

M/s. Y M K and Associates

Chartered Accountants

OFFICE ADD :

SHOP NO. 9, SAGAR PLAZA, MUMBAI-PUNE ROAD,
NASHIK PHATA, KASARWADI,

Pune - 411 034.

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| | |
|------------------------|--|
| AUDIT REPORT/ | PRITAM MEDICAL FOUNDATION AND RESEARCH CENTRE |
| STATEMENTS OF ACCOUNTS | 6 |
| For The Year Ended | 01/04/2023 to 31/03/2024 |

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PRITAM MEDICAL FOUNDATION AND RESEARCH CENTRE

The Maharashtra Public Trust Act, 1950

SCHEDULE - IX C

(Vide Rule 32)

Statement of Income Liable to contribution for the year ending 31st March, 2023

Name of the Public Trust :- PRITAM MEDICAL FOUNDATION AND RESEARCH CENTRE
Address NEAR CENTURY ENKA COLONY NO. 3 , PUNE NASHIK ROAD , BHOSARI
Financial Year 01/04/2023 to 31/03/2024

| Particulars | Rs. | Rs. |
|---|-------------|------------------|
| I) Income as shown in the Income and Expenditure Account (Schedule IX) | | 2,09,26,153 |
| II) Items not chargeable to Contribution under Section 58 and Rules 32 : | | 1,48,23,040 |
| i) Donations received from other Public Trusts Dharmdas | | |
| ii) Grants received from Government and Local authorities | | |
| iii) Interest on Sinking or Depreciation Fund | 2,08,750 | |
| iv) Amount spent for the purpose of secular education | 1,45,01,021 | |
| v) Amount spent for the purpose of medical relief | 1,13,269 | |
| vi) Amount spent for the purpose of veterinary treatment of animals | - | |
| vii) Expenditure incurred from donations for relief of distress caused by scarcity, drought, flood, fire or other natural calamity | - | |
| viii) Deductions out of income from lands used for non agricultural purposes :- | - | |
| a) Land Revenue and local fund Cess | | |
| b) Rent payable to superior landlord | | |
| c) Cost production, if lands are cultivated by trust | | |
| ix) Deductions out of Income from lands used for non agricultural purposes | - | |
| a) Assessment, cesses and other Government or Municipal Taxes | - | |
| b) Ground rent payable to the superior landlord | - | |
| c) Insurance premia | - | |
| d) Repairs at 10 per cent of gross rent of building | - | |
| e) Cost of collection at 4 per cent of gross rent of buildings let out | - | |
| x) Cost of collection of Income or receipts from securities, stocks, etc. at 1 per cent of such income | - | |
| xi) Deductions on account of repairs in respect of buildings not rented and yielding no income, at 10 per cent of the estimated gross annual rent | - | |
| Gross Annual Income Chargeable to contribution Rs. | | 61,03,113 |

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

Date : 30-09-2024**Place : Pune****PRITAM MEDICAL FOUNDATION AND RESEARCH CENTRE**

TRUSTEE

**REPORT OF AN AUDITOR RELATING TO ACCOUNTS AUDITED
PRITAM MEDICAL FOUNDATION AND RESEARCH CENTRE
THE MAHARASHTRA PUBLIC TRUSTS ACT, 1950**

Registration No. : F-18760
Name of the Public Trust : PRITAM MEDICAL FOUNDATION AND RESEARCH CENTRE
Address : NEAR CENTURY ENKA COLONY NO. 3 , PUNE NASHIK ROAD , BHOSARI
For the year ending : 01/04/2023 to 31/03/2024

