

**SHREE DNYANYOG VIDYA**  
**PRATISHTHAN**

PAN NO. - **AAKTS0064Q**

ADDRESS : S.No. 59/1B, Wadgaon Budruk,  
Bhide Baug, Sinhagad Road, Pune

**AUDIT REPORT**  
**FY 2023-24**



# KHIRE KHANDEKAR & KIRLOSKAR

CHARTERED ACCOUNTANTS

H.O. : A-3, Lara Residency, Mayur Colony, Kothrud, Pune - 411 029. Cell : 9423871912 E-mail : mandarkhire@gmail.com

## FORM NO.10BB

(See rule 16CC)

### Audit report under section 12A (b) of the Income -tax Act, 1961 in the case of charitable or religious trusts or institutions

We have examined the balance sheet of **SHREE DNYANAYOG VIDYAPRATISHTHAN (PAN-AAKTS0064Q)** as at 31<sup>st</sup> March 2024 and the Income and Expenditure account for the year ended on that date which are in agreement with the books of account maintained by the said trust. These financial statements are the responsibility of the trust. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, proper books of account have been maintained at the registered office of the above-named trust at the address mentioned at row 11 of the Annexure are True and Correct.

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

- i) In the case of the balance sheet, of the state of the affairs of the above-named trust as at 31<sup>st</sup> March, 2024 and
- ii) In the case of the Income and Expenditure account of the **Deficit** of its accounting year ending 31st March 2024.

The prescribed particulars are annexed hereto.

For **KHIRE KHANDEKAR AND KIRLOSKAR**  
CHARTERED ACCOUNTANTS  
FRN 105148W

  
(M.S. KHIRE)  
Partner  
M.No.136606

(UDIN- 24136606BKCFQR2336)

Place: Pune

Date: 25/09/2024



### Branches :

1051, MADHAVNAGAR ROAD, SANGLI - 416 416  
PHONE : (0233) 2375883 Fax : (0233) 2322803

157, SOUTH Shivajinagar, SANGLI - 416 416  
Tel : (0233) 2376096 Fax : (0233) 2377315

B-1, Yashshri Apartment, Tarabai Park,  
KOLHAPUR - 416 003 Tel : (0231) 2654780



**ANNEXURE**  
**Statement of Particulars**

Sr. No.	Particulars							
1	PAN of the Auditee						AAKTS0064Q	
2	Name of the Auditee						Shree Dnyanyog Vidya Pratishthan	
3	Assessment Year						01/04/2024 To 31/03/2025	
4	Previous Year						01/04/2023 To 31/03/2024	
5	Registered address the auditee						S.No. 59/1B, Wadgaon Budruk, Bhide Baug, Sinhagad Road, Pune 411051	
6	Other Address						NA	
7	Type of the Auditee						Trust	
8	Whether the auditee is established under an instrument.						Yes	
9	Details of all Authors/ Founders /settlor/ Trustee/Members of Society /Members of Governing Council/ Director (s)/ shareholders holding 5% or more of shareholding /							
	Name of Person	Relation	Percentage of shareholding in case of shareholder	Unique Identification Number	Id Code	Address	Whether there is any change in relation during previous year of audit Yes/No	If yes, specify the change
	Yashodhan Sunil Bhide	Trustee	-	PAN No.	AKBPB9356M	S No. 59/1	NO	-
	Mansi Sunil Bhide	Trustee	-	PAN No.	ARXPB7002R	S No. 59/1	NO	-
	Sandhya Sunil Bhide	Trustee	-	PAN No.	ATTPB4919K	S No. 59/1	NO	-
	Mala Ajay Sonar	Trustee	-	PAN No.	AFHPS4627P	DSK Vadga	NO	-
	Suhas Vitthal Deshpande	Trustee	-	PAN No.	ABAPD3477B	1051, North	NO	-
	Arvind Damodar Chaphalkar	Trustee	-	PAN No.	AAUPC1959Q	Chaphalkar	NO	-
	Govind Gadgil	Trustee	-	PAN No.	AAYPG8523C	576, Nckell	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								
Sl. No.	Name	Unique Identification Number	ID code	Address	Non-individual person [as mentioned serial number 9(a)] in which beneficial ownership held	Percentage of beneficial ownership	Whether there is any change during the previous year of audit Yes/No	If yes, specify the change
				NIL				
10	(i) Where the auditee has been granted provisional registration or Provisional approval, whether activities have commenced							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 sub-clause (iv) of clause (ac) of sub-section (1) of section 12A							
	(iv) If yes in 10 (iii) above, the date of application for registration or approval							
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							Yes
	(ii) If Yes in (i) above, whether books of account maintained 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							
12	Whether auditee has filed Form No. 10BD for the previous year < If No then skip to serial number 14 > Yes/No							No
13	Sum total of donations reported in Form No. 10BD furnished by the auditee for the previous year							-
14	Donations not reported in Form No 10BD/ Not required to fill Form No. 10BD Amount in Rs.							-
15	Total voluntary contributions received by the auditee during the previous year [13+14]							-
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 the 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)]	
21	Income other than voluntary contributions derived from property held under the trust referred to in section 11 or income of trust other than the contribution reported in serial number 15	6,889,909
22	Income required to be applied in India by the auditee during the previous year [20+21]	6,889,909
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	7,273,534
	(ii) Amount which was not actually paid during the previous year [if included in (i)]	170,734
	(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	1,199,472
	(iv) Total amount to be allowed as application [23(i)- 23(ii) +23(iii)]	8,302,271
	(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	-
	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	-
	(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	-
	(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 - clause (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in section 11 or 12 of the Act towards corpus	-
	(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 - clause (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in section 11 or 12 of the Act 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 - clause (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 the proviso to clause (c) of sub-section (1) of section 11 has not been	-
	(xiii) Application outside India for which approval under the 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)}]	8,302,271
	(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	-
	(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	-
24	Taxable income 22- [23(xvi) to 23(xix)]	(0)
25	Income taxable under section 115BB1	-
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 : 1 during any earlier previous year	-
	(B) Income deemed to be applied in any preceding year under clause (2) of Explanation 1 to sub-section	-
	(C) Income of earlier previous years up to 15% accumulated or set apart	-
	(D) Corpus	-
	(E) Borrowed fund	-
	(F) Any other (please specify)	-



28	Details of specified person** as referred to in sub-section (3) of section 13						NA
	Code of person referred to in sub-section (3) of section 13	Name of such person	PAN of such person	Aadhaar 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	Trustee	Yashodhan Su	AKBPB9356M		S No. 59/1C, Bh	-	
2	Trustee	Mansi Sunil Bh	ARXPB7002R		S No. 59/1C, Bh	-	
3	Trustee	Sandhya Sunil	ATTPB4919K		S No. 59/1C, Bh	-	
4	Trustee	Mala Ajay Son	AFHPS4627P		DSK, Vadgaon D	-	
5	Trustee	Suhas Vitthal	ABAPD3477B		1051, North Shiv	-	
6	Trustee	Arvind Damod	AAUPC1959Q		Chaphalkar Colo	-	
8	Trustee	Govind Gadgil	AAYPG8523C		576, Nckelkar Rd	-	
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
	(b) Whether any land, building or other property of the auditee is, or continues to be, made available for the use of any specified person, for any period during the previous year without charging adequate rent or other compensation						No
	(c) Whether any amount is paid by way of salary, allowance or otherwise during the previous year to any specified person out of the resources of the 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
	(d) Whether the services of the auditee are made available to any specified person during the previous year without adequate remuneration or other compensation						No
	(e) Whether any share, security or other property is purchased by or on behalf of the auditee from any specified person during the previous year for consideration which is more than adequate						No
	(f) Whether any share, security or other property is sold by or on behalf of the auditee to any specified person during the previous year for consideration which is less than adequate						No
	(g) Whether any income or property of the auditee is diverted during the previous year in favour of any specified person						No
	(h) Whether any funds of the auditee are, or continue to remain, invested for any period during the previous year, in any concern in which any specified person has a substantial interest						No
30	Whether the auditee has incurred any specified violation as referred to in Explanation 2 to the fifteenth proviso to clause (23C) of section 10 or Explanation to sub-section (4) of section 12AB and the amount of such violation						
	(a) Income of the auditee has been applied, other than for the objects of the trust or institution.						No
	(b) Whether the auditee has income from profits and gains of business which is not incidental to the attainment of its objectives or separate books of account are not maintained by auditee in respect of the business which is incidental to the attainment of its objectives.						No
	(c) Whether the auditee, referred to in clause (a) of sub-section (1) of section 13, has applied any part of its income from the property held under a trust for private religious purposes, which does not enure for the benefit of the public.						No
	(d) Whether the auditee, referred to in clause (b) of sub-section (1) of section 13, has applied any part of its income for the benefit of any particular religious community or caste.						No
	(e) Whether any activity being carried out by the auditee is not genuine or is not being carried out in accordance with all or any of the conditions subject to which it was registered.						No
	(f) Whether the auditee has not complied with the requirement of any other law, for the time being in force, and the order, direction or decree, by whatever name called, holding that such non-compliance has occurred, has either not been disputed or has attained finality.						No
31	Whether there is any claim of depreciation or otherwise has been made in terms of Explanation 1 to clause (23C) of section 10 or sub-section (6) of section 11 in respect of any asset, acquisition of which has been claimed as an application of income and the amount of such depreciation?						No
32	Whether the auditee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB						No

As per our report of even date

For **KHIRE KHANDEKAR AND KIRLOSKAR**  
CHARTERED ACCOUNTANTS

(*M.S. Khire*)  
(M.S.KHIRE)  
Partner  
M.No. 136606  
(UDIN : 24136606BKCFQR2336)



For Shree Dnyanyog Vidya Pratishthan

(*Yashodhan Bhu*)  
Trustee  
(*Mansi*)  
Trustee  
Shree Dnyanyog Vidya Pratishthan  
Bhide Baug  
Sr.No.59/1B

