the total income of the auditee as per sub-section (4) of section 11	<b>0</b>

**Business Incidental to Objects**

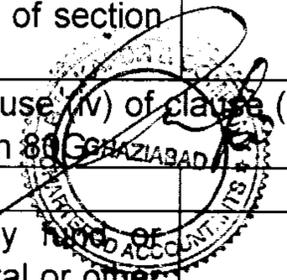
18.	(i)	Whether the auditee has any income being profits and gains from any business as referred in seventh proviso to Clause (23C) of section 10 or sub-section (4A) of section 11, as the case may be	<b>No</b>
	(ii)	If yes, then provide the following details of such business:	
	(a)	Nature of Business	
	(b)	Sector	
	(c)	Whether separate books of account have been maintained for the business	<b>No</b>
	(d)	Whether the business is incidental to the attainment of the objects of the auditee	<b>No</b>
	(e)	Profits and gains from the business during the previous year	<b>0</b>

**TDS on receipts**

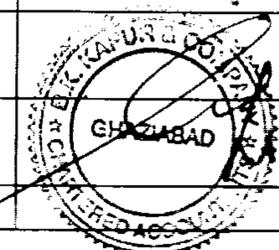
19.	Details of the receipts of the auditee on which tax has been deducted at source referred to in sections 194C or 194J or 194H or 194Q										
S. No.	Name of the deductor	TAN of deductor	Amount on which tax has been deducted at source	Amount of tax deducted at source	Section under which tax has been deducted at source	Category of income/receipt				Income / receipt in column 7 or 8 which is from business incidental to the attainment of the objects of the auditee.	Whether separate books of account have been maintained for activities income / receipt which is mentioned in column 10
						Trade, commerce or business	Activity of rendering any service in relation to any trade, commerce or business	Others (specify the nature) (Rs)	Specify the nature		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(9a)	(10)	(11)

**Voluntary Contributions**

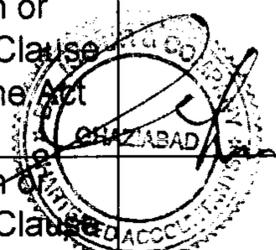
20.	Whether the provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable.	<b>No</b>
21.	Whether auditee has filed Form No. 10BD for the previous year ( If No then skip to row 23 )	<b>No</b>
22.	Total Sum of donations reported in Form No. 10BD furnished by the auditee for the previous year	<b>0</b>
23.	Donations not reported in Form No 10BD /Not required to fill Form No. 10BD	
(i)	Donations received by fund or trust or institution of the auditee which is approved under clause (b) of sub-section (2) of section 80G	<b>0</b>
(ii)	Donations received by fund or trust or institution of the auditee which qualifies for deduction under section 80G (other than those donations qualifying under clause (b) of sub-section (2) of section 80G or sub-clause (iv) of clause (a) of sub-section (2) of section 80G )	<b>0</b>
(iii)	Donations received by fund or trust or institution of the auditee approved under sub-clause (iv) of clause (a) of sub-section (2) of section 80G and which are not eligible under sub-section (5) of section 80G	
(a)	Cash donations exceeding Rs 2000	<b>0</b>
(b)	Donations received from other charitable trusts and institution or from any institution or trust or any university or other educational institutions or any hospital or other	<b>0</b>



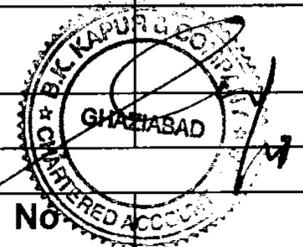
		medical institution not eligible for deduction				
	(c)	Others (Specify the nature)	0	0		
	(d)	<b>Total (a)+(b)+(c)</b>		0		
(iv)	Donations which could not be reported in Form No 10BD due to non-availability of identification of donor as required under Form No 10BD			0		
(v)	Donations received in kind			0		
(vi)	Anonymous Donations referred to in section 115BBC					
	(a)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (i) of sub-section (1) of section 115BBC		0		
	(b)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (a) of sub-section (2) of section 115BBC		0		
	(c)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (b) of sub-section (2) of section 115BBC		0		
	(d)	Other anonymous donations taxable @ 30 % under section 115BBC		0		
	(e)	<b>Total (a+b+c+d)</b>		0		
(vii)	Any other voluntary contribution not part of Form No. 10BD, Please specify the nature			0		
(viii)	Total donation not reported in form No. 10BD [23(i)+23(ii)+23(iii)(d) +23(iv)+23(v)+23(vi)(e)+23(vii)]			0		
24.	Total voluntary contributions received by the auditee during the previous year [22+23(viii)]			0		
25.	Total Foreign Contribution out of the total voluntary contributions stated in 24			0		
26.	Voluntary Contribution forming part of Corpus (which are included in 24)			0		
	(A)	Corpus representing donations received for the renovation or repair of places notified under clause (b) of sub-section (2) of section 80G eligible for exemption under Explanation 1A to the third proviso to clause (23C) of section 10 or Explanation 3A to sub-section (1) of section 11		0		
	(B)	Corpus donations as referred to in clause (d) of sub-section (1) of section 11 or Explanation 1 to the third proviso to section 10 (23C) eligible for exemption and invested in modes specified under sub-section (5) of section 11		0		
27.	Voluntary Contributions required to be applied by the auditee during the previous year [24-{23(vi)(d)+26A+ 26B}]			0		
<b>Income to be applied</b>						
28.	Income other than voluntary contributions derived from property held under trust referred to in section 11 or income of fund or institution or trust or any university or other educational institution or any hospital or other medical institution (other than the contribution reported in serial number 24)			23807194 2		
29.	Income applied outside India which is eligible under clause (c) of sub-section (1) of section 11			0		
30.	Income required to be applied in India by the auditee during the previous year ( [27+28-29] )As Per Annexure-2			23807194 2		
<b>Application of Income</b>						
31.	Application of Income (excluding application not eligible and reported under serial number 37)					
	(i)	Total amount applied for charitable or religious purposes in India during the previous year				
	(a)	Contribution or donation to any other person during the previous year				
		Electronic		0		
		Other than electronic		0		
		<b>Total</b>		0		
	(b)	Object wise application other than the application provided in (a)				
		<b>S. No.</b>	<b>Amount applied for charitable or religious purposes</b>	<b>Electronic</b>	<b>Other than electronic</b>	<b>Total</b>
		1	Religious	0	0	0
		2	Relief of poor	0	0	0
		3	Education	230388647	279952	230668 599
		4	Medical relief	0	0	0
		5	Yoga	0	0	0
		6	Preservation of Environment (including watersheds, forests and wildlife)	0	0	0
		7	Preservation of Monuments or Places or Objects of Artistic or Historic interest	0	0	0
		8	Advancement of any other objects of general public utility	0	0	0
		9	Application which cannot be specifically	0	0	0