| | | |
|-----|---|----------------------------------|
| (a) | Whether accounts are maintained regularly and in a 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 accounts; | YES |
| (d) | Whether all books,deeds, accounts, vouchers other documents or records-required by the auditor were produced before him; | YES |
| (e) | Whether a register of movable and immovable properties is properly maintained the charges therein and communicated from to time to the regional office and the defects and inaccuracies maintioned in the previous audit reports have been duly complied with; | N A |
| (f) | Whether the manager or trustee or any other person required by the auditor to appear before him did so and furnished the necessary informationed required by him; | YES |
| (g) | Whether any properly or funds of the Trust were applied for any object or purpose other than objects or purpose of the Trust; | NO |
| (h) | The amounts of outstanding for more than one year and the amounts written off if any; | NIL |
| (I) | Whether tenders were invited for repairs or construction involving expenditure exceeding Rs. 5000/- | NO |
| (j) | Whether any money of the public trust has been invested Contrary to the provision of Section 35; | NO |
| (k) | Alienations, if any of the immovable property contrary to the provisions of section36 which have come to the notice of the auditors. | NO |
| (l) | All cases or irregular ,illegal or improper expenditure or failure or commission to recover monies or other property belonging to the public trust or of loss or waste of money or other property there or whether such expenditure , failure commission or waste was caused in consequehce of branch or trustees or misapplication of any other misconduct on the part of the trustees or any person while in the management of the trust. | NO |
| (m) | Whether the budget has been filed in the form provided by the rule16A. | NO |
| (n) | Whether the maximum and minimum of the trustee is maintained. | YES |
| (o) | Whether the meeting are held regularly as provided in such instrument | YES |
| (p) | Whether the minutes book or the proceeding of the meetings is maintained. | YES |
| (q) | Whether any of the trustees has any interest in the investment of the trust | NO |
| (r) | Whether any of the trustees is the debtor or creditor of the trust | NO |
| (s) | Whether any irregularities pointed out by the auditors in the accounts of the previous year have been duly complied with by the trustees during the period of audit | YES |
| (t) | Any special matter which the auditor may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner. | YES, REFER NOTES TO REPORT |

Place : Pune
Date: 30-09-2024

M/s. Y M K and Associates
Chartered Accountants
FRN : 154493W

CA Yash Mahavir Kuwad
Partner

UDIN: 24182156BKFFES6618

| Name of the Public Trust | | THE MAHARASHTRA PUBLIC TRUST ACT, 1950 | | | | | |
|---|--|--|--------------------|----------------------------|--|-------------|--------------------|
| Address | | PRITAM MEDICAL FOUNDATION AND RESEARCH CENTRE NEAR CENTURY ENKA COLONY NO. 3 , PUNE NASHIK ROAD , BHOSARI | | | | | |
| Income & Expenditure Account for the year | | 01/04/2023 to 31/03/2024 | | Registration No. : F-18760 | | | |
| EXPENDITURE | | Rs | Rs | INCOME | | Rs | Rs |
| To | <u>Expenditure in respect of Properties</u> | | - | By | <u>Rent (Accrued)</u> (realised) | | Nil |
| To | <u>Establishment Expenses</u> | | 2,84,720 | By | <u>Interest (Accrued)</u> On Investment In Fixed Deposit | 1,26,310 | 1,87,274 |
| | Electricity Charges | 2,84,720 | | | <u>Interest Received on SB A/c</u> On Bank account | 60,964 | |
| To | <u>Professional Fee</u> | | 30,000 | By | <u>Income received from Trust</u> Education Activity Receipts | 2,06,15,379 | 2,07,38,879 |
| | Audit Fees | 30,000 | | | Medical Activity Receipts | 1,23,500 | |
| To | <u>Miscellaneous Expenses</u> | | 6,314 | By | <u>Income from other sources</u> | | |
| | Bank charges | 6,314 | | | | | |
| To | <u>Amount written off</u> | | - | | | | |
| | [a] Bad Debts | - | | | | | |
| | [b] Loan Scholarships | - | | | | | |
| | [c] Irrecoverable rents | - | | | | | |
| To | <u>Depreciation</u> | 2,08,750 | 2,08,750 | | | | |
| To | <u>Expenditure on objects of the Trust</u> | | 1,42,93,256 | | | | |
| | Medical Expenses | 1,13,269 | - | | | | |
| | Educational Purpose | 1,41,79,987 | | | | | |
| | Other Charitable Charges | - | | | | | |
| | Social activity | - | | | | | |
| To | <u>Surplus carried over to Balance Sheet</u> | | 61,03,113 | | | | - |
| | Total Rs. | | 2,09,26,153 | | Total Rs. | | 2,09,26,153 |

