

FORM NO. 10B
[See rule 17B]

Audit Report Under Section 12A(b) of the Income- tax Act , 1961, in the case of charitable or religious trusts or institutions

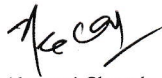
- 1 We have examined the Balance Sheet of **Aditya Charitable Trust, Rudrapur**, at 31 March 2023 and the Income & Expenditure Account for the year ended on that date which are in agreement with the books of account maintained by the said trust or institution.
- 2 We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of accounts have been kept by the head office and the branches of the above named institution visited by us so far as appears from our examination of the books, and proper returns adequate for the purposes of audit have been received from branches not visited by us, subject to the comments given below-
- 3 In our opinion and to the best of our information, and according to information give to us, the said accounts give a true and fair view -
 - (i) In the case of the balance sheet, of the state of affairs of the above named trust/institution as at 31 March 2023; and
 - (ii) In the case of Income & Expenditure account, of the Surplus for the accounting year ending on 31 March 2023.

The prescribed particulars are annexed hereto.

For Sharda & Sharda LLP

Firm's Registration No.- 005629C/C400002

Chartered Accountants



per Neeraj Sharda
Partner

Membership No. 084700

UDIN: 23084700BGPYIT3905

Haldwani

Date : 28-October-2023



ANNEXURES (FORM NO. 10B)
(as amended by Notification No. 7/2023 dated 21-02-2023)
[See rule 16CC & 17B]

Statement of Particulars

Basic Details

1 PAN of the auditee AADTA3318E

2 Name of the auditee ADITYA CHARITABLE TRUST

3 Assessment Year 2023-24

4 Previous Year 01/04/2022 - 31/03/2023

5 Registered Address of the auditee Bhagwanpur, Kashipur Road.
UDHAM SINGH NAGAR, Uttarakhand.

6 Other addresses, if applicable Not Applicable

Legal

7 Type of the auditee TRUST

8 Whether the auditee is established under an instrument? YES

Registration Details

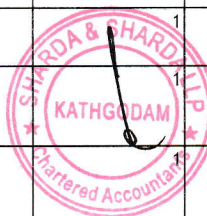
9 Details of registration/provisional registration or approval/ provisional approval or notification of the auditee under the Income-tax Act (details of all the registration/provisional registration/approval/provisional approval/notification which are valid during the previous year should be provided, however where the auditee has got the registration/approval after provisional registration/approval the details of provisional registration/approval need not be provided)

Section under which registered/provisionally registered or approved/provisionally approved /notified (refer note **)	Date of registration/provisional registration or approval/ provisionally approval/ notification (dd/mm/yyyy)	Registration/Approval / Notification/ Unique Registration No. (URN), if available	Authority granting registration/provisional registration or approval/provisional approval or notification	Date from which registration//provisional registration/approval/pr ovisional approval/ notification is effective (dd/mm/yyyy)
12A(1)(ac)(i)	24-09-2021	AADTA3318EE20213	Commissioner of Income Tax	01-04-2021
80G(5)(iv)(12)	31-12-2021	AADTA3318EF20229	Commissioner of Income Tax	01-04-2021

Management

10 a) Details of all the Author {s}/ Founder {s}/ Settlor {s}/Trustee {s}/ Members of society/Members of the Governing Council/ Director {s}/ shareholders holding 5% or more of shareholding / Office Bearer {s} of the auditee at any time during the previous year

Name of person	Relation <refer note 5>	Percentage of shareholding in case of shareholder	Unique Identification Number	Id Code < refer note 6>	Address	Whether there is any change in relation during pervious year of audit (Yes/No)	If yes, specify the change
Nency Bansal	2	NA	AHKPB92 62A	1	B-18, Kingston Estate, Alliance Colony, Kashipur Road, Rudrapur	NO	NA
Harnam Chand	4	NA	ADUPC18 44M	1	Village Rajpura, Tehsil Gadrapur, Udharn Singh Nagar	NO	NA
Santosh Gupta	4	NA	72113250 7558	2	HIG-52, Sector-G, LDA Colony, Kanpur Road, Lucknow	NO	NA
Anuj Goel	4	NA	BDBPG18 84K	1	105, Nai Basti, Narkula Ganj, Barreilly	NO	NA
Priya Gupta	4	NA	BMTPG62 84N	1	HIG-52, Sector-G, LDA Colony, Kanpur Road	NO	NA
Anie Bansal	4	NA	BYJPB876 3R	1	B-18, Kingston Estate, Alliance Colony, Kashipur Road, Rudrapur	NO	NA
Aditya Bansal	4	NA	DETPB38 46H	1	B-18, Kingston Estate, Alliance Colony, Kashipur Road, Rudrapur	NO	NA



b) In case if any of the persons [as mentioned in row 10{a}] is not an individual, then provide the following details of the natural persons who are beneficial owners {5% or more} of such person at any time during the previous year

Sl. No.	Name	Unique Identification Number	ID code < refer note##>	Address	Non-individual person [as mentioned in row no 10(1)] in which beneficial ownership held	Percentage of beneficial ownership	Whether there is any change during previous year of audit Yes/No	If yes, specify the change
Not Applicable								

Objects

11 Objects of the auditee (Refer Note 7)

Education (CODE: 3)

12 (i) Whether the auditee, being a trust or institution referred to in section 11 or 12, has adopted or undertaken modification of the objects which do not conform to the conditions of registration?

No

(ii) If yes, please furnish following information:-

(A) date of such modification/ adoption (DD/MM/YYYY)

Not Applicable

(B) Whether an application for registration has been made in the prescribed form and manner within the stipulated period of thirty days from the date of said adoption or modification, as per sub-clause (v) of clause (ac) of sub-section (1) of section 12A.

Not Applicable

(C) If yes provide the following details regarding application for registration under sub-clause (v) of clause (ac) of sub-section (1) of section 12A

Not Applicable

S.No	Date of Application	Status of registration in pursuance of application (Pending/ Registration granted/Registration cancelled)	Date of Registration or cancellation based on such application (dd/mm/yyyy)	URN of such registration
Not Applicable				

Commencement of activities

13 (i) Where the auditee has been granted provisional registration or provisional approval, whether activities have commenced during the previous year

No

(ii) If yes in 13 (i) , date of commencement of activities

Not Applicable

(iii) If the answer to 13(i) is yes, whether application for registration under sub-clause (iii) of clause (ac) of sub-section (1) of section 12A or application for approval under clause (iii) of the first proviso to clause (23C) of section 10 has been filed?

Not Applicable

(iv) If yes in 13(iii) above, provide the following details regarding application for registration under section sub-clause (iii) of clause (ac) of sub- section (1) of section 12A or application for approval under clause (iii) of the first proviso to clause (23C) of section

Not Applicable

S.No	Date of Application	Status of registration in pursuance to application (Pending/ Registration granted/Registration cancelled)	Date of Registration /Cancellation based on such application (dd/mm/yyyy)	URN of such registration
Not Applicable				

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

14 (i) Whether the books of account and other documents have been kept and maintained in the form and manner and at such place as prescribed under rule 17AA by the auditee Yes

(ii) Provide the following details of the books of account and other documents

S. No.	Nature of Books of Account <Refer Note 8>	Whether maintained by the auditee (Yes/No)	Whether maintained in a computer system, (Yes/No)	Whether maintained at registered office (Yes/No)	If maintained at any place other than the registered place			Whether the books of account have been audited (Yes/No)
					Address of such Place	Date of decision by management to keep account at such place	Date of intimation to Assessing Officer that books of accounts are kept at such place under proviso to sub-rule (3) of rule 17AA	
1	Cash Book	Yes	Yes	Yes	Not Applicable			Yes
2	Ledger	Yes	Yes	Yes	Not Applicable			Yes
3	Journal	Yes	Yes	Yes	Not Applicable			Yes
4	Copies of bills	Yes	Yes	Yes	Not Applicable			Yes
5	Original Bills	Yes	Yes	Yes	Not Applicable			Yes
6	Any other book that may be required to be maintained in order to give a true and fair view of the state of the affairs of the person and explain the transactions effected	Yes	Yes	Yes	Not Applicable			Yes
7	Record of properties as per rule 17AA(1)(d)(viii)	Yes	Yes	Yes	Not Applicable			Yes

Advancement of General Public Utility

- 15 Where, in any of the projects/institutions run by auditee, one of the charitable purposes is advancement of any other object of general public utility then :- No
- a) Whether any activity is being carried on by the auditee which is in the nature of trade, commerce or business referred to in proviso to clause (15) of section 2? Not Applicable
- b) If yes, then percentage of receipt from such activity vis-à-vis total receipts Not Applicable
- c) Whether such activity in the nature of trade, commerce or business is undertaken in the course of actual carrying out of such advancement of any other object of general public utility Not Applicable
- d) Whether there is any activity of rendering any service in relation to any trade, commerce or business for any consideration as referred to in proviso to clause (15) of section 2? Not Applicable
- e) If yes, then percentage of receipt from such activity vis-à-vis total receipts Not Applicable
- f) Whether such activity of rendering service is undertaken in the course of actual carrying out of such advancement of any other object of general public utility Not Applicable

16 If 'A' or 'D' in 15 is Yes, the aggregate annual receipts from such activities in respect of that project/institution



S.No	Name of Project/ Institution	Amount of aggregate annual receipts from activities referred in 15A and 15D (In Rs.)
Not Applicable		

Business Undertaking

- 17 (i) Whether the auditee has any business undertaking as referred to in sub-section (4) of section 11 No
- (ii) If yes, then provide the following details of the business undertaking:
- | | |
|--|----------------|
| (a) Nature of Business Undertaking | Not Applicable |
| (b) Business Code | Not Applicable |
| (c) Whether separate books of account have been maintained for the business undertaking <refer note^> | Not Applicable |
| (d) Income from the business undertaking for the previous year which is not to be included in the total income of the auditee as per sub-section (4) of section 11 | Not Applicable |
| (e) Income from the business undertaking for the previous year which is to be included in the total income of the auditee as per sub-section (4) of section 11 | Not Applicable |

Business Incidental to Objects

- 18 (i) Whether the auditee has any income being profits and gains from any business as referred in seventh proviso to Clause (23C) of section 10 or sub-section (4A) of section 11, as the case may be No
- (ii) If yes, then provide the following details of such business:
- | | |
|---|----------------|
| (a) Nature of Business | Not Applicable |
| (b) Business Code | Not Applicable |
| (c) Whether separate books of account have been maintained for the business <refer note^> | Not Applicable |
| (d) Whether the business is incidental to the attainment of the objects of the auditee | Not Applicable |
| (e) Profits and gains from the business during the previous year | Not Applicable |

TDS on receipts

19 Details of the receipts of the auditee on which tax has been deducted at source referred to in section 194C or 194J or 194H or 194Q :

S. No.	Name of the deductor	TAN of deductor	Amount on which tax has been deducted at source (In Rs.)	Amount of tax deducted at source	Section under which tax has been deducted at source	Category of income/receipt			Income/receipt in column 7 or 8 which is from business incidental to the attainment of the objects of the auditee. (In Rs.)	Whether separate books of account have been maintained for activities income/receipt which is mentioned in column 10 (Yes/No)
						Trade, commerce or business (Rs.)	Activity of rendering any service in relation to any trade, commerce or business (Rs.)	Others (specify the nature) (Rs.)		
1	RANE NSK STEERING SYSTEMS PRIVATE LIMITED	AHMR1 2016E	12294025	245888	194C	-	-	12294025	-	No
2	BHAVSAR FOUNDATION	DELB10 673F	72480	1450	194C	-	-	72480	-	No
3	CONSTRUCTION SKILL DEVELOPMENT COUNCIL OF INDIA	DELC1 3856D	621240	62124	194JB	-	-	621240	-	No
4	NATIONAL REAL ESTATE DEVELOPMENT COUNCIL	DELNO 3458A	105896	2118	194C	-	-	105896	-	No

5	NATIONAL SKILL DEVELOPMENT CORPORATION	DELNO 9427F	851548	17031	194JA	-	-	851548	-	No
6	STATE POWER CONNECTIONS PRIVATE LIMITED	MRTAO 3350E	3706746	74134	194C	-	-	3706746	-	No
7	UTTARANCHAL INSTITUTE OF RURAL DEVELOPMENT RUDRAPUR	MRTUO 0600F	1126044	22521	194C	-	-	1126044	-	No
8	UTTARAKHAND SKILL DEVELOPMENT SOCIETY	MRTUO 2085G	312420	31242	194JB	-	-	312420	-	No
9	MAHINDRA & MAHINDRA LTD FARM EQUIPMENT SECTOR	MUMM 18894B	529057	52908.2	194JB	-	-	529057	-	No
10	TATA MOTORS LIMITED	MUMTO 0054F	497250	49725	194JB	-	-	497250	-	No
11	AURANGABAD ELECTRICALS LIMITED	NSKA0 3151B	403079	8063	194C	-	-	403079	-	No
12	CONTINENTAL ENGINES PRIVATE LIMITED	RTKCO 1828B	9718422	194370	194C	-	-	9718422	-	No
13	INDIA JAPAN LIGHTING PRIVATE LIMITED	RTKI00 778B	11186691	223734	194C	-	-	11186691	-	No
14	RANE NSK STEERING SYSTEMS PRIVATE LIMITED	RTKRO 5240E	23477865	469564	194C	-	-	23477865	-	No

20 Whether the provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable.

Not applicable



Voluntary contributions

21	Whether auditee has filed Form No. 10BD for the previous year < If No then skip to row 23 >	Not applicable
22	Total Sum of donations reported in Form No. 10BD furnished by the auditee for the previous year	Not applicable
23	Donations not reported in Form No. 10BD /Not required to fill Form No. 10BD	
(i)	Donations received by fund or trust or institution of the auditee which is approved under clause (b) of sub-section (2) of section 80G	Not applicable
{ii}	Donations received by fund or trust or institution of the auditee which qualifies for deduction under section 80G (other than those donations qualifying under clause (b) of sub-section (2) of section 80G or sub-clause (iv) of clause (a) of sub-section (2) of section 80G)	Not applicable
{iii}	Donations received by fund or trust or institution of the auditee approved under sub-clause (iv) of clause (a) of sub-section (2) of section 80G and which are not eligible under sub-section (5) of section 80G	Not applicable
	(a) Cash donations exceeding Rs. 2000	
	(b) Donations received from other charitable trusts and institution or from any fund or institution or trust or any university or other educational institutions or any hospital or other medical institution not eligible for deduction	
	(c) Others < Specify the nature>	
	(d) Total (a)+(b)+(c)	
{iv}	Donations which could not be reported in Form No 10BD due to non-availability of identification of donor as required under Form No. 10BD	Not applicable
{v}	Donations received in kind	Not applicable
{vi}	Anonymous Donations referred to in section 115BBC	Not applicable
	(a) Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (i) of sub-section (1) of section 115BBC	
	(b) Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (a) of sub-section (2) of section 115BBC	
	(c) Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (b) of sub-section (2) of section 115BBC	
	(d) Other anonymous donations taxable @ 30 % under section 115BBC	
	(e) Total (a+b+c+d)	
{vii}	Any other voluntary contribution not part of Form No. 10BD <Please specify the nature>	Not applicable
{viii}	Total donation not reported in Form No. 10BD [23(i)+23(ii)+23(iii)(d)+23(iv)+23(v)+23(vi)(e)+23(vii)]	Not applicable
24	Total voluntary contributions received by the auditee during the previous year [22+23(viii)]	Not applicable
25	Total foreign contribution out of the total voluntary contributions stated in 24	Not applicable
26	Voluntary Contribution forming part of corpus (which are included in 24)	
(A)	Corpus representing donations received for the renovation or repair of places notified under clause (b) of sub-section (2) of section 80G eligible for exemption under Explanation 1A to the third proviso to clause (23C) of section 10 or Explanation 3A to sub-section (1) of section 11	Not applicable
(B)	Corpus donations as referred to in clause (d) of sub-section (1) of section 11 or Explanation 1 to the third proviso to section 10 (23C) eligible for exemption and invested in modes specified under sub-section (5) of section 11	Not applicable
27	Voluntary Contributions required to be applied by the auditee during the previous year [24-{23(vi)(d)+26A+ 26B}]	Not applicable

Income to be applied

28 Income other than voluntary contributions derived from property held under trust referred to in section,11 or income of fund or institution or trust or any university or other educational institution or any hospital or other medical institution (other than the contribution reported in serial number 24)	32,23,82,518
29 Income applied outside India which is eligible under clause (c) of sub-section (1) of section 11	Not applicable
30 Income required to be applied in India by the auditee during the previous year [27+28-29]	32,23,82,518

Application of Income

31 Application of Income (excluding application not eligible and reported under serial number 37)

{i}	Total amount applied for charitable or religious purposes in India during the previous year			Electronic (In Rs)	Other than Electronic (In Rs.)	Amount in Rs.			
	(a) Contribution or donation to any other person during the previous year			-	-	-			
	(b) Object wise application other than the application provided in (a)								
	{i}	Religious		-	-	-			
	{ii}	Relief of poor		-	-	-			
	{iii}	Education		11,49,67,521	13,33,56,001	24,83,23,522			
	{iv}	Medical relief		-	-	-			
	{v}	Yoga		-	-	-			
	{vi}	Preservation of environment (including watersheds, forests and wildlife)		-	-	-			
	{vii}	Preservation of monuments or places or objects of artistic or historic interest		-	-	-			
	{viii}	Advancement of any other objects of general public utility		-	-	-			
	{ix}	Application which cannot be specifically categorised under (i) to (viii)		-	-	-			
	{x}	Total		11,49,67,521	13,33,56,001	24,83,23,522			
(c) Total application [(a) + (b)(X)]			11,49,67,521	13,33,56,001	24,83,23,522				
{ii}	Details of application out of (i) (a) and (i) (b) resulting in payment in excess of Rs. 50 lakh during the previous year to any person								
	S.No.	Name of person to whom amount paid or credited	PAN of such person	Amount of application (Rs)	Mode of application			TDS	
					Electronic modes (Rs.)	Other than Electronic modes(Rs.)	Total	Whether any TDS has been deducted Yes/No	Section under which TDS has been deducted
	NIL								
	{iii}	Amount which was not actually paid during the previous year [if included in (i)(c)]					12,12,32,701		
	{iv}	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							
	{v}	Total amount to be allowed as application [31(i)(c)- 31(iii) +31(iv)]					12,70,90,821		
	{vi}	Bifurcation of application in 31 (v) into Revenue or Capital							
		(a)	Revenue					12,09,06,768	
	(b)	Capital						61,84,053	
{vii}	Amount invested or deposited back in corpus which was applied during any preceding previous year and not claimed as application during that previous year.								
{viii}	Repayment of loan or borrowing during the previous year which was earlier applied and not claimed as application during that previous year during that previous year.								



Amount to be disallowed from application		
{ix}	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	-
{x}	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	-
{xi}	Donation to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub-clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in section 11 or 12 of the Act towards Corpus	-
{xii}	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	-
{xiii}	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	-
{xiv}	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has not been obtained	-
{xv}	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has been obtained	-
{xvi}	Applied for any purpose beyond the objects of the auditee	-
{xvii}	Any other disallowance (Please specify)	-
{xviii}	Total allowable application [{31(v)+31(vii)+31(viii) - {31(ix) to 31(xvii) }]	12,70,90,821
{xix}	Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub-section (1) of section 11	14,69,34,319.00
{xx}	Income accumulated as per the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 or sub-section (2) of section 11	-
{xxi}	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	4,83,57,377

32 Taxable Income [30- {31(xviii) to 31(xxii)}]

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Section 115BBI

33 Income taxable under section 115BBI

- (a) Whether the auditee has any deemed income referred to in sub-section (1B) of section 11 which is chargeable to tax @ 30 % under section 115BBI and the amount of such deemed income? Not applicable
- (b) Whether the auditee has any deemed income referred to in Explanation 4 to third proviso to clause (23C) of section 10 or sub-section (3) of section 11 which is chargeable to tax @ 30 % under section 115BBI and the amount of such deemed income? Not applicable
- (i) Whether income accumulated is applied for the purposes other than charitable or religious purposes or ceases to be accumulated or set apart for application thereto
- (ii) Whether such income accumulated ceases to remain invested or deposited in any of the forms or modes specified in sub-section (5) of section 11
- (iii) Whether such income accumulated is not utilised for the purpose for which it is so accumulated or set apart during the period referred to in clause (a) of Explanation 3 to third proviso to clause (23C) of section 10 or clause (a) of sub-section (2) of section 11
- (iv) Whether such income accumulated is credited or paid to any trust or institution registered under section 12AA or section 12AB or 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) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10
- (c) (i) Whether the auditee has any income which is income not to be excluded from the total income under twenty first proviso to clause (23C) of section 10 or clause (c) of sub-section (1) of section 13 which is chargeable to tax @ 30 % under section 115BBI and the amount of such income? Not applicable
- (ii) Whether the auditee has any income which is not to be excluded from the total income under clause (b) of third proviso to clause (23C) of section 10 or clause (d) of sub-section (1) of section 13 which is chargeable to tax @ 30 % under section 115BBI and the amount of such income? Not applicable
- (d) Whether the auditee has any income accumulated or set apart in excess of fifteen per cent. of the income where such accumulation is not allowed under any specific provision of the Act and which is chargeable to tax @ 30 % under section 115BBI and the amount of such income? Not applicable
- (e) Whether the auditee has made any application out of India which is not excluded from total income under clause (c) of sub-section (1) of section 11? Not applicable

34 Anonymous donation which is chargeable to tax @ 30 % under section 115BBC

Not applicable

Other Income

35 Other Income

- | | | |
|----|--|----------------|
| a) | Whether the auditee has any income chargeable under section 12(2) and the amount of such income. | Not applicable |
| b) | Income as per Explanation 3B to sub-section (1) of section 11 in case of violation of clause (a) or (b) or (c) or (d) of Explanation 3A to sub-section (1) of section 11 read with clause (b) of sub-section (2) of section 80G | Not applicable |
| c) | Income as per Explanation 1B to the third proviso to clause (23C) of section 10 in case of violation of clauses (a) or (b) or (c) or (d) of Explanation 1A to the third proviso to clause (23C) of section 10 read with clause (b) of sub-section (2) of section 80G | Not applicable |
| d) | Income chargeable under sub-section (4) of section 11 | Not applicable |

Capital Asset

36 Details of capital asset transferred under sub-section (1A) of section 11

- | | | |
|-----|--|----------------|
| (1) | Whether a capital asset being property held under trust wholly for charitable or religious purpose is transferred and the net consideration for which it is transferred? | Not applicable |
| (2) | Whether deemed application is claimed as per clause (a) of sub-section (1A) of section 11 and the amount of such deemed application? | Not Applicable |
| (3) | Whether a capital asset being property held under trust in part only for charitable or religious purpose is transferred and the net consideration for which it is transferred? | Not Applicable |
| (4) | Whether deemed application is claimed as per clause (b) of sub-section (1A) of section 11 and the amount of such deemed application? | Not Applicable |

Application of income out of different sources

37 Application of income out of the following sources during the previous year

	Electronic modes (Rs.)	Other than Electronic modes (Rs.)	Total
{A} Income accumulated under third proviso to clause (23C) of section 10 or under sub-section (2) of section 11 during any earlier previous year (Refer Schedule AC)	-	-	-
{B} Income deemed to be applied in any preceding year under clause (2) of Explanation 1 to sub-section (1) of section 11 during any earlier previous year	-	-	-
{C} Income of earlier previous years up to 15% accumulated or set apart	-	-	-
{D} Corpus	-	-	-
{E} Borrowed fund	1,37,63,668	-	1,37,63,668
{F} Any other (Please specify)	12,12,32,701	-	12,12,32,701



38 Details of application resulting in payment or credit in excess of Rs. 50 lakh during previous year to a single person out of 37

S.no	Name of person	PAN	Amount of application (Rs.)	Mode of Application			TDS		
				Electronic modes	Other than Electronic modes	Total	Whether any TDS has been deducted	Section under which TDS has been deducted	Amount of TDS
Not Applicable									

13(10) and 22nd proviso to section 10(23C)

- 39 (i) Whether provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable? Not Applicable
- (ii) If yes in (i) specify the reason why the provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable? Not Applicable
- (a) Provision of proviso to clause (15) of section 2 is applicable
- (b) condition specified in clause (a) of tenth proviso to clause (23C) of section 10 or sub-clause (i) of clause (b) of sub-section (1) of section 12A have been violated
- (c) condition specified in clause (b) of tenth proviso to clause (23C) of section 10 or sub-clause (ii) of clause (b) of sub-section (1) of section 12A have been violated
- (d) condition specified in twentieth proviso to clause (23C) of section 10 or sub-clause (ii) of clause (ba) of sub-section (1) of section 12A have been violated
- (iii) If yes in (i), please provide computation of income chargeable under twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 Not Applicable
- (a) Income for the previous year
- (b) Total Expenditure incurred in India, for the objects of the auditee,
- (c) Expenditure to be disallowed
- (d) Income chargeable to tax under twenty-second proviso to clause (23C) of section 10 or sub-section (10) of section 13 [a - b+c(ix)]

Expenditure Incurred for Religious Purposes

- 40 In-case auditee is approved under second proviso to sub-section (5) of section 80G, please provide the following details Not applicable
- (a) Whether any amount of expenditure incurred during the previous year which is of a religious nature and the amount of such expenditure
- (b) Total income of auditee during the previous year
- (c) Percentage of expenditure which is of religious nature to the total income [Amount in (a)/(b)]

Person referred to in 13(3)

41 Details of specified person* as referred to in sub-section (3) of section 13

Code of Person referred to in sub-section (3) of section 13 <Refer Note 11>	Name of such person	PAN of such person	Aadhar number of such person, if allotted	Address of such person	If code 2 selected in column (1) specify the amount of contribution made to the auditee
1	Nency Bansal	AHKPB92 62A	NA	B-18, Kingston Estate, Alliance Colony, Kashipur Road, Rudrapur	NA
4	Harnam Chand	ADUPC18 44M	NA	Village Rajpura, Tehsil Gadrapur, Udham Singh Nagar	NA
4	Santosh Gupta	NA	72113250 7558	HIG-52, Sector-G, LDA Colony, Kanpur Road, Lucknow	NA
4	Anuj Goel	BDBPG18 84K	NA	105, Nai Basti, Narkula Ganj, Barreilly	NA
4	Priya Gupta	BMTPG62 84N	NA	HIG-52, Sector-G, LDA Colony, Kanpur Road	NA
4	Anie Bansal	BYJPB876 3R	NA	B-18, Kingston Estate, Alliance Colony, Kashipur Road, Rudrapur	NA
4	Aditya Bansal	DETPB38 46H	NA	B-18, Kingston Estate, Alliance Colony, Kashipur Road, Rudrapur	NA

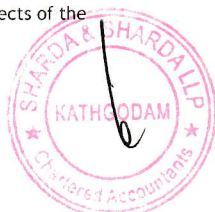
42 Details of transactions referred to in section 13 (2)

- | | | |
|-----|--|----------------|
| (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 | Not applicable |
| (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; | Not applicable |
| (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 trust or institution 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; | Not applicable |
| (d) | Whether the services of the auditee are made available to any specified person during the previous year without adequate remuneration or other compensation; | Not applicable |
| (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; | Not applicable |
| (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; | Not applicable |
| (g) | Whether any income or property of the auditee is diverted during the previous year in favour of any specified person | Not applicable |
| (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. | Not applicable |

Specified Violation

43 Specified Violation

- | | |
|--|----------------|
| 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 | Not applicable |
| (a) Income of the auditee has been applied, other than for the objects of the trust or institution. | Not applicable |



- | | | |
|-----|---|---------------------|
| (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. | Not applicable |
| (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. | Not applicable |
| (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. | Not applicable |
| (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. | Not applicable |
| (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. | Not applicable |
| 44 | 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? | Not applicable |
| 45 | In view of provisions of nineteenth proviso to clause (23C) of section 10 or sub-section (7) of section 11, please specify whether the trust or institution has claimed deduction under section 10 [other than clause (1), clause (23C) and clause (46) thereof] during the previous year and the amount of such claim? | Not applicable |
| 46 | Whether the auditee has taken or accepted any loan or deposit or any specified sum, exceeding the limit specified in section 2695S during the previous year? | Not applicable |
| 47 | Whether the auditee has received an amount exceeding the limit specified in section 2695T, from a person in a day; or in respect of a single transaction; or in respect of transactions relating to one event or occasion from a person during the previous year? | Not applicable |
| 48 | Whether the auditee has repaid any amount being loan or deposit or any specified advance exceeding the limit specified in section 269T, during the previous year? | Not applicable |
| 49 | Whether the auditee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB? | Schedule 21 TDS/TCS |

For Sharda & Sharda LLP
 Firm's Registration No. 005629C/C400002
 Chartered Accountants



per Neeraj Sharda
 Partner
 Membership No. 084700
 UDIN: 23084700BGPYIT3905
 Haldwani
 October 28, 2023

Notes to Form 10B

- 1 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 (vii) of clause (23C) of section 10 of the Act or any trust or institution referred to in section 11 or 12 of the Act shall be referred as "auditee" in this form;
- 2 Any person referred to in sub-section (3) of section 13 shall be referred as specified person in this form;
- 3 *In serial number 6, provide the address which has been decided by the management by way of a resolution and which has been intimated to the jurisdictional Assessing Officer in writing within seven days of such resolution as per the proviso to sub-rule (3) of rule 17AA;
- 4 **In serial number 9, for the section under which registered or provisionally registered or approved or provisionally approved one of the following codes shall be selected (details of all the registration/provisional registration or approval or provisional approval or notification which are valid during the previous year should be provided, however where the auditee has got the registration or approval, after provisional registration or approval the details of provisional registration or approval need not be provided):

S. No	Section	Code
(1)	Clause (a) of sub-section (1) of section 12AB of the Act	1
(2)	Clause (b) of sub-section (1) of section 12AB of the Act	2
(3)	Clause (c) of sub-section (1) of section 12AB of the Act	3
(4)	Clause (i) of second proviso to clause (23C) of section 10 of the Act	4
(5)	Clause (ii) of second proviso to clause (23C) of section 10 of the Act	5
(6)	Clause (iii) of second proviso to clause (23C) of section 10 of the Act	6
(7)	Clause (ii) of sub-section (1) of Section 35 of the Act	7
(8)	Clause (iia) of sub-section (1) of Section 35 of the Act	8
(9)	Clause (iii) of sub-section (1) of Section 35 of the Act	9
(10)	Clause (i) of second proviso to sub-section (5) of section 80G of the Act	10
(11)	Clause (ii) of second proviso to sub-section (5) of section 80G of the Act	11
(12)	Clause (iii) of second proviso to sub-section (5) of section 80G of the Act	12
(13)	any other, please specify	13

- 5 #In row 10(a), in column (2) for relation one or more of the following codes shall be selected

S. No	Section	Code
(1)	Author	1
(2)	Founder	2
(3)	Settlor	3
(4)	Trustee	4
(5)	Members of society	5
(6)	Members of the Governing Council	6
(7)	Director	7
(8)	Shareholders holding of 5% or more of shareholding	8
(9)	Office Bearer s	9
(10)	Others	10

- 6 ##In serial number 10(a), in column (5), and in serial number 10(b), in column (4) for ID code, the following should be filled:

(a) If PAN or Aadhaar number is available, the same should be mandatorily filled and the following ID code shall be filled:

Type of identification	Code
PAN	1
Aadhaar number	2



(b) If neither PAN or Aadhaar is available, one of the following should be filled:

Type of identification	Code
Taxpayer identification Number of the country where the person resides;	3
Passport number;	4
Elector's photo identity number	5
Driving License number	6
Ration card number	7

7 § In serial number 11, for the objects of the auditee, one or more of the following options shall be selected:

S.no	Object	Code
(1)	Religious	1
(2)	Relief of poor	2
(3)	Education	3
(4)	Medical relief	4
(5)	Yoga	5
(6)	Preservation of environment (including watersheds, forests and wildlife)	6
(7)	Preservation of monuments or places or objects of artistic or historic interest	7
(8)	Advancement of any other objects of general public utility	8

8 §§ In serial number 14(ii), in column (2) one or more of the codes shall be selected:

S.No	Nature of books of account or other document as provided in rule 17AA	Code
(1)	Cash book	1
(2)	Ledger	2
(3)	Journal	3
(4)	Copies of bills, whether machine numbered or otherwise serially numbered, wherever such bills are issued by the assessee, and copies or counterfoils of machine numbered or otherwise serially numbered receipts issued by the assessee	4
(5)	Original bills wherever issued to the person and receipts in respect of payments made by the person	5
(6)	Any other book that may be required to be maintained in order to give a true and fair view of the state of the affairs of the person and explain the transactions effected	6
(7)	Books of account, as referred in Serial Nos. 1 to 6, for business undertaking referred in sub-section (4) of section 11 of the Act	7
(8)	Books of account, as referred in Serial Nos. 1 to 6,, for business carried on by the assessee other than the business undertaking referred to in sub-section (4) of section 11 of the Act	8
(9)	Record of all the projects and institutions run by the person containing details of their name, address and objectives	9
(10)	Record of income of the person during the previous year as per rule 17AA(1)(d)(ii)	10
(11)	Record of application of income etc. out of income during the previous year as per rule 17AA(1)(d)(iii)	11
(12)	Record of application of income out of the income of any previous year preceding the current previous year as per rule 17AA(1)(d)(iv)	12
(13)	Record of voluntary contribution made with a specific direction that they shall form part of the corpus, as per rule 17AA(1)(d)(v) ;	13
(14)	Record of contribution received for the purpose of renovation or repair of temple, mosque, gurdwara, church or other place notified under clause (b) of sub-section (2) of section 80G which is being treated as corpus, as per rule 17AA(1)(d)(vi)	14
(15)	Record of loan and borrowings as per rule 17AA(1)(d)(vii)	15
(16)	Record of properties as per rule 17AA(1)(d)(viii);	16
(17)	Record of specified persons as per rule 17AA(1)(d)(ix);	17
(18)	Any other documents containing any other relevant information as per rule 17AA(1)(d)(x).	18

9 ^In serial numbers 17 (ii)(c) and 18(ii)(c) upload the Balance Sheet, Profit and Loss Account and Audit Report in Form 3CA or 3CB as applicable (e-filing utility to provide upload facility) for the business undertaking or business incidental to objects.

10 Electronic modes shall be the following modes referred in rule 6AABA of the Income-tax Rules, 1962:

- (a) Credit Card;
- (b) Debit Card;
- (c) Net Banking;
- (d) IMPS (Immediate Payment Service);
- (e) UPI (Unified Payment Interface);
- (f) RTGS (Real Time Gross Settlement);
- (g) NEFT (National Electronic Funds Transfer); and
- (h) BHIM (Bharat Interface for Money) Aadhar Pay;

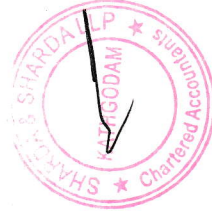
11 ^^In serial number 41, select one or more of the following codes for specified person:

S. No	Nature of person	Code
(1)	the author of the trust or the founder of the institution;	1
(2)	any person who has made a substantial contribution to the trust or institution, that is to say, any person whose total contribution up to the end of the relevant previous year exceeds fifty thousand rupees;	2
(3)	where such author, founder or person is a Hindu undivided family, a member of the family;	3
(4)	any trustee of the trust or manager (by whatever name called) of the institution;	4
(5)	any relative of any such author, founder, person, member, trustee or manager as aforesaid;	5
(6)	any concern in which any of the persons referred above have a substantial interest.	6

12 Particulars in Schedule 269ST 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 the 3rd July, 2017;



S.No.	Year of accumulation in (F.Y.)	Amount accumulated for charitable/religious purposes upto the beginning of the previous year	Amount accumulated in the year of accumulation	Purpose of accumulation	Amount applied for charitable or religious purposes up to the beginning of the previous year	Balance to be applied (2)+ (3)- (5)	Amount taxed in any earlier assessment (Fill schedule ACA)	Balance available for application (6)- (7)	Amounts applied for charitable or religious purpose during the previous year out of previous years' accumulation	Amount applied for purposes other than the purpose for which such accumulation was made (if applicable)	Amount credited or paid to any trust or institution registered under section 12AB or approved under sub-clauses (iv) or (v) or (vi) or (via) of clause (23C)	Balance amount available for application (8) - (9) - (10) - (11)	Amount invested or deposited in the modes specified in section 11(5) out of (12)	Amount deposited in the modes other than specified in section 11(5) out of (12) (if applicable)	Amount which is not utilised during the period of accumulation (if applicable)	Amount deemed to be income within the meaning of sub-section (3) of section 11 (if applicable) (10)+ (11)+ (14)+ (15)+ (16)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
	2016-17	-	-													
	2017-18	-	27,70,066.10	Major Renovation		27,70,066.10		27,70,066.10				27,70,066.10	27,70,066.10			
	2018-19	27,70,066.10	-			27,70,066.10		27,70,066.10				27,70,066.10	27,70,066.10			
	2019-20	27,70,066.10	-			27,70,066.10		27,70,066.10				27,70,066.10	27,70,066.10			
	2020-21	27,70,066.10	70,02,443.36	Major Renovation		97,72,509.46		97,72,509.46				97,72,509.46	97,72,509.46			
	2021-22	97,72,509.46				97,72,509.46		97,72,509.46				97,72,509.46	97,72,509.46			



Schedule 21 TDS/TCS

Tax Deduction and Collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected but not deposited to the credit of the Central Government out of (6) and (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
MRTA05339F	192B	Salary	2,37,53,824	59,99,068	59,99,068	4,55,000	-	-	-
MRTA05339F	194C	Contract	23,50,337	23,50,337	23,50,337	24,693	-	-	-
MRTA05339F	194JB	Professional	3,90,000	3,90,000	3,90,000	39,000	-	-	-
				87,39,405	87,39,405	5,18,693			

Schedule 22 Statement of TDS/TCS

Tax deduction and collection account number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported
(1)	(2)	(3)	(4)	(5)
MRTA05339F	24Q	31-07-2022	28-07-2022	Yes
MRTA05339F	24Q	31-10-2022	31-10-2022	Yes
MRTA05339F	24Q	31-01-2023	31-01-2023	Yes
MRTA05339F	24Q	31-05-2023	30-05-2023	Yes
MRTA05339F	26Q	31-07-2022	27-07-2022	Yes
MRTA05339F	26Q	31-10-2022	02-11-2022	Yes
MRTA05339F	26Q	31-01-2023	31-01-2023	Yes
MRTA05339F	26Q	31-05-2023	30-05-2023	Yes

Schedule 23 Interest on TDS/TCS

Tax deduction and collection account number (TAN)	Amount of interest under section 201(1A) or 206C(7) is payable	Amount paid out of column (2)	Date of payment Dd/mm/yyyy
(1)	(2)	(3)	(4)
MRTA05339F	1800	1800	28-07-2022
MRTA05339F	515	515	24-07-2022
MRTA05339F	5	5	25-07-2022
MRTA05339F	1913	1913	18-01-2023
MRTA05339F	638	638	04-01-2023
MRTA05339F	252	252	12-03-2023
MRTA05339F	734	734	02-03-2023



ADITYA CHARITABLE TRUST
Balance Sheet as at March 31, 2023

Particulars	Notes	As at March 31, 2023	As at March 31, 2022
		Amount in Rs.	Amount in Rs.
I. SOURCES OF FUNDS			
Capital Fund	2	15,64,17,975	12,21,82,457
Reserves and surplus		-	-
		<u>15,64,17,975</u>	<u>12,21,82,457</u>
Non-current liabilities			
Secured loans	3	1,80,69,163	78,85,261
Unsecured loans	4	64,49,517	28,69,750
		<u>2,45,18,679</u>	<u>1,07,55,011</u>
Current liabilities			
Trade payables	5	3,66,21,005	4,20,39,053
Short-term provisions	6	12,87,68,647	21,17,899
		<u>16,53,89,652</u>	<u>4,41,56,951</u>
TOTAL		<u><u>34,63,26,306</u></u>	<u><u>17,70,94,420</u></u>
II. ASSETS			
Non-current assets			
Property, plant and equipment - Tangible assets	7	5,99,07,289	5,82,84,895
- Intangible assets		-	-
		<u>5,99,07,289</u>	<u>5,82,84,895</u>
Current assets			
Inventories		-	-
Receivables	8	26,37,39,196	9,72,04,685
Cash and cash equivalents	9	1,32,61,690	1,02,70,333
Short-term loans and advances	10	94,18,131	1,13,34,508
		<u>28,64,19,017</u>	<u>11,88,09,526</u>
TOTAL		<u><u>34,63,26,306</u></u>	<u><u>17,70,94,420</u></u>

Summary of significant accounting policies

1

The accompanying notes form an integral part of the financial statements.

As per our report of even date

for Sharda & Sharda LLP

Chartered Accountants

Firm's Registration No. - 005629C/C400002

Neeraj Sharda

per Neeraj Sharda

Partner

Membership no. 084700

UDIN: 23084700BGPYIT3905

Place: Haldwani

Date : 28-October-2023



For and on behalf of the Board of Trustees of
Aditya Charitable Trust

Trustee

Trustee

ADITYA CHARITABLE TRUST
Statement of Profit and Loss for the year ended March 31, 2023

Particulars	Notes	Year ended	Year ended
		March 31, 2023	March 31, 2022
		Amount in Rs.	Amount in Rs.
Incomes			
Receipts from main activities	11	29,39,97,302	20,15,25,962
Other income	12	7,03,011	4,36,907
Total Income (I)		29,47,00,314	20,19,62,869
Expenses			
Establishment and Administrative expenses	13	2,56,19,747	2,46,63,210
Finance costs	14	13,45,418	2,69,093
Auditor's Remuneration	15	1,29,800	1,18,000
Other expense	16	22,88,08,172	14,59,14,817
Total Expenses (II)		25,59,03,137	17,09,65,119
Net Surplus before depreciation		3,87,97,177	3,09,97,750
Depreciation	7	45,61,659	48,20,075
Surplus for the year transferred to Capital Fund		3,42,35,518	2,61,77,674

Summary of significant accounting policies
The accompanying notes form an integral part of the financial statements.

As per our report of even date

for Sharda & Sharda LLP
Chartered Accountants
Firm's Registration No. - 005629C/C400002

For and on behalf of the Board of Trustees of
Aditya Charitable Trust

Neeraj

per Neeraj Sharda
Partner
Membership no. 084700
UDIN: 23084700BGPYIT3905
Place: Haldwani
Date : 28-October-2023



Trustee

Trustee

ADITYA CHARITABLE TRUST
Notes to the Financial Statements for the year ended March 31, 2023

1A Preliminary information

Aditya Charitable Trust is a Trust registered with Sub Registrar, Kichha Distt. U.S.Nagar having its registered office at B-18m Kingston Estate, Alliance Colony, Rudrapur Distt. U.S.Nagar.

Aditya Charitable Trust has currently established and managing educational institution in the name of Rudrapur Institute of Technology, Rudarpur College of Management Technology, for providing professional / technical educational courses/ industrial training. The Trust is accredited and affiliated to National Skill Development Council Of India and various sector skill councils of country for imparting Skill Development and Skill Upgradation training as per notified skill trades of Govt Of India.

1B Summary of significant accounting policies

(a) Basis of preparation

The financial statements are prepared under historical cost convention on an accrual basis, in accordance with the generally accepted accounting principles in India issued by the Institute of Chartered Accountants of India.

(b) 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 the disclosure of contingent assets and liabilities on the date of the financial statements and the results of operations during the reporting periods. Although these estimates are based upon management's knowledge of current events and actions, actual results could differ from those estimates and revisions, if any, are recognized in the current and future periods.

(c) Fixed Assets

Fixed assets (gross block) are stated at cost of acquisition. Cost comprises the purchase price and any attributable cost of bringing the asset to its working condition for its intended use.

(d) Depreciation on property, plant and equipment

Depreciation is provided on WDV basis based on the estimated useful life of the assets. Accordingly, the depreciation rates used are as follows:

Asset	Rate of depreciation (%)
Building	10.00
Plant and machinery	15.00
Furniture and fixtures	10.00
Vehicles	15.00
Computers	40.00

Depreciation on additions is charged at half the rates if Asset is acquired and put to use for a period of less than 180 days in the financial year.

(e) Revenue Recognition

Income from main objects:

Income from Tution Fee & Admission Fee is recognised on accrual basis.

Other income:

Interest on investments/bank deposits is accounted for when the right to receive the income is established.



(f) Expenditure

All expenses have been accounted for on accrual basis as per the management policy except petty expenses for which the details are not readily available.

(g) Taxation

The Trust does not provide for Income Tax as the same is covered under exemption as provided u/s 12A of the Income Tax Act, 1961.

(h) Investments

Investments are stated at cost. Provision is made for diminution in the value of long-term investments to recognize a decline, if any, other than temporary in nature.

(i) Contingent liabilities and provisions

Depending on the facts of each case and after due evaluation of relevant legal aspects, the Society makes a provision when there is a present obligation as a result of a past event where the outflow of economic resources is probable and a reliable estimate of the amount of obligation can be made. The disclosure is made for all possible or present obligations that may but probably will not require outflow of resources as a contingent liability in the financial statements.

(j) Other important notes

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

(b) No amount has been received on account of Anonymous donations, and hence no tax is due in accordance with Section 115BBC of the Income tax Act, 1961

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ADITYA CHARITABLE TRUST
Notes to the Financial Statements for the year ended March 31, 2023

2 Capital Fund	As at March 31, 2023 Amount in Rs.	As at March 31, 2022 Amount in Rs.
As per last balance sheet	12,21,82,457	9,60,04,783
Add: Surplus for the year as per income and expenditure account	3,42,35,518	2,61,77,674
	15,64,17,975	12,21,82,457
3 Secured Loan	As at March 31, 2023 Amount in Rs.	As at March 31, 2022 Amount in Rs.
Bank OD		
HDFC - 4014	1,80,69,163	-
PNB Loan A/c -1934	-	78,85,261
	1,80,69,163	78,85,261
4 Unsecured Loan	As at March 31, 2023 Amount in Rs.	As at March 31, 2022 Amount in Rs.
From Members and Others	64,49,517	28,69,750
	64,49,517	28,69,750
5 Trade Payables	As at March 31, 2023 Amount in Rs.	As at March 31, 2022 Amount in Rs.
Sundry Creditors & Advances	3,38,62,988	3,92,43,706
Student Security	27,58,017	27,95,347
	3,66,21,005	4,20,39,053
6 Short Term Provisions	As at March 31, 2023 Amount in Rs.	As at March 31, 2022 Amount in Rs.
Accounting Fee Payable	1,92,000	1,52,000
Auditors' remuneration payable	1,29,800	1,18,000
GST Payable	-	75,041
Salary Payable	21,73,375	17,56,529
Expenses payable	12,62,21,240	-
EPF Payable	21,719	13,622
ESIC Payable	2,520	2,707
TDS Payable	27,993	-
	12,87,68,647	21,17,899



ADITYA CHARITABLE TRUST

Notes to the Financial Statements for the year ended March 31, 2023

7 : FIXED ASSETS, DEPRECIATION & AMORTIZATION EXPENSES

	DEPRECIATION RATES					Amount in ₹ March 31, 2023
	April 1, 2022	Before October 3, 2022	Additions On or After October 3, 2022	Deletions	Depreciation	
Gross block						
Land	0%	79,44,120	-	-	-	79,44,120
Lab equipment	15%	21,36,101	1,34,252	3,347	-	19,32,897
Building	10%	2,96,30,064	-	-	-	2,66,67,058
Furniture & Fixture	10%	13,62,620	-	28,000	-	12,52,958
Books & Library	15%	13,25,613	2,21,435	1,31,070	-	14,36,231
Computer	40%	76,103	-	-	-	45,662
Plant & Machinery	15%	-	6,22,834	-	-	5,29,409
Fire Equipment	15%	30,420	-	63,900	-	84,965
Air Conditioner	15%	57,547	-	-	-	48,915
Water Cooler	15%	28,818	-	-	-	24,496
Welding Machine	15%	36,399	-	-	-	30,940
EPABX	15%	16,445	-	-	-	13,978
Electrical equipment	15%	10,00,198	-	-	-	8,50,168
Projector	15%	1,52,729	-	-	-	1,29,819
Printer	15%	31,745	-	-	-	26,983
Biometric Machine	15%	13,675	-	-	-	11,624
Camera	15%	20,942	-	-	-	17,801
Solar System	15%	3,35,159	-	-	-	2,84,885
Crockery	15%	3,77,645	-	-	-	3,20,998
Generator	15%	1,53,151	-	-	-	1,30,178
Vehicle	15%	22,95,730	-	-	-	19,51,371
Water Tank	15%	16,755	-	-	-	14,242
Water Heater	15%	3,806	-	-	-	3,235
Sports Goods	15%	4,26,438	-	-	-	3,62,472
Capital WIP	0%	1,08,12,672	31,50,860	18,28,355	-	1,57,91,887
		5,82,84,895	41,29,381	20,54,672	-	5,99,07,289
Previous Year		5,81,94,972	24,86,611	24,23,386	45,61,659	5,82,84,895



ADITYA CHARITABLE TRUST
Notes to the Financial Statements for the year ended March 31, 2023

8 Trade receivables

As at March 31, 2023 Amount in Rs.	As at March 31, 2022 Amount in Rs.
26,37,39,196	9,72,04,685
<u>26,37,39,196</u>	<u>9,72,04,685</u>

Fee Receivables

9 Cash and cash equivalents

As at March 31, 2023 Amount in Rs.	As at March 31, 2022 Amount in Rs.
Balances with Banks:	
- in current accounts	
HDFC Bank - 650	93,516
HDFC Bank - 763	1,10,018
Punjab National Bank - 772	18,89,538
Punjab National Bank - 205	37,067
Indian Bank - 192	15,82,823
ICICI Bank - 009	75,557
ICICI Bank - 973	81,836
- in Fixed Deposit	
Kumaon University (Security)	15,00,000
Skill Development Training (Security)	10,000
Fixed Deposit - 3031	3,00,000
Flexi Fixed Deposits (FFD)	887
Cash in hand	
Trust Fund	13,582
Institute Fund	48,98,510
<u>1,32,61,690</u>	<u>1,02,70,333</u>

10 Short Term Loans And Advances

As at March 31, 2023 Amount in Rs.	As at March 31, 2022 Amount in Rs.
Income Tax Refund (AY 2021-22)	7,26,360
Tax Deducted at Source	10,84,929
Sundry Debtors & Advances	55,47,876
Security deposit with AICTE	15,00,000
Security with Electric Deptt.	15,000
Fee Receivables from Utrakhand Government	20,53,400
GST Refundable	-
Accured Interest on FDR	4,06,943
<u>94,18,131</u>	<u>1,13,34,508</u>



ADITYA CHARITABLE TRUST
Notes to the Financial Statements for the year ended March 31, 2023

11 Receipts from main activities	Year ended March 31, 2023 Amount in Rs.	Year ended March 31, 2022 Amount in Rs.
Fee Income	27,80,73,338	18,50,57,415
Income From NEEM Receipts	1,59,23,964	1,64,68,547
	<u>29,39,97,302</u>	<u>20,15,25,962</u>
12 Other income	Year ended March 31, 2023 Amount in Rs.	Year ended March 31, 2022 Amount in Rs.
Interest income		
Interest on FDR	98,416	2,68,595
Interest on Refund	1,29,792	1,18,904
Interest on Deposits with Bank	2,595	6,014
Any other income		
Sundry Balance W/O	4,72,208	8,260
Miscellaneous Income	-	35,134
TOTAL	<u>7,03,011</u>	<u>4,36,907</u>
13 Establishment and Administrative expenses	Year ended March 31, 2023 Amount in Rs.	Year ended March 31, 2022 Amount in Rs.
Compensation to employees		
Salary & EPF	2,37,53,824	2,23,04,779
Staff Allowance	18,65,923	23,58,431
	<u>2,56,19,747</u>	<u>2,46,63,210</u>
14 Finance costs	Year ended March 31, 2023 Amount in Rs.	Year ended March 31, 2022 Amount in Rs.
Bank Interest & Charges	13,45,418	1,80,990
Interest on Car Loan	-	88,103
	<u>13,45,418</u>	<u>2,69,093</u>
15 Auditor's Remuneration	Year ended March 31, 2023 Amount in Rs.	Year ended March 31, 2022 Amount in Rs.
Audit Fees	85,000	75,000
Income tax Matters	25,000	25,000
Others	19,800	18,000
	<u>1,29,800</u>	<u>1,18,000</u>



ADITYA CHARITABLE TRUST
Notes to the Financial Statements for the year ended March 31, 2023

16 Other expenses

	Year ended March 31, 2023 Amount in Rs.	Year ended March 31, 2022 Amount in Rs.
Supervision Charges	1,92,000	1,40,000
Advertisement and Publicity	10,96,077	16,49,052
Admission & Registration	74,67,812	61,43,322
Affiliation Fess	6,20,087	5,43,526
Blanket	-	80,986
Crockery	29,139	88,925
Donation	28,080	54,340
Fire Equipment	60,821	-
Professional fees	2,08,000	-
Electricity & Water Expenses	2,03,096	1,41,441
Examination	20,29,090	13,98,549
Fee Refund	-	14,796
Freight	54,404	13,218
Event & Festival Expenses	50,270	6,911
Insurance	11,79,066	6,61,796
Fuel Expenses	2,400	2,200
Gardening	3,91,641	2,586
General Expenses	9,823	13,675
Generator Running Expenses	29,480	4,000
Labour Charges	1,800	-
College running expenses	1,09,146	-
Int on TDS	3,587	1,635
Mobile & Internet Expenses	1,58,623	1,23,690
Lab Expenses	11,500	17,862
Legal Expenses	1,10,000	62,000
Membership Fees	31,860	54,560
Medical Expenses	76,667	15,064
Miscellaneous Expenses	88,685	95,404
Mess Expenses	3,00,306	2,83,208
News Paper & Periodicals	8,720	10,722
Office Expenses	4,248	78,149
Pest Control	983	-
Postage & Courier	52,890	43,568
Security Guard	65,000	-
Rent	12,000	12,000
Telephone Expenses	14,493	24,219
Training Fees	1,44,260	2,25,462
Printing & Stationary	9,49,894	3,71,474
Scholarship & Awards to Students	7,41,09,088	4,64,71,365
Sports Goods Expenses	5,345	3,460
Uniform & Bags	11,82,231	14,81,791
Travelling & Conveyance	12,67,416	12,28,530
Housekeeping Expenses	14,719	-
Repairs & Maintenance	43,47,487	68,51,736
Vehicle Running & Maintenance	1,13,159	1,41,191
Skill Development Training Expenses - BOCW	13,09,00,218	7,66,73,287
Commission Expense	6,22,965	1,87,075
Ineligible ITC	4,23,592	4,86,829
Software Expenses	21,003	11,214
Tender Expenses	5,000	-
	22,88,08,172	14,59,14,817