			categorized under (I) to (VIII)						
	10	Total			230388647		279952		230668599
(c)	Total application (a) + (b)(X)								
	Electronic								230388647
	Other than electronic								279952
	Total								230668599
(ii)	Details of application out of (i) (a) and (i) (b) resulting in payment in excess of Rs. 50 lakh during the previous year to any person								
	S. No.	Name of person to Whom amount paid or credited	PAN of such person	Amount of application	Mode of Application			TDS	
					Electronic modes	Other than Electronic modes	Total	Whether any TDS has been deducted	Section under which TDS has been deducted
	1	BHUSHAN MITTAL	AOJPM9085N	12995549	12995549	0.00	12995549	Yes	194C - Payments to contractors
	2	GHAZIABAD CONSTRUCTION & CONTRACTORS PVT. LTD.	AAMCS4066K	10000000	10000000	0.00	10000000	Yes	194C - Payments to contractors
(iii)	Amount which was not actually paid during the previous year [if included in (i)(c)]								48268997
(iv)	Amount actually paid during the previous year which accrued during any earlier previous year but not claimed as application of income in earlier previous year								44309762
(v)	Total amount to be allowed as application [31(i)(c)- 31(iii) +31(iv)]								226709364
(vi)	Bifurcation of application in 31(v) into Revenue or Capital								226709364
	(a)	Revenue							206465381
	(b)	Capital							20243983
(vii)	Amount invested or deposited back in corpus which was applied during any preceding previous year and not claimed as application during that previous year.								0
(viii)	Repayment of loan or borrowing during the previous year which was earlier applied and not claimed as application during that previous year								0
Amount to be disallowed from application									
(ix)	Amount disallowable under thirteenth proviso to clause (23C) of section 10 or Explanation 3 to subsection(1) of section 11 read with sub-clause (ia) of clause (a) of section 40								0
(x)	Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to subsection (1) of section 11 read with sub-section (3) or (3A) of section 40A								0
	(A)	Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) of section 40A							0
	(B)	Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3A) of section 40A							0
(xi)	Donation to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clause (iv), (v), (vi) or (via) of Clause (23C) of section 10 of the Act or any trust or institution referred to in section 11 or 12 of the Act towards Corpus								0
(xii)	Donation to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clause (iv), (v), (vi) or (via) of Clause (23C) of section 10 of the Act or any trust or institution referred to in section 11 or 12 of the Act								0



	not having same objects		
(xiii)	Donation to any person other than any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clause (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in section 11 or 12 of the Act		0
(xiv)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has not been obtained		0
(xv)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has been obtained		0
(xiv)	Applied for any purpose beyond the objects of the auditee		0
(xiiiv)	Any other Disallowance (Please specify)		0
(xiiiv)	Total allowable application [{31(v)+31(vii)+31(viii)} – {31(ix) to 31(xvii)}] As Per Annexure-1		226709364
(xix)	Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to subsection (1) of section 11		0
(xx)	Income accumulated as per the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 or sub-section (2) of section 11		0
(xxi)	Income accumulated or set apart for application to charitable or religious purposes or stated objects of trust or institution to the extent it does not exceed 15 % of the income		11362578
32.	Taxable Income [30- {31(xviii) to 31(xxii)}]		0
<b>Section 115BBI</b>			
33.	Income taxable under section 115BBI		
(a)	Whether the auditee has any deemed income referred to in sub-section (1B) of section 11 which is chargeable to tax @ 30 % under section 115BBI and the amount of such deemed income?	No	0
(b)	Whether the auditee has any deemed income referred to in Explanation 4 to third proviso to clause (23C) of section 10 or sub-section (3) of section 11 which is chargeable to tax @ 30 % under section 115BBI and the amount of such deemed income?	No	0
(i)	Whether income accumulated is applied for the purposes other than charitable or religious purposes or ceases to be accumulated or set apart for application thereto	No	0
(ii)	Whether such income accumulated ceases to remain invested or deposited in any of the forms or modes specified in sub-section (5) of section 11	No	0
(iii)	Whether such income accumulated is not utilised for the purpose for which it is so accumulated or set apart during the period referred to in clause (a) of the Explanation 3 to third proviso to clause (23C) of section 10 or clause (a) of sub-section (2) of section 11	No	0
(iv)	Whether such income accumulated is credited or paid to any trust or institution registered under section 12AA or section 12AB or to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10	No	0
(c)	(i) Whether the auditee has any income which is income not to be excluded from the total income under twenty first proviso to clause (23C) of section 10 or clause (c) of sub-section (1) of section 13 which is chargeable to tax @ 30 % under section 115BBI and the amount of such income	No	0
	(ii) Whether the auditee has any income which is not to be excluded from the total income under clause (b) of third proviso to clause (23C) of section 10 or clause (d) of sub-section (1) of section 13 which is chargeable to tax @ 30 % under section 115BBI and the amount of such income	No	0
(d)	Whether the auditee has any income accumulated or set apart in excess of fifteen percent of the income where such accumulation is not allowed under any specific provision of the Act and which is chargeable to tax @ 30 % under section 115BBI and the amount of such income ?	No	0
(e)	Whether the auditee has made any application out of India which is not excluded from total income under clause (c) of sub-section (1) of section 11	No	0
34.	Anonymous donation which is chargeable to tax @ 30 % under section 115BBC		0
<b>Other Income</b>			
35.	(a) Whether deemed application is claimed as per clause (b) of sub-section (1A) of section 11 and the amount of such deemed application?	No	0
	(b) Income as per Explanation 3B to sub-section (1) of section 11 in case of violation of clause (a) or (b) or(c) or (d) of Explanation 3A to sub-section (1) of section 11 read with clause (b) of sub-section (2) of section 80G		0



(c)	Income as per Explanation 1B to the third proviso to Clause (23C) of section 10 in case of violation of clause (a) or (b) or (c) or (d) of Explanation 1A to the third proviso to Clause (23C) of section 10 read with clause (b) of sub-section (2) of section 80G	0
(d)	Income chargeable under sub-section (4) of section 11	0