The Schedules referred to above form an integral part of the Balance Sheet.
As per our Separate Report of even Date

Examined & Found Correct
M/s. Y M K and Associates
Chartered Accountants
FRN : 154493W

FOR PRITAM MEDICAL FOUNDATION & RESEARCH CENTRE
CHAIRMAN

Place :
Date: 30-09-2023

CA Yash Mahavir Kuwad
Partner
M No. 182156
UDIN: 24182156BKFFES6618

| THE MAHARASHTRA PUBLIC TRUST ACT, 1950 | | | | | |
|---|-------------|---|--|------------------------------|--------------------|
| Name of the Public Trust | | PRITAM MEDICAL FOUNDATION AND RESEARCH CENTRE | | | |
| Address | | NEAR CENTURY ENKA COLONY NO. 3 , PUNE NASHIK ROAD , BHOSARI | | | |
| Balance Sheet as on | | 31st March, 2024 | | Registration No. : F-18760 | |
| <u>FUNDS & LIABILITIES</u> | RS. | RS. | <u>PROPERTY AND ASSETS</u> | RS. | RS. |
| <u>Trust Funds or Corpus -</u> | | 21,93,618 | Immovable properties - [at cost] - (Suitably classified giving mode of valuation) Addition or deductions (including those for depreciations) if any, during the year Less: Depreciation | 2,72,79,207 38,83,450 | 3,11,62,657 |
| Balance as per Last Balance Sheet | 21,93,618 | | | | |
| Adjustment during the year (give details) | - | | <u>Investments -</u> | | 24,27,235 |
| Building Funds (Rent Received) | - | | Fixed Deposit with bank | 15,13,556 | |
| General Fund | - | | Addition During Year- Interest Accrued | 9,13,679 | |
| School Funds | - | | | 24,27,235 | |
| Trust fund & Corpus Fund | - | | Less : Matured / Withdrawal | - | |
| <u>Trustees Loan Details Anamat (SCH- B)</u> | | 1,48,97,380 | <u>Fixed Assets (SCH- A)</u> | | 11,76,228 |
| From Trustees - Bal as per last B/s | 1,56,37,067 | | | | |
| Add : Addition During The Year | 48,91,646 | | <u>Deposits & Advances -</u> | | |
| | 2,05,28,713 | | Other Deposits | 14,000 | 3,14,000 |
| Less- Paid During The Year | 56,31,333 | | Loan and Advances | 3,00,000 | |
| <u>From Others - Bal. as per last B/s</u> | | | | 3,14,000 | |
| <u>Liabilities -</u> | | 80,32,297 | <u>Current Assets</u> | | 16,41,740 |
| For Expenses | | | Closing Stock | - | |
| For Advances (Resident Doctor) | | | TDS | 41,886 | |
| For Unsecured Loan | 69,46,334 | | <u>Cash and Bank Balance -</u> | | |
| For Provisions | 1,00,000 | | Cash In Hand | 7,72,029 | |
| For TDS | 40,782 | | Bank Balance | 8,27,825 | |
| For Sundry Creditors | 9,45,181 | | | | |
| <u>Income and Expenditure Account -</u> | | 1,15,98,565 | | | |
| Balance as per Balance sheet (opening profit) | 54,95,452 | | | | |
| Less : Appropriation if any | | | | | |
| Less : Deficit as per income and | | | | | |
| Add : Surplus as per Expenditure Account | 61,03,113 | | | | |
| | | | | | |
| Total | | 3,67,21,860 | Total | | 3,67,21,860 |
| <p>The above Balance Sheet to the best of our belief contains a true account of the Funds and Liabilities and of the Property Assets of the & trust</p> <p style="text-align: right;">Examined & Found Correct Subject to our report of even date M/s. Y M K and Associates Chartered Accountants FRN : 154493W</p> <p>FOR PRITAM MEDICAL FOUNDATION & RESEARCH CENTRE CHAIRMAN</p> <p>Place :Pune Date :30-09-2023</p> <p>UDIN: 24182156BKFFES6618</p> <p style="text-align: right;">CA Yash Mahavir Kuwad Partner M No. 18215 M No. 18215</p> | | | | | |

