

Date:

28-SEP-2024

ANNEXURE
Statement of particulars

Basic Details

- | | |
|--------------------------------------|--|
| 1. PAN of the auditee | AACTD9309F |
| 2. Name of the auditee | DAYANAND FOUNDATION |
| 3. Assessment Year | 2024-25 |
| 4. Previous Year | 01-Apr-2023 to 31-Mar-2024 |
| 5. Registered Address of the auditee | 5TH FLOOR, FLAT NO 501,SR NO
136/1A/2P+136, 5A+5B,
137/3A+3B+137/4,MARVEL,HADAPSAR,PUNE
,MAHARASHTRA - 411028,INDIA |
| 6. Other addresses, if applicable | No |

Legal Status

- | | |
|--|---------|
| 7. Type of the auditee | Society |
| 8. Whether the auditee is established under an instrument? | Yes |

Management

9. (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	ID Code	Unique Identification Number	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.	Nagender Solanki	5- Member s of society		1-PAN	AZCPS7281G	Kothi No-18, Sector-10, District court complex, DELHI, 110075, Dwarka Sec-6, Dwarka Sec-6, SOUTH WEST DELHI, INDIA	No	
2.	Rahul Solanki	5- Member s of society		1-PAN	CWYPS1114B	House No-D-7/5, Ground Floor, Vasant Vihar, DELHI, 110057, Vasant Vihar-1, Vasant Vihar-1, SOUTH WEST DELHI, INDIA	No	
3.	Rajiv Solanki	5- Member s of society		1-PAN	AYOPS8160R	BH-13, East Shalimar Bagh, DELHI, 110088, Shalimar Bagh, Shalimar Bagh, NORTH WEST DELHI, INDIA	No	
4.	Sahil Khatri	5- Member s of society		1-PAN	CTVPK8346P	H No. 1169, Pana Paposia, DELHI, 110040, tikri Khurd, Narela S.O, NORTH WEST DELHI, INDIA	No	
5.	Yudhvir Singh	5- Member s of society		1-PAN	ABLPS5947A	E-139, Saket, Malviya Nagar, DELHI, 110017, Saket, Saket, SOUTH DELHI, INDIA	No	
6.	Dharam Vir Dhillon	5- Member s of society		1-PAN	AARPD1048E	A-23, Sheetal Apartment, Prasant Vihar, Sector -14, Rajapur Kalan, DELHI, 110085, Rohini, Rohini Sector-7 S.O, NORTH WEST DELHI, INDIA	No	
7.	Shweta Kadyan	5- Member s of society		1-PAN	ASOPK2671B	House no- 109,, Amravati Enclave, HARYANA, 134107, Panchkula, Chandi Mandir S.O, PANCHKULA, INDIA	No	
8.	Lakshbir singh	5- Member s of society		1-PAN	ATRPS8878A	E-139, Saket, DELHI, 110017, Malviya Nagar, Malviya Nagar, SOUTH DELHI, INDIA	No	
9.	Sailander Solanki	5- Member s of society		1-PAN	BBEPS5448G	Kothi No-18, Sector-10,, District court complex, DELHI, 110075, Dwarka Sec-6, Dwarka Sec-6, SOUTH WEST DELHI, INDIA	No	
10.	Sandeep Khatri	5- Member s of society		1-PAN	BRCPK8524P	H No. 1169, Pana Paposia, DELHI, 110040, tikri Khurd, Narela S.O, NORTH WEST DELHI, INDIA	No	
11.	RAM CHANDE R SOLANKI	5- Member s of society		1-PAN	AAEPC0521A	BH-13, East Shalimar Bagh, DELHI, 110088, Shalimar Bagh, Shalimar Bagh, NORTH WEST DELHI, INDIA	No	

- (b) In case if any of the persons [as mentioned in row 9(a)] is not an individual, then provide the following details of the natural persons who are beneficial owners (5% or more) of such person during the previous year

S. No.	Name	ID Code	Unique Identification Number	Address	Non individual person [as mentioned in serial number no 9(a)] in which beneficial ownership held	Percentage of beneficial ownership	Whether there is any change during previous year of audit	If yes, specify the change
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