**Capital Asset**

36.	Details of Capital Asset Transferred under sub-section (1A) of section 11		
(a)	Whether a capital asset being property held under trust wholly for charitable or religious purpose is transferred and the net consideration for which it is transferred?	Yes	140000
(b)	Whether deemed application is claimed as per clause (a) of sub-section (1A) of section 11 and the amount of such deemed application?	No	
(c)	Whether a capital asset being property held under trust in part only for charitable or religious purpose is transferred and the net consideration for which it is transferred?	No	
(d)	Whether deemed application is claimed as per clause (b) of sub-section (1A) of section 11 and the amount of such deemed application?	No	

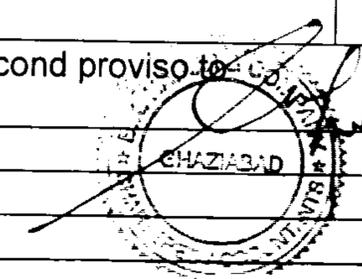
**Application of income out of different sources**

37.	Application of Income out of the following sources during the previous year			
		Electronic modes	Non-Electronic modes	Total
(A)	Income accumulated under third proviso to clause (23C) of section 10 or under sub-section (2) of section 11 during any earlier previous year	0	0	0
(B)	Income deemed to be applied in any preceding year under clause (2) of Explanation 1 to sub-section (1) of section 11 during any earlier previous year	0	0	0
(C)	Income of earlier previous years up to 15% accumulated or set apart	0	0	0
(D)	Corpus	0	0	0
(E)	Borrowed fund	0	0	0
(F)	Any other (Please specify)	0	0	0

38	Details of application resulting in payment or credit in excess of Rs. 50 lakh during previous year to a single person out of 37								
S.N.	Name of person	PAN	Amount of application	Mode of Application			TDS		
				Electronic modes	Non-Electronic modes	Total	Whether any TDS has been deducted	Section under which TDS has been deducted	Amount of TDS

**13(10) and 22nd proviso to section 10(23C)**

39.	(i)	Whether provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable?	No
	(ii)	If yes in (i) specify the reason why the provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable?	
	(a)	Provision of proviso to clause (15) of section 2 is applicable	No
	(b)	condition specified in clause (a) of tenth proviso to clause (23C) of section 10 or sub-clause (i) of clause (b) of sub-section (1) of section 12A have been violated	No
	(c)	condition specified in clause (b) of tenth proviso to clause (23C) of section 10 or sub-clause (ii) of clause (b) of sub-section (1) of section 12A have been violated	No
	(d)	condition specified in twentieth proviso to clause (23C) of section 10 or sub-clause (ii) of clause (ba) of sub-section (1) of section 12A have been violated	No
	(iii)	If yes in (i), please provide computation of income chargeable under twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13	
	(a)	Income for the previous year	0
	(b)	Total Expenditure incurred in India, for the objects of the auditee.	0
	(c)	Expenditure to be disallowed	0



(i)	Expenditure from the corpus standing to the credit of the trust or institution as on the end of the financial year immediately preceding the previous year relevant to the assessment year for which income is being computed	0
(ii)	Expenditure from any loan or borrowing	0
(iii)	Depreciation in respect of an asset, acquisition of which has been claimed as application of income, in the same or any other previous year; and	0
(iv)	Expenditure in the form of contribution or donation to any person.	0
(v)	Capital expenditure	0
(vi)	Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-clause (ia) of clause (a) of section 40	0
(vii)	Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-sections 3 or 3A of section 40A	0
(viii)	Any other disallowance	0
(ix)	Total expenditure to be disallowed (i)+(ii)+(iii)+(iv)+(v)+(vi)+(vii)+(viii)	0
(d)	Income chargeable to tax under twenty-second proviso to clause (23C) of section 10 or sub-section (10) of section 13 [ a -b+c(ix)]	0

**Expenditure Incurred for Religious Purposes**

40.	In case auditee is approved under second proviso to sub-section (5) of section 80G, please provide the following details		
(a)	Whether any amount of expenditure incurred during the previous year which is of a religious nature and the amount of such expenditure	No	
(b)	Total income of auditee during the previous year		
(c)	Percentage of expenditure which is of religious nature to the total income [ Amount in (a)/(b)]		0%

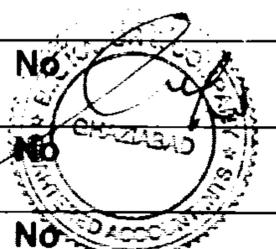
**Person referred to in 13(3)**

41.	Details of specified person* as referred to in sub-section (3) of section 13					
Code of Person referred to in sub-section (3) of section 13	Name of such person	PAN of such person	Aadhar number of such person, if allotted	Address of such person	If code 2 selected in column (1) specify the amount of contribution made to the auditee	
Any trustee of the trust or manager (by whatever name called) of the institution	YATIN BANSAL	AHXPB6120G	676296523615	II C 92, NEHRU NAGAR, Ghaziabad, Ghaziabad H.O, GHAZIABAD, UTTAR PRADESH, 20100 1, INDIA	0	
Any trustee of the trust or manager (by whatever name called) of the institution	VIJAY KUMAR	AAQPK9169C	927980486983	IIC 95, NEHRU NAGAR, Ghaziabad, Ghaziabad H.O, GHAZIABAD, UTTAR PRADESH, 20100 1, INDIA	0	
Any trustee of the trust or manager (by whatever name called) of the institution	DEEPTI BANSAL	ANVPB4439L	766826577156	II C 92, NEHRU NAGAR, Ghaziabad, Ghaziabad H.O, GHAZIABAD, UTTAR PRADESH, 20100 1, INDIA	0	
Any trustee of the trust or manager (by whatever name called) of the institution	CHAMELI DEVI	AENPD2046N	659215786170	II C 95, NEHRU NAGAR, Ghaziabad, Ghaziabad H.O, GHAZIABAD, UTTAR PRADESH, 20100 1, INDIA	0	