THE MAHARASHTRA PUBLIC TRUST ACT, 1950
PRITAM MEDICAL FOUNDATION AND RESEARCH CENTRE
NEAR CENTURY ENKA COLONY NO. 3 , PUNE NASHIK ROAD , BHOSARI

SCH- A- Depreciation Chart as on 31/03/2024

| Name of Fixed Assets | Bal as on 31/03/2023 | Addition During the year | Total Fixed Assets | Rate of Dep. | Depreciation | Bal. as on 31/03/2024 |
|-------------------------------|----------------------|--------------------------|--------------------|--------------|-----------------|-----------------------|
| Furniture and Fixtures | 6,01,656 | | 6,01,656 | 10% | 60,166 | 5,41,490 |
| Medical Equipments | 22,005 | - | 22,005 | 15% | 3,301 | 18,704 |
| Computer | 96,189 | 28,150 | 1,24,339 | 40% | 49,736 | 74,603 |
| Fabrication doors and windows | 4,58,051 | | 4,58,051 | 15% | 68,708 | 3,89,343 |
| School Safty Railings | 88,741 | 8,000 | 96,741 | 15% | 14,511 | 82,230 |
| Solar | 82,186 | | 82,186 | 15% | 12,328 | 69,858 |
| Grand Total | 13,48,828 | 36,150 | 13,84,978 | | 2,08,750 | 11,76,228 |

SCH- B Trustees Loan Details Anamat

| Name of Trustees | Bal. as on 31/03/2023 | Addition During The year | Repaid during the year | Balance as on 31/03/24 |
|------------------|-----------------------|--------------------------|------------------------|------------------------|
| Lalit D.Dhoka | 1,56,37,067 | 48,91,646 | 56,31,333 | 1,48,97,380 |
| TOTAL | 1,85,04,388 | 48,91,646 | 56,31,333 | 1,48,97,380 |



NOTES TO AUDIT REPORT

1. The cash payments made in excess of Rs. 5,000/- were not supported with the revenue stamp and the same is not properly maintained by the trust.
2. The trust during the year have arranged for a Vaccination programme in the institution and have earned the income from sale of vaccine during the year.
3. The school have incurred expenses towards annual gathering, sports day, activities day, school trips and similar types of events, yet the payment for the same have been paid through modes other than banking channels.
4. The trust have availed the overdraft facility from Shree Laxmi Co-op Bank against the fixed deposits been given as a security towards the facility. It is been informed that such fixed deposits are not in the name of the trust, but are in the name of the founder trustee "Dr. Lalitkumar Devichand Dhoka". He has given consent to the bank to allow bank to create lean on his fixed deposit receipts against the overdraft facility being used by the trust for the purpose of the main object of the trust.
5. The cash balance as on 31st March, 2023 of Rs. 7,72,029/- is not physically verified by us but as per the confirmation received from the management of the trust.
6. There were no proper supporting documents for the expenses accounted for during the year but were payable as on 31st March, 2024. The management have assured it to be correct.
7. The trust have not maintained the fixed asset register as required under the Maharashtra Public Trust Act and have also not assigned codes to the Asset in order to identify such assets and physically verify them.