No Records Available

Commencement of activities

10. (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 10 (i), date of commencement of activities

(iii) If the answer to 10(i) is yes, whether application for registration under section sub-clause (iii) of clause (ac) of sub-section (1) of section 12A or approval under clause (iii) of the first proviso to Clause (23C) of section 10 has been filed? No

(iv) If yes in 10(iii) above, the date of application for registration or approval

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

11. (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) If Yes in (i) above, whether books of account are maintained at registered office? Yes

(iii) If No in (ii) above, provide the following details regarding any place other than the registered place where the books of account are maintained

(a) Address of such place where the books are maintained

(b) Date of decision by management to keep account at such place

(c) Whether intimated to Assessing Officer that accounts are kept at such place under proviso to sub-rule (3) of rule 17AA?

Date of intimation to Assessing Officer

Voluntary contributions

12. Whether auditee has filed Form No. 10BD for the previous year < If No then skip to serial number 14> Yes
13. Sum total of donations reported in Form No. 10BD furnished by the auditee for the previous year ₹ 2,62,77,098
14. Donations not reported in Form No 10BD/ Not required to fill Form No. 10BD
15. Total voluntary contributions received by the auditee during the previous year [13+14] ₹ 2,62,77,098
16. Total Foreign Contribution out of the total voluntary contributions stated in 15
17. Voluntary Contribution forming part of Corpus (which are included in 15)
18. Anonymous donations taxable @30% under section 115BBC
19. Application outside India for which approval as per proviso to clause (c) of sub-section (1) of section 11 has been obtained
20. Voluntary Contributions required to be applied by the auditee during the previous year [15-(17+18+19)] ₹ 2,62,77,098
21. Income other than voluntary contributions derived from property held under the 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 15 ₹ 1,15,53,962

22. Income required to be applied in India by the auditee during the previous year [20+21] ₹ 3,78,31,060

Application of Income

23. Application of income (excluding application not eligible and reported under serial number 27)

- (i) Total amount applied for charitable or religious purposes in India during the previous year ₹ 1,70,04,753
- (ii) Amount which was not actually paid during the previous year [if included in (i)] ₹ 10,01,495
- (iii) 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 ₹ 28,38,262
- (iv) Total amount to be allowed as application [23(i)- 23(ii) +23(iii)] ₹ 1,88,41,520
- (v) Amount invested or deposited back in corpus which was applied during any preceding previous year and not claimed as application during that previous year.
- (vi) Repayment of loan or borrowing during the previous year which was earlier applied and not claimed as application during that previous year ₹ 1,89,80,000

Amount to be disallowed from application

- (vii) Amount disallowable under thirteenth proviso to clause (23C) of section 10 or Explanation 3 to sub-section (1) of section 11 read with sub-clause (ia) of clause (a) of section 40

Schedule TDS disallowable : Details of amounts inadmissible and amount disallowable under thirteenth proviso to clause (23C) of section 10 or sub section (1) of section 11 read with sub-clause (ia) of clause (a) of section 40:

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

Date of Payment	Amount of payment (In Rs.)	Nature of payment	Name of Payee	PAN of payee, if available	Aadhaar Number of payee, if available	Address of Payee
(1)	(2)	(3)	(4)	(5a)	(5b)	(6)

No Records Available

- (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	Amount of payment (In Rs.)	Nature of payment	Name of Payee	PAN of payee, if available	Aadhaar Number of payee, if available	Address of Payee	Amount of tax deducted	Amount out of (7) deposited, if any
(1)	(2)	(3)	(4)	(5a)	(5b)	(6)	(7)	(8)

No Records Available

- (viii) Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) or (3A) of section 40A

Is any amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to section 11(1) read with sub-section (3) of section 40A? No

Schedule 40A(3): Details of amount is disallowable under thirteenth proviso to section 10(23C) or Explanation 3 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	Details of Payee			
				Name	PAN, If available	Aadhaar, If available	Address
(1)	(2)	(3)	(4)	(5)	(6a)	(6b)	(7)

No Records Available

Is any amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to section 11(1) read with sub-section (3A) of section 40A? **No**

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

S. No.	Date of Payment	Amount	Nature	Details of Payee			
				Name	PAN, If available	Aadhaar, If available	Address
(1)	(2)	(3)	(4)	(5)	(6a)	(6b)	(7)

No Records Available

- (ix) 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 - clauses (iv), (v), (vi) or (via) of Clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act towards Corpus
- (x) 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 - clauses (iv), (v), (vi) or (via) of Clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act not having same objects
- (xi) 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 - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act
- (xii) Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has not been obtained
- (xiii) Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has been obtained
- (xiv) Applied for any purpose beyond the objects of the trust or institution
- (xv) Any other Disallowance
- (xvi) Total allowable application [{23(iv)+23(v)+23(vi) – {23(vii) to 23(xv)}}] **₹ 3,78,21,520**
- (xvii) Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub-section (1) of section 11
- (xviii) Income accumulated under the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 or sub-section (2) of section 11

- (xix) 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 ₹ 9,540

Application of income out of different sources

24. Taxable Income 22- [23(xvi) to 23(xix)]
25. Income taxable under section 115BBI
26. Anonymous donation which is chargeable to tax @ 30 % under section 115BBC
27. Application of Income out of the following sources during the previous year
- (A) Income accumulated under the third proviso to clause (23C) of section 10 or under sub-section (2) of section 11 during any earlier previous year
- (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
- (C) Income of earlier previous years up to 15% accumulated or set apart
- (D) Corpus
- (E) Borrowed Fund
- (F) Any other

Please specify

Person referred to in 13(3)

28. 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
(1)	(2)	(3)	(4)	(5)	(6)
No Records Available					

29. Details of income/property 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 ₹ 0
- (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 ₹ 0
- (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 auditee 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 ₹ 0
- (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 ₹ 0
- (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 No ₹ 0

Schedule TDS/TCS

Tax Deduction and Collection Account Number (TAN)	Section/ 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 (5)	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)
PNED14489G	192 - Salary	7,70,000	7,70,000	7,70,000	72,000	0	0	0
PNED14489G	194A - Interest other than Interest on securities	52,34,588	52,34,588	52,34,588	5,23,459	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)
PNED14489G	Form 24Q	01-AUG-2022	29-JUL-2022	Yes
PNED14489G	Form 26Q	01-AUG-2022	29-JUL-2022	Yes
PNED14489G	Form 26Q	30-NOV-2022	30-NOV-2022	Yes
PNED14489G	Form 24Q	31-JAN-2023	31-JAN-2023	Yes
PNED14489G	Form 24Q	31-MAY-2023	31-MAY-2023	Yes
PNED14489G	Form 26Q	31-MAY-2023	31-MAY-2023	Yes

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 of amount
(1)	(2)	(3)	(4)
PNED14489G	11,093	0	

Attachments

Income and Expenditure Account/Profit and Loss Account

BS.pdf

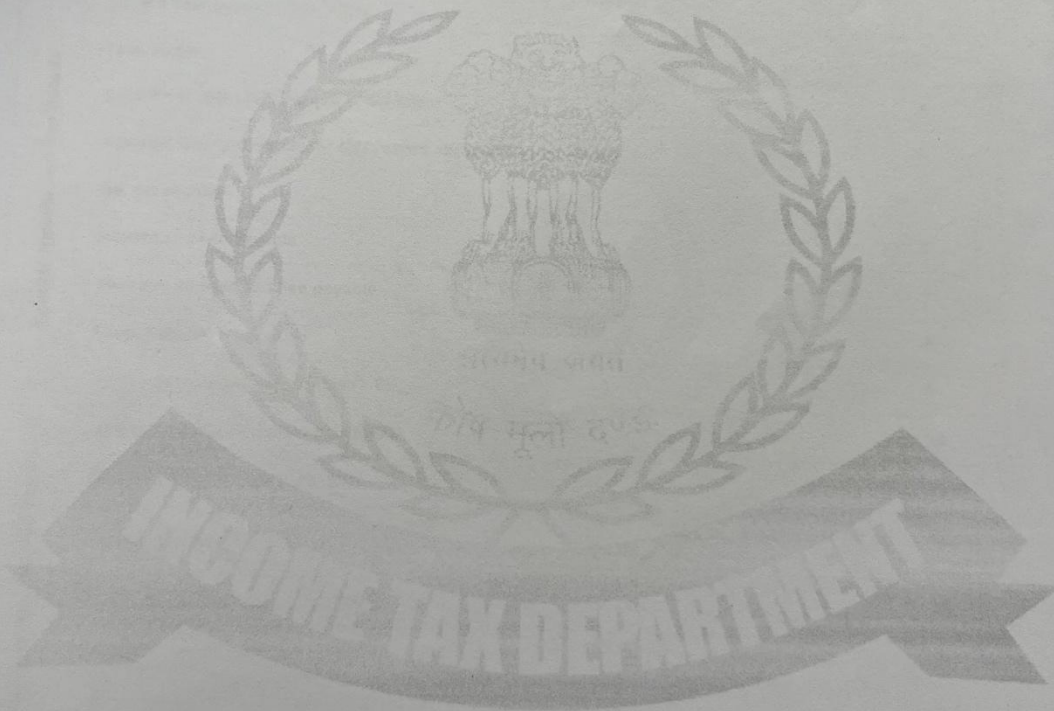
Balance Sheet

IE.pdf

Miscellaneous Attachments

Acknowledgement Number - 531658150280924

This form has been digitally signed by DEEPAK GOYAL having PAN AZJPG9486C from IP Address on 28/09/2024
09:08:54 PM Dsc Sl.No and issuer, C=IN, O=Professional DigiSign Pvt. Ltd., OU=Certifying Authority.



Acknowledgement Number:567661871041024

Date of filing : 04-Oct-2024

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1(SAHJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7
filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment
Year
2024-25

PAN	AACTD9309F		
Name	DAYANAND FOUNDATION		
Address	5TH FLOOR, FLAT NO 501, SR NO 136/1A/2P+136, 5A+5B, 137/3A+3B+137/4, MARVEL, HADAPSAR , PUNE , 19-Maharashtra, 91-INDIA, 411028		
Status	05-AOP/BOI	Form Number	ITR-7
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	567661871041024

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	0
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	0
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	0
	Taxes Paid	8	0
	(+) Tax Payable /(-) Refundable (7-8)	9	0
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0

This return has been digitally signed by RAJIV SOLANKI in the capacity of Others
having PAN AYOPS8160R from IP address 183.83.154.215 on 04-Oct-2024 17:42:02 DSC
Sl.No & Issuer 3098682 & 7993546562254395446CN=PantaSign Sub CA for DSC 2022,OU=Certifying
Authority,O=Pantagon Sign Securities Pvt. Ltd.,C=IN

System Generated

Barcode/QR Code



AACTD9309F07567661871041024ebbb22b7dc8f6efe5346d2d76047c8376f8f025f

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Dayanand Foundation
Registration No. : F-50072/Pune
PAN : AACTD9309F
Balance Sheet As At 31st March, 2023

(Amount in Rs)

Particulars	Note No.	As at 31.03.2023 Amount Rs.	As at 31.03.2022 Amount Rs.
I SOURCE OF FUND			
2 Other Fund			
(a) General Fund	2	32,042,070	(27,076,413)
(b) Depreciation Reserve Fund	3	9,196,614	5,954,871
3 Loans			
(a) Secured Loan	4	4,209,144	72,328,494
(b) Unsecured Loan	5	69,948,770	57,450,000
Total		115,396,598	108,656,952
II APPLICATION OF FUND			
1 Fixed assets			
(a) Owned Assets	6	118,436,519	109,402,348
2 Current Assets & Loans And Advances			
(b) Cash and cash equivalents	7	2,088,112	313,593
(c) Others Current Assets	8	4,425,720	8,699,979
III Less: Current Liabilities And Provisions			
(a) Other current liabilities	9	5,818,739	5,425,149
(b) Sundry Creditors	10	3,735,013	4,333,818
Total (II-III)		115,396,598	108,656,952

Significant accounting policies and notes to accounts (Sch-1)

AUDITORS' REPORT

As per our Audit Report of even date attached

For Ravinder K. Goel & Associates

Chartered Accountants

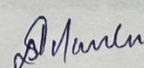
Firm Reg No - 013997N

Deepak Goyal
Partner
Membership No. 559399



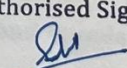
Place: New Delhi
Date: 29/10/2023

For Dayanand Foundation


Nagender Solanki


Sahil Khatri

Authorised Signatory


For Dayanand Foundation

Dayanand Foundation
Registration No. : F-50072/Pune
PAN : AACTD9309F
Income & Expenditure Account For For The Year Ended 31st March,2023
(Amount in Rs)

Particulars	Note No.	For The Year Ended 31st March,2023	For The Year Ended 31st March,2022
I. Income			
Donation Received- Non Reported		100,000	-
Donation Received- Reported		76,631,000	3,021,000
Fees		4,097,556	539,672
Membership Fee		-	1,511,000
Other Income		-	310,412
Interest Income		6,249	1,132
II. Total Income	11	80,834,805	5,383,216
III. Expenditure			
Staff Payments & Benefits and bonus	12	4,447,740	2,815,977
Administrative & General Expenses	13	3,780,546	2,765,717
Repairs & Maintenance	14	236,652	230,931
Depreciation	15	3,241,743	2,742,328
Finance cost	16	10,009,641	9,046,267
IV. Total Expenses		21,716,322	17,601,219
V. Excess of Income over Expenditure for the year		59,118,483	(12,218,003)

Significant accounting policies and notes to accounts (Sch-1)

AUDITORS' REPORT

As per our Audit Report of even date attached

For Ravinder K. Goel & Associates

Chartered Accountants

Firm Reg No - 013997N

For Dayanand Foundation

Deepak Goyal
Partner
Membership No. 559399



Place: New Delhi
Date: 29/10/2023

Nagender Solanki
Nagender Solanki

Sahil Khatri
Sahil Khatri

Authorised Signatory

For Dayanand Foundation

Dayanand Foundation

Registration No. : F-50072/Pune

Receipt & Payment Account For The Year Ended 31st March, 2023 (Amount in Rs.)

Particulars	For The Year Ended 31st March, 2023	For The Year Ended 31st March, 2022
A Opening Cash and cash equivalents		
Cash In Hand	14,715	3,715
(As Certified by the Management)		
Cash at Bank	298,878	464,801
Total	313,593	468,516
B Receipts During the Year		
Donation- Non reported	100,000	3,021,000
Donation- Reported	76,631,000	-
Fees	4,097,556	539,672
Membership Fee	-	1,511,000
Bank Interest	6,249	1,132
Increase in unsecured loan	12,498,770	23,550,000
Other Income	-	310,412
Increase in Other Current Liabilities	-	(268,086)
Decrease in advance to vendors	-	4,500,679
Total	93,333,575	33,165,809
Total (A+B)	93,647,168	33,634,326
D Payments During the year		
Staff Payments & Benefits and bonus	4,447,740	2,815,977
Administrative & General Expenses	3,780,546	2,765,717
Repairs & Maintenance	236,652	230,931
Finance cost	10,009,641	9,046,267
Payment of Secured Loans	68,119,350	14,617,413
Increase in Current Assets	(4,274,260)	-
Payments of Current liabilities	205,215	-
Assets Purchased during the year	9,034,172	3,844,428
Total	91,559,057	33,320,733
E Closing Cash and cash equivalents		
Cash In Hand	813,104	14,715
(As Certified by the Management)		
Cash at Bank	1,275,008	298,878
Total	2,088,112	313,593
Total (C+E)	93,647,168	33,634,326

Significant accounting policies and notes to accounts (Sch-1)

AUDITORS' REPORT

As per our Audit Report of even date attached

For Ravinder K. Goel & Associates

Chartered Accountants

Firm Reg No - 013997N

Deepak Goyal

Partner

Membership No. 559399

Place: New Delhi

Date: 29/10/2023



For Dayanand Foundation

Nagender Solanki

Nagender Solanki

Sahil Khatri

Sahil Khatri

Authorised Signatory

Sahil Khatri

For Dayanand Foundation

Dayanand Foundation
Registration No. : F-50072/Pune
ACCOUNTING POLICIES & NOTES ON ACCOUNTS

Note '1'

1. SIGNIFICANT ACCOUNTING POLICIES

A) Basis of preparation of financial statements

The condensed financial statement are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the accrual basis following going concern concept, except otherwise stated elsewhere. GAAP comprises accounting standards notified by the Central Government of India, other pronouncement of the institute of Chartered Accountants of India.

B) Use of estimates

The preparation of financial statements requires management to make estimates and assumption that affect the reported amounts of asset and liabilities, the disclosures of contingent assets and liabilities on the date of the financial statements and reported amounts of revenues and expenses during the period reported. Actual result could differ from those estimates.

C) Fixed asset

Fixed assets are stated at historical cost inclusive of inward freight, duties and expenditure incurred in the acquisition, construction and installation less accumulated Depreciation.

Interest on borrowed money allocated to and utilized for qualifying fixed asset, pertaining to the period up to the date of capitalization is capitalized.

D) Investment

Long-term investment is stated at cost. They are suitably adjusted to recognize permanent diminution in value, if any. Current Investments are valued at cost or market value, whichever is lower.

E) Depreciation

Depreciation was charged as per rate specified by educational institution is charge according to the written down value method at rates recommended in **Appendix I to the Guidance Note issued by ICAI** for accounting of Educational Institutes.

Further, No depreciation is charged in assets sold during the year.



Authorised Signatory

For Dayanand Foundation

Provisions, Contingent Liabilities and Contingent Assets

- a. A provision is recognised when the society has a present obligation as a result of a past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made.
- b. Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on best estimates required to settle the obligation at the Balance Sheet date.
- c. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates.
- d. Contingent liabilities are not recognised but are disclosed in the notes to the financial statement.
- e. A contingent asset is neither recognised nor disclosed.

G) Revenue recognition

Donations:

Grants/Donations are accounted for in the year of receipt.

Others:

Other Incomes and expenditures are accounted for on accrual basis unless otherwise stated and provision is made for all known liabilities.




Authorised Signatory

For Dayanand Foundation

Dayanand Foundation
Registration No. : F-50072/Pune
NOTES FORMING PART OF BALANCE SHEET

Note No.	Particulars	As at 31.03.2023 Amount Rs.	As at 31.03.2022 Amount Rs.
2	General Fund		
	Balance at the beginning of the year		
	Profit / (Loss) during the year	(27,076,413)	(14,858,409)
	Balance at the end of the year	59,118,483	(12,218,003)
		32,042,070	(27,076,413)
3	Depreciation Reserve Fund		
	Balance at the beginning of the year		
	Addition during the year	5,954,871	3,212,543
		3,241,743	2,742,328
		9,196,614	5,954,871
4	Secured Loans		
	HDFC Bank Ltd (Secured against Vehicles- Bus)	4,209,144	5,723,307
	Tata Capital Financial Services Ltd. (Secured against Building)	-	66,605,187.00
		4,209,144	72,328,494
5	Un-Secured Loans		
	Nagender Solanki	1,049,858	11,850,000
	Kapoor Singh Khatri	26,220,000	2,300,000
	Lakhsbir Singh	7,199,906	1,800,000
	Manish Khatri	11,400,000	11,400,000
	Rahul Solanki	15,529,100	8,250,000
	Sahil Khatri	-	14,500,000
	Sandeep Khatri	2,500,000	2,500,000
	Yudhvir Singh	6,049,906	4,850,000
	TOTAL	69,948,770	57,450,000
7	Cash & Cash Equivalents		
	Cash In Hand	813,104	14,715
	(As Certified by the Management)		
	Cash at Bank	1,275,008	298,878
	TOTAL	2,088,112	313,593
8	Other current assets		
	Advance to others	4,201,994	8,699,979
	Fee Receivable	65,525	-
	Prepaid Insurance	158,201	-
	TOTAL	4,425,720	8,699,979



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For Dayanand Foundation

Dayanand Foundation
Registration No. : F-50072/Pune
NOTES FORMING PART OF BALANCE SHEET

9	Other current liabilities		
	Advance fee		
	Statutory Dues Payable	615,875	183,050
	Audit Fee Payable	249,595	455,857
	Expenses Payable	202,900	172,900
	TOTAL	4,750,369	4,613,342
10	Sundry Creditors	5,818,739	5,425,149
	G D Met Steel Pvt Ltd		
	Hectafine Alusystem India Ltd.	-	1,796,515
	Mahavir Steel	1,002,973	1,002,973
	SDS Enterprise	-	819,524
	Semak Air Solutions Pvt. Ltd.	-	134,408
	Tata Class Edge	366,897	566,897
	VE Commercial Vehicles	66,069	13,500
	Unscripted Life Pvt Ltd	2,279,570	
	TOTAL	19,504	-
11	Interest Income	3,735,013	4,333,817
	Interest from Bank		
	TOTAL	6,249	1,132
12	Staff Payments & Benefits	6,249	1,132
	Salary , wages and bonus		
	Staff Welfare	4,434,236	2,815,977
	TOTAL	13,504	-
13	Administrative & General Expenses	4,447,740	2,815,977
	Advertisement	352,800	-
	Conveyance	1,220	-
	Communication	59,000	67,324
	Construction Expenses	1,031,339	-
	Education Expenses	52,569	-
	Printing & Stationary	27,315	-
	Housekeeping Services	13,064	12,000
	Rents, rates and Taxes	-	20,000
	Legal and Professional Expenses	405,000	-
	Traveling Expenses	427,599	-
	Audit Fees	30,000	120,000
	Promotional Expense	-	960,000
	Electricity	1,222,890	1,586,393
	Gram Panchayat Fee	42,000	-
	Other Expenses	33,946	-
	Insurance Exp	81,804	-
	TOTAL	3,780,546	2,765,717

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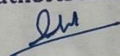
For Dayanand Foundation



Dayanand Foundation
Registration No. : F-50072/Pune
NOTES FORMING PART OF BALANCE SHEET

14	Repairs & Maintenance		
	Repairs & Maintenance Others		
	TOTAL	236,652	230,931
15	Depreciation		
	Depreciation charged during the year		
	TOTAL	3,241,743	2,742,328
16	Finance Cost		
	Bank charges		
	Interest Paid on Loan	4,710	5,847
	For Closer Charges	7,004,931	9,040,420
	TOTAL	3,000,000	-
		10,009,641	9,046,267



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For Dayanand Foundation

Sch - 6
Fixed Assets

Dayanand Foundation

Particulars	Rate of Dep	Cost as on 01.04.2022	More than 180 days	Addition less than 180 days	Deletion	Total	Dep. As on 01/04/2022	Depreciation	Deletion	Total	WDV as on 31.03.2023	WDV as on 31.03.2022
Building (WIP)	-	81,871,826		2,184,701	-	85,065,036	-	-	-	-	85,065,036	81,871,826
Road (WIP)	-	5,704,000			-	5,704,000	-	-	-	-	5,704,000	5,704,000
Shri Venkateshwar Balaji (Narayan)	10%	402,325			-	402,325	76,442	32,588	-	109,030	295,296	325,884
Air Conditioners & STP	15%	5,569,895			-	5,569,895	1,872,573	554,598	-	2,427,171	3,142,724	3,697,322
Computer System & Software	40%	624,388			-	624,388	449,152	286,223	-	735,375	470,751	175,236
Electrical Installation	15%	508,863			-	508,863	170,908	244,493	-	415,401	1,385,462	337,955
Electric Lift	15%	1,432,800			-	1,432,800	397,602	155,280	-	552,882	879,918	1,035,198
Furniture & Fixture	10%	9,114,668			-	9,114,668	1,795,275	731,939	-	2,527,214	6,587,454	7,319,393
Office Equipment	15%	50,376			-	50,376	24,654	3,888	-	28,542	21,864	25,722
Smart Board & Projector	15%	1,126,000			-	1,126,000	84,450	156,233	-	240,683	885,317	1,041,550
Car-Ciaz	15%	-			-	-	-	168,386	-	168,386	2,076,754	-
Car-Ciaz	15%	-			-	-	-	210,994	-	210,994	1,195,630	-
Fridge	15%	-			-	-	-	1,830	-	1,830	10,370	-
Library books	40%	-			-	-	-	121,304	-	121,304	181,956	-
School Bus	30%	5,578,401			-	5,578,401	3,665,010	574,017	-	4,239,027	1,339,374	1,913,391
Total		111,983,541	4,521,496	4,512,676	-	121,017,713	8,536,066	3,241,743	-	11,777,809	109,239,905	103,447,476
Previous Years Figures		108,139,113	1,611,661	2,232,747	-	111,983,541	5,793,738	2,742,228	-	8,536,066	103,447,476	102,945,376

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[Signature]

For Dayanand Foundation



Dayanand Foundation
PAN : AACTD9309F



For Dayanand Foundation

Annexure		
Advance to Others	31-03-2023	31-03-2022
Anurag Traders	1,10,196	-
Dheeraj Hasija	7,09,008	7,09,008
H S Contracts	-	22,339
ICICI Lombord GIC Ltd	1	-
Aanchal Computers Limited	-	70,908
Dhananjay Enterprises	-	4,05,000
DS Ceramica	-	1,50,000
Shivshankar Enterprises	-	7,00,000
Ultimo Printing Press	-	3,52,800
V.G.Automobiles	-	4,27,599
Security		
PMRDA Security	12,99,610	12,99,610
TATA Capital	-	30,00,000
Jio Internet	5,000	5,000
Other Current Assets		
Schindler India Pvt Ltd	-	1,59,000
Teshildar	21,600	21,600
TCS on purchase of car	34,430	-
T.C.S.	54,000	54,000
TDS Excess Paid	6,814	6,814
TDS Receivable(TCFSL)	19,61,335	13,16,301
TOTAL	42,01,994	86,99,979

Dayanand Foundation
Registration No. : F-50072/Pune
ACCOUNTING POLICIES & NOTES ON ACCOUNTS

Note '17'

NOTES ON ACCOUNTS

A) Confirmation of Accounts

Party's accounts showing debit or credit balances including squared-up accounts are subject to confirmation from them.

B) Cash and Cash Equivalents

Cash and Bank balances in the Balance Sheet comprises of cash at banks and cash in hand.

C) In view of the Management and to the best of their knowledge and belief, the value of realization of advances and other current assets in the ordinary course of business will not be less than the amount at which they are stated in the Balance Sheet and Provision for all known Liabilities have been made.

D) Contingent Liabilities

I) Any tax, levy, duty etc. as may be levied by the Govt. entities	Nil
II) Bill of Exchange discounted	Nil
III) Guarantee and Counter guarantee outstanding	Nil

E) The society being a charitable organization, there is no income taxable under the provision of Income Tax Act.

F) Previous Year Figures

Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosure.

G) Schedule 1 to 17 forms an integral part of the Balance Sheet and Income & Expenditure Account and have been authenticated as such.

AUDITORS' REPORT

As per our Audit Report of even date attached
For Ravinder K Goel and Associates
Chartered Accountants
Firm Registration No 013997N

Deepak Goyal
Partner

Membership No 559399

Place: New Delhi
Date: 29/10/2023



For Dayanand Foundation

Nagender Solanki

Sahil Khatri

Authorised Signatory

For Dayanand Foundation

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) in the case of the Balance Sheet, of the state of affairs of the Society as at 31st March, 2023;
- b) in the case of the Statement of Income and Expenditure, of the Society for the year ended on that date; and
- c) in the case of Receipt and Payment Account, of the society for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. As required by law, we report that:

- a. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b. In our opinion, proper books of account as required by law have been kept by the Society so far as it appears from our examination of those books.
- c. The Balance Sheet, the Statement of Income and Expenditure and the Receipt and Payment account dealt with by this Report are in agreement with the books of account.
- d. In our opinion, the Balance Sheet, the Statement of Income and Expenditure and the Receipt and Payment account comply with the Accounting Standards.

For Ravinder K. Goel & Associates
Chartered Accountants
Firm Regn. No. 013997N

Deepak Goyal
Partner

M. No. 559399
Place: New Delhi
Date: 29.10.2023
UDIN: 23559399BGUQPG6983