Any trustee of the trust or manager (by whatever name called) of the institution	PAWAN KUMAR	AAQPK9117C	478112478243	IIC 135,NEHRU NAGAR,Ghaziabad,Ghaziabad H.O,GHAZIABAD, UTTAR PRADESH,20100 1,INDIA	0
Any trustee of the trust or manager (by whatever name called) of the institution	KIRAN LATA	AAILP8311M	635419948342	IIC 135,NEHRU NAGAR,Ghaziabad,Ghaziabad H.O,GHAZIABAD, UTTAR PRADESH,20100 1,INDIA	0
Any trustee of the trust or manager (by whatever name called) of the institution	KAMLESH RANI BANSAL	ABVPB5186A	466273322997	IIC 92,NEHRU NAGAR,Ghaziabad,Ghaziabad H.O,GHAZIABAD, UTTAR PRADESH,20100 1,INDIA	0
Any trustee of the trust or manager (by whatever name called) of the institution	CHEITNA BANSAL	ABGPJ4348D	846088427876	IIC 92,NEHRU NAGAR,Ghaziabad,Ghaziabad H.O,GHAZIABAD, UTTAR PRADESH,20100 1,INDIA	0
Any trustee of the trust or manager (by whatever name called) of the institution	SANJEEV KUMAR BANSAL	ABVPB5189R	207227393279	IIC 92,NEHRU NAGAR,Ghaziabad,Ghaziabad H.O,GHAZIABAD, UTTAR PRADESH,20100 1,INDIA	0
Any trustee of the trust or manager (by whatever name called) of the institution	SUNIL KUMAR JINDAL	AAUPJ0002F	744576470998	IIC 95,NEHRU NAGAR,Ghaziabad,Ghaziabad H.O,GHAZIABAD, UTTAR PRADESH,20100 1,INDIA	0

42.	Details of transactions referred to in section 13 (2)				
(a)	Whether any part of the income or property of the auditee is, or continues to be, lent to any specified person for any period during the previous year without either adequate security or adequate interest or both			No	
(b)	Whether any land, building or other property of the auditee is, or continues to be, made available for the use of any specified person, for any period during the previous year without charging adequate rent or other compensation;			No	
(c)	Whether any amount is paid by way of salary, allowance or otherwise during the previous year to any specified person out of the resources of the trust or institution for services rendered by that person to such auditee and the amount so paid is in excess of what may be reasonably paid for such services;			No	
(d)	Whether the services of the auditee are made available to any specified person during the previous year without adequate remuneration or other compensation;			No	
(e)	Whether any share, security or other property is purchased by or on behalf of the auditee from any specified person during the previous year for consideration which is more than adequate;			No	
(f)	Whether any share, security or other property is sold by or on behalf of the auditee to any specified person during the previous year for consideration which is less than adequate;			No	
(g)	Whether any income or property of the auditee is diverted during the previous year in favour of any specified person			No	
(h)	Whether any funds of the auditee are, or continue to remain, invested for any period during the			No	

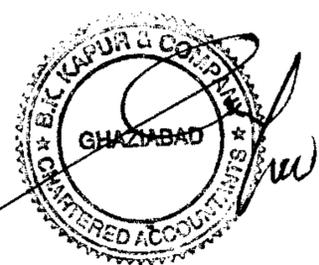


	previous year, in any concern in which any specified person has a substantial interest.		
<b>Specified Violation</b>			
43.	Whether the auditee has incurred any specified violation as referred to in Explanation 2 to the fifteenth proviso to clause (23C) of section 10 or Explanation to sub-section (4) of section 12AB and the amount of such violation	No	
	(a) Income of the auditee has been applied, other than for the objects of the trust or institution.	No	
	(b) Whether the auditee has income from profits and gains of business which is not incidental to the attainment of its objectives or separate books of account are not maintained by auditee in respect of the business which is incidental to the attainment of its objectives.	No	
	(c) Whether the auditee, referred to in clause (a) of sub-section (1) of section 13, has applied any part of its income from the property held under a trust for private religious purposes, which does not enure for the benefit of the public.	No	
	(d) Whether the auditee, referred to in clause (b) of sub-section (1) of section 13, has applied any part of its income for the benefit of any particular religious community or caste.	No	
	(e) Whether any activity being carried out by the auditee is not genuine or is not being carried out in accordance with all or any of the conditions subject to which it was registered.	No	
	(f) Whether the auditee has not complied with the requirement of any other law, for the time being in force, and the order, direction or decree, by whatever name called, holding that such noncompliance has occurred, has either not been disputed or has attained finality.	No	
44.	Whether there is any claim of depreciation or otherwise has been made in terms of Explanation 1 to clause (23C) of section 10 or sub-section (6) of section 11 in respect of any asset, acquisition of which has been claimed as an application of income and the amount of such depreciation?	No	
45.	In view of provisions of nineteenth proviso to clause (23C) of section 10 or sub-section (7) of section 11, please specify whether the trust or institution has claimed deduction under section 10 [other than clause (1), clause (23C) and clause (46) thereof] during the previous year and the amount of such claim?	No	
46.	Whether the auditee has taken or accepted any loan or deposit or any specified sum, exceeding the limit specified in section 269SS during the previous year?	Yes	0
47.	Whether the auditee has received an amount exceeding the limit specified in section 269ST, from a person in a day; or in respect of a single transaction; or in respect of transactions relating to one event or occasion from a person during the previous year?	No	0
48.	Whether the auditee has repaid any amount being loan or deposit or any specified advance exceeding the limit specified in section 269T, during the previous year?	No	0
49.	Whether the auditee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB?	Yes	
	A. Whether the auditee is liable to pay interest under section 201(1A) or section 206C(7) ?	Yes	

**Schedules to fill as may be applicable Form 10B**

**Schedule Corpus: Details of Corpus**

Type of corpus donation	Opening balance at the beginning of the previous year (Corpus not	Received /T created as corpus during the previous year	Applied during the previous year	Amount invested or deposited in corpus (which was earlier appli	Total amount invested or deposited in corpus	Final year in which was applied earlier	Closing balance	Invested in mode specified in section 11(5)	Amount taxed in previous assessment year	Invested in mode other than specified in section 11(5) as	If corpus donation is of type (i) then whether it fulfills the following conditions



	applied till the beginning of the previous year)			ed and not claimed as application if such application fulfilled the conditions)						on last day of the previous year				
											Amount applied out of corpus for the purpose other than for which the voluntary contribution was made	Contribution or donation to any person	Maintained as not separately identifiable	invested or deposited in the forms and modes other those specified under sub-section(5) of section 11
	(1)	(2)	(3)	(4)	(5)	(6)	(7) [(1+2+5)-3]	(8)	(9)	(10)	(11)	(12)	(13)	(14)
(i) Representing donations received for the renovation or repair of places notified under 80G(2) (b) on or after 01.04.2020														
(ii) Other than (i) above received on or														

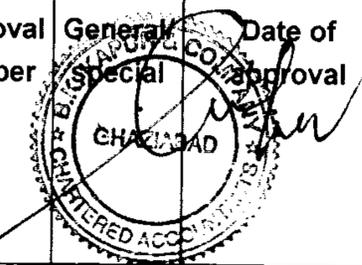


after 01.04.20 21															
(iii) Other than (i) and (ii)above															

Schedule FC: Details of foreign contribution		
Nature of foreign contribution received during the previous year	Amount of foreign contribution received during the previous years (In Rs.)	Details of the total application from such contribution during the previous year Amount In Rs.
(i) Corpus	0	0
(ii) Non- corpus	0	0
Total	0	0

Schedule LB: Details of Loan and Borrowing						
Opening balance as on 1st April of the previous year	Loan and borrowings taken for applications towards objectives during the previous year	Applied for the objects of the trust or institution during the previous year	Amount of repayment of loan or borrowing during the previous year (which was earlier applied and not claimed as application if such application fulfilled the conditions as required)	Financial year in which (4) was applied earlier	Total repayment of loan or borrowing during the previous year (In Rs.)	Closing Balance as on 31st March (1+2-6=7)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
139775505	5250955	5250955	0	0	0	145026460

Schedule Int App: Details of income applied outside India										
S.No.	Name of the person to whom remittance is made	Taxpayer If Identification Number available	Amount of remittance out of India which is reported in Form No. 15CA	Amount of remittance outside India other than (4) (In Rs.)	Charitable or religious purpose for which application is made	Country of application	Whether applied for promoting international welfare in which India is interested and is and not to be included in total income of the auditee?	If approval for application outside India has been taken		
								Approval number	General or Special Approval	Date of approval
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)







			Nature of income or property which is lent	Amount for which income or property is, or continues to be, lent to specified person for any period during the previous year	Nature of security	Value of security	Value of adequate security	Actual rate of interest that is charged	Adequate Rate of Interest
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

**Schedule SP-b: Details of land, building or other property of the auditee which is, or continues to be, made available during the previous year for use of the specified person, during the previous year :**

S. No.	Name of specified person	PAN of specified person	Details of asset		Duration for which asset is, or continues to be, made available for the use of specified person during the previous year,		Details of rent for the previous year		Details of other compensation for the previous year		
			Nature of asset	Addresses	From dd/mm/yyyy	To dd/mm/yyyy	Amount of rent	Adequate rent	Nature	Amount of compensation	Adequate compensation
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

**Schedule SP-c: Details of salary, allowance or otherwise which is paid to the specified person out of the resources of the auditee for services rendered by him during the previous year**

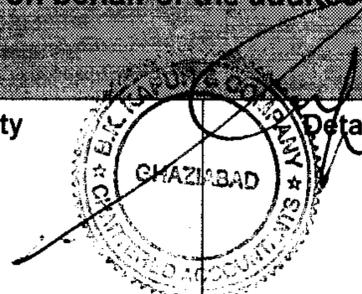
S. No.	Name of specified person	PAN of specified person	Nature of services rendered by specified person	Details of payment for the previous year		
				Nature of payment	Amount of payment (in Rs)	Reasonable amount for services
(1)	(2)	(3)	(4)	(5)	(6)	(7)

**Schedule SP-d: Details of the services of the auditee are made available to the specified person during the previous year?**

S. No.	Name of specified person	PAN of specified person	Details of services		Details of remuneration for the previous year		Details of compensation for the previous year		
			Nature of services made available	Value of services made available (In Rs.)	Actual amount of remuneration for the service	Adequate remuneration for the service	Nature of compensation for the service	Actual amount of compensation for the service	Adequate compensation
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

**Schedule SP-e: Details of any share, security is purchased by or on behalf of the auditee from the specified person during the previous year?**

S.No	Name of specified person	PAN of specified person	Nature of property purchased	Details of Shares or Security		Details of other property being movable	



				Name of the company/ concern of which the shares are purchased	Number of shares purchased during the previous year	Price of each share/ security	Total consideration paid share or security	Adequate consideration for shares or security	Nature of property	Number of property purchased	Price of property	Total consideration paid for property during the previous year	Adequate Consideration
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

**Schedule SP-2: Details in case of other property being immovable:**

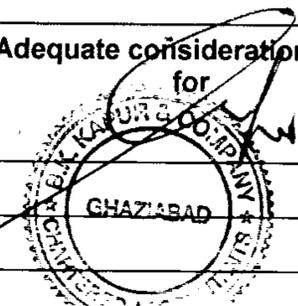
S. No.	Name of specified person	PAN of specified person	Type of asset	Address of property	Area (in Sqft)	Duty Stamp value	Details of Consideration	
							Amount of consideration paid for asset	Adequate consideration for asset

**Schedule SP-3: Details of any share, security sold by or on behalf of the trust or institution to a specified person during the previous year:**

S. No	Name of specified person	PAN of specified person	Nature of property sold	Details of Shares or Security					Details of Other Property being Movable				
				Name of the Company or Concern of which the shares are sold	No of shares sold during the previous year	Price of each share or security	Total Consideration share /security	Adequate consideration for share or security	Nature of movable property	Number of movable properties sold	Price of movable property	Total consideration for property during the previous year	Adequate consideration
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

**Schedule SP-1: Details in case of other property being immovable:**

S.No.	Name of specified person	PAN of specified person	Type of asset	Address of property	Area (in Sqft)	Stamp Duty Value	Details of Consideration	
							Amount consideration asset of for	Adequate consideration asset for



**Schedule SP-g: Details of any income or property which is diverted during the previous year in favour of any specified person**

S.No.	Name of specified person in whose favor income or property diverted	PAN of specified person	Details of Income or property that is diverted	
			Nature of Income or property that is diverted	Value of income or property that is diverted (In Rs.)
(1)	(2)	(3)	(4)	(5)

**Schedule SP-h: Details of any funds that are, or continue to remain, invested in any concern during the previous year in which the specified person has a substantial interest**

S. No.		Details of the Concern in which funds are, or continue to remain, invested							Details of substantial interest			
S. No.	Nature of concern in which funds are continue to remain invested	Name of concern	Addresses of concern	Amount that is or continues to remain invested in concern during the year (In Rs.)	Duration of investment during the previous year		Nature of investment	Income from investment during the year	Name of specified person having substantial interest in concern	PAN of specified person	Nature of substantial interest	Nature of concern in which funds are continue to remain invested
					From dd/mm/yyyy	To dd/mm/yyyy						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

**Schedule other law violation**

S.No	Name of law under which non-compliance has occurred	Nature of noncompliance	Date of order, direction or decree, holding that such non-compliance has occurred	Whether the order, direction or decree, has been disputed before any court or appellate forum	If yes, whether dispute has attained finality	Has the dispute been finalised in favour of the auditee
(1)	(2)	(3)	(4)	(5)	(6)	(7)

**Schedule TDS Disallowable: Details of amounts inadmissible amount disallowable under thirteenth proviso to clause (a) of section 10 or section (1) of section 11 read with sub-clause (ia) of clause (a) of section 40:**

(a) Details of non-compliance on which tax is not deducted



Date of payment dd/mm/yyyy	Amount of payment (in Rs.)	Nature of payment	Name of Payee	PAN or Aadhar of payee, if available	Address of Payee
(1)	(2)	(3)	(4)	(5)	(6)

**(b) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139**

Date of Payment Dd/MM/YYYY	Amount of payment (in Rs.)	Nature of payment	Name of Payee	PAN or Aadhar of payee, if available	Address of Payee	Amount of tax deducted	Amount out of (7) deposited, if any
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

**Schedule 40A: Details of amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) of section 40A**

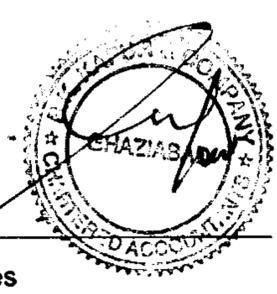
S.No.	Date of payment	Amount of payment (In Rs.)	Nature of payment (In Rs.)	Name Of Payee	Payee PAN or aadhar, if available	Payee Address
(1)	(2)	(3)	(4)	(5)	(6)	(7)

**Schedule 40A: Details of Amount disallowable under thirteenth proviso to section 10(23C)/sub-section (1) of section 11 read with sub-section (3A) of section 40A**

S.No.	Date of payment	Amount	Nature	Name of Payee	Payee PAN or Aadhar, if available	Address Of Payee
(1)	(2)	(3)	(4)	(5)	(6)	(7)

**Schedule 269SS: Details of loan or deposit or any specified sum taken, exceeding the limit specified in section 269SS during the previous year**

S.No.	Name of the lender or depositor	PAN or aadhar, if available	Address	Loan or deposit or any specified sum	Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared up during the previous year? Yes/No	Maximum amount outstanding in the account at any time during the previous year	By cheque or Bank draft or use of electronic clearing system through a bank account or any other mode	Whether account payee if by cheque or Bank draft?
1	SUNIL KUMAR JINDAL	AAUPJ0002F74457647	II-C 95, NEHRU NAGAR	Loan	1000000	No	3114075	Cheque	Yes



		0998	GHAZIAB AD						

**Schedule 269ST: Details of amount received exceeding the limit specified in section 269ST, from a person in a day; or in respect of a single transaction; or in respect of transactions relating to one event or occasion from a person during the previous year?**

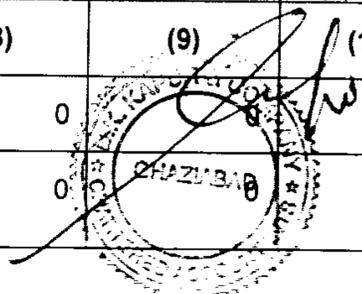
S.No	Name of Payee	Payee PAN, if available	Address of Payee	Amount

**Schedule 269T: Details of repayment of any amount being loan or deposit or any specified advance exceeding the limit specified in section 269T, during the previous year?**

S.No	Details of Payee			Details of Transaction						Mode of Repayment	
	Name	PAN, if available	Address	Loan or deposit or any specified advance	Amount	Please specify mode of receipt [by cheque or Bank draft or use of electronic clearing system through a bank account or any other]	Whether Account payee, if by cheque or bank draft?	Whether Squared up?	Maximum amount outstanding	By cheque or Bank draft or use of electronic clearing system through a bank account or nay other mode	Whether account payee if by cheque or bank draft?

**Schedule TDS**

Tax Deduction and Collection Account Number (TAN)	Section / Nature of Payment Nature of payment	Total amount of payment Or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax Was deducted or collected at specified rate out of (6)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected but not deposited to the credit of the Central Government out of (6) and (8)
(1)	(2) & (3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
MRTS00555C	192 - Salary	80253286	22640673	22640673	1669580	0		0
MRTS00555C	194C - Payments to contractors	48001362	48001362	48001362	639505	0		0



MRTS00555C	194I - Rent	910000	910000	910000	91000	0	0	0
MRTS00555C	194J - Fees for professional or technical services	5485407	5485407	5485407	548540	0	0	0

Schedule Statement of TDS / TCS				
Tax deduction and collection account number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported
(1)	(2)	(3)	(4)	(5)
MRTS00555C	24Q	31/07/2023	30/07/2023	
MRTS00555C	26Q	30/09/2023	22/09/2023	
MRTS00555C	24Q	31/10/2023	29/10/2023	
MRTS00555C	26Q	31/10/2023	08/10/2023	
MRTS00555C	24Q	31/01/2024	19/01/2024	
MRTS00555C	26Q	31/01/2024	16/01/2024	
MRTS00555C	24Q	31/05/2024	28/05/2024	
MRTS00555C	26Q	31/05/2024	28/05/2024	

Schedule Interest on TDS/TCS			
Tax deduction and collection account number (TAN)	Amount of interest under section 201(1A) or 206C(7) is payable	Amount paid out of column (2)	Date of payment DD/MM/YYYY
(1)	(2)	(3)	(4)
MRTS00555C	12390	12390	08/08/2024
MRTS00555C	356	360	10/05/2024
MRTS00555C	9	9	02/05/2024

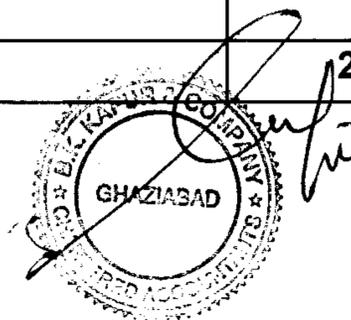
A handwritten signature in black ink is written over a circular stamp. The stamp contains the text: "B. K. KAPUR & COMPANY", "GHAZIABAD", and "CHARTERED ACCOUNTANTS".

**SHRI NATH JI TRUST, GHAZIABAD**

**ANNEXURE '1'**

**Details of Income for the previous year Applied for Charitable Purpose as on 31<sup>st</sup> March, 2024**

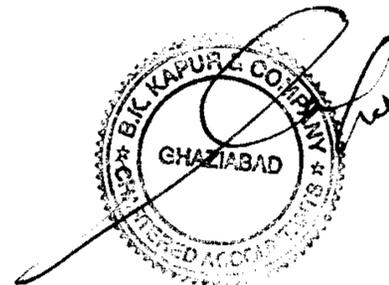
<b>1. Amount Applied for Charitable purpose in India during the previous year – Revenue Account</b>		<b>AMOUNT</b>
<b>Total Expenditure as per Income &amp; Expenditure A/c</b>		226549385
Less : Depreciation	16117627	
Less: Loss on sale of Assets	<u>7142</u>	16124769
<b>Net Expenditure excluding depreciation and loss on</b>		210424616
Less: Out of borrowing		0
<b>Total Amount applied during the previous year</b>		210424616
<b>Less: Amount included in above but not paid actually</b>		
Sundry creditors at the end of the year	10798533	
Expense payable at the end of the year	30510464	
Other Liabilities at the end of the year	<u>6960000</u>	48268997
<b>Add: Amount actually paid during the Previous year which accrued during any earlier previous year but not claimed as Application of income in earlier Previous year</b>		
Sundry creditors at the beginning of the year	6546642	
Expense payable at the beginning of the year	30803120	
Other Liabilities at the beginning of the year	<u>6960000</u>	44309762
		206465381
<b>2. Amount Applied for Charitable purpose in India during the previous year – Capital Account [Excluding application from borrowed Funds and Amount exempt u/s 11(1A)]</b>		
Acquisition of capital asset (not claimed earlier as application of income and for which exemption u/s 11(1A) has not been claimed)		25,494,938
Less: Out of borrowing (14,50,26,460-13,97,75,505)		5,250,955
		20,243,983
<b>3. Amount Applied for Charitable purpose in India during the previous year – Capital Account [Repayment of Loan]</b>		
		0
<b>Total Application of Income (1+2+3)</b>		<b>226,709,364</b>



**SHRI NATH JI TRUST, GHAZIABAD**  
**ANNEXURE '2'**

**Detail of Aggregate of Income derived during the Previous year excluding voluntary contribution:**

<b>Total Income derived -Revenue Account:</b>	
Total Income as per Income and expenditure account	237931942
Less: profit on sale of Fixed Assets	0
<b>Income derived -Revenue account (1)</b>	<b>237931942</b>
Detail as under	
Receipt from Main Object	225629227
Receipt from Incidental Object	1895280
Receipt from Interest on Deposit	10407435
<b>Income derived -Revenue account (1)</b>	<b>237931942</b>
<b>Income derived- Capital Account</b>	
Net Consideration on transfer of capital assets	
Sale of Vehicles	140000
<b>Total Income derived- Capital Account (2)</b>	<b>140000</b>
<b>Aggregate of Income derived (1+2)</b>	<b>238071942</b>



**SHRI NATH JI TRUST**  
**BALANCE SHEET AS AT 31st MARCH, 2024**

<u>CAPITAL &amp; LIABILITIES</u>	<u>AMOUNT</u> (Rs.)	<u>ASSETS</u>	<u>AMOUNT</u> (Rs.)
<b>CAPITAL FUND :</b>		<b>FIXED ASSETS (As Per Annexure)</b>	
As per Last Balance Sheet	186,227,755	As Per Schedule 'A' annexed	125,506,614
Add : Surplus-Excess of Income over Expenditure for the year	<u>11,382,557</u>		
	197,610,312	<b>CURRENT ASSETS</b>	
<b>SECURED LOANS</b>		i) Loans & Advances	61,276,526
i) Auto Loan Facility	11,519,763.00	ii) Security Deposits	10,910,106
ii) Limit from Axis Bank Limited	26,425,792.00	iii) Interest Accrued on Security Deposits	305,596
iii) Term Loan from Axis Bank Limited	591,674.00	iv) Prepaid Expenses	2,819,694
iv) Overdraft from PUNJAB NATIONAL BANK	<u>64,280,995.00</u>	v) Fee Receivable (Net)	105,302,859
	102,818,224	vi) Amount Refundable from Income Tax	<u>3,189,304</u>
<b>UNSECURED LOANS</b>			183,804,085
From Trustees & Others		<b>CASH &amp; BANK BALANCES</b>	
		a) Cash in hand	1,281,501
		b) With Scheduled Banks:	
		in Current / Saving A/C	7,840,107
		c) In CDR Account (Includes CDR Security against Overdraft Facility)	47,936,022
		d) Interest Accrued on CDR	<u>24,537,440</u>
<b>SECURITY DEPOSITS</b>			81,595,070
i) From Students	6,615,674		
ii) From Others	<u>60,000</u>		
	6,675,674		
<b>CURRENT LIABILITIES &amp; PROVISIONS</b>			
i) Sundry Creditors	10,798,533		
ii) Expenses Payable	30,510,464		
iii) Other Liabilities	<u>6,960,000</u>		
	48,268,997		
<b>TOTAL Rs.</b>	<u><b>390,905,769</b></u>	<b>TOTAL Rs.</b>	<u><b>390,905,769</b></u>

SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF ACCOUNTS: SCHEDULE "B" ANNEXED

AS PER OUR SEPRATE REPORT OF EVEN DATE,

(CHAIRMAN)

(SECRETARY)

(TREASURER)

(ACCOUNTANT)

Place : Ghaziabad  
Dated : 19/09/2024  
UDIN No: 24004578BKJLOI3258

for B. K. KAPUR & COMPANY,  
CHARTERED ACCOUNTANTS  
Firm Registration No. 0008520  
B.K. KAPUR) F.C.A.  
PARTNER  
Membership No. 004578

**SHRI NATH JI TRUST**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31st MARCH, 2024**

<u>EXPENDITURE</u>	<u>AMOUNT</u> (Rs.)	<u>INCOME</u>	<u>AMOUNT</u> (Rs.)
To Salaries and Other Benefits	127,962,786.00	By Fee received from Students	225,629,227
" Contribution to Provident Fund	298,217.00		
" Contribution to E.S.I.C.	55,903.00		
" Printing and Stationery	1,840,013.00	" Interest On Deposits	10,407,435
" Postage and Telephone	364,625.00	(Gross TDS- Rs 10167990/-)	
" Travelling and Conveyance	1,483,468.00		
" Maintenance of Vehicles	12,306,207.00	" Miscellaneous Income	1,895,280
" Advertisement and Publicity	1,074,900.00		
" Students Welfare	20,484,701.00		
" Internet Expenses	843,828.82		
" Insurance	747,073.00		
" Interest and Bank Charges	8,928,269.00		
" Rent	923,870.00		
" Students Admission & Counseling Expenses	7,053,423.00		
" Staff Welfare	3,061,470.00		
" Fee and Subscription	2,570,840.00		
" Professional Charges	762,533.00		
" Electricity and Power	9,075,804.87		
" Repair and Maintenance	8,482,242.00		
" Laboratory Expenses	2,017,624.00		
" News Paper and Periodicals and Journals	66,818.00		
" Loss on Assets Sale	7,142.00		
" Depreciation	16,117,627.00		
Surplus :- Excess of income over expenditure transferred to Corpus Fund	11,382,557		
<b>TOTAL Rs.</b>	<b>237,931,942</b>	<b>TOTAL Rs.</b>	<b>237,931,942</b>

SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING  
PART OF ACCOUNTS: SCHEDULE "B" ANNEXED

(CHAIRMAN)

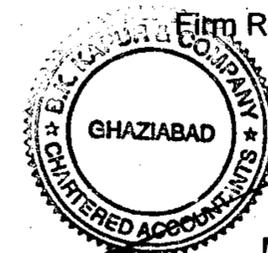
(SECRETARY)

(TREASURER)

(ACCOUNTANT)

Place : Ghaziabad  
Dated : 19/09/2024  
UDIN No: 24004578BKJLOI3258

AS PER OUR SEPRATE REPORT OF EVEN DATE,  
for B. K. KAPUR & COMPANY,  
CHARTERED ACCOUNTANTS  
Firm Registration No. 000852C



(B.K. KAPUR) P.C.A.  
PARTNER  
Membership No. 004578

**SHRI NATH JI TRUST**  
**SCHEDULE 'A'**

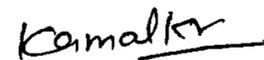
**SCHEDULE OF FIXED ASSETS ANNEXED TO AND FORMING PART  
OF BALANCE SHEET AS AT 31st MARCH, 2024**

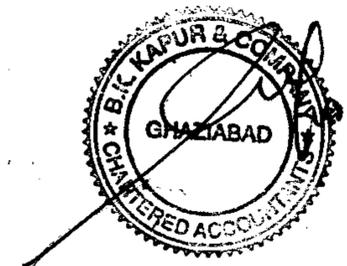
Particulars	AS ON 31.03.23	Additions during the year	Deletion / Sale during the year	Total	Depreciation for the year	Net Block As on 31.03.24
Land	14,130,143	-	-	14,130,143	-	14,130,143
Buildings	68,275,039	15,997,730	-	84,272,769	8,427,277	75,845,492
Buses	3,542,910	2,438,464	-	5,981,374	714,321	5,267,053
Moter Vehicles	14,871,093	2,018,000	147,142	16,741,951	2,419,942	14,322,009
Office Equipments	2,871,260	308,722	-	3,179,982	457,948	2,722,034
Lab Equipments	2,231,333	418,007	-	2,649,340	393,193	2,256,147
Computers	3,324,953	2,796,524	-	6,121,477	2,383,909	3,737,568
D.G.Sets	244,905	-	-	244,905	36,736	208,169
Furniture & Fixtures	5,545,006	680,742	-	6,225,748	591,707	5,634,041
Library Books	937,198	836,749	-	1,773,947	633,434	1,140,513
Sports Goods	164,915	-	-	164,915	24,737	140,178
Intangible Assets (Software)	137,690	-	-	137,690	34,423	103,267
	<b>116,276,445</b>	<b>25,494,938</b>	<b>147,142</b>	<b>141,624,241</b>	<b>16,117,627</b>	<b>125,506,614</b>

  
(CHAIRMAN)

  
(SECRETARY)

  
(TREASURER)

  
(ACCOUNTANT)



**SHRI NATH JI TRUST, GHAZIABAD**

**SCHEDULE – 'B' : SIGNIFICANT ACCOUNTING POLICIES AND NOTES**  
**FORMING PART OF ACCOUNTS ENDING 31<sup>ST</sup> MARCH, 2024**

**A. Significant Accounting Policies :**

i) **Basis of Accounting :**

The Accounts are prepared on historical cost basis, as a going concern, and are consistent with generally accepted accounting principles. All income and expenditure items having a material bearing on the financial statement are recognized on accrual basis.

ii) **Fixed Assets and Depreciation :**

Fixed Assets are stated at cost less accumulated depreciation. Depreciation on all fixed assets has been charged on Written Down value Method, at the rates prescribed under Income Tax Rules 1962:

**B. Notes to the Accounts :**

i) **Current Assets, Loans and Advances :**

All the current Assets, Loans and Advances, in the opinion of the management, have a value on realisation which in the ordinary course of business shall at least be equal to the amount, at which it is stated in the Balance Sheet

ii) No provision has been made for Encashment of leave and retirement benefits.

iii) Figures have been rounded off nearest to rupees.

iv) Shri Nath Ji Trust Consists of Head Office and its Seven units namely a) Vishveshwarya Group of Institutions b) Vishveshwarya Institute of Engineering & Technology, c) Vishveshwarya Institute of Technology, d) Vishveshwarya Institute of Polytechnic, e) Delhi World Public School, f) Vishveshwarya College of Pharmacy, g) Vishveshwarya College of Law

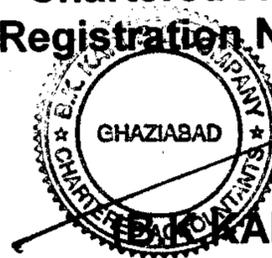
  
(CHAIRMAN)

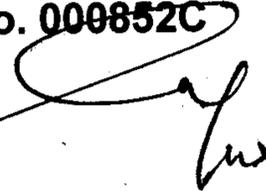
  
(SECRETARY)

  
(TREASURER)

  
(ACCOUNTANT)

For B.K.KAPUR & COMPANY,  
Chartered Accountants,  
Firm Registration No. 000852C



  
(B.K.KAPUR) F.C.A.  
Partner  
Membership No. 004578

Place : Ghaziabad  
Dated : 19/09/2024