FOR, Y M K AND ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 154439W
UDIN: 24182156BKFFES6618

CA YASH MAHAVIR KUWAD
PARTNER
M. No. 182156
DATE: 30/09/2024
PLACE: PUNE

PRITAM MEDICAL FOUNDATION AND RESEARCH CENTRE

PREETAM HOSPITAL, PUNE-NASHIK ROAD, PUNE - 411039

To,
M/s. Y M K and Associates.
Chartered Accountants
Shop No. 9, Sagar Plaza,
Mumbai-Pune Road, Nashik Phata
Kasarwadi, Pune – 411034.

Sub: Certificate of Confirmation for the purpose of audit under the Maharashtra Public Trust Act, 1950 for the financial year FY 2023-2024.

Refer to aforesaid, I, **Dr. Lalitkumar Devichand Dhoka** managing trustee of **Pritam Medical Foundation and Research Centre** hereby certify the following: -


1. **Expenditure & Income:** that all expenditure have been accounted for upto the year-end on mercantile (accrual) method of accounting except for certain petty expenses. Income is recorded on the basis of when it is received by the trust. So, it is a hybrid method of accounting where in expenses are recorded on accrual basis and income is recorded on receipt basis.
2. **Loans or Deposits on Hundi:** there are no loans or deposit taken on Hundi during the year.
3. **Contingent Liabilities:** that there are no contingent liabilities against the trust at the closing of the year other than disputed TDS and income tax dues as available at the income tax portal as on date.
4. **Quantitative Details:** Quantitative details of vaccine doses are not maintained properly.
5. **Balance Confirmations:** The balances of creditors, unsecured loans & loans and advances as at year end are to the best of our knowledge correctly disclosed in the financial statements.
6. **Payments:** No payments for any expenses / to any creditor were made in cash exceeding Rs. 10,000 in a single day during the year. However, in some cases due to urgency of payments and non-availability of banking facilities, certain cash payments were made during the year. Other than these, payments exceeding Rs. 10,000 were made by way of Account Payee Cheque / Draft / RTGS and that there is no disallowance of any expenditure u/s 40A(3) of the Income Tax Act, 1961.
7. **Loans and Advances:** No loans, deposits, advances were accepted / repaid during the year in excess of limit specified u/s 269SS / 269T otherwise than by way of Account Payee Cheque / Draft / RTGS unless otherwise mentioned
8. No fraud has been committed during the year.
9. The value of closing stock of vaccines as at 31st March, 2024 is **NIL**
10. The cash balance as on 31st March, 2024 is **Rs. 7,72,029/-** as verified by us.

For, **Pritam Medical Foundation and Research Centre**

Dr. Lalitkumar Devichand Dhoka
(Managing Trustee)
Date : 30/09/2024
Place : Pune

| Medical | | | | | |
|--|--|--------------------|--------------------------|--|-----------------|
| Particulars | Pritam Medical Foundation 1-Apr-2023 to 31-Mar-2024 | | Particulars | Pritam Medical Foundation 1-Apr-2023 to 31-Mar-2024 | |
| Opening Stock | | - | Sales Accounts | | 1,23,500 |
| Vaccine Stock | - | | Vaccine Sale | - | |
| | | | Cancer activity receipts | 1,23,500 | |
| Purchase | | 88,599.00 | | - | |
| Vaccine Purchase | 88,599.00 | | | | |
| Direct Expenses | | 24,670.00 | | | |
| Staff Welfare Expenses | 24,670.00 | | | | |
| Gross Profit c/o | | 10,231.00 | | | |
| | | 1,23,500.00 | | | 1,23,500 |
| Indirect Expenses | | - | Gross Profit b/f | | 10,231 |
| Salary | - | | | | |
| Excess of Income Over Expenditure | | 10,231.00 | | | |
| Total | | 10,231.00 | | | 10,231 |