Place : Sangli  
Date : 25-09-24



**SCHEDULE IX-D**

Information to be submitted by the Auditor alongwith Audit report under Sub-Section (1) of section 34 of the Maharashtra Public Trust Act

Name of the Public Trust : SHREE DNYANAYOG VIDYA PRATISHTHAN  
Address : S.No. 59/1B, Wadgaon Budruk, Bhide Baug  
Sinhagad Road, Pune 41  
Trust Regn. No. Registration No.-F 25152

Particulars		DETAILS	
PAN NO OF THE TRUST		AAKTS0064Q	
Registration No. With Date Of Registration Under Sec. 12Aa Of Income Tax Act 1961 (43 Of 1961)		82/2011-12 (F-0025152(PUN)	
Acknowledgement No With Date Of Filing Of The Return Of The Income For Earlier Three Years		Sr. no	Acknowledgment no Year
		1	2023-24
		2	2022-23
		3	2021-22
		4	2020-21
		5	2019-20
			PAN NO.
PAN NO OF THE ALL TRUSTEES		Sr. no	Name of Trustee
		1	Yashodhan Sunil Bhide
		2	Manasi Sunil Bhide
		3	Sandhya Sunil Bhide
		4	Mala Ajay Sonar
		5	Suhās Vitthal Deshpande
		6	Arvind Damodar Chaphalkar
		7	Govind Gadgil
			AKBPB9356M ARXPB7002R ATTPB4919K AFHPS4627P ABAPD3477B AAUPC1959Q AAYPG8523C

Place : Pune  
Date : 25-09-24

For KHIRE KHANDEKAR AND KIRLOSKAR  
CHARTERED ACCOUNTANTS  
FRN 105148W

( M.S.KHIRE )  
Partner





THE BOMBAY PUBLIC TRUST ACT, 1950  
SCHEDULE IX-C [ Vide Rule - 32]  
Registration No.-F 25152

Statement of Income Liable to  
Contribution for the year ending : 31 st March, 2024  
Name of the Club / Public Trust : SHREE DNYANAYOG VIDYA PRATISHTHAN  
Address : S.No. 59/1B, Wadgaon Budruk, Bhide Baug  
Sinhagad Road, Pune 41

Particulars	Amount Rs.
I. Income as shown in the Income and Expenditure Account [ Schedule : IX ]	6889909
II. Items not chargeable to contribution under Section 58 and Rule - 32 ;	
(I ) Donation received from other Public Trust & Dharmadas	0
( II ) Grants received from Government & Local authorities	NIL
(III ) Interest on Sinking or Depreciation Fund	NIL
(IV) Amount spent for the purpose of secular education	NIL
(V) Amount spent for the purpose of medical relief	NIL
( VI) Amount spent for the purpose of veterinary treatment	NIL
( VII) Expenditure incurred from Donations for relief of distress caused by scarcity, drought, flood, fire or other natural calamity	NIL
( VIII) Deductions out of income from lands used for agricultural Purposes:	NIL
( a ) Land Revenue and Local Fund Cess	
( b ) Rent payable to superior Landlord.	
( c ) Cost of production, if Lands are cultivated by trust	
( IX ) Deductions cut of income from Lands used for non agricultural purpose:	NIL
( a ) Assessment, cess and other Government or Municipal Taxes -	
( b ) Ground rent payable to superior Landlord	
( c ) Insurance Premium	
( d ) Repairs at 10% of Gross rent of building	
( e ) Cost of collection at 4 % of gross rent of building let out	
( X ) Cost of collection of income or receipts from Securities, Stocks etc. at 1 % such income.	NIL
( XI ) Deductions on account of repairs in income, at 10% of the estimated gross annual rent.	NIL
	0
Gross Annual Income Chargeable to contribution	6889909

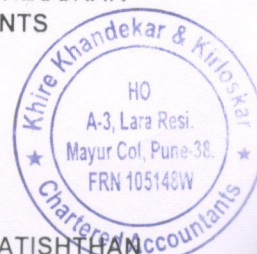
Certified that while claiming deductions admissible under the above schedule, we have not claimed any amount twice, either wholly or partly, against any of the items mentioned in the schedule which have the effect of double deductions.

Trust Address :  
S.No. 59/1B, Wadgaon Budruk, Bhide Baug  
Sinhagad Road, Pune 41

For KHIRE KHANDEKAR AND KIRLOSKAR  
CHARTERED ACCOUNTANTS  
FRN 105148W

( M.S.KHIRE )  
Partner.

M.No.136606

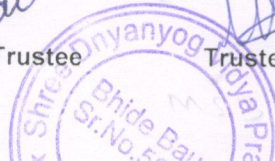


Place : Pune  
Date : 25/09/2024  
UDIN : 24136606BKCFQQ4899

For SHREE DNYANAYOG VIDYAPRATISHTHAN

Trustee

Trustee





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

Registration No. : Registration No.-F 25152  
Name of the Trust : SHREE DNYANAYOG VIDYA PRATISHTHAN  
For the year ending : 31 st March, 2024

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

For **KHIRE KHANDEKAR AND KIRLOSKAR**  
**CHARTERED ACCOUNTANTS**

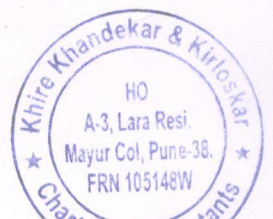
FRN 105148W

( M.S.KHIRE )  
Partner

M.No.136606

Place : Pune

Date : 25/09/2024





**ANNEXURE TO FORM NO. 10B**

**Statement of Particulars**

**I) APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSE**

- |   |   |           |
|---|---|-----------|
| 1 | Amount of income of the previous year applied to chairtable or religious purposes in India during that year.  | : 7273534 |
| 2 | Whether the trust / institution has exercised the option under clause ( 2 ) of the Explanation to section 11 ( 1 ) ?<br>If so,the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year.  | : NIL     |
| 3 | Amount of income accumulated or set apart/ <del>finally set apart</del> for application to charitable or religious purposes,to the extent it does not exceed 15 per cent of the income derived from property held under trust wholly/ <del>in part</del> for such purposes.   | : 0       |
| 4 | Amount of income eligible for exemption under section 11 ( 1 ) ( C ) ( Give details )   | : NIL     |
| 5 | Amount of income,in addition to the amount referred to in item 3 above ,accumulated or set apart for specified purposes under section 11 ( 2 )  | : NIL     |
| 6 | Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11 ( 2 ) ( b)?If so,the details thereof  | : NA      |
| 7 | Whether any part of the income in respect of which an option was excecised under clause ( 2 ) of the Explanation to section 11 ( 1 ) in any ealier year is deemed to be income of the previous year under section 11 ( 1B ) ? If so,the details thereof   | : NO      |
| 8 | Whether,during the previous year,any part of income accumulated or set apart for specified purposes under section 11 ( 2 ) in any earlier year -<br>( a ) has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto,or<br>( b ) has ceased to remain invested in any security referred to in section 11(2) ( b ) ( i ) or deposited in any account referred to in section 11 ( 2 ) ( b ) ( ii ) or section 11(2) ( b ) ( iii ) ,or | : NA      |

cont...2



( c ) has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart , or in the year immediately following the expiry thereof ? If so,the details thereof

: NIL

**II) APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13 ( 3 )**

- 1 whether any part of the income or property of the trust/ institution was lent,or continues to be lent,in the previous year to any person referred to in section 13 ( 3 ) ( hereinafter referred to in this Annexure as such person ) ? If so,give details of the amount, rate of interest charged and the nature of security,if any
  - 2 whether any land,building or other property of the trust/institution was made,or continued to be made,available for the use of any such person during the previous year? If so,give details of the property and the amount of rent or compensation charged ,if any
  - 3 whether any payment was made to any such person during the previous year by way of salary,allowance or otherwise ? If so, given details
  - 4 whether the services of the trust/institution were made available to any such person during the previous year? If so,give details thereof together with remuneration or compensation received , if any
  - 5 whether any share,security or other property was purchased by or on behalf of the trust/ instituion during the previous year from any such person? If so, given details thereof together with the consideration paid
  - 6 whether any share,security or other property was sold by or on behalf of the trust/institution during the previous year to any such person? If so,give details thereof together with the consideration received
  - 7 whether any income or property of the trust/institution was diverted during the pervious year in favour of any such person ? If so,give details thereof together with the amount of income or value of property so diverted
  - 8 whether the income or property of the trust/institution was used or applied during the previous year for the benefit of any such person in any other manner? If so,given details
- : NO
- : NO
- : NO
- : NO
- : NO
- : NO
- : NO
- : NO



III). INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR ( S ) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13 ( 3 ) HAVE A SUBSTANTIAL INTEREST

Sr. No.	Name and address of the concern	where the concern is a company, number and class of shares held	Nominal value of the investment	Income from whether the the Investment 4 exceeded 5 per cent of the capital of the concern during the previous year- say, Yes/No	
1	2	3	4	5	6

NIL

TOTAL

As per our report of even date.

For KHIRE KHANDEKAR AND KIRLOSKAR  
CHARTERED ACCOUNTANTS  
FRN 105148W

( M.S.KHIRE)

Partner

M.No.136606

Place : Pune

Date : 25/09/2024

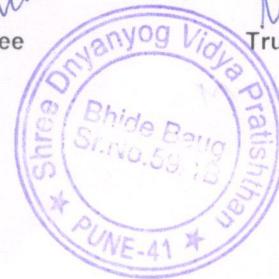
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For SHREE DNYANYOG VIDYAPRATISHTHAN

Trustee

Trustee





**THE BOMBAY PUBLIC TRUST ACT, 1950**

Registration No.-F 25152

SCHEDULE : VIII [Vide Rule 17 ( 1 )]

Name of the Club / Trust : SHREE DNYANYOG VIDYAPRATISHTHAN

Balance Sheet as at 31st March, 2024

FUNDS & LIABILITIES	Current	Previous	PROPERTIES & ASSETS	Current	Previous
	Year Rs.	Year Rs.		Year Rs.	Year Rs.
<b>Trust's Funds or Corpus :</b>			<b>Immovable Properties: ( At Cost )</b>		
Balances as per last Balance Sheet	3500	3500	Balance as per last Balance Sheet	0	
Adjusted during the year	0	0	Additions during the year	0	
(Donations to corpus)	3500	3500	Less: Sales during the year	0	
			Depreciation upto date	0	0
<b>Other Earmarked Funds :</b>			<b>Investments</b>		
(Created under the provision of the trust deed or scheme or out of the income)	0	0	Fixed Deposits	1054703	1046352
Depreciation Fund	0	0			
Sinking Fund	0	0	<b>Furniture &amp; Fixtures and Other Fixed Assets:</b>		
Reserve Fund	0	0	Bal. as per Last Balance Sheet	3434691	
Any other Fund-Development Fund	20000	20000	Additions during the year	0	
			Less: Sales during the year	0	
<b>Loans (Secured or Unsecured)</b>			Depreciation upto date	131455	
From trustees	1572650	423545		3303236	3434691
From others	110388	110388	Inventory	0	0
			<b>Loans ( Secured or Unsecured )</b>		
<b>Liabilities :</b>			Good / Doubtful	0	0
For expenses			Loans Scholarships	0	0
			Other Loans	0	0
TDS payable	-5338				
Provision for Expenses	0		<b>Deposits</b>		
PF Payable	71771		Security Deposit-		
Salary payable	563148		S M Bhide	500000	500000
PT Payable	13500				
Sundry Creditors (as per details)	1924206				
	2567287	3782634	<b>Advances :</b>		
<b>For advances</b>			To Trustees	0	0
Fees Collected In advance	0	0	To Employees	0	0
<b>For rent &amp; other deposits</b>			To Contractors	0	0
Refundable Deposits of Students	105155	105155	To Lawyers	0	0
Abhruchi Pre school	500000	500000	To Others	0	0
<b>Income and Expenditure Account :</b>					
Balance as per last Balance Sheet	651059	1780562	TDS AY 15-16	2153	2153
Less: Appropriation, if any	0	0	TDS AY 16-17	6390	6390
Add: Surplus	0	0	TDS AY 18-19	6904	6904
			TDS AY 24-25	6382	0
Less: Deficit	383625	1129503	<b>Income Outstanding</b>		
			Fees Receivable 12-13	15000	15000
as per Income & Expenditure A/c	267434	267434	651059		
			<b>Cash and Bank Balances</b>		
			a) Janseva Sah Bank		
			CA 2237-SDVP	13423	
			CA IDBI 15190	119699	
			LSMBSGS Bank A/c 22756	116151	
			IDBI Saving	1961	
				251233	581568
			b) Cash in hand	413	251646
					3223
<b>Total</b>	<b>5146415</b>	<b>5596281</b>		<b>5146414</b>	<b>5596281</b>

As per our report of even date.

For KHIRE KHANDEKAR AND KIRLOSKAR

CHARTERED ACCOUNTANTS

FRN 105148W

( M.S.KHIRE )

Partner.

Place : Pune

Date : 25/09/2024

UDIN : 24136606BKCFQQ4899

Income Outstanding : Not applicable

( If accounts are kept on cash basis )

Rent : } Amount are kept

Interest : } on mercantile basis

Other Income: } so not applicable

Total Rs. : }

The above Balance Sheet to the

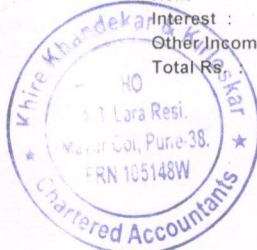
best of my belief contains a true

accounts of the Funds & Liabilities

& of the Property & Assets of the

Trust.

For SHREE DNYANYOG VIDYAPRATISHTHAN





THE BOMBAY PUBLIC TRUST ACT, 1950

Registration No.-F 25152

SCHEDULE : IX [Vide Rule 17 ( 1 )]

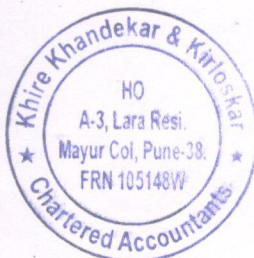
Name of the Club / Trust : SHREE DNYANYOG VIDYAPRATISHTHAN  
Income & Expenditure Account for the year ended 31 st March, 2023

EXPENDITURE	Current Year Rs.	Previous Year Rs.	INCOME	Current Year Rs.	Previous Year Rs.
<u>To Expenditure in respect of</u>					
Rent, Rates, Taxes, Cesses	408832	1076495	<u>By Rent</u>	0	0
Repairs and Maintenance	3414	9798	( accrued )		
Salaries (as per Annexure B)	5336923	3849876	( realised )		
Other administrative Expenses (Annex C)	1324010	681495			
Student Food Expenses	0	340226			
Books and Library Expense	9650	17231			
Insurance	0	0			
Depreciation ( by way of provisions of adjustments )	0	0	( accrued )		
			<u>By Interest</u>		
			( realised )		
<u>To Other Exepenses</u>	0	0	On Securities	63818	45634
			On Fixed Deposits		
			On savings account		
<u>To Establishment Expenses</u>	0	0			
<u>To Remuneration to Trustee</u>	0	0	<u>By Donations in Cash or Kind</u>	0	0
<u>To Remuneration</u> (in the case of a math) to the head of the math including his household expenditure, if any )	0	0	<u>By Dividend</u>		
<u>To Legal Fees</u>	0	30000	<u>By Grants</u>	0	0
<u>To Audit Fees</u>	59250	47200	<u>By Income from other sources</u>	0	0
<u>To Contribution &amp; Fees</u>	0	0			
<u>To Amount Written Off</u>			Discount	0	0
( a ) Bad Debts	0	0	Membership Fees	0	0
( b ) Loan Scholarship	0	0	ERP Fees	0	0
( c ) Irrecoverable Rents	0	0	Right to Education grant received	0	0
( d ) Other Items	0	0			
<u>To Miscellaneous Expenses</u>			<u>By Fees Collected</u>	6826091	5141824
( a ) Other administrative Expenses	0	0	(as per Annexure A)		
( b ) Student Transportation Expenses	0	0			
( c ) Student Food Expenses	0	0			
<u>To Depreciation (as per Annexure D)</u>	131455	264640			
<u>To Amounts Transferred to Reserve or Specific Funds</u>					
<u>To Expenditure on objects of the trust</u>					
( a ) Religious	0	0			
( b ) Educational	0	0			
( c ) Medical Relief	0	0			
( d ) Relif of Poverty	0	0	<u>By Income from Charity Show</u>	0	0
( e ) Other Charitable Objects (Society Welfares)&Donations to other Charitable Insti.	0	0			
			<u>By Transferred from reserve</u>	0	0
To Surplus/(deficit) carried over to Balance Sheet	(383625)	(1129503)			
<b>Total Rs.</b>	<b>6889909</b>	<b>5187458</b>	<b>Total Rs.</b>	<b>6889909</b>	<b>5187458</b>

As per our report of even date.  
For KHIRE KHANDEKAR AND KIRLOSKAR  
CHARTERED ACCOUNTANTS

( M.S.KHIRE )  
Partner.

Place : Pune  
Date : 25/09/2024  
UDIN : 24136606BKCFQQ4899



For SHREE DNYANYOG VIDYAPRATISHTHAN

*Yashwantrao*  
Trustee

*M. S. Khire*  
Trustee





**SHREE DNYANYOG VIDYAPRATISHTHAN**

**Annexure A  
Fees Collected**

<b>Particulars</b>	<b>Current year</b>	<b>Previous Year</b>
<b><u>Shree Dnyanyog Vidyapratishthan</u></b>		
Fees 19-20	-	56,000
Fees 21-22	-	624,812
Fees 22-23	713,831	3,974,205
Fees 23-24	5,686,351	75,500
Fees 24-25	29,500	-
Form Fee Received	12,200	6,600
Other Income	384,209	404,707
<b>Total</b>	<b>6,826,091</b>	<b>5,141,824</b>

**Annexure B  
Salaries**

<b><u>Shree Dnyanyog Vidyapratishthan</u></b>		
Salary Teachers (as per details)	4,870,436	3,478,022
Visiting Lecturer	54,000	95,300
EPF	412,487	276,554
<b>Total</b>	<b>5,336,923</b>	<b>3,849,876</b>



Annexure C  
Other Administrative Expenses

Shree Dnyanyog Vidyapratishthan

Advertisement	108,070	68,355
Shed Exepnses	-	28,000
Extra Activity charges	175,355	
Drama, training, workshop& Counselling charges	196,415	102,243
Transport and Conveyance	17,760	8,367
Electrical & Facility Charges	75,690	102,919
Housekeeping material	19,317	13,214
Exepnses on school activities	392,958	85,930
Other Exp	48,999	47,639
Picnic & Gathering Exp, Medals& Trophy	54,911	25,160
Pest control charges	33,500	48,000
Postage and Courier	1,030	830
Printing and Stationary	81,380	78,691
Telephone & Internet Exp	9,259	8,421
Water Charges	107,277	63,491
Xerox	1,499	235
Bank Charges	590	-
<b>Total</b>	<b>1,324,010</b>	<b>681,495</b>



## SHREE DNYANYOG VIDYAPRATISHTHAN

## Annexure D

## Furniture &amp; Fixtures &amp; other Fixed Assets

Particulars	Balance as on 1-4-23	Additions	Deletion	Depreciation	Balance as on 31-3-24
<u>Shree Dnyanyog Vidyapratishthan</u>					-
Boards	-	-	-	-	-
Aqua Sure	11,347	-	-	1,135	10,212
Furniture	2,479	-	-	248	2,232
Toys & Games	33,560	-	-	3,356	30,204
Utensils	39,165	-	-	3,917	35,249
Bio Gas	8,033	-	-	803	7,230
Bio metric Attendance	90,656	-	-	9,066	81,591
Audio System	3,680	-	-	368	3,312
Compuetrs	9,479	-	-	3,792	5,687
ERP Package	11,169	-	-	4,468	6,701
EPBX System	35	-	-	3	31
LCD Projector	4,426	-	-	443	3,983
Fire Extenguisher	33,014	-	-	3,301	29,713
Tally Software	3,230	-	-	1,292	1,938
	13				
<u>Furniture at Abhiruchi</u>					-
Tables and benches	164,242	-	-	16,424	147,818
Abhiruchi school premise	197,758	-	-	19,776	177,982
Lighting Arrestor	1,201,340	-	-	60,067	1,141,273
Land Stamp Duty	107,894	-	-	2,997	104,897
WIP Abhiruchi	1,792,560	-	-	-	1,792,560
	1				
<b>Total</b>	<b>3,714,080</b>	<b>-</b>	<b>-</b>	<b>131,455</b>	<b>3,582,612</b>



**SHREE DNYANYOG VIDYAPRATISHTHAN**

**Details of Sundry Creditors**

Particulars	Amount Rs.
Gurukul Liabilities	70,038
Abhiruchi Fund and Food Village Pvt. Ltd.	107,278
Abhiruchi Properties	175,410
Abhiruch Preschool	(5,010,499)
Affexco Ltd	4,500
D B Deorukhakar	3,476
Edufit	24,000
English Marathon	16,350
Dnyanwardhini academy	(2,000)
Isopa India OPC	74,254
Karate Tai kwando	30,000
Mrunali Kirve	(6,000)
Niyati pest control	9,600
Mr.Sunil Mohan Bhide	6,199,917
Renuka Arts	14,330
Science Olympiad	10,875
SDVP	90,000
TEIM	60,065
SUNIL BHIDE (BHIDE FARM)	52,613
<b>Total</b>	<b>1,924,206</b>

**Details of Salary**

Particulars	Amount Rs.
Gayatri Thite -Salary	10,838
Mugdha Godbole	12,000
PF Employers Contribution 2022-2023	(975)
Salary- Aasha Dighe	105,855
Salary - Anjali Taras	80,219
Salary- Archana Shashri	104,090
Salary -Archana Shinde	119,000
Salary - Chaitali Shinde	190,820
Salary -Chanda Bankar	104,529
Salary - Gouri Desai	203,313
Salary Jayashree Jadhav	203,547
Salary -Jayshree Dhus	7,500
Salary - Kalpana KAdam	104,400
Salary - Kanchan Gite	48,849
Salary - Kanta Devre	99,859
Salary -Kartiki Jagtap	222,485
Salary - Kulkarni Gouri	223,500
Salary -Leena Shinde	239,459
Salary -Mrunali Kirve	245,323
Salary - Nisha Nagare	74,990
Salary -Prajakta Thakare	544,000
Salary -Purva Bapat	127,463
Salary - Radhika Washikar	11,928
Salary -Rekha Raykar	87,783
Salary - Rucha Arya	(860)
Salary- Sandhya Wani	10,070
Salary -Sanjeevani Phutane	13,589
Salary -Sheela Bakal	(12,790)
Salary -Sheetal Kothavle	126,568
Salary- Shriya Satve	141,756
Salary Shruti Kanhere	15,100
Salary Shubhangi Shirapurkar	147,522
Salary -Shweta Ganorkar	13,679
Salary -Sindhu Ubale	90,849
Salary -Smita Kshirsagar	104,275
Salary-Sonali Kadam	218,076
Salary-Sujata Thopate	104,251
Salary -Surekha Kulkarni	139,004
Salary Vaishnavi Kulkarni	14,400
Salary - Vandana Moghe	206,689
Salary-Varsha Ashtaputre	156,773
Salary -Yogesh Borade	210,710
<b>Total</b>	<b>4,870,436</b>



**Details of Salary Payable**

Particulars	Amount Rs.
Mugdha Godbole	12,500
Salary- Aasha Dighe	8,190
Salary - Anjali Taras	7,735
Salary- Archana Shashri	8,190
Salary -Archana Shinde	10,010
Salary - Chaitali Shinde	16,380
Salary -Chanda Bankar	8,190
Salary -Gosavi Kshitikja	10,280
Salary - Gouri Desai	18,685
Salary Jayashree Jadhav	18,018
Salary - Kalpana KAdam	7,917
Salary - Kanchan Gite	4,550
Salary - Kanta Devre	9,100
Salary -Kartiki Jagtap	32,257
Salary - Kulkarni Gouri	34,381
Salary -Leena Shinde	33,570
Salary -Mrunali Kirve	35,290
Salary - Nisha Nagare	21,987
Salary -Prajakta Thakare	87,600
Salary -Purva Bapat	11,830
Salary -Rekha Raykar	7,644
Salary -Sheetal Kothavle	12,740
Salary- Shriya Satve	13,195
Salary Shubhangi Shirapurkar	12,315
Salary -Sindhu Ubale	21,104
Salary -Smita Kshirsagar	8,190
Salary-Sonali Kadam	20,320
Salary-Sujata Thopate	8,190
Salary -Surekha Kulkarni	12,740
Salary - Vandana Moghe	18,200
Salary-Varsha Ashtaputre	13,650
Salary -Yogesh Borade	18,200
<b>Total</b>	<b>563,148</b>



## **SHREE DNYANAYOG VIDYA PRATISHTHAN**

Statement of Significant Accounting Policies adopted  
by the trust and notes forming part of the Balance  
Sheet as at 31<sup>st</sup> March 2024 & Income & Expenditure  
Account for the year ended on that date

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### **A – Statement of Significant Accounting Policies -**

#### **Basis of preparation**

The financial statements are prepared under the historical cost convention and on the accounting principles of going concern. The financial statements have been prepared in accordance with applicable accounting principles in India, and the mandatory Accounting Standards issued by the Institute of Chartered Accountants of India. Revenues are recognized and expenses are accounted on their accrual with necessary provisions for all known liabilities and losses.

The accounting policies adopted in the preparation of financial statements are consistent with those of previous year unless otherwise stated specifically.

#### **Summary of significant accounting policies**

##### **(a) USE OF ESTIMATES :**

The preparation of financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods

##### **(b) TANGIBLE AND INTANGIBLE FIXED ASSETS :**

Fixed assets have been stated at actual cost of acquisition (net of recoverable taxes, wherever applicable) less accumulated depreciation and impairment loss, if any. The actual cost is inclusive of freight, installation cost, duties, taxes, and any directly attributable cost of bringing the assets to their working condition for intended use which is capitalized till the assets are ready to be put to use.

Subsequent expenditures related to an item of fixed asset are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance. Projects/ Units under



which assets are not ready for their intended use are disclosed under Capital Work-In-Progress.

(c) **DEPRECIATION AND AMORTISATION :**

**Tangible Fixed Asset:**

Depreciation on Tangible Assets is provided on Written Down Value Method (WDV) at the rates specified under Income tax Act, 1961. On the addition of the assets, depreciation has been provided at 50% of the prescribed rate if asset is put to use for less than 180 days. No Depreciation in case of disposal/sale of assets has been provided.

**Intangible Fixed Asset:**

Amortization of intangible fixed is provided on written down value method at the rates specified under Income tax Act, 1961.

(d) **INVENTORIES :**

There are no inventories

(e) **INVESTMENTS :**

Current investments are carried at lower of cost or fair value. Long term investments are stated at cost.(Purchase Cost)

(f) **REVENUE RECOGNITION :**

Revenue from fee as well as govt grant is accounted for as and when they are actually received.

Revenue from sale of goods is recognized when risk and rewards in respect of ownership of goods are transferred to the customers and no significant uncertainty exists regarding the amount of consideration that is derived from the sale of goods.

Revenue from sale of products is stated exclusive of Returns, duties and taxes and applicable Rebates & Discounts as per Policy of the enterprise

Interest income is accounted for on accrual basis taking into account, the amount outstanding and applicable interest rate. Dividend income on Investments is accounted for, when the right to receive the payment is established. Rental income is also accounted for on accrual basis.

(g) **FOREIGN CURRENCY TRANSACTIONS:**

**There are no foreign currency transactions**



**(h) BORROWING COSTS:**

Borrowing cost pertaining to prior to date qualifying asset is put to use, is capitalized. Other borrowing cost is expensed out in Profit and loss account. In the absence of any qualifying asset no part of the borrowing cost is capitalized during the year.

**(i) RETIREMENT BENEFITS:**

1. The concern provides only short term employee benefits which have been accounted for as an expense if paid and the unpaid part has been shown as a liability.
2. No post employment benefits are being provided by the concern.

**(j) IMPAIRMENT OF ASSETS:**

Impairment is ascertained at each balance sheet date in respect of individual assets. An impairment loss is recognized whenever carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the net selling price and value in use. The concern has not identified impairment in any of the assets during the year.

**(k) INTANGIBLE ASSETS:**

The assessee has no intangible asset.

**(l) GOVERNMENT GRANTS:**

Government Grants if any received during the year is accounted for as and when it is actually received..



**B –Other Relevant Notes: -**

1. Previous year's figures are regrouped wherever necessary to make them comparable.
2. Balance confirmations from sundry debtors & sundry creditors have not been obtained as at the end of the year.

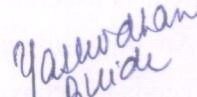
As per our report of even date


For **KHIRE KHANDEKAR AND KIRLOSKAR**  
**CHARTERED ACCOUNTANTS**

  
(M. S. KHIRE)  
Partner.



For **SHREE DNYANAYOG**  
**VIDYA PRATISHTHAN**

  
Trustee

  
Trustee

Place :- Pune.

Date :- 25-09-2024

UDIN: 24136606BKCFQQ4899

