

AUDIT REPORT

FOR THE ACCOUNTING YEAR

2024 - 2025
2023 - 2024

OF


NIRANKARI EDUCATION **SOCIETY**

GAT NO.195, DEHU ALANDI ROAD, BORATE WADI,
MOSHI, PUNE, MAHARASHTRA-412105

BY
AUDITORS :

PANKAJ SURANA AND CO **CHARTERED ACCOUNTANTS**

162/3, NAVKAR, PUDUMJEE PAPER MILL ROAD,
THERGAON, PUNE-411033, MAHARASHTRA

| INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT | | | | Assessment Year |
|--|---|---------------------------------|-----------------|-----------------|
| [Where the data of the Return of Income in Form ITR-1(SAHAJ), 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) | | | | 2024-25 |
| PAN | AABAN2119B | | | |
| Name | NIRANKARI EDUCATION SOCIETY | | | |
| Address | GAT NO.195 , DEHU ALANDI ROAD, BORATE WADI, MOSHI , PUNE , 19-Maharashtra, 91-INDIA, 412105 | | | |
| Status | AOP/BOI | Form Number | ITR-5 | |
| Filed u/s | 139(1)-On or before due date | e-Filing Acknowledgement Number | 653015961261024 | |
| Taxable Income and Tax Details | Current Year business loss, if any | 1 | 0 | |
| | Total Income | 2 | 25,17,180 | |
| | Book Profit under MAT, where applicable | 3 | 0 | |
| | Adjusted Total Income under AMT, where applicable | 4 | 0 | |
| | Net tax payable | 5 | 4,73,360 | |
| | Interest and Fee Payable | 6 | 57,034 | |
| | Total tax, interest and Fee payable | 7 | 5,30,394 | |
| | Taxes Paid | 8 | 5,30,390 | |
| Accreted Income and Tax Detail | (+) Tax Payable /(-) Refundable (7-8) | 9 | (+) 0 | |
| | 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 <u>NARENDRA INDRAMAN SINGH</u> in the capacity of <u>Trustee</u> having PAN <u>AKOPS0073P</u> from IP address <u>103.48.101.208</u> on <u>26-Oct-2024 20:53:40</u> DSC SI.No & Issuer <u>3477675</u> & <u>8323564591915748893CN=PantaSign Sub CA for DSC 2022,OU=Certifying Authority,O=Pantagon Sign Securities Pvt. Ltd.,C=IN</u> | | | | |
| System Generated |  | | | |
| Barcode/QR Code | | | | |
| AABAN2119B0565301596126102499d45f6586919f470d08bb7e9b0f871c0ef5d6c4 | | | | |
| DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU | | | | |



For **PANKAJ SURANA & CO.**
CHARTERED ACCOUNTANTS

Pankaj Surana
PANKAJ A. SURANA
PROPRIETOR
M. No.:112863

| | | | |
|-------------------------------|--|---------------------------|----------------------------|
| Name Of Assessee | : Nirankari Education Society | | |
| PAN | : AABAN2119B | | |
| Office Address | : Gat No.195, Dehu Alandi Road, Borate Wadi, Moshi, Pune, Maharashtra-412105 | | |
| Status | : AOP | Assessment Year | : 2024 - 2025 |
| Sub-status | : Any Other Aop/boi | | |
| Ward No | : CIRCLE 8, PUNE | Financial Year | : 2023 - 2024 |
| D.O.I. | : 11/11/2003 | | |
| Email Address | : naren2875@gmail.com | | |
| Name Of Bank | : Hdfc Bank | | |
| IFSC CODE | : HDFC0000007 | | |
| Address | : Bhosari | | |
| Account No. | : 00071450000348 [Validated] | | |
| Opted For Taxation U/s 115BAC | : Yes | | |
| Return | : ITR-5 : ORIGINAL (FILING DATE : 26/10/2024 & NO. : 653015961261024) | | |
| Import Date | : AIS : 26-10-2024 08:43 PM | TIS : 26-10-2024 08:43 PM | 26AS : 26-10-2024 08:44 PM |
| Computation Date | : 20-06-2025 11:32 AM | | |

COMPUTATION OF TOTAL INCOME

| | | |
|---|------------|-----------|
| Profits And Gains From Business And Profession | | 20,23,403 |
| Profit Before Tax As Per Profit And Loss Account | 25,17,180 | |
| Add : Depreciation Disallowed | 12,12,005 | |
| | 37,29,185 | |
| Less : | | |
| Interest Received | 4,55,172 | |
| Interest On Fdr | 38,605 | |
| Allowed Depreciation | 12,12,005 | |
| | -17,05,782 | |
| | 20,23,403 | |
| Income From Other Sources | | 4,93,777 |
| Interest From Saving Bank Ac | 4,55,172 | |
| Interest From Time-deposit | 38,605 | |
| Total | 4,93,777 | |
| Gross Total Income | | 25,17,180 |
| Total Income | | 25,17,180 |
| Total Income Rounded Off U/s 288A | | 25,17,180 |

COMPUTATION OF TAX ON TOTAL INCOME

| | | |
|--|----------|--|
| Tax On Rs. 3,00,000 | Nil | |
| Tax On Rs. 3,00,000 (6,00,000 - 3,00,000) @ 5% | 15,000 | |
| Tax On Rs. 3,00,000 (9,00,000 - 6,00,000) @ 10% | 30,000 | |
| Tax On Rs. 3,00,000 (12,00,000 - 9,00,000) @ 15% | 45,000 | |
| Tax On Rs. 3,00,000 (15,00,000 - 12,00,000) @ 20% | 60,000 | |
| Tax On Rs. 10,17,180 (25,17,180 - 15,00,000) @ 30% | 3,05,154 | |
| Tax On Rs. 25,17,180 | 4,55,154 | |
| | 4,55,154 | |
| Add: Health And Education Cess @ 4% | 18,206 | |
| | 4,73,360 | |
| Add Interest Payable | | |
| Interest U/s 234B | 33,131 | |
| Interest U/s 234C | 23,903 | |
| | 57,034 | |
| | 5,30,394 | |



Tax Payable Rounded Off U/s 288B
Less Self Assessment Tax U/s 140A

6390009 - 03274 - 24-10-2024

Tax Payable

5,30,390

5,30,390

5,30,390

Nil

FIXED ASSETS

| Block | Rate | WDV as on 01/04/2023 | Addition | | Deduction | Total | Depreciation for the Year | WDV as on 31/03/2024 |
|---------------------------|--------|-------------------------|-----------------------|-----------------------|-----------|-----------|------------------------------|-------------------------|
| | | | More than 180 Days | Less than 180 Days | | | | |
| | | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| FURNITURE AND FITTINGS | 10.00% | 55,86,679 | 0 | 76,068 | 0 | 56,62,747 | 5,62,471 | 51,00,276 |
| MACHINERY AND PLANT | 15.00% | 11,54,862 | 70,550 | 0 | 0 | 12,25,412 | 1,83,812 | 10,41,600 |
| MACHINERY AND PLANT | 40.00% | 9,90,305 | 1,74,000 | 0 | 0 | 11,64,305 | 4,65,722 | 6,98,583 |
| Total | | 77,31,846 | 2,44,550 | 76,068 | 0 | 80,52,464 | 12,12,005 | 68,40,459 |

INTEREST FROM SAVING BANK A/C, CO-OPERATIVE BANK AND POST-OFFICE

INTEREST FROM SAVING BANK AC

| Sr No | Particular | Amount |
|-------|--------------------------------------|----------|
| 1 | SB INTEREST FROM ICICI BANK LIMITED | 2,47,659 |
| 2 | SB INTEREST FROM AXIS BANK LIMITED | 1,32,022 |
| 3 | SB INTEREST FROM HDFC BANK LIMITED | 70,668 |
| 4 | SB INTEREST FROM IDBI BANK LIMITED | 3,054 |
| 5 | SB INTEREST FROM STATE BANK OF INDIA | 1,769 |
| Total | | 4,55,172 |

INTEREST FROM TIME-DEPOSIT

| Sr No | Particular | Amount |
|-------|--------------------------------------|--------|
| 1 | FD INTEREST FROM STATE BANK OF INDIA | 33,496 |
| 2 | FD INTEREST FROM HDFC BANK LIMITED | 5,109 |
| Total | | 38,605 |

Details of Partners/Members

| Name | PAN | Percentage of share | Address | Status | DPIN, in case partner in LLP | Rate of Interest on Capital | Remunerati on Paid / Payable | Aadhaar Number/ Enrolment Id |
|----------------------------|----------------|------------------------|--|---------|------------------------------------|-----------------------------------|------------------------------------|---------------------------------------|
| SINGH NARENDRA INDRAMAN | AKOPS0073P | 50 | 0, 00, PUNE, PUNE MAHARASHT RA - 411012 | Trustee | | 0 | 0 | |
| RAJENDRA INDRAMAN SINGH | AWKPS9994 B | 50 | 0, 00, 0, PUNE MAHARASHT RA - 411010 | Trustee | | 0 | 0 | |
| Total | | 100.00 | | | | | 0.00 | |



For PANKAJ SURANA & CO.
CHARTERED ACCOUNTANTS

PANKAJ A. SURANA
PROPRIETOR
M. No.:112863

Acknowledgement Receipt of Income Tax Forms

(Other Than Income Tax Return)



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

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number
588979680071024

Date of e-Filing
07-Oct-2024

| | |
|------------------|---|
| Name | : NIRANKARI EDUCATION SOCIETY |
| PAN/TAN | : AABAN2119B |
| Address | : GAT NO.195, DEHU ALANDI ROAD, BORATE WADI, MOSHI, MOSHI, PUNE, Moshi B.O, Maharashtra, 412105 |
| Form No. | : Form 3CA-3CD |
| Form Description | : Audit report under section 44AB of the Income-tax Act, 1961, in a case where the accounts of the business or profession of a person have been audited under any other law |
| Assessment Year | : 2024-25 |
| Financial Year | : - |
| Month | : - |
| Quarter | : - |
| Filing Type | : Original |
| Capacity | : Chartered Accountant |
| Verified By | : 112863 |

(This is a computer generated Acknowledgement Receipt and needs no signature)



FORM 3CA [See rule 6G(1)(a)]

Audit report under section 44AB of the Income-tax Act, 1961 in a case where the accounts of the business or profession of a person have been audited under any other law

1. I report that the statutory audit of

| | |
|--|---|
| Name | NIRANKARI EDUCATION SOCIETY |
| Address | GAT NO.195 , DEHU ALANDI ROAD, BORATE WADI, MOSHI , Moshi B.O , MOSHI , PUNE , 19-Maharashtra , 91-India , Pincode - 412105 |
| PAN | AABAN2119B |
| Aadhaar Number of the assessee, if available | |

was conducted by me PANKAJ ASHOK SURANA PROPRIETOR M/s PANKAJ SURANA AND CO in pursuance of the provisions of the Bombay Public Trusts Act, 1950, and I annex hereto a copy of my audit report dated 07-Oct-2024 along with a copy each of

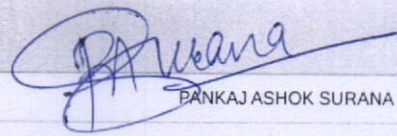
- the audited profit and loss account for the period beginning from 01-Apr-2023 to ending on 31-Mar-2024
- the audited balance sheet as at 31-Mar-2024 ; and
- documents declared by the said Act to be part of, or annexed to, the profit and loss account and balance sheet.

2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

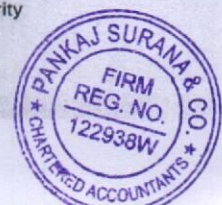
3. In my opinion and to the best of my information and according to examination of books of account including other relevant documents and explanations given to me, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any.

| Sl. No. | Qualification Type | Observations/Qualifications |
|---------|--------------------|---|
| 1 | Others | Verification is made on test check basis, hence not able to ascertain the prior period expenses |
| 2 | Others | We have conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion. |
| 3 | Others | These Financial statements are the responsibility of the assessee. Our responsibility is to express an opinion on the financial statements based on our audit. |
| 4 | Others | The statement of particulars (Form No. 3CD) has been prepared by the assessee and we have verified the correctness thereof. The statement of particulars has been verified in the light of the aforesaid certificate and the information and explanation given to us during the course of the Audit. |
| 5 | Others | Interpretation of various clauses of Tax Audit Report is made on the basis of judicial pronouncements pertaining to various points and past assessment completed. In some clauses, the particulars, figures and information are given precisely to point. In some other clauses, additional information is given more than required, which is considered in the interest of the audited. |

Accountant Details

| | |
|----------------------------------|---|
| Name |  PANKAJ ASHOK SURANA |
| Membership Number | 112863 |
| FRN(Firm Registration Number) | 0122938W |
| Address | 162/3NAVKAR , PUDUMJEE PAPER MILL ROAD, THERGAON , Thergaon B.O , Pune City , PUNE , 19-Maharashtra , 91-India , Pincode - 411033 |
| Date of signing Tax Audit Report | 07-Oct-2024 |
| Place | PUNE |
| Date | 07-Oct-2024 |

This form has been digitally signed by PANKAJ ASHOK SURANA having PAN ARUPS4431J from IP Address IpAddress on 07/10/2024 09:42:15 PM Dsc SI.No and issuer 190405652532CN=Capricorn Sub CA for Individual DSC 2022,C=IN,O=Capricorn Identity Services Pvt Ltd.,OU=Certifying Authority



FORM 3CD [See rule 6G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

PART - A

| | |
|---|---|
| 1. Name of the Assessee | NIRANKARI EDUCATION SOCIETY |
| 2. Address of the Assessee | GAT NO.195 , DEHU ALANDI ROAD, BORATE WADI, MOSHI , Moshi B.O , MOSHI , PUNE , 19-Maharashtra , 91-India , Pincode - 412105 |
| 3. Permanent Account Number (PAN) | AABAN2119B |
| Aadhaar Number of the assessee, if available | |
| 4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same ? | No |

| Sl. No. | Type | Registration /Identification Number |
|--------------------|----------------------------|-------------------------------------|
| No records added | | |
| 5. Status | Association of Person | |
| 6. Previous year | 01-Apr-2023 to 31-Mar-2024 | |
| 7. Assessment year | 2024-25 | |

8. Indicate the relevant clause of section 44AB under which the audit has been conducted

| Sl. No. | Relevant clause of section 44AB under which the audit has been conducted |
|--|--|
| 1 | Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits |
| 8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC(1A) / 115BAD / 115BAE ? | No |
| Section under which option exercised | |

PART - B

9.(a). If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown? No

| Sl. No. | Name | Profit Sharing Ratio (%) |
|---------|-------------------------|--------------------------|
| 1 | JITENDRA INDRAMAN SINGH | 5 |
| 2 | NARENDRA INDRAMAN SINGH | 70 |
| 3 | RAJENDRA INDRAMAN SINGH | 5 |
| 4 | MAHENDRA INDRAMAN SINGH | 5 |
| 5 | Rima Mahendra singh | 5 |
| 6 | Vijay Tatoba Chavan | 5 |
| 7 | Sarita Singh | 5 |

(b). If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change ? No

| Sl. No. | Date of change | Name of Partner/Member | Type of change | Old profit sharing ratio (%) | New profit Sharing Ratio (%) | Remarks |
|------------------|----------------|------------------------|----------------|------------------------------|------------------------------|---------|
| No records added | | | | | | |



10.(a). Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).

| Sl. No. | Sector | Sub Sector | Code |
|---------|--------------------|---------------------------------------|-------|
| 1 | EDUCATION SERVICES | Secondary/ senior secondary education | 17002 |

“(b). If there is any change in the nature of business or profession, the particulars of such change ?

No

| Sl. No. | Business | Sector | Sub Sector | Code |
|---------|------------------|--------|------------|------|
| | No records added | | | |

11.(a). Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed ?

Yes

| Sl. No. | Books prescribed |
|---------|-----------------------|
| 1 | Cash Book |
| 2 | Bank Book |
| 3 | Journal |
| 4 | Purchase Register |
| 5 | FIXED ASSETS REGISTER |
| 6 | RECEIPT BOOKS |

(b). List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)

| Sl. No. | Books maintained | Address Line 1 | Address Line 2 | City Or Town Or District | Zip Code / Pin Code | Country | State |
|---------|-----------------------|----------------|--------------------------------------|--------------------------|---------------------|----------|----------------|
| 1 | Cash Book | GAT NO.195 | DEHU ALANDI ROAD, BORATE WADI, MOSHI | PUNE | 412105 | 91-India | 19-Maharashtra |
| 2 | Bank Book | GAT NO.195 | DEHU ALANDI ROAD, BORATE WADI, MOSHI | PUNE | 412105 | 91-India | 19-Maharashtra |
| 3 | Journal | GAT NO.195 | DEHU ALANDI ROAD, BORATE WADI, MOSHI | PUNE | 412105 | 91-India | 19-Maharashtra |
| 4 | Purchase Register | GAT NO.195 | DEHU ALANDI ROAD, BORATE WADI, MOSHI | PUNE | 412105 | 91-India | 19-Maharashtra |
| 5 | FIXED ASSETS REGISTER | GAT NO.195 | DEHU ALANDI ROAD, BORATE WADI, MOSHI | PUNE | 412105 | 91-India | 19-Maharashtra |



Acknowledgement Number:588979680071024

| | | | | | | | |
|---|------------------|---------------|---|------|--------|----------|----------------|
| 6 | RECEIPT BOOKS | GAT NO.195 | DEHU ALANDI ROAD, BORATE WADI, MOSHI | PUNE | 412105 | 91-India | 19-Maharashtra |
|---|------------------|---------------|---|------|--------|----------|----------------|

(c). List of books of account and nature of relevant documents examined.

| Sl. No. | Books examined |
|---------|------------------------|
| 1 | Cash Book |
| 2 | Bank Book |
| 3 | Journal |
| 4 | Purchase Register |
| 5 | FIXED ASSESTS REGISTER |
| 6 | RECEIPT BOOKS |

12. Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.) ?

No

| Sl. No. | Section | Amount |
|---------|------------------|--------|
| | No records added | |

13.(a). Method of accounting employed in the previous year.

Mercantile system

(b). Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year ?

No

(c). If answer to (b) above is in the affirmative, give details of such change , and the effect thereof on the profit or loss ?

| Sl. No. | Particulars | Increase in profit | Decrease in profit |
|---------|------------------|--------------------|--------------------|
| | No records added | | |

(d). Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2) ?

No

(e). If answer to (d) above is in the affirmative, give details of such adjustments:

| Sl. No. | ICDS | Increase in profit | Decrease in profit | Net effect |
|---------|------------------|--------------------|--------------------|------------|
| | No records added | | | |

(f). Disclosure as per ICDS:

| Sl. No. | ICDS | Disclosure |
|---------|------|------------|
|---------|------|------------|



14.(a). Method of valuation of closing stock employed in the previous year

(b). In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:

No

| Sl. No. | Particulars | Increase in profit | Decrease in profit |
|---------|------------------|--------------------|--------------------|
| | No records added | | |

15. Give the following particulars of the capital asset converted into stock-in-trade

| Sl. No. | Description of capital asset (a) | Date of acquisition (b) | Cost of acquisition (c) | Amount at which the asset is converted into stock-in trade (d) |
|---------|----------------------------------|-------------------------|-------------------------|--|
| | No records added | | | |

16. Amounts not credited to the profit and loss account, being, -

(a). The items falling within the scope of section 28;

| Sl. No. | Description | Amount |
|---------|------------------|--------|
| | No records added | |

(b). The proforma credits, drawbacks, refunds of duty of customs or excise or service tax, or refunds of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;

| Sl. No. | Description | Amount |
|---------|------------------|--------|
| | No records added | |

(c). Escalation claims accepted during the previous year;

| Sl. No. | Description | Amount |
|---------|------------------|--------|
| | No records added | |

(d). any other item of income;

| Sl. No. | Description | Amount |
|---------|-------------|--------|
| | | ₹ 0 |

(e). Capital receipt, if any.

| Sl. No. | Description | Amount |
|---------|------------------|--------|
| | No records added | |

17. Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:

| Sl. No. | Details of property | Address of Property | | | | | Consideration received or accrued | Value adopted or assessed or assessable | Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 56 applicable ? |
|---------|---------------------|---------------------|----------------|--------------------------|--------------------|---------------|-----------------------------------|---|---|
| | | Address Line 1 | Address Line 2 | City Or Town Or District | Zip Code /Pin Code | Country State | | | |
| | | | | | | | | | No records added |



18. Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form:-

| Sl. No. | Method of Depreciation | Description of the Block of Assets/Class of Assets | Rate of Depreciation (%) | Opening WDV/Actual | Adjustment made to the written down value under section 115BAA(3)/115BAC(3)/115BADO(3) (To be filled in only for assessment year 2020-21, 2021-22 and 2024-25 only, as applicable) | Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession | Adjusted written down value(A) | Purchase Value | Total Value of Purchases (B) | Deductions (C) | Other Adjustments | Depreciation Allowable (D) | Written Down Value at the end of the year(A+B-C-D) |
|---------|------------------------|--|--------------------------|--------------------|--|--|--------------------------------|----------------|------------------------------|----------------|-------------------|----------------------------|--|
| 1 | WDV | Furnitures & Fittings @ 10% | 10 | ₹55,86,679 | ₹0 | ₹0 | ₹55,86,679 | ₹76,068 | ₹76,068 | ₹0 | ₹0 | ₹5,62,471 | ₹51,00,276 |
| 2 | WDV | Plant and Machinery @ 15% | 15 | ₹11,54,882 | ₹0 | ₹0 | ₹11,54,882 | ₹70,550 | ₹70,550 | ₹0 | ₹0 | ₹1,83,812 | ₹10,41,600 |
| 3 | WDV | Plant and Machinery @ 40% | 40 | ₹9,90,305 | ₹0 | ₹0 | ₹9,90,305 | ₹1,74,000 | ₹1,74,000 | ₹0 | ₹0 | ₹4,65,722 | ₹6,98,583 |

19. Amount admissible under section-

| Sl. No. | Section | Amount debited to profit and loss account | Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf. |
|---------|---------|---|--|
| | | | No records added |

20. (a).Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]

| Sl. No. | Description | Amount |
|---------|------------------|--------|
| | No records added | |

(b).Details of contributions received from employees for various funds as referred to in section 36(1)(va):

| Sl. No. | Nature of fund | Sum received from employees | Due date for payment | The actual amount paid | The actual date of payment to the concerned authorities |
|---------|----------------|-----------------------------|----------------------|------------------------|---|
| 1 | Provident Fund | ₹ 1,61,716 | 15-May-2023 | ₹ 1,61,716 | 15-May-2023 |
| 2 | Provident Fund | ₹ 98,694 | 15-Jun-2023 | ₹ 98,694 | 15-Jun-2023 |
| 3 | Provident Fund | ₹ 1,64,246 | 15-Jul-2023 | ₹ 1,64,246 | 14-Jul-2023 |
| 4 | Provident Fund | ₹ 1,73,364 | 15-Aug-2023 | ₹ 1,73,364 | 14-Aug-2023 |
| 5 | Provident Fund | ₹ 1,81,630 | 15-Sep-2023 | ₹ 1,81,630 | 15-Sep-2023 |
| 6 | Provident Fund | ₹ 1,83,184 | 15-Oct-2023 | ₹ 1,83,184 | 14-Oct-2023 |
| 7 | Provident Fund | ₹ 1,81,942 | 15-Nov-2023 | ₹ 1,81,942 | 15-Nov-2023 |
| 8 | Provident Fund | ₹ 2,70,652 | 15-Dec-2023 | ₹ 2,70,652 | 11-Dec-2023 |
| 9 | Provident Fund | ₹ 1,75,466 | 15-Jan-2024 | ₹ 1,75,466 | 13-Jan-2024 |



| | | | | | |
|----|----------------|------------|-------------|------------|-------------|
| 10 | Provident Fund | ₹ 1,81,197 | 15-Feb-2024 | ₹ 1,81,197 | 15-Feb-2024 |
| 11 | Provident Fund | ₹ 1,76,624 | 15-Mar-2024 | ₹ 1,76,624 | 13-Mar-2024 |
| 12 | Provident Fund | ₹ 3,09,102 | 15-Apr-2024 | ₹ 3,09,102 | 15-Apr-2024 |

21.(a). Please furnish the details of amounts debited to the profit and loss account, Being in the nature of capital, personal, advertisement expenditure etc.

Capital expenditure

| Sl. No. | Particulars | Amount |
|---------|------------------|--------|
| | No records added | |

Personal expenditure

| Sl. No. | Particulars | Amount |
|---------|------------------|--------|
| | No records added | |

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party

| Sl. No. | Particulars | Amount |
|---------|------------------|--------|
| | No records added | |

Expenditure incurred at clubs being entrance fees and subscriptions

| Sl. No. | Particulars | Amount |
|---------|------------------|--------|
| | No records added | |

Expenditure incurred at clubs being cost for club services and facilities used.

| Sl. No. | Particulars | Amount |
|---------|------------------|--------|
| | No records added | |

Expenditure for any purpose which is an offence or is prohibited by law or expenditure by way of penalty or fine for violation of any law (enacted in India or outside India)

| Sl. No. | Particulars | Amount |
|---------|------------------|--------|
| | No records added | |

Expenditure by way of any other penalty or fine not covered above

| Sl. No. | Particulars | Amount |
|---------|------------------|--------|
| | No records added | |

Expenditure incurred to compound an offence under any law for the time being in force, in India or outside India.

| Sl. No. | Particulars | Amount |
|---------|------------------|--------|
| | No records added | |



Expenditure incurred to provide any benefit or perquisite, in whatever form, to a person, whether or not carrying on a business or exercising a profession, and acceptance of such benefit or perquisite by such person is in violation of any law or rule or regulation or guideline, as the case may be, for the time being in force, governing the conduct of such person

| Sl. No. | Particulars | Amount |
|---------|------------------|--------|
| | No records added | |

(b). Amounts inadmissible under section 40(a);

i. as payment to non-resident referred to in sub-clause (i)

A. Details of payment on which tax is not deducted:

| Sl. No. | Date of payment | Amount of payment | Nature of payment | Name of the payee | Permanent Account Number of the payee, if available | Aadhaar Number of the payee, if available | Address Line 1 | Address Line 2 | City Or Town Or District | Zip Code / Pin Code | Country | State |
|---------|-----------------|-------------------|-------------------|-------------------|---|---|----------------|----------------|--------------------------|---------------------|---------|-------|
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |

No records added

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

| Sl. No. | Date of payment | Amount of payment | Nature of payment | Name of the payee | Permanent Account Number of the payee, if available | Aadhaar Number of the payee, if available | Address Line 1 | Address Line 2 | City Or Town Or District | Zip Code / Pin Code | Country | State | Amount of tax deducted |
|---------|-----------------|-------------------|-------------------|-------------------|---|---|----------------|----------------|--------------------------|---------------------|---------|-------|------------------------|
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |

No records added

ii. as payment referred to in sub-clause (ia)

A. Details of payment on which tax is not deducted:

| Sl. No. | Date of payment | Amount of payment | Nature of payment | Name of the payee | Permanent Account Number of the payee, if available | Aadhaar Number of the payee, if available | Address Line 1 | Address Line 2 | City Or Town Or District | Zip Code / Pin Code | Country | State |
|---------|-----------------|-------------------|-------------------|-------------------|---|---|----------------|----------------|--------------------------|---------------------|---------|-------|
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |

No records added

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.

| Sl. No. | Date of payment | Amount of payment | Nature of payment | Name of the payee | Permanent Account Number of the payee, if available | Aadhaar Number of the payee, if available | Address Line 1 | Address Line 2 | City Or Town Or District | Zip Code / Pin Code | Country | State | Amount of tax deducted | Amount deposited out of "Amount of tax deducted" |
|---------|-----------------|-------------------|-------------------|-------------------|---|---|----------------|----------------|--------------------------|---------------------|---------|-------|------------------------|--|
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |

No records added

iii. as payment referred to in sub-clause (ib)

A. Details of payment on which levy is not deducted:

| Sl. No. | Date of payment | Amount of payment | Nature of payment | Name of the payee | Permanent Account Number of the payee, if available | Aadhaar Number of the payee, if available | Address Line 1 | Address Line 2 | City Or Town Or District | Zip Code / Pin Code | Country | State |
|---------|-----------------|-------------------|-------------------|-------------------|---|---|----------------|----------------|--------------------------|---------------------|---------|-------|
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |

No records added

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

| Sl. No. | Date of payment | Amount of payment | Nature of payment | Name of the payee | Permanent Account Number of the payee, if available | Aadhaar Number of the payee, if available | Address Line 1 | Address Line 2 | City Or Town Or District | Zip Code / Pin Code | Country | State | Amount of levy deducted | Amount deposited out of "Amount of Levy deducted" |
|---------|-----------------|-------------------|-------------------|-------------------|---|---|----------------|----------------|--------------------------|---------------------|---------|-------|-------------------------|---|
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |

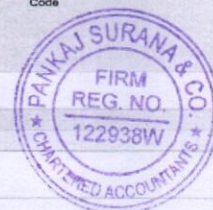
No records added

iv. Fringe benefit tax under sub-clause (ic)

₹ 0

v. Wealth tax under sub-clause (iia)

₹ 0



vi. Royalty, license fee, service fee etc. under sub-clause (iib)

₹ 0

vii. Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)

| Sl. No. | Date of payment | Amount of payment | Name of the payee | Permanent Account Number of the payee, if available | Aadhaar Number of the payee, if available | Address Line 1 | Address Line 2 | City Or Town Or District | Zip Code / Pin Code | Country | State |
|------------------|-----------------|-------------------|-------------------|---|---|----------------|----------------|--------------------------|---------------------|---------|-------|
| No records added | | | | | | | | | | | |

viii. Payment to PF /other fund etc. under sub-clause (iv)

₹ 0

ix. Tax paid by employer for perquisites under sub-clause (v)

₹ 0

(c). Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;

| Sl. No. | Particulars | Section | Amount debited to P/L A/C | Amount admissible | Amount inadmissible | Remarks |
|------------------|-------------|---------|---------------------------|-------------------|---------------------|---------|
| No records added | | | | | | |

(d). Disallowance/deemed income under section 40A(3):

A. On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details ?

Yes

| Sl. No. | Date of Payment | Nature of Payment | Amount | Name of the payee | Permanent Account Number of the payee, if available | Aadhaar Number of the payee, if available |
|------------------|-----------------|-------------------|--------|-------------------|---|---|
| No records added | | | | | | |

B. On the basis of the examination of books of account and other relevant documents/evidence, whether payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) ?

Yes

| Sl. No. | Date of Payment | Nature of Payment | Amount | Name of the payee | Permanent Account Number of the payee, if available | Aadhaar Number of the payee, if available |
|------------------|-----------------|-------------------|--------|-------------------|---|---|
| No records added | | | | | | |

(e). Provision for payment of gratuity not allowable under section 40A(7);

₹ 0

(f). Any sum paid by the assessee as an employer not allowable under section 40A(9);

₹ 0

(g). Particulars of any liability of a contingent nature;

| Sl. No. | Nature of Liability | Amount |
|------------------|---------------------|--------|
| No records added | | |

(h). Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;

| Sl. No. | Particulars | Amount |
|------------------|-------------|--------|
| No records added | | |

(i). Amount inadmissible under the proviso to section 36(1)(iii).

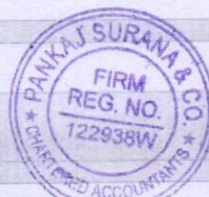
₹ 0

22. (a) Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.

₹ 0

(b) Any other amount not allowable under clause (h) of section 43B of the Income-tax Act, 1961.

₹ 0



23. Particulars of any payments made to persons specified under section 40A(2)(b).

| Sl. No. | Name of Related Person | PAN of Related Person | Aadhaar Number of the related person, if available | Relation | Nature of Transaction | Payment Made |
|---------|-------------------------------|-----------------------|--|-----------------|-----------------------|--------------|
| 1 | Narendra indraman singh | AKOPS0073P | | chairman | Salary | ₹60,00,000 |
| 2 | Narendra indraman singh | AKOPS0073P | | chairman | Rent Paid | ₹48,46,790 |
| 3 | Narendra indraman singh (HUF) | AAKHN0049N | | chairman HUF | Rent Paid | ₹48,46,790 |
| 4 | Vibha singh | BLDPS3974A | | chairman wife | Salary | ₹24,00,000 |
| 5 | Vibha singh | BLDPS3974A | | chairman wife | Professional fees | ₹9,00,000 |
| 6 | TARUN INDRAMAN SINGH | | | chairman Mother | Salary | ₹24,00,000 |
| 7 | Jitendra Indraman singh | ADHPS1383G | | Trustee | Salary | ₹36,00,000 |
| 8 | Jitendra Indraman singh | ADHPS1383G | | Trustee | Rent Paid | ₹57,60,000 |
| 9 | Sarita Singh | AGVPD0756H | | Trustee | Salary | ₹24,50,000 |
| 10 | Sarita Singh | AGVPD0756H | | Trustee | Rent Paid | ₹15,00,000 |

24. Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.

| Sl. No. | Section | Description | Amount |
|---------|---------|------------------|--------|
| | | No records added | |

25. Any Amount of profit chargeable to tax under section 41 and computation thereof.

| Sl. No. | Name of person | Amount of income | Section | Description of Transaction | Computation if any |
|---------|----------------|------------------|---------|----------------------------|--------------------|
| | | | | No records added | |

26.i. In respect of any sum referred to in clause (a), (b), (c), (d), (e), (f) or (g) of section 43B, the liability for which:

A. pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was

a. paid during the previous year;

| Sl. No. | Section | Nature of liability | Amount |
|---------|---------|---------------------|--------|
| | | | ₹ 0 |

b. not paid during the previous year;

| Sl. No. | Section | Nature of liability | Amount |
|---------|---------|---------------------|--------|
| | | | ₹ 0 |

B. was incurred in the previous year and was

a. paid on or before the due date for furnishing the return of income of the previous year under section 139(1);

| Sl. No. | Section | Nature of liability | Amount |
|---------|---------|---------------------|--------|
|---------|---------|---------------------|--------|



| | | | |
|---|---|----------|-------------|
| 1 | Sec 43B(a)- tax,duty,cess,fee etc | TDS Paid | ₹ 27,19,624 |
| 2 | Sec 43B(b)-provident/superannuation/gratuity/other fund | pf esic | ₹ 3,09,102 |

b. not paid on or before the aforesaid date.

| Sl. No. | Section | Nature of liability | Amount |
|---------|---------|---------------------|--------|
| | | | ₹ 0 |

State whether sales tax,goods & services Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profit and loss account ?

No

27.a. Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/Input Tax Credit(ITC) in accounts.

No

| CENVAT /ITC | Amount | Treatment in Profit & Loss/Accounts |
|------------------------------|--------|-------------------------------------|
| Opening Balance | ₹ 0 | |
| Credit Availed | ₹ 0 | |
| Credit Utilized | ₹ 0 | |
| Closing /Outstanding Balance | ₹ 0 | |

b. Particulars of income or expenditure of prior period credited or debited to the profit and loss account.

| Sl. No. | Type | Particulars | Amount | Prior period to which it relates (Year in yyyy-yy format) |
|---------|------|------------------|--------|---|
| | | No records added | | |

28. Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2) (viia) ?

No

Please furnish the details of the same

| Sl. No. | Name of the person from which shares received | PAN of the person, if available | Aadhaar Number of the payee, if available | Name of the company whose shares are received | CIN of the company | No. of Shares Received | Amount of consideration paid | Fair Market value of the shares |
|---------|---|---------------------------------|---|---|--------------------|------------------------|------------------------------|---------------------------------|
| | | | | | | | | No records added |

29. Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2) (viib) ?

No

Please furnish the details of the same

| Sl. No. | Name of the person from whom consideration received for issue of shares | PAN of the person, if available | Aadhaar Number of the payee, if available | No. of shares issued | Amount of consideration received | Fair Market value of the shares |
|---------|---|---------------------------------|---|----------------------|----------------------------------|---------------------------------|
| | | | | | | No records added |



A.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56 ?

No

b. Please furnish the following details:

| Sl. No. | Nature of income | Amount |
|---------|------------------|--------|
| | No records added | |

B.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56 ?

No

b. Please furnish the following details:

| Sl. No. | Nature of income | Amount |
|---------|------------------|--------|
| | No records added | |

30. Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]

No

| Sl. No. | Name of the person from whom amount borrowed or repaid on hundi | PAN of the person, if available | Aadhaar Number of the person, if available | Address Line 1 | Address Line 2 | City Or Town Or District | Zip Code / Pin Code | Country | State | Amount borrowed | Date of borrowing | Amount due including interest | Amount repaid | Date of Repayment |
|---------|---|---------------------------------|--|----------------|----------------|--------------------------|---------------------|---------|-------|-----------------|-------------------|-------------------------------|---------------|-------------------|
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |

No records added

A.a. Whether Primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year ?

No

b. Please furnish the following details:

| Sl. No. | Under which clause of sub-section (1) of section 92CE primary adjustment is made ? | Amount (in Rs.) of primary adjustment | Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE ? | If yes, whether the excess money has been repatriated within the prescribed time ? | If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time | Expected date of repatriation of money |
|---------|--|---------------------------------------|---|--|--|--|
| | | | | | | |
| | | | | | | |

No records added

B.a. Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B ?

No

b. Please furnish the following details

| Sl. No. | Amount of expenditure by way of interest or of similar nature incurred(i) | Earnings before interest,tax, depreciation and amortization (EBITDA) during the previous year(ii) | Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.(iii) | Details of interest expenditure brought forward as per sub-section (4) of section 94B.(iv) | | Details of interest expenditure carried forward as per sub-section (4) of section 94B.(v) | |
|---------|---|---|--|--|--------|---|--------|
| | | | | Assessment Year | Amount | Assessment Year | Amount |
| | | | | | | | |
| | | | No records added | | | | |

No records added

C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year ?

No

b. Please furnish the following details



| Sl. No. | Nature of the impermissible avoidance arrangement | Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement |
|---------|---|---|
| | | No records added |

31.a. Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-

| Sl. No. | Name of the lender or depositor | Address of the lender or depositor | Permanent Account Number (if available with the assessee) of the lender or depositor | Aadhaar Number of the lender or depositor, if available | Amount of loan or deposit taken or accepted | Whether the loan/deposit was squared up during the previous year ? | Maximum amount outstanding in the account at any time during the previous year | Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ? | In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft. |
|---------|---------------------------------|------------------------------------|--|---|---|--|--|---|--|
| | | | | | | | | | No records added |

b. Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-

| Sl. No. | Name of the person from whom specified sum is received | Address of the person from whom specified sum is received | Permanent Account Number (if available with the assessee) of the person from whom specified sum is received | Aadhaar Number of the person from whom specified sum is received, if available | Amount of specified sum taken or accepted | Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ? | In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft. |
|---------|--|---|---|--|---|---|--|
| | | | | | | | No records added |

Note: Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.

b.(a). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate 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, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account

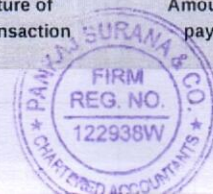
| Sl. No. | Name of the payer | Address of the payer | Permanent Account Number (if available with the assessee) of the payer | Aadhaar Number of the payer, if available | Nature of transaction | Amount of receipt | Date of receipt |
|---------|-------------------|----------------------|--|---|-----------------------|-------------------|------------------|
| | | | | | | | No records added |

b.(b). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate 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, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:-

| Sl. No. | Name of the payer | Address of the payer | Permanent Account Number (if available with the assessee) of the payer | Aadhaar Number of the payer, if available | Amount of receipt |
|---------|-------------------|----------------------|--|---|-------------------|
| | | | | | No records added |

b.(c). Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

| Sl. No. | Name of the payee | Address of the payee | Permanent Account Number (if available with the assessee) of the payee | Aadhaar Number of the payee, if available | Nature of transaction | Amount of payment | Date of payment |
|---------|-------------------|----------------------|--|---|-----------------------|-------------------|-----------------|
|---------|-------------------|----------------------|--|---|-----------------------|-------------------|-----------------|



No records added

b.(d). Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year

| Sl. No. | Name of the payee | Address of the payee | Permanent Account Number (if available with the assessee) of the payee | Aadhaar Number of the payee, if available | Amount of payment |
|------------------|-------------------|----------------------|--|---|-------------------|
| No records added | | | | | |

Note: Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017

c. Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:-

| Sl. No. | Name of the payee | Address of the payee | Permanent Account Number (if available with the assessee) of the payee | Aadhaar Number of the payee, if available | Amount of repayment | Maximum amount outstanding in the account at any time during the previous year | Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account ? | In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft. |
|------------------|-------------------|----------------------|--|---|---------------------|--|--|--|
| No records added | | | | | | | | |

d. Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:-

| Sl. No. | Name of the payer | Address of the payer | Permanent Account Number (if available with the assessee) of the payer | Aadhaar Number of the payer, if available | Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year |
|------------------|-------------------|----------------------|--|---|--|
| No records added | | | | | |

e. Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:-

| Sl. No. | Name of the payer | Address of the payer | Permanent Account Number (if available with the assessee) of the payer | Aadhaar Number of the payer, if available | Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year |
|------------------|-------------------|----------------------|--|---|--|
| No records added | | | | | |

Note: Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act

32.a. Details of brought forward loss or depreciation allowance, in the following manner, to the extent available

| Sl. No. | Assessment Year | Nature of loss/allowance | Amount as returned (if the assessed depreciation is less and no appeal pending then take assessed) | All losses/allowances not allowed under section 115BAA / 115BAC / 115BAD / 115BAE | Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD/115BAE (To be filled in only for assessment year 2021-22 and 2024-25 only, as applicable) | Amount as assessed (give reference to relevant order) | Remarks |
|------------------|-----------------|--------------------------|--|---|---|---|---------|
| | | | | | | Amount Order U/s Date of order | |
| No records added | | | | | | | |



| | |
|---|-----|
| b. Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79 ? | No |
| c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ? | No |
| If yes, please furnish the details of the same. | ₹ 0 |
| d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ? | No |
| If yes, please furnish the details of the same. | ₹ 0 |
| e. In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73. | No |
| If yes, please furnish the details of the same. | ₹ 0 |

33. Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).

No

Sl. No. Section under which deduction is claimed Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.

No records added

34.(a). Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, please furnish ?

Yes

| Sl. No. | (1)Tax deduction and collection Account Number (TAN) | (2)Section | (3)Nature of payment | (4)Total amount of payment or receipt of the nature specified in column (3) | (5)Total amount on which tax was required to be deducted or collected out of (4) | (6)Total amount on which tax was deducted or collected at specified rate out of (5) | (7)Amount of tax deducted or collected out of (6) | (8)Total amount on which tax was deducted or collected at less than specified rate out of (7) | (9)Amount of tax deducted or collected on (8) | (10)Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10) |
|---------|--|------------|---|---|--|---|---|---|---|---|
| 1 | PNEA08442A | 192 | Salary | ₹1,85,00,420 | ₹1,85,00,420 | ₹1,85,00,420 | ₹35,74,928 | ₹0 | ₹0 | ₹0 |
| 2 | PNEA08442A | 194-I | Rent | ₹1,32,45,510 | ₹1,32,45,510 | ₹1,32,45,510 | ₹13,24,551 | ₹0 | ₹0 | ₹0 |
| 3 | PNEA08442A | 194J | Fees for professional or technical services | ₹9,00,000 | ₹9,00,000 | ₹9,00,000 | ₹90,000 | ₹0 | ₹0 | ₹0 |
| 4 | PNEA08442A | 194C | Payments to contractors | ₹27,27,280 | ₹27,27,280 | ₹27,27,280 | ₹27,783 | ₹0 | ₹0 | ₹0 |

(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected ?

Yes

Please furnish the details:

| Sl. No. | 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 details/transactions which are required to be reported | Please furnish list of details/transactions which are not reported. |
|---------|---|--------------|-------------------------|----------------------------------|--|---|
| 1 | PNEN08442A | 26Q | 30-Sep-2023 | 29-Sep-2023 | Yes | |
| 2 | PNEN08442A | 24Q | 31-Oct-2023 | 28-Oct-2023 | Yes | |



Acknowledgement Number:588979680071024

| | | | | | |
|---|------------|-----|-------------|-------------|-----|
| 3 | PNEN08442A | 26Q | 31-Oct-2023 | 28-Oct-2023 | Yes |
| 4 | PNEN08442A | 24Q | 31-Jan-2024 | 05-Feb-2024 | Yes |
| 5 | PNEN08442A | 26Q | 31-Jan-2024 | 30-Jan-2024 | Yes |
| 6 | PNEN08442A | 24Q | 31-May-2024 | 30-May-2024 | Yes |

(c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ?

No

Please furnish:

| Sl. No. | Tax deduction and collection Account Number (TAN)(1) | Amount of interest under section 201(1A)/206C(7) is payable(2) | Amount paid out of column (2) along with date of payment.(3) | |
|------------------|--|--|--|-----------------|
| | | | Amount | Date of payment |
| No records added | | | | |

35.(a). In the case of a trading concern, give quantitative details of principal items of goods traded;

| Sl. No. | Item Name | Unit Name | Opening stock | Purchases during the pervious year | Sales during the pervious year | Closing stock | Shortage/excess, if any |
|------------------|-----------|-----------|---------------|------------------------------------|--------------------------------|---------------|-------------------------|
| No records added | | | | | | | |

(b). In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products.

A. Raw materials:

| Sl. No. | Item Name | Unit Name | Opening stock | Purchases during the pervious year | Consumption during the pervious year | Sales during the pervious year | Closing stock | Yield of finished products | Percentage of yield | Shortage/excess, if any |
|------------------|-----------|-----------|---------------|------------------------------------|--------------------------------------|--------------------------------|---------------|----------------------------|---------------------|-------------------------|
| No records added | | | | | | | | | | |

B. Finished products :

| Sl. No. | Item Name | Unit Name | Opening stock | Purchases during the pervious year | Quantity manufactured during the pervious year | Sales during the pervious year | Closing stock | Shortage/excess, if any |
|------------------|-----------|-----------|---------------|------------------------------------|--|--------------------------------|---------------|-------------------------|
| No records added | | | | | | | | |

C. By-products

| Sl. No. | Item Name | Unit Name | Opening stock | Purchases during the pervious year | Quantity manufactured during the pervious year | Sales during the pervious year | Closing stock | Shortage/excess, if any |
|------------------|-----------|-----------|---------------|------------------------------------|--|--------------------------------|---------------|-------------------------|
| No records added | | | | | | | | |

36. In the case of Domestic Company, details of tax on distributed profits under section 115-O in the following forms :-
(Applicable till AY 2020-21)

| Sl. No. | Total amount of distributed profits | Amount of reduction as referred to in section 115-O(1A)(i) | Amount of reduction as referred to in section 115-O(1A)(ii) | Total tax paid thereon | Dates of payment with amounts(e). | |
|---------|-------------------------------------|--|---|------------------------|-----------------------------------|----------------------|
| | | | | | Amount (i) | Date of payment (ii) |



No records added

36.(a). Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2 ?

No

Please furnish the following details:-

| Sl. No. | Amount received | Date of receipt |
|---------|-----------------|-----------------|
|---------|-----------------|-----------------|

No records added

37. Whether any cost audit was carried out ?

No

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor

38. Whether any audit was conducted under the Central Excise Act, 1944 ?

No

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor. ?

No

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

40. Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

| Sl. No. | Particulars | Previous Year | | | Preceding previous Year | | |
|---------|---|---------------|-----------|-------|-------------------------|----------|-------|
| | | | | % | | | % |
| (a) | Total turnover of the assessee | 106674734 | | | 92693035 | | |
| (b) | Gross profit / Turnover | 88854239 | 106674734 | 83.29 | 75925095 | 92693035 | 81.91 |
| (c) | Net profit / Turnover | 2517180 | 106674734 | 2.36 | 2372544 | 92693035 | 2.56 |
| (d) | Stock-in-Trade / Turnover | 0 | 106674734 | 0.00 | 0 | 92693035 | 0.00 |
| (e) | Material consumed / Finished goods produced | 0 | 0 | 0.00 | 0 | 0 | 0.00 |

41. Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth-tax Act, 1957 alongwith details of relevant proceedings.

| Sl. No. | Financial year to which demand/refund relates to | Name of other Tax law | Type (Demand raised/Refund received) | Date of demand raised/refund received | Amount | Remarks |
|---------|--|-----------------------|--------------------------------------|---------------------------------------|--------|---------|
|---------|--|-----------------------|--------------------------------------|---------------------------------------|--------|---------|

No records added

42.a. Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B ?

No

b. Please furnish



Acknowledgement Number:588979680071024

| Sl. No. | Income-tax Department Reporting Entity Identification Number | Type of Form | Due date for furnishing | Date of furnishing, if furnished | Whether the Form contains information about all details/ furnished transactions which are required to be reported ? | If not, please furnish list of the details/transactions which are not reported. |
|------------------|--|--------------|-------------------------|----------------------------------|---|---|
| No records added | | | | | | |

43.a. Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 ?

No

b. Please furnish the following details:

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity?

Name of parent entity

Name of alternate reporting entity (if applicable)

Date of furnishing of report

c. Please enter expected date of furnishing the report

44. Break-up of total expenditure of entities registered or not registered under the GST.

| Sl. No. | Total amount of Expenditure incurred during the year | Expenditure in respect of entities registered under GST | | | | Expenditure relating to entities not registered under GST |
|---------|--|---|---|---------------------------------------|--------------------------------------|---|
| | | Relating to goods or services exempt from GST | Relating to entities falling under composition scheme | Relating to other registered entities | Total payment to registered entities | |
| 1 | ₹ 10,46,51,331 | ₹ 0 | ₹ 0 | ₹ 1,49,00,247 | ₹ 1,49,00,247 | ₹ 62,69,364 |

Accountant Details

Accountant Details

| | |
|-------------------------------|---|
| Name | PANKAJ ASHOK SURANA |
| Membership Number | 112863 |
| FRN(Firm Registration Number) | 0122938W |
| Address | 162/3NAVKAR , PUDUMJEE PAPER MILL ROAD, THERGAON , Thergaon B.O , Pune City , PUNE , 19-Maharashtra , 91-India , Pincode - 411033 |
| Place | PUNE |
| Date | 07-Oct-2024 |



Additions Details (From Point No.18)

| Description of the Block of Assets/Class of Assets | Sl. No. | Date of Purchase | Date put to Use | Purchase Value(1) | Adjustments on Account of | | | Total Value of Purchases(B) (1+2+3+4) |
|--|---------|------------------|-----------------|-------------------|---------------------------|--------------------------------|--|---------------------------------------|
| | | | | | CENVAT(2) | Change in Rate of Exchange (3) | subsidy or grant or reimbursement, by whatever name called (4) | |
| Furnitures & Fittings @ 10% | 1 | 20-Dec-2023 | 20-Dec-2023 | ₹ 76,068 | ₹ 0 | ₹ 0 | ₹ 0 | ₹ 76,068 |
| Description of the Block of | Sl. No. | Date of Purchase | Date put to | Purchase Value(1) | Adjustments on Account of | | | Total Value of Purchases(B) |

| Assets/Class of Assets | | | Use | | CENVAT(2) | Change in Rate of Exchange (3) | subsidy or grant or reimbursement, by whatever name called (4) | (1+2+3+4) |
|--|---------|------------------|-----------------|-------------------|---------------------------|--------------------------------|--|---------------------------------------|
| Plant and Machinery @ 15% | 1 | 11-Jul-2023 | 11-Jul-2023 | ₹ 70,550 | ₹ 0 | ₹ 0 | ₹ 0 | ₹ 70,550 |
| Description of the Block of Assets/Class of Assets | Sl. No. | Date of Purchase | Date put to Use | Purchase Value(1) | Adjustments on Account of | | | Total Value of Purchases(B) (1+2+3+4) |
| | | | | | CENVAT(2) | Change in Rate of Exchange (3) | subsidy or grant or reimbursement, by whatever name called (4) | |
| Plant and Machinery @ 40% | 1 | 01-Sep-2023 | 01-Sep-2023 | ₹ 1,74,000 | ₹ 0 | ₹ 0 | ₹ 0 | ₹ 1,74,000 |

Deductions Details (From Point No.18)

| Description of the Block of Assets/Class of Assets | Sl. No. | Date of Sale | Amount | Whether deletions are out of purchases put to use for less than 180 days |
|--|---------|--------------|--------|--|
| Furnitures & Fittings @ 10% | | | | No records added |
| Description of the Block of Assets/Class of Assets | Sl. No. | Date of Sale | Amount | Whether deletions are out of purchases put to use for less than 180 days |
| Plant and Machinery @ 15% | | | | No records added |
| Description of the Block of Assets/Class of Assets | Sl. No. | Date of Sale | Amount | Whether deletions are out of purchases put to use for less than 180 days |
| Plant and Machinery @ 40% | | | | No records added |

This form has been digitally signed by PANKAJ ASHOK SURANA having PAN ARUPS4431J from IP Address IpAddress on 07/10/2024 09:42:15 PM Dsc SI.No and issuer 190405652532CN=Capricorn Sub CA for Individual DSC 2022,C=IN,O=Capricorn Identity Services Pvt Ltd.,OU=Certifying Authority

For PANKAJ SURANA & CO.
CHARTERED ACCOUNTANTS

PANKAJ A. SURANA
PROPRIETOR
M. No.:112863



The Bombay Public Trusts Act, 1950.

SCHEDULE VIII

[Vide Rule 17 (1)]

- Name of the Public Trust : Nirankari Education Trust

Registration No. F - 19680

Balance Sheet as at 31st March 2024

| FUNDS & LIABILITIES | AMOUNT | AMOUNT | PROPERTY AND ASSETS | AMOUNT | AMOUNT |
|--|------------|------------|----------------------------------|-----------|------------|
| | Rs. | Rs. | | Rs. | Rs. |
| Trust Funds or Corpus :- | | | Fixed Assets :- | | |
| Member's Contribution | 9,000 | 9,000 | Books and Periodicals | 407 | |
| Balance as per last Balance Sheet | | | Electrical Equipments | 617,448 | |
| Add : Reserves and Surplus | 13,539,039 | 13,539,039 | Computer and Peripherals | 698,176 | |
| | | | Furniture and Dead Stock | 5,100,276 | |
| | | | Office Equipments | 424,151 | 6,840,458 |
| Loan | | | | | |
| The Cosmic Spiritual | - | - | Investments | | |
| | | | Fixed Deposits | - | |
| Provision :- | | | Deposits (Assets) | 1,120,078 | 1,120,078 |
| Salary Payable | - | - | | | |
| Provision for Expenses | 4,125,163 | 4,125,163 | Current Assets :- | | |
| | | | Fees receivable | - | |
| Duties and Taxes :- | | | Sundry Debtors | 4,988,675 | |
| TDS Payable | 2,747,014 | 2,747,014 | Loan & Advances (Assets) | 8,100,000 | |
| | | | TDS Received | - | 13,088,675 |
| Sundry Creditors :- | | | Cash and Bank Balances :- | | |
| | 10,152,821 | 10,152,821 | As Per Schedule 'B' | 9,523,827 | 9,523,827 |
| Income and Expenditure Account :- | | | | | |
| Bal. as per last Balance Sheet | - | - | | | |
| Less : Appropriation, if any | - | - | | | |
| Add : Surplus | 2,517,180 | | | | |
| Less : Deficit (As per I & E A/c) | 2,517,180 | | | | |
| Less: Income Tax Paid | - | - | | | |
| Total | | 30,573,038 | Total | | 30,573,038 |

The above Balance Sheet to the best of my belief contains a true account of the Fund and Liabilities and of the Property and Assets of the Trust.

Trustees 1. Mr. Narendra Singh

NARENDRA

INDRAMAN SINGH

Digitally signed by NARENDRA
INDRAMAN SINGH
Date: 2024.10.07 15:26:05
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2. Mr. Rajendra Singh

As per our Report of even date
For Pankaj Surana & Company
Chartered Accountants

Place: Pune

Date: 07.10.2024

Pankaj Surana
Proprietor
M. No. 112863



For PANKAJ SURANA & CO.
CHARTERED ACCOUNTANTS

Pankaj Surana
PANKAJ A. SURANA
PROPRIETOR
M. No. 112863

The Bombay Public Trusts Act, 1950.

Name of the Public Trust : Nirankari Education Society

SCHEDULE - IX

[Vide Rule 17 (1)]

Registration No. F - 19680

Income Expenditure Account for the year ended 31.03.2024

| EXPENDITURE | AMOUNT Rs. | AMOUNT Rs. | INCOME | AMOUNT Rs. | AMOUNT Rs. |
|---|---------------|--------------------|--------------------------------|---------------|--------------------|
| To Direct Expenditure | | | By Contribution towards | | |
| To Transportation Expenses | 1,275,359.00 | | Fees Received | 106,674,734 | |
| To CHB Payment | 1,279,660.00 | | RTE - Fees Received | - | 106,674,734 |
| To Educational Mis Consumables | 8,732,531.00 | | (As per List) | | |
| To School Sport Activity | - | | | | |
| To ERP Software & SMS Automation | - | | | | |
| To Prize & Trophy Exp | 49,500.00 | | | | |
| To Repairs and Maintenance | 2,606,419.86 | | | | |
| To Sports Consumables | 1,934,172.00 | | | | |
| To Printing and Stationery | 1,634,969.00 | | | | |
| To Registration and Affiliation Fees | 315,728.90 | | | | |
| | 0 | 17,828,340 | | | |
| To Indirect Expenses :- | | | To Indirect Income:- | | |
| Accounting Charges | - | | Interest Received | 455,172 | |
| Professional Fees | 958,668 | | Interest on FD | 38,605 | 493,777 |
| Rent Paid | 13,448,177 | | | | |
| Annual Gathering | 418,615 | | | | |
| Building Maintenance Expenses | 4,591,638 | | | | |
| Insurance Paid | 59,180 | | | | |
| Property Tax | 284,399 | | | | |
| SBI Epf/ A/c | 2,392,877 | | | | |
| Cleaning Exp | 347,448 | | | | |
| Staff Welfare Expenses | 679,332 | | | | |
| Advertisement Expenses | 378,228 | | | | |
| Bank Charges | 109,895 | | | | |
| Depreciation A/c | 1,212,006 | | | | |
| Office Expenses | 326,116 | | | | |
| Power and Fuel | 31,350 | | | | |
| Salary Expenses | 59,653,025 | | | | |
| Electricity Expenses | 946,007 | | | | |
| Telephone and Internet Expenses | 81,246 | | | | |
| Travelling Expenses | 904,784 | 86,822,991 | | | |
| By Surplus carried over to Balance Sheet | - | 2,517,180 | | | |
| TOTAL | | 107,168,511 | TOTAL | | 107,168,511 |

Trustees 1) Mr. Narendra Singh

2) Mr. Rajendra Singh

NARENDRA

INDRAMAN SINGH

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INDRAMAN SINGH
Date: 2024.10.07 15:22:27
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As per our Report of even date
For Pankaj Surana & Company
Chartered Accountants

Pankaj Ashok
Surana

Pankaj A. Surana
Proprietor
M. No. 112863

Place: Pune

Date: 07.10.2024



For PANKAJ SURANA & CO.
CHARTERED ACCOUNTANTS

PANKAJ A. SURANA
PROPRIETOR
M. No.: 112863

Significant Accounting Policies

Basis of preparation

The financial statements of the Company have been prepared in accordance with generally accepted accounting principles in India (Indian GAAP). These financial statements have been prepared to comply in all material respects with the Accounting Standards notified by Companies (Accounting Standards) Rules, 2006, (as amended) and the relevant provisions of the Companies Act, 1956/2013. The financial statements have been prepared under the historical cost convention on an accrual basis and going concern basis. The accounting policies have been consistently applied by the company are consistent with those used in the previous year.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the results of operations during the reporting period. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates.

Tangible Fixed Assets

- Fixed assets are stated at cost less accumulated depreciation and impairment losses if any. Cost comprises the purchase price and directly attributable cost of bringing the asset to its working condition for its intended use. Any trade discounts and rebates are deducted in arriving at the purchase price.
- Borrowing costs relating to acquisition of tangible assets which takes substantial period of time to get ready for its intended use are also included to the extent they relate to the period till such assets are ready to be put to use. Assets under installation or under construction as at the Balance Sheet date are shown as Capital Work in Progress.

Intangible Fixed Assets:

Intangible assets are recognized when it is probable that the future economic benefits that are attributable to the asset will flow to the enterprise and the cost of the asset can be measured reliably.

Impairment of Assets:



- The carrying amounts of assets are reviewed at each balance sheet date if there is any indication of impairment based on internal / external factors. An impairment loss is recognized wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the asset's net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and risks specific to the asset. Net selling price is the amount obtainable from the sale of an asset in an arm's length transaction between knowledgeable, willing parties, less the costs of disposal.
- After impairment, depreciation is provided on the revised carrying amount of the asset over its remaining useful life

Depreciation and Amortisation:

- Depreciation on the fixed assets is provided under straight-line method as per the rates prescribed in Schedule XIV to the Companies Act, 1956 or at rates permissible under applicable local laws so as to charge off the cost of assets to the Statement of Profit and Loss over their estimated useful life, except on the following categories of assets:
 - (i) Assets costing up to ` Rs5, 000/- are fully depreciated in the year of acquisition.
 - (ii) Leasehold land and leasehold improvements are amortised over the primary period of lease.
 - (iii) Intangible assets are amortised over their useful life of 5 years.

Investments:

Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as long-term investments.

- On initial recognition, all investments are measured at cost. The cost comprises the purchase price and directly attributable acquisition charges such as brokerage, fees and duties. If an investment is acquired, or partly acquired by the issue of shares or the other securities, the acquisition cost is the fair value of securities issued. If an investment is acquired in exchange for another asset, the acquisition is determined by reference to the fair value of the asset given up or by reference to the fair value of the investment acquired, whichever is more clearly evident.
- Current investments are carried at the lower of cost and fair value determined on an individual investment basis. Long- term investments are carried at cost. However, provision for diminution in value is made to recognize a decline other than temporary in the value of the long term investments.
- On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of profit and loss.



Employee Benefits:

Employee benefits include provident fund, employee state insurance scheme, gratuity fund and Compensated absences.

Inventories:

Stock in trade, stores and spares are valued at the lower of the cost or net realizable value. Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and estimated costs necessary to make the sale. Cost of stock in trade procured for specific projects is assigned by specific identification of individual costs of each item. Costs of stock in trade, that are interchangeable and not specific to any project is determined using the weighted average cost formula. Cost of stores and spare parts is determined using weighted average cost.

Borrowing Costs:

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the respective asset. All other borrowing costs are expensed in the period they occur. Borrowing costs consist of interest, exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost and other costs that an entity incurs in connection with the borrowing of funds.

Revenue Recognition:**Revenue from Operations**

- Sale and operating income includes sale of products, services, profit from partnership firms, income from job work services, export incentives, etc.
- Sale of goods are recognised, net of returns and trade discounts, on transfer of significant risks and rewards of ownership to the buyer. Sales include excise duty but exclude sales tax and value added tax.
- Sale of services are recognised when services are rendered and related costs are incurred.
- Profit from partnership firms which are in the same line of operation is considered as operating Income.
- Revenue from job work services is recognised based on the services rendered in accordance with the terms of contracts.



- Export benefit are accounted for in the year of exports based on eligibility and when there is no.
- Uncertainty in receiving the same.

Revenue Recognition

Other income

- Interest income is recognised on time proportion basis taking into account the amount outstanding
- and the rate applicable.
- Dividend income is recognised when right to receive is established.
- Rent income is booked as per terms of contracts.

Taxation:

Tax expense comprises current and deferred tax. Current income tax expense comprises taxes on income from operations in India and in foreign jurisdictions. Income tax payable in India is determined in accordance with the provisions of the Income Tax Act, 1961 and tax expense relating to overseas operations is determined in accordance with tax laws applicable in countries where such operations are domiciled.

- Deferred tax expense or benefit is recognized on timing differences being the difference between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods.
- Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date. Deferred income tax relating to items recognized directly in equity is recognized in equity and not in the statement of profit and loss. Deferred tax assets and deferred tax liabilities are offset, if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred tax assets and deferred tax liabilities relate to the taxes on income levied by the same governing taxation laws.
- Deferred tax liabilities are recognized for all taxable timing differences. Deferred tax assets are recognized only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. In situations where the Company has unabsorbed depreciation or carry forward tax losses, all deferred tax assets are recognized only if there is virtual certainty supported by convincing evidence that they can be realized against future taxable profits. In the situations where the Company is entitled to a tax holiday under the Income realized against future taxable profits. In the situations where the Company is entitled to a tax holiday under the Income tax Act,



1961 enacted in India, no deferred tax (asset or liability) is recognized in respect of timing differences which reverse during the tax holiday period, to the extent the Company's gross total income is subject to the deduction during the tax holiday period. Deferred tax in respect of timing differences which reverse after the tax holiday period is recognized in the year in which the timing differences originate.

- At each balance sheet date the Company re-assesses recognized and unrecognized deferred tax assets. The Company writes-down the carrying amount of a deferred tax asset to the extent that it is no longer reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which the deferred tax asset can be realized. Any such write-down is reversed to the extent that it becomes reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available. The Company recognizes unrecognized deferred tax assets to the extent that it has become reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which such deferred tax assets can be realized.
- **Minimum Alternative tax (MAT) credit** is recognized as an asset only when and to the extent there is convincing evidence that the Company will pay normal income tax during the specified period. In the year in which the MAT Credit becomes eligible to be recognized as an asset in accordance with the recommendations contained in guidance note issued by the Institute of Chartered Accountants of India, the said asset is created by way of a credit to the statement of profit and loss and shown as MAT Credit Entitlement. The Company reviews the MAT Credit Entitlement at each balance sheet date and writes down the carrying amount of the MAT Credit Entitlement to the extent there is no longer convincing evidence to the effect that Company will pay normal income tax during the specified period.

Earnings per share:

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares.

Provisions:

A provision is recognized when there exists a present obligation as a result of past events and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. Provisions are not discounted to present value and are determined based on best estimates required to settle



the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

Contingent liabilities:

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed only by the occurrence or non occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably, the Company does not recognize a contingent liability but discloses its existence in the financial statements.

Cash and cash equivalent:

Cash and cash equivalents for the purposes of cash flow statement comprise cash at bank and in hand and short term deposits with banks with an original maturity of three months or less.

NARENDRA
INDRAMAN SINGH

Digitally signed by NARENDRA
INDRAMAN SINGH
Date: 2024.10.07 15:26:52
+05'30'

Place : **PUNE**
Date : **07/10/2024**

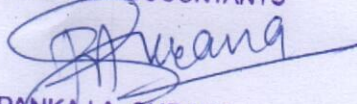
for
Chartered Accountants

Pankaj
Ashok
Surana

Digitally signed
by Pankaj Ashok
Surana
Date: 2024.10.07
21:03:59 +05'30'



For **PANKAJ SURANA & CO.**
CHARTERED ACCOUNTANTS


PANKAJ A. SURANA
PROPRIETOR
M. No.: 112863