| Education(Global Talent International School) | | | | | |
|---|--|--------------------|-------------------------|--|--------------------|
| Particulars | Pritam Medical Foundation 1-Apr-2023 to 31-Mar-2024 | | Particulars | Pritam Medical Foundation 1-Apr-2023 to 31-Mar-2024 | |
| Gross Profit c/o | | 2,06,15,379 | Direct Incomes | | 2,06,15,379 |
| | | 2,06,15,379 | School Tution Fee | 2,06,15,379 | |
| | | | | | 2,06,15,379 |
| Indirect Expenses | | 1,47,09,771 | Gross Profit b/f | 1,79,99,274 | 2,06,15,379 |
| Advertising & Marketing Exp | 5,05,402 | | Indirect Income | | 1,87,274 |
| Annual Gathering Expenses | 1,27,790 | | Interest on FD | 1,26,310 | |
| Audit Fees | 30,000 | | Interest on SB | 60,964 | |
| Books & Stationery (Purchase) | 10,78,564 | | | | |
| Bus Expenses | 90,000 | | | | |
| Bank Charges | 6,314 | | | | |
| Director Salary | 6,00,000 | | | | |
| Educational Affiliation Expenses | 89,600 | | | | |
| Educational Software Expenses | 2,27,800 | | | | |
| Education Exp | 11,665 | | | | |
| Electricity Expenses | 2,84,720 | | | | |
| Govt. Fees | 1,50,000 | | | | |
| Housekeeping Expense | 1,25,000 | | | | |
| Interest Paid on OD Account | 6,45,933 | | | | |
| Interest on TDS | 4,038 | | | | |
| Marshal arts-Sports training | 2,75,000 | | | | |
| Mis Exp | 5,279 | | | | |
| PF Paid | 5,36,093 | | | | |
| Printing & Stationery | 3,76,668 | | | | |
| Professional Charges Paid | 95,900 | | | | |
| Repair & Maintenance | 19,05,208 | | | | |
| Salary Expenses | 65,85,948 | | | | |
| School Other Expense | 87,184 | | | | |
| School Uniform | 2,77,500 | | | | |
| School trip | 2,47,750 | | | | |
| Tel,Int Expense | 15,090 | | | | |
| Transport Expenses | 1,16,575 | | | | |
| Depreciation | 2,08,750 | | | | |
| Excess of Income Over Expenditure | | 60,92,882 | | | |
| Total | | 2,08,02,653 | Total | | 2,08,02,653 |

| | | | |
|--|--|---------------------------------|-------------------------------|
| INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT [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) | | | Assessment Year 2024-25 |
| PAN | AAATP7745D | | |
| Name | PRITAM MEDICAL FOUNDATION AND RESEARCH CENTRE | | |
| Address | S.NO.232/4,, PUNE NASIK ROAD, BHOSARI, PUNE , PUNE , 19-Maharashtra, 91-INDIA, 411039 | | |
| Status | 05-AOP/BOI | Form Number | ITR-7 |
| Filed u/s | 139(1)-On or before due date | e-Filing Acknowledgement Number | 587865240071024 |
| Taxable Income and Tax Details | Current Year business loss, if any | 1 | 0 |
| | Total Income | 2 | 0 |
| | Book Profit under MAT, where applicable | 3 | 0 |
| | Adjusted Total Income under AMT, where applicable | 4 | 0 |
| | Net tax payable | 5 | 0 |
| | Interest and Fee Payable | 6 | 0 |
| | Total tax, interest and Fee payable | 7 | 0 |
| | Taxes Paid | 8 | 12,631 |
| | (+) Tax Payable /(-) Refundable (7-8) | 9 | (-) 12,630 |
| 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 |
| Income Tax Return electronically transmitted on 07-Oct-2024 20:36:37 from IP address 103.221.72.127 and verified by LALITKUMAR DEVICHAND DHOKA havinnng PAN ADPPD2309D on 07-Oct-2024 using paper ITR-Verification Form/Electronic Verification Code TNUKIKP3II generated through Aadhaar OTP mode | | | |
| System Generated Barcode/QR Code |  AAATP7745D075878652400710247d9d8c9d0d2515d941d73416f0bfce562c821fd5 | | |
| DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU | | | |