

AUDIT REPORT

FOR THE ACCOUNTING YEAR

~~2023-2024~~
2023-2024

OF

HARDEVSINGH BABA
EDUCATION SOCIETY

SR.NO.45/2,, PRIYADARSHANI HIGH SCHOOL,
INDRAYANI NAGAR, BHOSARI, PUNE,
MAHARASHTRA-411026


BY

AUDITORS :

PANKAJ SURANA AND CO
CHARTERED ACCOUNTANTS

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

18 25
11202-8202

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT				Assessment Year 2024-25
[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)				
PAN	AAATH7868R			
Name	HARDEVSINGH BABA EDUCATION SOCIETY			
Address	SR.NO.45/2,, PRIYADARSHANI HIGH SCHOOL, INDRAYANI NAGAR, BHOSARI , PUNE , 19-Maharashtra, 91-INDIA, 411026			
Status	AOP/BOI	Form Number	ITR-5	
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	653046561261024	
Taxable Income and Tax Details	Current Year business loss, if any	1	0	
	Total Income	2	55,05,830	
	Book Profit under MAT, where applicable	3	0	
	Adjusted Total Income under AMT, where applicable	4	0	
	Net tax payable	5	15,46,401	
	Interest and Fee Payable	6	1,80,761	
	Total tax, interest and Fee payable	7	17,27,162	
	Taxes Paid	8	17,79,358	
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 52,200	
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0	
	Additional Tax payable u/s 115TD	11	0	
	Interest payable u/s 115TE	12	0	
	Additional Tax and interest payable	13	0	
	Tax and interest paid	14	0	
	(+) Tax Payable /(-) Refundable (13-14)	15	0	
This return has been digitally signed by <u>NARENDRA INDRAMAN SINGH</u> in the capacity of <u>Trustee</u> having PAN <u>AKOPS0073P</u> from IP address <u>223.233.82.171</u> on <u>26-Oct-2024 23:19:43</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	 AAATH7868R05653046561261024369e8e3e15eaae752885531caf1d070f237efecb			
Barcode/QR Code				
DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU				



For PANKAJ SURANA & CO.
CHARTERED ACCOUNTANTS

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

Name Of Assessee	: Hardevsingh Baba Education Society		
PAN	: AAATH7868R		
Office Address	: Sr.no.45/2,, Priyadarshani High School, Indrayani Nagar, Bhosari, Pune, Maharashtra-411026		
Status	: AOP	Assessment Year	: 2024 - 2025
Sub-status	: Any Other Aop/boi		
Ward No	: EXEMPTION WARD 1(2), PUNE	Financial Year	: 2023 - 2024
D.O.I.	: 02/06/2000		
Email Address	: naren2875@gmail.com		
Name Of Bank	: Hdfc Bank Ltd		
IFSC CODE	: HDFC0000007		
Address	: Bhosari		
Account No.	: 00071450000321 [Validated]		
Opted For Taxation U/s 115BAC	: Yes		
Return	: ITR-5 : ORIGINAL (FILING DATE : 26/10/2024 & NO. : 653046561261024)		
Import Date	: AIS : 26-10-2024 09:09 PM	TIS : 26-10-2024 09:10 PM	26AS :
	: 26-10-2024 09:10 PM		
Computation Date	: 20-06-2025 11:25 AM		

COMPUTATION OF TOTAL INCOME

Profits And Gains From Business And Profession

46,31,505

Profit Before Tax As Per Profit And Loss Account		55,05,830	
Add : Depreciation Disallowed		39,86,512	
		<u>94,92,342</u>	
Less :			
Interest Received	8,46,913		
Interest On Fd	27,412		
Allowed Depreciation	<u>39,86,512</u>	<u>-48,60,837</u>	
		<u>46,31,505</u>	

Income From Other Sources

8,74,325

Interest From Saving Bank Ac		8,46,913	
Interest On Bank Fdr		27,412	
Total		<u>8,74,325</u>	

Gross Total Income

55,05,830

Total Income

55,05,830

Total Income Rounded Off U/s 288A

55,05,830

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. 40,05,830 (55,05,830 - 15,00,000) @ 30%	<u>12,01,749</u>		
Tax On Rs. 55,05,830		<u>13,51,749</u>	
		<u>13,51,749</u>	
Add: Surcharge @ 10%		<u>1,35,175</u>	
		<u>14,86,924</u>	
Add: Health And Education Cess @ 4%		<u>59,477</u>	
		<u>15,46,401</u>	

Less Tax Deducted At Source



Section 206cl

Add Interest Payable

Interest U/s 234B

Interest U/s 234C

Less Self Assessment Tax U/s 140A

6390009 - 03175 - 24-10-2024

Refundable

Tax Refundable Rounded Off U/s 288B

46,218	46,218
	15,00,183
1,05,007	
75,754	1,80,761
	16,80,944
17,33,140	17,33,140
	(52,196)
	(52,200)

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%	78,76,013	98,978	0	0	79,74,991	7,97,499	71,77,492
MACHINERY AND PLANT	15.00%	1,60,64,582	35,42,751	21,06,499	0	2,17,13,832	30,99,087	1,86,14,745
MACHINERY AND PLANT	40.00%	2,24,815	0	0	0	2,24,815	89,926	1,34,889
Total		2,41,65,410	36,41,729	21,06,499	0	2,99,13,638	39,86,512	2,59,27,126

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

INTEREST FROM SAVING BANK AC

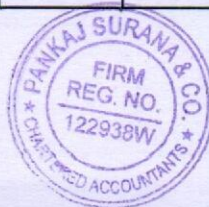
Sr No	Particular	Amount
1	SB INTEREST FROM HDFC BANK LIMITED	6,24,967
2	SB INTEREST FROM ICICI BANK LIMITED	1,10,138
3	SB INTEREST FROM AXIS BANK LIMITED	1,09,044
4	SB INTEREST FROM STATE BANK OF INDIA	1,765
5	SB INTEREST FROM IDFC BANK LIMITED	999
Total		8,46,913

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
NARENDRA INDRAMAN SINGH	AKOPS0073P	5	SECTOR NO 2, PLOT NO 142INDRAYA NI NAGAR, BHOSARI, PUNE MAHARASHT RA - 411018	Trustee		0	0	
MAHENDRA INDRAMAN SINGH	CMOPS0817 H	35	PLOT NO 142,SECTOR NO 2, NEAR DATTA MANDIRIND RAYANI NAGAR, BHOSARI, PUNE MAHARASHT RA - 411026	Trustee		0	0	3724390297 15



REEMA MAHENDRA SINGH	CMOPS0756 B	5	PLOT NO 142,, SECTOR NO ZINDRAYANI NAGAR, BHOSARI, PUNE MAHARASHT RA - 411026	Trustee		0	0	9339612225 52
JITENDRAA INDRAMAN SIINGH	ADHPS1383 G	5	PLOT NO 142, SECTOR NO 02, NEAR DATTA MANDIRIND RAYANI NAGAR, BHOSARI, PUNE MAHARASHT RA - 411026	Trustee		0	0	8992590056 69
SSARITA INDRAMAN SINGH	AGVPD0756 H	5	FLAT NO 3502,TOWER D, IMPERIAL HEIGHTS OSHIWARAB EST NAGAR GOREGAON WEST, GOREGAON WEST, MUMBAI MAHARASHT RA - 400104	Trustee		0	0	6430674277 77
RAJENDRA INDRAMAN SINGH	AWKPS9994 B	37	PLOT NO 142, SECTOR NO 2, NEAR DATTA MANDIRIND RAYANI NAGAR, BHOSARI, PUNE MAHARASHT RA - 411026	Trustee		0	0	9666059519 75
PRIYA BAIS		1	..,BHOSARI, BHOSARI, PUNE MAHARASHT RA - 411018	Trustee		0	0	
BEENA SINGH		5	..,INDRAYANI NAGAR, BHOSARI, PUNE MAHARASHT RA - 411018	Trustee		0	0	
JERALD DSOUZA		1	0, OBHOSARI, BHOSARI, PUNE MAHARASHT RA - 411018	Trustee		0	0	
VIJAY TAoba CHAVAN		1	0., ..BHOSARI, BHOSARI, PUNE MAHARASHT RA - 411018	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
589703940071024

Date of e-Filing
07-Oct-2024

Name	: HARDEVSINGH BABA EDUCATION SOCIETY
PAN/TAN	: AAATH7868R
Address	: SR.NO.45/2,, PRIYADARSHANI HIGH SCHOOL, INDRAYANI NAGAR, BHOSARI, Pune City, PUNE, Indrayaninagar S.O, Maharashtra, 411026
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 HARDEVSINGH BABA EDUCATION SOCIETY
 Address SR.NO.45/2,, PRIYADARSHANI HIGH SCHOOL , INDRAYANI NAGAR, BHOSARI , Indrayaninagar S.O , Pune City , PUNE , 19-Maharashtra , 91-India , Pincode - 411026
 PAN AAATH7868R
 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.

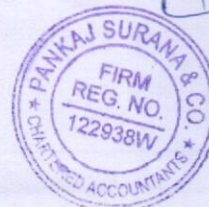
2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

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	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.
2	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.
3	Others	Verification is made on test check basis, hence not able to ascertain the prior period expenses
4	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.
5	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.
6	Others	As part of our tax audit procedures for the assessee for the year ended 31-03-2024, we were required to verify compliance with Section 43B(h) of the Income Tax Act, 1961. This section mandates that any sum payable to micro or small enterprises must be paid within the time limits specified under the Micro, Small and Medium Enterprises Development Act, 2006, failing which such amounts are disallowed as a deduction. During our audit, we observed that the assessee does not maintain adequate records or systems to correctly identify all its suppliers who qualify as micro or small enterprises as defined under the Act. Without comprehensive identification and classification of these suppliers, we were unable to verify whether the payments to such enterprises were made within the prescribed time frame and, consequently, whether any disallowances under Section 43B(h) are applicable. Due to this limitation, we are unable to determine if the company has fully complied with the provisions of Section
7	Others	Based on our examination which included test checks, the assessee has used accounting software for maintaining its books of account, which doesn't have a feature of recording audit trail (edit log) facility
8	Others	With regard to Clause 44 of the annexed Form 3CD, attention is invited to disclosure made under Clause 44 and additional audit comments annexed with Form 3CA. As explained in the annexure, the information disclosed under clause 44 is based on the information to the extent compiled from accounting software, representation, information and explanations provided by the assessee. Further we have relied on the representation made by assessee for appropriateness, completeness and accuracy of the information required under this clause. Considering the above facts, it is not possible for us to certify the correctness of the information disclosed under this clause.

Accountant Details

Name
 Membership Number



PANKAJ ASHOK SURANA

112863

Acknowledgement Number:589703940071024

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	HARDEVSINGH BABA EDUCATION SOCIETY
2. Address of the Assessee	SR.NO.45/2,, PRIYADARSHANI HIGH SCHOOL , INDRAYANI NAGAR, BHOSARI , Indrayaninagar S.O , Pune City , PUNE , 19-Maharashtra , 91-India , Pincode - 411026
3. Permanent Account Number (PAN)	AAATH7B68R
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
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 ?	
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	RAJENDRA INDRAMAN SINGH	36
2	MAHENDRA INDRAMAN SINGH	35
3	Priya Ramchandra Bais	1
4	Bipin Prembihari singh	1
5	Reema Mahendra singh	5
6	ssarita indraman singh	5
7	Narendra Indraman Singh	5
8	Beena Jitendra Singh	5
9	Jerald Lawrance Dsouza	1
10	Jitendra Indraman singh	5
11	Vijay Tatoba Chavan	1

(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
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1	CASH BOOK
2	BANK BOOK
3	RECEIPT BOOK
4	PURCHASE BOOK
5	JOURNAL REGISTER
6	FIXED ASSET REGISTER

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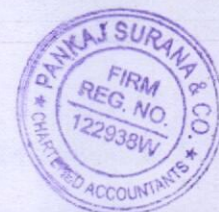
14.(a). Method of valuation of closing stock employed in the previous year

(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



Acknowledgement Number:589703940071024

					filled in only for assessment year 2020-21, 2021-22 and 2024-25 only as applicable)	excluding value of goodwill of a business or profession							
1	WDV	Furniture & Fittings @ 10%	10	₹78,76,013	₹0	₹0	₹78,76,013	₹68,978	₹68,978	₹0	₹0	₹7,97,499	₹71,77,499
2	WDV	Plant and Machinery @ 15%	15	₹1,60,64,562	₹0	₹0	₹1,60,64,562	₹56,49,250	₹56,49,250	₹0	₹0	₹1,36,98,067	₹1,26,14,745
3	WDV	Plant and Machinery @ 40%	40	₹2,24,615	₹0	₹0	₹2,24,615	₹0	₹0	₹0	₹0	₹89,926	₹1,134,889

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):



INCOME TAX DEPARTMENT

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														



Acknowledgement Number:589703940071024

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	Rajendra Singh	AWKPS9994B		Trustee	Salary	₹78,00,000
2	Rajendra Singh	AWKPS9994B		Trustee	Rent	₹1,29,91,588
3	Rajendra Singh HUF	AAWHR5994N		Trustee's HUF	Rent	₹44,74,070
4	Jitendra Singh	ADHPS1383G		Trustee	Salary	₹12,00,000
5	Jitendra Singh	ADHPS1383G		Trustee	Rent	₹20,60,280
6	Reema Mahendra Singh	CMOPS0756B		Trustee's Wife	Salary	₹17,69,952
7	Mahendra Singh	CMOPS0817H		Trustee	Salary	₹22,80,600
8	Mahendra Singh	CMOPS0817H		trustee	rent	₹12,00,000

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.	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



Acknowledgement Number:589703940071024

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
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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
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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
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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.
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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
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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
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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



(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	PNEH05326G	24Q	30-Sep-2023	30-Sep-2023	Yes	
2	PNEH05326G	26Q	31-Oct-2023	28-Oct-2023	Yes	
3	PNEH05326G	24Q	31-Oct-2023	28-Oct-2023	Yes	
4	PNEH05326G	26Q	31-Jan-2024	30-Jan-2024	Yes	
5	PNEH05326G	24Q	31-Jan-2024	30-Jan-2024	Yes	
6	PNEH05326G	26Q	31-May-2024	31-May-2024	Yes	
7	PNEH05326G	24Q	31-May-2024	31-May-2023	Yes	
8	PNEH05326G	26Q	31-May-2023	30-May-2023	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								



Acknowledgement Number:589703940071024

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

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

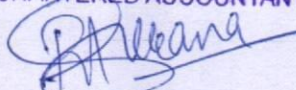
44. Break-up of total expenditure of entities registered or not registered under the GST.

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	₹ 17,98,46,498	₹ 0	₹ 0	₹ 4,20,58,893	₹ 4,20,58,893	₹ 1,86,23,236

Accountant Details

Accountant Details

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 : Hardevsingh Baba Education Trust

Registration No. F - 17495

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		9,000.00	Vehicle	1,73,29,644	
Balance as per last Balance Sheet			Books and Periodicals	78,482	
Add : Reserves and Surplus	5,24,63,555	5,24,63,555	Electrical Equipments	7,56,769	
			Computer and Peripherals	82,655	
			Furniture and Dead Stock	73,89,637	
			Office Equipments	5,83,096	2,62,20,283
			Current Assets :-		
			Sundry Debtors	28,42,700	
			Deposits (Assets)	1,62,36,114	
			TDS Received	-	
			Loan & Advances (Assets)	30,800	1,91,09,614
Provision :-			Cash and Bank Balances :-		
Salary Payable	1,09,02,301		As Per Schedule 'B'	3,45,58,970	3,45,58,970
Provision for Expenses	1,13,208	1,10,15,509			
Duties and Taxes :-					
TDS Payable	26,17,315	26,17,315			
Sundry Creditors :-					
	1,37,83,488	1,37,83,488			
Income and Expenditure Account :-					
Bal. as per last Balance Sheet	-				
Less : Appropriation , if any	-				
Add : Surplus	55,05,830				
Less : Deficit (As per I & E A/c)	55,05,830				
Less : Income tax Paid	-				
Total		7,98,88,867	Total		7,98,88,867

(0.05)

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.

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Trustees 1. Mr. Narendra Singh

2. Mr. Rajendra Singh

Place: Pune

Date: 07/10/2024

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

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Surana Date: 2024.10.07
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Pankaj Surana
Proprietor
M. No. 112863

For PANKAJ SURANA & CO.
CHARTERED ACCOUNTANTS

PANKAJ A. SURANA
PROPRIETOR
M. No.:112863



SCHEDULE - IX

The Bombay Public Trusts Act, 1950.

[Vide Rule 17 (1)]

Name of the Public Trust : Hardevsingh Baba Education Trust

Registration No . F - 17495

Income Expenditure Account for the year ended 31.03.2024

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
	Rs.	Rs.		Rs.	Rs.
<u>To Direct Expenditure</u>			<u>By Contribution towards</u>		
To Transportation Expenses	10,44,170		Fees Received	17,86,90,408	
To CHB Payment	-		RTE - Fee receive	-	17,86,90,408
To Educational Mis Consumables	2,88,99,640		(As per List)		
To Electricity Expenses	12,41,223				
To Board Exam Fees	10,39,787				
To Store Consumable	2,23,637				
To Repairs and Maintainance	68,04,143				
To Sports Consumables	20,98,287				
To Prize and Trophy	10,08,755				
To Guest Lecture Salary	9,88,434				
To Printing and Stationery	24,25,728				
To Registration Fee	2,49,183				
To Lab Consumable	13,59,193				
		4,73,82,180			
<u>To Indirect Expenses :-</u>			<u>To Indirect Income:-</u>		
Cleaning Material	14,630		Interest Received	7,68,337	
Interest Paid Vehical Loan	3,98,153		Other Income	1,18,040	
Annual Gathering	14,85,942		Interest on FD	27,412	9,13,789
Building Maintainance Expenses	99,02,076				
Property Tax	2,43,862				
Insurance	2,28,595				
Administration Exp	7,26,034				
SBI Epf/ A/c	59,79,909				
Trip Exp	5,60,100				
Professional Tax	4,01,800				
Staff Welfare Expenses	10,95,396				
Advertisement Expenses	5,07,166				
Bank Charges	3,13,995				
Depreciation A/c	37,85,684				
Office Expenses	4,35,884				
Rent Paid	2,09,94,382				
Salary Expenses	7,68,45,500				
Other Expenses	2,26,296				
Telephone and Internet Expenses	2,97,789				
Travelling Expenses	22,72,994	12,67,16,187			
By Surplus carried over to Balance Sheet		55,05,830			
TOTAL		17,96,04,197	TOTAL		17,96,04,197

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Trustees 1. Mr. Narendra Singh

2. Mr. Rajendra Singh

Place: Pune

Date: 07/10/2024

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

Pankaj Ashok
Surana

Pankaj A. Surana
Proprietor

M. No. 112863

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.

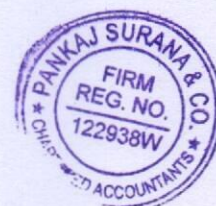
Earnings per share:

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.

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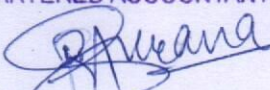
Place : **PUNE**
Date : **07/10/2024**

for
Chartered Accountants

Pankaj Ashok
Surana

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


PANKAJ A. SURANA
PROPRIETOR
M. No.:112863



