J.P., KAPUR & UBERAI
CHARTERED ACCOUNTANTS

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Independent Auditors' Report

To the Board of Trustees of Lotus Petal Charitable Foundation

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Lotus Petal Charitable Foundation ("the Trust"), which comprise the Balance Sheet as at 31st March 2024 and the income and expenditure account for the year ended , and notes to the financial statements, including a summary of the significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, the accompanying financial statements give a true and fair view of the financial position of the Trust as at 31 March 2024, and of its excess of expenditure over income for the year then ended in accordance with the Accounting Standards issued by Institute of Chartered Accountants of India ('ICAI').

Basis for opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing ("SA"s) issued by ICAI. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Trust in accordance with the Code of Ethics issued by the ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.

Management's and Board of Trustees' Responsibility for the Financial Statements

The Trust's Management and Board of Trustees are responsible for the preparation of these financial statements that give a true and fair view of the financial position and excess of expenditure over income of the Trust in accordance with the accounting principles generally accepted in India, including the Accounting Standards issued by ICAL. This responsibility also includes design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Management and Board of Trustees are responsible for assessing the Trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Trustees either intends to liquidate the Trust or to cease operations, or has no realistic alternative but to do so.

The Board of Trustees are also responsible for overseeing the Trust's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on whether the Trust has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the financial statements made by the Management and Board of Trustees.

- Conclude on the appropriateness of the Management and Board of Trustees use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Trust to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with Board of Trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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We also provide Board of Trustees with a statement that we have complied with relevant ethical requirements regarding independence, and to communication with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The financial statements of the society for the year ended March 31, 2023, included in these financial statements, have been audited by the predecessor auditor who expressed an unmodified opinion on those statements on 30 October 2023.

For J. P., Kapur & Uberai
Chartered Accountants
Firm's registration number: 000593N

Vinay Jain
Partner
Membership number: 095187
UDIN: 24095187BKDGSB4877

Place: New Delhi
Date: 27.09.2024

Lotus Petal Charitable Foundation
Balance sheet as at 31 March 2024
(all amounts are in Indian Rupees)

	Schedule No.	As at 31 March 2024	As at 31 March 2023
SOURCES OF FUNDS			
NPO funds			
Corpus fund	3	-	-
General fund	4	10,12,386	82,45,052
Restricted fund	5	1,02,84,259	1,65,51,862
Asset fund	6	35,12,78,270	32,13,18,543
		36,25,74,915	**34,61,15,457**
Non-current liabilities			
Long-term provisions	7	66,26,173	46,98,310
		66,26,173	**46,98,310**
Current liabilities			
Short Term Borrowings	8(a)	2,48,41,486	-
Payables	8(b)	91,90,816	83,24,921
Other current liabilties	8(c)	1,20,71,491	3,18,94,723
Short term provisions	8(d)	2,30,576	1,28,853
		4,63,34,369	**4,03,48,497**
TOTAL		**41,55,35,457**	**39,11,62,264**
APPLICATION OF FUNDS			
Property, plant and equipment			
Gross block	9	41,46,92,892	35,45,63,115
Less: Accumulated depreciation/amortization		(6,34,14,626)	(3,32,44,573)
Net block		35,12,78,266	32,13,18,542
Capital work-in-progress	9	4,22,35,432	3,40,50,694
		39,35,13,698	**35,53,69,236**
Current assets, loans and advances			
Current investments			
Receivables			
Cash and bank balance	10	89,77,361	2,29,05,470
Short-term loans and advances	11	89,73,659	1,13,14,354
Other current assets	12	40,70,739	15,73,204
		2,20,21,759	**3,57,93,028**
TOTAL		**41,55,35,457**	**39,11,62,264**
Significant accounting policies	2		

The schedules referred to above form an integral part of the financial statements

As per our report of even date attached

For J.P.. Kapur & Uberai
Chartered Accountants
Firm Registration Number: 000593N

Vinay Jain
Partner
Membership No.: 095187

Place: New Delhi
Date: 27 September 2024

For and on behalf of
Lotus Petal Charitable Foundation

Kushal Raj Chakravorty
Managing Trustee

Place: Gurugram
Date: 27 September 2024

Dr Nandita Chakraborty
Trustee

Place: Gurugram
Date: 27 September 2024

Lotus Petal Charitable Foundation
Income and Expenditure Account for the year ended 31 March 2024
(all amounts are in Indian Rupees)

	Schedule No.	Unrestricted For the year ended 31 March 2024	Restricted For the year ended 31 March 2024	Total For the year ended 31 March 2024	Unrestricted For the year ended 31 March 2023	Restricted For the year ended 31 March 2023	Total For the year ended 31 March 2023
Income							
Grants and donations:		2,55,02,722	17,20,21,234	19,75,23,956	7,76,23,691	9,32,25,605	17,08,49,296
Fees from rendering of services	13	2,44,18,424	-	2,44,18,424	1,78,78,436	-	1,78,78,436
Other Income	14	40,33,889	-	40,33,889	16,96,191	-	16,96,191
Total		**5,39,55,035**	**17,20,21,234**	**22,59,76,269**	**9,71,98,318**	**9,32,25,605**	**19,04,23,923**
Expenditure							
Employe benefit expenses							
Program implementation expenditure	15a	3,35,17,158	6,92,72,231	10,27,89,389	5,43,88,859	2,23,00,677	7,66,89,536
Fund raising events and activities	15b	97,97,668	-	97,97,668	63,59,244	63,82,720	1,27,41,964
Administrative and other costs	15c	1,04,704	34,28,600	35,33,304	35,91,528	-	35,91,528
Total		**4,34,19,530**	**7,27,00,831**	**11,61,20,361**	**6,43,39,631**	**2,86,83,397**	**9,30,23,028**
Other expenses							
Program implementation expenditure	16	1,84,78,483	6,86,50,353	8,71,28,836	3,24,23,438	4,41,55,735	7,65,79,173
Fund raising events and activities	17	55,79,773	5,00,000	60,79,773	71,35,410	4,00,000	75,35,410
Administrative and other costs	18	73,31,000	-	73,31,000	1,31,47,772	-	1,31,47,772
Total		**3,13,89,256**	**6,91,50,353**	**10,05,39,609**	**5,27,06,620**	**4,45,55,735**	**9,72,62,355**
Depreciation	9	-	3,01,70,050	3,01,70,050	-	1,99,86,474	1,99,86,474
Total Expenses		**7,48,08,786**	**17,20,21,234**	**24,68,30,020**	**11,70,46,251**	**9,32,25,605**	**21,02,71,857**
Excess of income over expenditure		(2,08,53,752)	-	(2,08,53,752)	(1,98,47,933)	-	(1,98,47,933)
Add: Transfer from asset fund account		-	3,01,70,050	3,01,70,050	-	1,99,86,474	1,99,86,474
Transferred to general fund		**(2,08,53,752)**	**3,01,70,050**	**93,16,298**	**(1,98,47,933)**	**1,99,86,474**	**1,38,540**
Significant accounting policies	2						

The schedules referred to above form an integral part of the financial statements
As per our report of even date attached

As per our report of even date attached

For J.P., Kapur & Uberai
Chartered Accountants
Firm Registration Number: 000593N

Vinay Jain
Partner
Membership No.: 095187

Place: New Delhi
Date: 27 September 2024

For and on behalf of
Lotus Petal Charitable Foundation

Kushal Raj Chakravorty
Managing Trustee

Place: Gurugram
Date: 27 September 2024

Dr Nandita Chakraborty
Trustee

Place: Gurugram
Date: 27 September 2024

Lotus Petal Charitable Foundation
Significant Accounting Policies and Notes for the year ended 31 March 2024

1. Background

Lotus Petal Foundation is focused on providing free education and nutrition to children living in the urban slums of India. Besides education, Lotus Petal Foundation provide free primary and secondary healthcare to our children and their families.

Lotus Petal Charitable Foundation ("the Trust") is registered under the Indian Public Trust Act, 1882 vide registration certificate no. 23604 dated 18 November, 2011. The Trust has been granted an exemption under section 12A of the Income Tax Act, 1961, vide provisional registration number AAATL9266HE20214 dated 28 May 2021. The exemption has been granted with effect from 1 April 2021. The Trust is registered under the Foreign Contribution (Regulation) Act, 2010 to accept specified foreign contributions and has been granted the registration vide letter no. NO.II/21022/77 (0004)/2015-FCRA II dated 19 May 2015 with registration no. 172270086. The certificate of Registration is valid for a period of five years from the date of registration. It was further renewed w.e.f 18-May-20 vide renewal number 0300006162019 dated 29-Jun- 20.

2. Significant accounting policies

a) Basis of preparation

The financial statements of the Trust have been prepared under the historical cost convention, on the accrual basis of accounting in accordance with applicable accounting standards issued by the Institute of Chartered Accountants of India and the generally accepted accounting principles ("GAAP"). The accounting policies adopted in preparation of financial statements are consistent with those of previous year.

The Trust is a Level III enterprise in according with the "Applicability of Accounting Standards" issued by ICAI in November 2003. Accordingly, it is not required to comply with the following.

Accounting Standards (AS) not applicable to Level III enterprise in their entirety:

- AS 3, Cash Flow Statements;
- AS 17, Segment Reporting;
- AS 18, Related Party Disclosures;
- AS 21, Consolidated Financial Statements;
- AS 23, Accounting for Investments in Associates in Consolidated Financial Statements;
- AS 24, Discontinuing Operations; and
- AS 27, Financial Reporting of Interests in Joint Ventures (to the extent of requirements relating to consolidated financial statement).

Accounting Standards in respect of which relaxations from certain disclosure requirements have been given to Level III enterprises:

- AS 19, Leases – Paragraphs 22(c), (e) and (f); 25(a), (b) and (e); 37(a), (f) and (g); and 46(b), (d) and (e), of AS 19 are not applicable to level III enterprises;
- AS 20, Earning Per Share – Diluted earnings per share and information required by paragraph 48 of AS 20 are not required to be disclosed;
- AS 25, Interim Financial Reporting
- AS 29. Provisions Contingent Liabilities and Contingent Assets.

b) Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles which require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent liabilities on the date of the

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financial statements. Actual results could differ from those estimates. Any revision to accounting estimates is recognized prospectively in current and future periods. Contingencies are recorded when it is probable that a liability will be incurred, and the amount can be reasonably estimated.

c) Property, plant and equipment and depreciation

Property, plant and equipment are stated at cost less accumulated depreciation and accumulated impairment losses, if any. Cost includes inward freight, duties, taxes and expenses incidental to the installation of assets.

Depreciation on property, plant and equipment is provided on the basis of written down value method on the following rates as per Income Tax Act, 1961:

Particulars	Rates of Depreciation
Office equipment	15 %
Furniture and fixtures	10 %
Computer	40 %
Computer Software	40 %
Plant and Machinery	15 %
Building	10%

The appropriateness of depreciation period and depreciation method is reviewed by the management in each financial year.

d) General funds

The Trust receives general funds which are unrestricted in nature from foreign and local sources. The excess of income over expenditure during the year, being general purpose in nature is carried forward for use in the future periods.

e) Restricted funds

The Trust also receives funds which are restricted in nature from foreign and local sources. Revenue from the restricted fund is recognized during the year in the Income and Expenditure Account to match the related expenditure. The balance amount is carried forward in the restricted fund for use in the future periods.

Grants related to capitalization of building are treated as deferred income and recognized in the income and expenditure statement on the basis of depreciation over the useful life of the asset, The deferred income balance, is shown separately in the balance sheet.

f) Fees from students

Fees from students are charged as per the approved fees structure. This fees structure is approved by the Governing Committee of the Trust. The academic year of the Trust coincides with the accounting year.

Primary components of revenue are as under:

- Tuition fee is received on annual basis and are recognized in the academic year to which they pertain on an accrual basis.

- The National Institute of Open Schooling (NIOS) registration charges and examination fee charges (non-refundable) collected at the time of registration / enrolment for examination in NIOS for class X and class XII students are recognized as income when received.

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g) Interest Income

Interest on fixed deposits is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable.

h) Provisions and contingent liability

A provision is recognized in the financial statements where there exists a present obligation as a result of a past event, the amount of which is reliably estimable, and it is probable that an outflow of resources would be necessitated in order to settle the obligation. Contingent liability is a possible obligation that arises from past events and the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the enterprise, or is a present obligation that arises from past events but is not recognized because either it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation, or a reliable estimate of the amount of the obligation cannot be made.

i) Foreign exchange transactions

Transactions in foreign currency are recorded at the exchange rate prevailing on the date of transaction. Foreign currency assets and liabilities are restated at the rate prevailing as at the date of Balance Sheet. The difference between the year-end rate and exchange rate as at the date of transaction, if any is recognized as expense or income in the Income and Expenditure Account.

j) Employees benefits

The Trust's obligations towards various employee benefits have been recognized as follows:

Short term employee benefits

All employee benefits payable wholly within twelve months of rendering service are classified as short-term employee benefits. Benefits such as salaries, allowances, and leave-encashment are recognized in the Income and Expenditure Account in the period in which the employee renders the related services.

Long term employee benefits

Defined contribution plans: The Trust's provident fund scheme is a defined contribution plan where the contribution paid/ payable under the scheme is recognized as an expense in the period in which the employee renders the related service. The Trust's contributions are deposited with the Regional Provident Fund Commissioner and are charged to the Income and Expenditure Account.

Defined benefit plans: The Trust provides for gratuity, a defined benefit plan (the Gratuity Plan) covering all eligible employees. In accordance with the payment of Gratuity Act, 1972, the Gratuity plan provides a lump sum payment to vested employees on retirement, death, incapacitation or termination of employment.

These are funded by the Trust and are managed by LIC.

The Trust's net obligation in respect of a defined benefit plan is calculated by estimating the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value. Any unrecognized past service costs and the fair value of any plan assets are deducted. The calculation of the Trusts' obligation under this plan is performed annually by a qualified actuary using the projected unit credit method.

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The Trust recognizes all actuarial gains and losses arising from defined benefit plans immediately in the statement of income and expenditure. All expenses related to defined benefit plans are recognized in the statement of income and expenditure.

k) Leases

Lease rental in respect of operating lease is charged to expense when due as per terms of the related agreement.

l) Donation in kind

Donation in kind is recorded at zero value in the books of the account of the trust.

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LOTUS PETAL CHARITABLE FOUNDATION

Lotus Petal Charitable Foundation
Schedules forming part of the accounts
(all amounts are in Indian Rupees)

	As at 31 March 2024	As at 31 March 2023
Schedule 3: Corpus fund		
Opening balance	-	-
Less: Transferred to restricted fund	-	-
Less: Transferred to general fund	-	-
Less: Transferred to asset fund	-	-
Received during the year	-	-
Closing balance	-	-

	As at 31 March 2024	As at 31 March 2023
Schedule 4: General fund		
Opening balance	82,45,052	6,52,75,597
Less: Transfer to restricted fund (CWIP opening balance capitalized)	(1,65,48,964)	(5,71,69,085)
Add: Transfer from income expenditure account	93,16,298	1,38,540
Closing balance	**10,12,386**	**82,45,052**

	As at 31 March 2024	As at 31 March 2023
Schedule 5: Restricted fund		
Opening balance	1,65,51,862	3,11,78,450
Add: Transfer from corpus fund	-	-
Add: Grants received during the year	20,72,58,577	17,22,09,681
Add: Grants receivable	20,75,867	15,63,608
Add: Transfer from general fund	1,65,48,964	5,71,69,085
Less: Transferred to assets fund	(6,01,29,777)	(15,23,43,357)
Less: Expenditure incurred during the year	(17,20,21,234)	(9,32,25,606)
Closing balance	**1,02,84,259**	**1,65,51,862**

J. P. KAPUR & UBERAI NEW DELHI CHARTERED ACCOUNTANTS

LOTUS PETAL CHARITABLE FOUNDATION

Lotus Petal Charitable Foundation
Schedules forming part of the accounts
(all amounts are in Indian Rupees)

	As at 31 March 2024	As at 31 March 2023
Schedule 6: Asset fund account		
Opening balance	32,13,18,543	18,89,61,659
Add: Transferred from corpus fund	-	-
Add: Addition during the year	6,01,67,926	15,23,43,357
Less: Deletion during the year	38,149	-
Total	38,14,48,320	34,13,05,016
Less: Transferred to income and expenditure account	3,01,70,050	1,99,86,473
Closing balance	**35,12,78,270**	**32,13,18,543**

	As at 31 March 2024	As at 31 March 2023
Schedule 7: Long term provisions		
Provision for gratuity	66,26,173	46,00,969
Lease rent equalization	-	97,341
Total	**66,26,173**	**46,98,310**

	As at 31 March 2024	As at 31 March 2023
Schedule 8: Current liabilities		
a. Short term borrowings		
Unsecured		
Loan From NBFC	1,18,41,486	-
Loan From Individual	1,30,00,000	-
Total	**2,48,41,486**	-
b.Payables		
Trade payable		
Total outstanding dues to micro and small enterprises	53,22,914	25,29,703
Total outstanding dues of creditors other than to micro and small enterprises	38,67,902	57,95,218
Total	**91,90,816**	**83,24,921**
c. Other current liabilties		
Creditors for capital goods	87,579	32,63,851
Statutory dues	17,17,293	18,06,363
NIOS registration deposit	-	1,87,070
Jeevika registration deposit	64,000	4,02,999
Employees payable	3,57,944	4,95,365
Retention money	16,17,075	50,79,759
Annual fees received in advance	81,87,600	61,89,700
Other payable	40,000	84,69,616
Total	**1,20,71,491**	**3,18,94,723**
d.Short term provisions		
Provision for gratuity	83,457	1,28,853
Lease rent equalization	1,47,119	-
Total	**2,30,576**	**1,28,853**
Grand Total	**2,14,92,883**	**4,03,48,497**

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LOTUS PETAL CHARITABLE FOUNDATION

Lotus Petal Charitable Foundation
Schedules forming part of the accounts
(all amounts are in Indian Rupees)

Schedule 9: Property, plant and equipment

Current Year : 2023-24

Particulars	Gross block				Accumulated depreciation				Net block
	As at 1 April 2023	Additions	Deletions	As at 31 March 2024	As at 1 April 2023	Depreciation / amortization for the year	Disposals	As at 31 March 2024	As at 31 March 2024
Land	12,42,89,076	-	-	12,42,89,076	-	-	-	-	12,42,89,076
Computer	2,67,85,529	-	-	2,67,85,529	1,35,64,534	56,42,599	-	1,92,07,133	75,78,396
Furniture and Fittings	1,30,16,837	41,48,805	-	1,71,65,642	19,84,997	22,25,280	-	42,10,277	1,29,55,365
Office equipment	89,35,917	45,78,510	-	1,35,14,427	19,65,221	14,49,284	-	34,14,505	1,00,99,922
Plant & Machinery	2,63,53,791	77,74,435	-	3,41,28,226	40,49,923	41,41,329	-	81,91,252	2,59,36,974
Motor Vehicles	88,38,410	1,73,93,691	38,149	2,61,93,952	4,41,921	18,62,057	-	23,03,978	2,38,89,974
Building	14,63,43,555	2,62,72,485		17,26,16,040	1,12,37,980	1,48,49,501	-	2,60,87,481	14,65,28,559
Total	**35,45,63,115**	**6,01,67,926**	**38,149**	**41,46,92,892**	**3,32,44,576**	**3,01,70,050**	-	**6,34,14,626**	**35,12,78,266**
Net									
CWIP	**3,40,50,695**	**3,39,50,803**	**2,57,66,065**	**4,22,35,432**	-	-	-		**4,22,35,432**

Year : 2022-23

Particulars	Gross block				Accumulated depreciation				Net block
	As at 1 April 2022	Additions	Deletions	As at 31 March 2023	As at 1 April 2022	Depreciation / amortization for the year	Disposals	As at 31 March 2023	As at 31 March 2023
Land	12,42,89,076	-	-	12,42,89,076	-	-	-	-	12,42,89,076
Computer	1,70,76,048	97,09,481	-	2,67,85,529	76,60,046	59,04,488	-	1,35,64,534	1,32,20,995
Furniture and fittings	47,84,958	82,31,879	-	1,30,16,837	11,44,111	8,40,884	-	19,84,995	1,10,31,842
Office equipment	37,98,978	51,36,939	-	89,35,917	11,65,482	7,99,739	-	19,65,221	69,70,696
Plant & machinery	1,11,36,289	1,52,17,502	-	2,63,53,791	12,31,741	28,18,182	-	40,49,923	2,23,03,868
Motor vehicles	-	88,38,410	-	88,38,410	-	4,41,921	-	4,41,921	83,96,489
Building	4,11,34,410	10,52,09,145	-	14,63,43,555	20,56,721	91,81,259	-	1,12,37,980	13,51,05,575
Total	**20,22,19,759**	**15,23,43,356**	-	**35,45,63,115**	**1,32,58,101**	**1,99,86,473**	-	**3,32,44,574**	**32,13,18,541**
Net									
CWIP	**5,71,69,085**	**8,06,03,434**	**10,37,21,825**	**3,40,50,694**					**8,40,50,694**

Lotus Petal Charitable Foundation
Schedules forming part of the accounts
(all amounts are in Indian Rupees)

	As at 31 March 2024	As at 31 March 2023
Schedule 10: Cash and bank balances		
Cash in hand and imprest with staff	84,206	65,718
Cash in transit	74,000	72,670
Balances with schedule banks		
-in current bank account	50,730	(13,127)
-in Saving bank account	4,08,599	29,45,697
-in bank fixed deposits	83,59,826	1,98,34,512
Total	**89,77,361**	**2,29,05,470**

	As at 31 March 2024	As at 31 March 2023
Schedule 11: Loans and advances		
(Unsecured and considered good unless otherwise stated)		
Security deposits	6,56,464	11,16,464
Staff advances	2,84,095	3,74,975
TDS receivable	5,87,889	1,08,850
Interest accrued on fixed deposits	48,244	55,598
Advance to vendors	15,62,657	69,640
Capital advance	22,36,689	64,67,144
Prepaid expenses	35,97,621	31,21,683
Total	**89,73,659**	**1,13,14,354**

	As at 31 March 2024	As at 31 March 2023
Schedule 12: Other current assets		
Annual fee receivable	45,800	9,600
Sundry Debtors	19,49,072	-
Restricted donation receivable	20,75,867	15,63,604
Total	**40,70,739**	**15,73,204**

J. P. KAPUR & UBERAI ★ NEW DELHI ★ CHARTERED ACCOUNTANTS

LOTUS PETAL CHARITABLE FOUNDATION ★

Lotus Petal Charitable Foundation
Schedules forming part of the accounts
(all amounts are in Indian Rupees)

	Unrestricted For the year ended 31 March 2024	Restricted For the year ended 31 March 2024	Total For the year ended 31 March 2024	Unrestricted For the year ended 31 March 2023	Restricted For the year ended 31 March 2023	Total For the year ended 31 March 2023
Schedule 13: Fees from rendering of services						
Student annual fee LP SSS	1,07,42,600	-	1,07,42,600	35,61,411	-	35,61,411
Student annual fee PLC	58,37,510	-	58,37,510	64,68,701	-	64,68,701
Student annual fee VS	29,39,700	-	29,39,700	77,82,924	-	77,82,924
Vidya Sahyog Contribution	34,15,432	-	34,15,432	65,400	-	65,400
Jeevika Course Fee	6,64,492	-	6,64,492	-	-	-
NIOS Examination Fee	2,85,630	-	2,85,630	-	-	-
NIOS registration fee - PLC	5,33,060	-	5,33,060	-	-	-
Total	**2,44,18,424**	**-**	**2,44,18,424**	**1,78,78,436**	**-**	**1,78,78,436**

	Unrestricted For the year ended 31 March 2024	Restricted For the year ended 31 March 2024	Total For the year ended 31 March 2024	Unrestricted For the year ended 31 March 2023	Restricted For the year ended 31 March 2023	Total For the year ended 31 March 2023
Schedule 14: Other income						
Interest income from fixed deposit	3,02,139	-	3,02,139	2,62,800	-	2,62,800
Interest on Saving bank account	76,298	-	76,298	9,44,647	-	9,44,647
Interest on income tax refund	-	-	-	5,826	-	5,826
Miscellaneous Income	36,55,452	-	36,55,452	4,82,918	-	4,82,918
Total	**40,33,889**	**-**	**40,33,889**	**16,96,191**	**-**	**16,96,191**

J. P. KAPUR & UBERAI NEW DELHI CHARTERED ACCOUNTANTS

LOTUS PETAL CHARITABLE FOUNDATION

Lotus Petal Charitable Foundation
Schedules forming part of the accounts
(all amounts are in Indian Rupees)

	Unrestricted For the year ended 31 March 2024	Restricted For the year ended 31 March 2024	Total For the year ended 31 March 2024	Unrestricted For the year ended 31 March 2023	Restricted For the year ended 31 March 2023	Total For the year ended 31 March 2023
Schedule 15: Employee benefit expenses						
a. Program implementation expenditure						
Salary expenses	2,91,69,086	6,71,09,460	9,62,78,546	4,96,75,317	2,23,00,677	7,19,75,994
Contribution to provident and other funds	23,99,895	21,62,771	45,62,666	32,56,258	-	32,56,258
Gratuity	19,48,177	-	19,48,177	14,57,284	-	14,57,284
Total	**3,35,17,158**	**6,92,72,231**	**10,27,89,389**	**5,43,88,859**	**2,23,00,677**	**7,66,89,536**
b. Fund raising events and activities						
Salary expenses	94,38,860	-	94,38,860	58,46,291	63.82,720	1,22,29,011
Contribution to provident and other funds	2,13,618	-	2,13,618	2,77,544	-	2,77,544
Gratuity	1,45,190	-	1,45,190	2,35,409	-	2,35,409
Total	**97,97,668**	-	**97,97,668**	**63,59,244**	**63,82,720**	**1,27,41,964**
c. Administrative and other costs						
Salary expenses	-	34,28,600	34,28,600	34,54,049	-	34,54,049
Contribution to provident and other funds	55,663	-	55,663	70,429	-	70,429
Gratuity	49,041	-	49,041	67,050	-	67,050
Total	**1,04,704**	**34,28,600**	**35,33,304**	**35,91,528**	-	**35,91,528**

J. P. KAPUR & UBERAI CHARTERED ACCOUNTANTS NEW DELHI

LOTUS PETAL CHARITABLE FOUNDATION

Lotus Petal Charitable Foundation
Schedules forming part of the accounts
(all amounts are in Indian Rupees)

	Unrestricted For the year ended 31 March 2024	Restricted For the year ended 31 March 2024	Total For the year ended 31 March 2024	Unrestricted For the year ended 31 March 2023	Restricted For the year ended 31 March 2023	Total For the year ended 31 March 2023
Schedule 16: Program implementation expenditure						
General health insurance	24,92,612	1,14,400	26,07,012	21,27,630	-	21,27,630
Rent	7,33,446	41,54,339	48,87,785	27,87,032	20,45,268	48,32,300
Meal expense	8,31,491	57,68,325	65,99,816	14,04,653	44,81,607	58,86,260
Renovation	6,70,615	1,19,60,792	1,26,31,407	(8,19,997)	1,92,49,392	1,84,29,395
Smart class expense	5,34,828	41,266	5,76,094	5,47,193	-	5,47,193
Printing and stationery	(42,429)	50,19,420	49,76,991	12,00,802	34,26,132	46,26,934
Uniform expenses	2,04,086	13,93,118	15,97,204	7,56,328	14,41,682	21,98,010
Annual day expenses	11,91,820	-	11,91,820	4,29,437	-	4,29,437
Repair and maintenance	7,14,672	7,21,233	14,35,905	15,08,829	9,54,015	24,62,844
Electricity expenses	14,15,998	3,77,441	17,93,439	10,91,055	-	10,91,055
NIOS registration and exam fees	4,72,500	-	4,72,500	3,95,234	2,09,346	6,04,580
House keeping expenses	6,21,937	3,39,882	9,61,819	16,14,413	2,35,173	18,49,586
Security expenses	2,04,385	7,90,232	9,94,617	7,97,911	-	7,97,911
Miscellaneous expenses	4,58,011	6,82,168	11,40,179	3,69,107	4,62,741	8,31,848
IT expenses	17,24,775	18,68,538	35,93,313	18,85,934	5,87,487	24,73,421
Transportation	8,90,777	3,04,717	11,95,494	9,80,405	88,808	10,69,213
Employee hiring expense	1,72,350	-	1,72,350	50,242	-	50,242
Professional and consultancy charges	30,01,416	3,69,260	33,70,676	29,56,485	-	29,56,485
Professional course expenses	1,33,341	-	1,33,341	4,50,286	-	4,50,286
Telephone expense	71,483	-	71,483	47,872	-	47,872
Medical expenses	25,102	-	25,102	30,042	-	30,042
Scholarships	8,80,170	1,15,23,458	1,24,03,628	3,397	79,12,246	79,15,643
Online education	-	-	-	995	2,37,059	2,38,054
Course fee	1,33,201	27,10,850	28,44,051	21,07,676	1,71,696	22,79,372
Lab equipment	-	7,24,576	7,24,576	-	3,31,214	3,31,214
Student transportation	5,06,999	1,92,52,306	1,97,59,305	92,50,918	23,21,869	1,15,72,787
CBSE affiliation exp	-	-	-	2,53,111	-	2,53,111
TMC expenses	3,87,522	5,34,032	9,21,554	1,96,448	-	1,96,448
Rates & Taxes	-	-	-	-	-	-
Promotional expense	47,375	-	47,375	-	-	-
Total	**1,84,78,483**	**6,86,50,353**	**8,71,28,836**	**3,24,23,438**	**4,41,55,735**	**7,65,79,173**

LOTUS PETAL CHARITABLE FOUNDATION

J. P. KAPUR & UBERAI CHARTERED ACCOUNTANTS NEW DELHI

Lotus Petal Charitable Foundation
Schedules forming part of the accounts
(all amounts are in Indian Rupees)

	Unrestricted For the year ended 31 March 2024	Restricted For the year ended 31 March 2024	Total For the year ended 31 March 2024	Unrestricted For the year ended 31 March 2023	Restricted For the year ended 31 March 2023	Total For the year ended 31 March 2023
Schedule 17: Fund raising events and activities						
Foreign travel expenses	-	-	-	-	-	-
Promotional expense	15,603	-	15,603	5,14,949	-	5,14,949
IT expenses	2,04,074	-	2,04,074	10,66,711	-	10,66,711
Payment gateway expense	60,604	-	60,604	64,828	-	64,828
General health insurance	6,79,319	-	6,79,319	1,48,297	-	1,48,297
Miscellaneous expenses	2,72,675	-	2,72,675	3,04,343	-	3,04,343
Rent	3,04,137	-	3,04,137	2,75,907	-	2,75,907
Annual day expenses	83,940	5,00,000	5,83,940	4,33,848	4,00,000.00	8,33,848
House keeping expenses	1,04,501	-	1,04,501	3,02,004	-	3,02,004
Printing and stationery	2,06,018	-	2,06,018	1,78,418	-	1,78,418
Professional and consultancy charges	24,04,373	-	24,04,373	30,93,066	-	30,93,066
Repair and maintenance	1,91,857	-	1,91,857	2,74,115	-	2,74,115
Telephone expense	6,949	-	6,949	9,219	-	9,219
Transportation	10,08,170	-	10,08,170	4,26,710	-	4,26,710
Electricity expenses	32,553	-	32,553	35,495	-	35,495
Employee hiring expense	5,000	-	5,000	7,500	-	7,500
Total	**55,79,773**	**5,00,000**	**60,79,773**	**71,35,410**	**4,00,000**	**75,35,410**

	Unrestricted For the year ended 31 March 2024	Restricted For the year ended 31 March 2024	Total For the year ended 31 March 2024	Unrestricted For the year ended 31 March 2023	Restricted For the year ended 31 March 2023	Total For the year ended 31 March 2023
Schedule 18: Administrative and other costs						
Book keeping charges	13,80,000	-	13,80,000	12,00,000	-	12,00,000
Audit fees	16,62,693	-	16,62,693	10,18,260	-	10,18,260
General health insurance	30,753	-	30,753	32,062	-	32,062
Repair and maintenance	92,618	-	92,618	1,28,132	-	1,28,132
Printing and stationery	19,657	-	19,657	68,101	-	68,101
Miscellaneous expenses	1,34,413	-	1,34,413	2,34,995	-	2,34,995
Transportation	1,11,604	-	1,11,604	2,74,652	-	2,74,652
Professional and consultancy charges	7,17,054	-	7,17,054	9,01,914	-	9,01,914
IT expenses	5,40,140	-	5,40,140	1,87,741	-	1,87,741
Electricity expenses	15,715	-	15,715	17,135	-	17,135
House keeping expenses	50,447	-	50,447	1,90,758	-	1,90,758
Bank charges	4,81,012	-	4,81,012	1,57,124	-	1,57,124
Employee hiring expense	38,750	-	38,750	1,18,154	-	1,18,154
Rent	1,46,825	-	1,46,825	2,30,538	-	2,30,538
Annual day expenses	1,880	-	1,880	61,175	-	61,175
Interest on short term loan	19,12,719	-	19,12,719			
Rates & taxes	(5,280)	-	(5,280)	83,27,031	-	83,27,031
Total	**73,31,000**	**-**	**73,31,000**	**1,31,47,772**	**-**	**1,31,47,772**

LOTUS PETAL CHARITABLE FOUNDATION

J.P. KAPUR & UBERAI CHARTERED ACCOUNTANTS NEW DELHI

Lotus Petal Charitable Foundation
Schedules forming part of the accounts
(all amounts are in Indian Rupees)

Schedule 19: Notes to Accounts

I. Receipts in foreign currency

Particulars	For the year ended 31 March 2024	For the year ended 31 March 2023
Income from grant and donation	64,433,713	97,246,280

II. Expenditure in foreign currency

Nature of Expenses	For the year ended 31 March 2024	For the year ended 31 March 2023
Software charges	7,90,529	707,609

III. Payment to auditor's *:

Particulars	For the year ended 31 March 2024	For the year ended 31 March 2023
Statutory audit	13,00,000	700,000

**Exclusive of taxes and out of pocket expenses*

IV. The trust has taken a school building and office space at Business on operating lease basis. Lease payments charged during the year in the income and expenditure account is INR. 5,338,747 (previous year INR. 5,338,746). The school building taken on rent has been surrendered w.e.f 31 March 2024.

V. The names of related parties of the Company and their relationship, as required to be disclosed under Accounting Standard 18, are as follows:

a) Related party and nature of the related party relationship where control exists, irrespective of whether or not there have been transactions between the related parties:

Relationship	Name of the related parties
Key management personnel	Mr. Kushal Raj Chakravorty (Founder and Managing Trustee) Mr. Arghya Sen (Trustee) Dr. Nandita Chakraborty (Trustee) Mrs. Saloni Bhardwaj (Co-Founder & CTO) Mr. Manish Gupta (Governing body member) Mr. Achal Kaneja (Governing body member) Mr. Madhu Mehrotra (Governing body member)

J. P. KAPUR & UBERAI NEW DELHI CHARTERED ACCOUNTANTS

LOTUS PETAL CHARITABLE FOUNDATION

b) Related party and nature of the relationship with whom transactions have taken place during the year:

S No	Nature of transaction	Related party with whom transaction is made	For the year ended 31 March 2024	For the year ended 31 March 2023
1	Managerial remuneration paid	Mr. Kushal Raj Chakravorty	2,978,400	2,978,400
2	Managerial remuneration paid	Mrs. Saloni Bhardwaj	2,378,400	2,378,400
3	Short term Loan taken (Unsecured)	Mr. Arghya Sen	10,00,000	-
4.	Short term Loan repaid (Unsecured)	Mr. Arghya Sen	10,00,000	-

VI. Capital Commitment

Estimated amounts of contracts (Net of Advances) remaining to be executed on capital account and not provided for as at 31 March 2024 are approx. INR 4,00,91,339 (previous year INR 4,68,12,472).

VII. Employee Benefits

Defined contribution plans

The defined contribution plan consists of the employee provident fund, employee state insurance and labor welfare fund. A sum of INR 4,945,437 (previous year INR 3,755,963) has been recognized in the Income and Expenditure Account.

Defined benefit plans

Gratuity is payable to all eligible employee, of the Society on resignation, retirement, death or permanent disablement, in terms of the provisions of the Payment of Gratuity Act. The liability for gratuity, as determined by actuarial valuation as on 31st March 2024 is INR 9,232,508 (previous year INR 7,399,439)

The expenditure for gratuity as determined by actuarial valuation for the year 2023-24 is INR 2,233,058 (previous year INR 1,889,611)

The principal assumptions used in determining the gratuity obligation are as below:

Particulars	For the year ended 31 March 2024	For the year ended 31 March 2023
Discount rate	7.22%	7.36%
Annual salary escalation rate	9.00%	10.00%
Retirement Age (Years)	60	58
Mortality rate inclusive of provision for disability	IALM (2012 - 14)	IALM (2012 - 14)

J. P. KAPUR & UBERAI NEW DELHI CHARTERED ACCOUNTANTS

LOTUS PETAL CHARITABLE FOUNDATION

Particulars	For the year ended 31 March 2024	For the year ended 31 March 2023
Withdrawal Rate (%)		
Ages		
Up to 30 Years	5.00	5.00
From 31 to 44 years	3.00	3.00
Above 44 years	2.00	2.00

VIII. Due to micro and small enterprises

The Ministry of Micro, Small and Medium Enterprises has issued an Office Memorandum dates 26 August 2008 which recommends that the Micro and Small Enterprises should mention in their correspondence with its customers the Entrepreneurs Memorandum Number as allocated after filing of the memorandum. Based on the information available with the management, there are no overdue outstanding to micro and small enterprises as defined under the Micro, Small and Medium enterprises Development Act, 2006. Further, the Trust has not received any claim for interest from any supplier under the said Act.

Particulars	As at 31 March 2024	As at 31 March 2023
(a) The principal amount and the interest due thereon remaining unpaid to any supplier at the end of each accounting year;		
-Principal	5,347,097	2,529,703
-Interest	-	-
(b) The amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006 (27 of 2006), along with the amount of the payment made to the supplier beyond the appointed day during each accounting year;	-	-
(c) The amount of interest due and payable for the period of delay in making payment (which has been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006;	-	-
(d) The amount of interest accrued and remaining unpaid at the end of each accounting year; and	-	-
(e) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	-	-

J. P. KAPUR & UBERAI NEW DELHI CHARTERED ACCOUNTANTS

LOTUS PETAL CHARITABLE FOUNDATION

Lotus Petal Charitable Foundation
Schedules forming part of the accounts
(all amounts are in Indian Rupees)

IX. Income Tax Provision

The Trust is exempt from income tax under Section 12 AA of the Income Tax Act, 1961 and hence no provision for taxation is required for current year tax expense. Since, the Trust is exempt from income tax, no deferred tax (asset or liability) is recognized in respect of timing difference.

X. Donation Received in Kind

The trust has received student meal from different enterprises during the year. All the received items were fully utilized by 31st March 2024.

Particular	For the Year ended 31 March 2024		For the Year ended 31 March 2023	
	Quantity	Value	Quantity	Value
Balance at the beginning of the year	-	-	-	-
Add: Receipts during the year	-	38,70,086	-	34,06,403
Less: Utilization during the year	-	38,70,086	-	3,406,403
Balance as at the end of the year	-	-	-	-

XI. Short Term Unsecured Loan

The Trust has obtained short-term unsecured loans of INR 4,95,00,000 for working capital needs during the year. It has repaid INR 2,46,58,514 resulting in a closing balance of INR 2,48,41,486. The breakup of the closing balance of short-term loan of INR 2,48,41,486 is INR 1,30,00,000 from an individual as interest free loan and balance INR 1,18,41,486 from Ugro Capital Limited, an NBFC, for a period of six months with interest @ 15% p.a.

XII. Program wise summary of utilization of funds

Lotus Petal is focused on providing quality education and nutrition to children residing in the urban slums of Gurugram through means of various programs. The program wise summary of utilization of funds during the year extracted from management's internal reporting system are provided in the table below.

J. P. KAPUR & UBERAI NEW DELHI CHARTERED ACCOUNTANTS

LOTUS PETAL CHARITABLE FOUNDATION

For the year ended 31 March 2024

Nature of Expense	Aarogya	Dhunela	Jeevika	LP SSS	Pratishthan	Vidyananda	Scholarship	Zero Hunger	Sahyogonline	SahyogGMS	Grand Total
Annual day expenses	41			2,33,816	4,21,180	28,722		24,164	41,851	4,42,046	11,91,820
Contribution to provident and other funds	5,57,985	1,13,490	3,30,915	13,66,040	8,30,022	4,11,142	22,843	4,98,301	5,01,739	43,679	46,76,156
Course fee			28,44,051								28,44,051
Electricity expenses	4,453	1,75,100	34,735	14,48,292	1,43,688	73,529		17,812	54,194	16,736	19,68,539
Employee hiring expense			900	1,31,250				10,000	30,200		1,72,350
General health insurance	6,08,285	1,29,753	1,55,792	8,19,382	30,170	2,79,988	16,983	3,76,037	2,79,438	40,937	27,36,765
Gratuity	93,529	90,650	1,32,601	6,43,328	5,24,524	1,87,103	30,104	1,15,831	1,93,811	27,346	20,38,827
House keeping expenses	38,618	500	25,704	2,63,979	78,336	45,107		1,23,198	76,712	3,10,165	9,62,319
IT expenses	585	55,894	2,77,730	23,23,332	2,95,056	1,39,600		2,339	5,27,019	27,652	36,49,207
Lab Equipment				7,24,576							7,24,576
Meal expense								65,99,816			65,99,816
Medical expenses	502							24,600			25,102
Miscellaneous expenses	5,289	76,615	87,744	6,57,470	73,144	49,277		33,672	1,53,213	80,370	12,16,794
NIOS registration and exam fees					4,72,500						4,72,500
Printing and stationery	254	17,055	3,31,335	34,39,578	7,81,843	2,43,287		3,746	1,73,762	3,186	49,94,046
Professional and consultancy charges		42,480	4,92,768	4,33,864	6,52,759	1,10,388		90,409	15,28,538	61,950	34,13,156
Professional course expenses			47,200		86,141						1,33,341
Promotional expense			7,375	40,000							47,375
Renovation				20,950				62,924	13,40,879	1,12,06,654	1,26,31,407
Rent	85,800	2,22,000	62,925	1,57,312	26,68,387	13,49,925		3,43,200	2,20,236		51,09,785
Repair and maintenance	1,533	3,06,079	48,170	6,96,226	1,12,299	63,405		1,25,159	1,68,871	2,20,242	17,41,984
Salary expenses	36,18,628	65,81,927	89,36,976	3,10,37,583	2,03,27,317	85,42,811	21,50,752	62,27,142	1,35,17,236	19,20,101	10,28,60,473
Scholarships							1,24,03,628				1,24,03,628
Security expenses			5,000	9,89,617							9,94,617
Smart class expense			(16,865)		3,94,054	1,98,905					5,76,094
Student Transportation			12,96,000	1,81,53,635	49,490			1,180	2,59,000		1,97,59,305
Telephone expense	233		29,163	5,014	9,487	4,492		930	22,164		71,483
TMC Expenses	9,21,554										9,21,554
Transportation	4,500	47,272	2,19,607	4,47,311	36,872	21,595	3,468	12,396	4,08,676	41,069	12,42,766
Uniform expenses				10,00,882	3,17,062	2,40,910		36,350		2,000	15,97,204
Total	**59,41,789**	**78,58,815**	**1,53,49,826**	**6,50,33,437**	**2,83,04,331**	**1,19,90,186**	**1,46,27,778**	**1,47,29,206**	**1,94,97,539**	**1,44,44,133**	**19,77,77,040**
Property, plant and equipment purchased		3,12,72,733	3,77,979	2,56,66,446	-	-	-	28,41,329	(38,149)	-	6,01,20,338
Assets under construction added		3,25,923									3,25,923
Donation in Kind		-						38,70,086			38,70,086
Grand Total	**59,41,789**	**3,94,57,471**	**1,57,27,805**	**9,06,99,883**	**2,83,04,331**	**1,19,90,186**	**1,46,27,778**	**2,14,40,621**	**1,94,59,390**	**1,44,44,133**	**26,20,93,387**

Program	26,20,93,387
Fund raising	1,58,77,441
Admin	1,08,73,743
Total	**28,88,44,571**

J. P. KAPUR & UBERAI NEW DELHI CHARTERED ACCOUNTANTS

LOTUS PETAL CHARITABLE FOUNDATION

For the year ended 31 March 2023

Nature of Expense	Aarogya	Dhunela	Jeevika	LP SSS	Pratishthan	Vidyananda	Scholarship	Zero Hunger	SahyogOnline	SahyogGMS	Grand Total
Annual day expenses	39			1,24,261	33,172	39,424		157	2,32,383		4,29,437
CBSE Affiliation exp				2,53,111							2,53,111
Contribution to provident and other funds	30,589	1,51,732	1,22,107	8,02,308	8,99,266	6,49,944	2,579	2,36,770	3,78,206	1,34,489	34,07,990
Course fee			22,79,372								22,79,372
Electricity expenses	6,969	9,27,142	7,344	6,91,206	2,20,082	1,11,877		27,875	18,359	7,344	20,18,197
Employee hiring expense	5,348			12,950		13,370		2,674	15,900		50,242
General health insurance	25,592	1,39,799	75,969	4,33,246	6,55,206	4,54,714	1,972	1,73,799	2,10,584	96,548	22,67,429
Gratuity	15,114	1,29,868	78,708	3,64,437	3,98,912	2,23,082	4,911	93,298	1,97,249	81,573	15,87,152
House keeping expenses	63,113	2,02,849	63,192	7,04,407	1,76,665	1,00,898		57,546	1,61,499	5,22,268	20,52,435
IT expenses	897	2,51,452	3,75,588	4,36,568	4,21,979	8,11,742		3,587	3,14,609	1,08,450	27,24,873
Lab Equipment				3,31,214							3,31,214
Meal expense	1,080							58,83,180			58,86,260
Medical expenses	17,605			5,637				6,800			30,042
Miscellaneous expenses	43,071	1,80,471	70,006	2,85,849	1,06,213	70,282		54,754	77,820	1,23,848	10,12,314
NIOS registration and exam fees				41,680	5,62,900						6,04,580
Online Education					47,668	1,90,387					2,38,054
Printing and stationery	299	25,905	3,86,397	23,25,963	8,53,618	7,07,148		3,165	1,54,569	1,95,776	46,52,839
Professional and consultancy charges	18,023	7,49,840	2,53,939	12,25,353	6,95,897	3,99,478	5,900	66,315	2,65,621	25,960	37,06,325
Professional course expenses					4,50,286						4,50,286
Renovation				1,05,627				2,61,788	43,88,607	1,36,73,373	1,84,29,395
Rent	85,800	2,71,500	57,084	1,42,711	26,59,626	13,44,084		3,43,200	1,42,711	57,084	51,03,800
Repair and maintenance	7,079	70,055	3,56,396	5,44,110	4,63,336	2,43,778		1,67,325	5,38,978	1,41,842	25,32,899
Salary expenses	7,18,679	67,51,005	38,13,866	1,84,35,335	1,96,01,773	1,07,22,419	2,56,804	41,58,233	99,05,515	43,63,370	7,87,26,999
Scholarships							79,15,643				79,15,643
Security expenses		2,41,445		7,97,911							10,39,356
Smart class expense			69,954		2,51,728	2,25,512					5,47,193
Student Transportation			2,64,000	1,13,08,787							1,15,72,787
Telephone expense	207		1,904	26,834	10,795	5,397		830	1,904		47,872
TMC Expenses	1,96,448										1,96,448
Transportation	422	65,764	34,712	6,29,992	28,824	88,307		38,895	2,16,423	31,638	11,34,977
Uniform expenses	54,000			10,44,488	3,84,762	7,14,761					21,98,010
Grand Total	**12,92,374**	**1,01,58,827**	**83,10,537**	**4,10,73,985**	**2,89,22,706**	**1,71,16,603**	**81,87,809**	**1,15,80,191**	**1,72,20,937**	**1,95,63,563**	**16,34,27,533**
Property, plant and equipment purchased		11,15,61,220	94,18,061	1,70,17,517	1,37,948	10,63,953		1,10,05,788	21,32,380		15,23,36,867
Assets under construction added		(3,32,77,218)									(3,32,77,218)
Donation in Kind		1,67,180						32,39,223			34,06,403
Grand Total	**12,92,374**	**8,86,10,009**	**1,77,28,597**	**5,80,91,503**	**2,90,60,654**	**1,81,80,556**	**81,87,809**	**2,58,25,202**	**1,93,53,317**	**1,95,63,563**	**28,58,93,585**

Program	28,58,93,585
Fund raising	2,02,77,374
Admin	1,67,45,790
Total	**32,29,16,749**

J. P. KAPUR & UBERAI ★ NEW DELHI ★ CHARTERED ACCOUNTANTS

LOTUS PETAL CHARITABLE FOUNDATION

Lotus Petal Charitable Foundation
Schedules forming part of the accounts
(all amounts are in Indian Rupees)

XIII. Previous year figures have been regrouped / reclassified, where necessary, to conform to current year's classification.

For **J.P., Kapur & Uberai**
Chartered Accountants
ICAI Firm Registration No.: 000593N

Vinay Jain
Partner
Membership No.: 095187

Place: New Delhi
Date: 27 September 2024

For and on behalf of
Lotus Petal Charitable Foundation

Kushal Raj Chakravorty
Managing Trustee

Place: Gurugram
Date: 27 September 2024

Dr. Nandita Chakraborty
Trustee

Place: Gurugram
Date: 27 September 2024

Acknowledgement Number:584823780071024

FORM NO. 10B

[See rule 16CC and 17B]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of subsection (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution.

We have examined the balance sheet of LOTUS PETAL CHARITABLE FOUNDATION [name of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution] as at 31-Mar-2024 and the Income and Expenditure account or Profit and Loss account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

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

In our opinion, proper books of account have been maintained at the registered office of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution at the address mentioned at serial number 14 of the Annexure:

In our opinion and to the best of our information and according to explanations given to us, the particulars given in the Annexure are true and correct subject to following observations or qualifications-

In our opinion and to the best of our information, and according to information given 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 fund or trust or institution or university or other educational institution or hospital or other medical institution as on 31-Mar-2024; and

(ii) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application or profit or loss of its accounting year ending on 31-Mar-2024.

Subject to the following observations/qualifications-

(a) a. Assessee?s Responsibility for the Financial Statements and the Statement of Particulars in Form No.10B 1) 1. The assessee is responsible for the preparation of the aforesaid financial statements that give a true and fair view of the financial position and financial performance in accordance with the applicable financial reporting framework. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error

(b) 2. The assessee is also responsible for the preparation of the ?Annexure-Statement of Particulars? required to be furnished along with Form No. 10B that give true and correct particulars as per the provisions of the Income-tax Act, 1961 read with Rules, Notifications, Circulars etc. that are to be included in the Statement

(c) b. Auditor?s Responsibility 1) 1. Our responsibility is to express an opinion on these financial statements based on our audit. We have conducted this audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

(d) 2. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor?s judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purposes of expressing an opinion on the effectiveness of the entity?s internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

(e) 3. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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(f)	4. We are also responsible for verifying the statement of particulars required to be furnished/annexed herewith in Form No. 10B read with Rule 17B/16CC of Income tax Rules, 1962.
(g)	c. With regard to reporting under Clause 10(a) of annexed Form No. 10B, reporting on 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 has been given based on the assessee?s representation on which we have relied upon.
(h)	d. With regard to reporting under clause 14(ii) of the annexed Form No. 10B, books of account maintained, including those generated electronically, as produced and examined by us in accordance with the Standards on Auditing (including test checks and the concept of materiality) and Technical Guide on Reports of Audit under Section 12A/10(23C) of the Income-tax Act, 1961 issued by the Institute of Chartered Accountants of India, as prescribed under rule 17AA
(i)	e. With regard to reporting under clause 31(ii) of the annexed Form No. 10B, relating to the details of application out of 31(i)(a) and 31(i)(b) resulting in payment in excess of Rs. 50 lakh during the previous year to any person, the assessee has put in place systems to identify transactions subject to or not subject to TDS/ TCS as well as systems to apply appropriate TDS/ TCS rates on such transactions. For information specified in Clause 31(ii), we have placed reliance on the assessee?s representation and the system that has been put in place by the assessee
(j)	f. With regard to reporting under 31 (ix) of annexed Form No. 10B, on the basis of information supplied by the assessee to which we applied appropriate audit test including test verification of details, there are no amounts inadmissible under section 40(a). Considering the diverse nature and large volume of transactions, the same has been verified by us in accordance with auditing standards generally accepted in India which contemplate interalia reliance on compliance procedures, test check of details and concept of materiality.
(k)	g. With regard to reporting under clause 31 (x)(A) and (x)(B) of annexed Form No. 10B, the assessee is not in possession of evidence that all expenditure/ payments covered under section 40A(3) and 40A(3A) were made by account payee cheque/account payee draft. However, the assessee has represented that there are no such cases which needs to be disclosed. On the basis of the representation and information supplied by the assessee to which we applied audit tests in accordance with the auditing standards generally accepted in India which contemplate inter alia reliance on compliance procedures, test check of details and concept of materiality, the expenses covered under section 40A(3) and payments referred to in section 40A(3A) read with rule 6DD were not made by modes other than account payee cheque/ account payee drafts or use of electronic clearing system through a bank account or through such other electronic mode as prescribed.
(l)	h. With regard to reporting under clause 37(c) assessee has represented to us that necessary evidence w.r.t application of income out of income of earlier previous years to the extent of 15% accumulated or set apart along with calculation of such 15%, supported by the financial statements of relevant previous year(s) are available with them. Accordingly, for information specified in Clause 31(ii), we have placed reliance on the assessee?s representation
(m)	i. With regard to reporting under clause 38 of the annexed Form No. 10B, relating to the details of application resulting in payment or credit in excess of Rs 50 lakh during previous year to a single person out of clause 37, the assessee has put in place systems to identify transactions subject to or not subject to TDS/ TCS as well as systems to apply appropriate TDS/ TCS rates on such transactions. For information specified in Clause 38, we have placed reliance on the assessee?s representation and the system that has been put in place by the assessee.
(n)	j. With regard to reporting under Clause 41 of annexed Form No. 10B, we have placed reliance on the assessee?s representation on the completeness of the details of specified person as referred to in sub-section (3) of section
(o)	k. With regard to reporting under Clause 43(f) of annexed Form No. 10B, the assessee had made a payment in previous year of Rs. 8,419,250 including compounding fees of Rs. 3000 against provision made in immediately preceeding previous year in relation to non-compliance with Foreign Contribution Regulation Act, 2010 occurred in the preceding previous years. Since the order of non-compliance was issued on 09th August 2023 and the amount paid in the previous year, penalty amount of Rs. 84,16,250 has been considered for reporting under Clause 43(f) of annexed Form no 10B and has been reported under clause 31 (xvii).
(p)	l.With regard to reporting under clause 46 and 48 of the annexed Form No. 10B, it is not possible for us to verify whether loans or deposits or specified sums or any specified advance have been taken, accepted or repaid otherwise than by an account payee cheque or account payee bank draft, as the necessary evidence is not in the possession of the assessee. As represented to us by the assessee, each loan or deposit or specified sums or any specified advance in excess of limit specified in Section 269SS/ 269T is taken/ repaid by account payee cheque/ account payee bank draft/ electronic clearing system through a bank account in the name of the relevant party

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(q) m. With regard to reporting under clause 47 of the annexed Form No. 10B, it is not possible for us to verify whether the receipts/ payments have been accepted/ made otherwise than by an account payee cheque or an account payee bank draft, as necessary evidence is not in the possession of the assessee. As represented to us by the assessee, each receipt or payment in excess of 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, is received/ paid by account payee cheque/ account payee bank draft/ electronic clearing system through a bank account in the name of the relevant party

(r) o. We have verified the compliance with the provisions of Chapter XVII-B or Chapter XVII-BB of the Income- tax Act, 1961 relating to the deduction/ collection of tax at source and the payment thereof to the credit of the Central Government in accordance with the Standards on Auditing generally accepted in India which contemplate inter alia reliance on compliance procedures, test check of details and concept of materiality. There are no cases of non-compliances revealed during the course of audit. The assessee has put in place systems to identify transactions subject to or not subject to TDS/ TCS as well as systems to apply appropriate TDS/ TCS rates on such transactions. However, the assessee has represented to us that in view of the voluminous nature of transactions it is not feasible for the assessee?s management to prepare reconciliation of amount as per books of account and amount on which TDS/ TCS is required to be deducted/ collected. In view of the absence of reconciliation and diverse nature and large volume of transactions, we are not in a position to verify the completeness of the particulars disclosed in Clause 49 and the consequential effect, if any, and accordingly, for information specified in Clause 49, we have placed reliance on the assessee?s representation.

The prescribed particulars are annexed hereto.

Name of Chartered Accountant	Vinay Jain
Membership Number	ARCA095187
Firm Registration Number	0000593N
Address	C-4/5, SDA, LOWER GROUND FLOOR, NEW DELHI, 110016, DELHI, INDIA.
IP Address	49.205.176.163
Place	NEW DELHI
Date	07-Oct-2024

Acknowledgement Number:584823780071024

ANNEXURE
Statement of particulars

Basic Details	1.	PAN of the auditee	AAATL9266H
	2.	Name of the auditee	LOTUS PETAL CHARITABLE FOUNDATION
	3.	Assessment year	2024-25
	4.	Previous year	01-APR-2023 to 31-MAR-2024
	5.	Registered Address of the auditee	Khasra No 12/2, Dhunela Berka Road, Sector 31, Village Dhunela, Sohna, Gurgaon, Sohna S.O, Dhunela(182), GURGAON, HARYANA, 122103
	6.	Other addresses, if 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	Date of registration/provisional registration or approval/ provisionally approval/ notification	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/provisional approval/ notification is effective
(1)	(2)	(3)	(4)	(5)
Clause (ii) of second proviso to sub-section (5) of section 80G of the Act	28-May-2021	AAATL9266HF20214	Principal Commissioner of Income Tax/ Commissioner of Income Tax	01-Apr-2021
Clause (a) of sub-section (1) of section 12AB of the Act	28-May-2021	AAATL9266HE20214	Principal Commissioner of Income Tax/ Commissioner of Income Tax	01-Apr-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

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S. No.	Name of person	Relation	Percentage of shareholding in case of shareholder	Unique Identification Number	ID Code	Address	Whether there is any change in relation during previous year of audit	If yes, specify the change
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	Kushal Raj Chakravorty	Author	0	AEAPC5891F	PAN	Tower 8 the close south nirvana country , South City 2, Gurgaon, Gurgaon South City II S.O, GURGAON, HARYANA, INDIA, 122018	No	
2.	Arghya Sen	Trustee	0	AUXPS1507P	PAN	House no-202, PUNE, Pune City, Hadapsar S.O, PUNE, MAHARASHTRA, INDIA, 411028	No	
3.	Dr. Nandita Chakraborty	Trustee	0	ABWPC0960G	PAN	tower 10, Gurgaon, Gurgaon South City II S.O, GURGAON, HARYANA, INDIA, 122018	No	
4.	Saloni Bharwdaj	Founder	0	AKDPB3567C	PAN	flat no-701 tower 18 the close south nirvana , 122018, Gurgaon, Gurgaon South City II S.O, GURGAON, HARYANA, INDIA, 122018	No	
5.	Madhu Mehrotra	Members of the Governing Council	0	AGZPM2055N	PAN	Tower 2, 122002, Gurgaon, DLF QE S.O, GURGAON, HARYANA, INDIA, 122002	No	
6.	Achal Khaneja	Members of the Governing Council	0	AALPK4766C	PAN	1st Floo, 122018, Gurgaon, Gurgaon South City II S.O, GURGAON, HARYANA, INDIA, 122018	No	
7.	Manish Gupta	Members of the Governing Council	0	AFKPG7343H	PAN	Sector 49, 122101, Badshahpur(87), Badshahpur S.O, GURGAON, HARYANA, INDIA, 122101	No	

(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.

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Sl. No.	Name	Unique Identification Number	ID code	Address	Non-individual person [as mentioned in row no 10(a)] in which beneficial ownership held	Percentage of beneficial ownership	Whether there is any change during previous year of audit	If yes, specify the change
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

No Records Available

Objects	11.	Objects of the auditee			Relief of poor Education
	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	
			(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.	
			(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	

S. No.	Date of Application	Status of registration in pursuance of application	Date of Registration or cancellation based on such application	URN of such registration
(1)	(2)	(3)	(4)	(5)

No Records Available

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	
		(iii)	If the answer to 13(i) is yes, whether 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 10 has been filed?	
		(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 10 has been filed?	

S. No.	Date of Application	Status of registration in pursuance to application	Date of Registration /Cancellation based on such application	URN of such registration

No Records Available

counts intained	14.	(i)	Whether the books of account and other documents have been kept and maintained in the form and manner and	Yes

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Details of Place where books of ac and other documents have been mai			at such place as prescribed under rule 17AA by the auditee	
		(ii)	Provide the following details of the books of account and other documents	

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S. No.	Nature of Books of Account	Whether maintained by the auditee	Whether maintained in a computer system	Whether maintained at registered office	If maintained at any place other than the registered place				Whether the books of account have been audited
					Address of such Place	Date of decision by management to keep account at such place	Whether intimated to Assessing Officer that books of accounts are kept at such place under proviso to sub-rule (3) of rule 17AA	Date of intimation to Assessing Officer	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(8a)	(9)
1.	Cash book	Yes	Yes	Yes			No		Yes
2.	Ledger	Yes	Yes	Yes			No		Yes
3.	Journal	Yes	Yes	Yes			No		Yes
4.	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			No		Yes
5.	Books of account, as referred in Serial No 1 to 6, for business undertaking referred in sub-section (4) of section 11 of the Act	Yes	Yes	Yes			No		Yes
6.	Record of income of the person during the previous year as per rule 17AA(1)(d)(ii)	Yes	Yes	Yes			No		Yes
7.	Record of application of income etc. out of income during the previous year as per rule 17AA(1)(d)(iii)	Yes	Yes	Yes			No		Yes
8.	Record of voluntary contribution made with a specific direction that they shall form part of the corpus, as per rule 17AA(1)(d)(v);	Yes	Yes	Yes			No		Yes

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S. No.	Nature of Books of Account	Whether maintained by the auditee	Whether maintained in a computer system	Whether maintained at registered office	If maintained at any place other than the registered place				Whether the books of account have been audited
					Address of such Place	Date of decision by management to keep account at such place	Whether intimated to Assessing Officer that books of accounts are kept at such place under proviso to sub-rule (3) of rule 17AA	Date of intimation to Assessing Officer	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(8a)	(9)
9.	Record of loan and borrowings as per rule 17AA(1)(d)(vii)	Yes	Yes	Yes			No		Yes
10.	Record of properties as per rule 17AA(1)(d)(viii);	Yes	Yes	Yes			No		Yes
11.	Record of specified persons as per rule 17AA(1)(d)(ix);	Yes	Yes	Yes			No		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,-

(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?	No
(B)	If yes, then percentage of receipt from such activity vis-à-vis total receipts	0%
(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	
(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?	No
(E)	If yes, then percentage of receipt from such activity vis-à-vis total receipts	0%
(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	

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.)
(1)	(2)	(3)
Total		0

No Records Available

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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	
			(b)	Business code	
			(c)	Whether separate books of account have been maintained for the business undertaking <refer note^>	
			(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	₹ 0
			(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	₹ 0
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	
			(b)	Business code	
			(c)	Whether separate books of account have been maintained for the business <refer note^>	
			(d)	Whether the business is incidental to the attainment of the objects of the auditee	
			(e)	Profits and gains from the business during the previous year	₹ 0

TDS on receipts — 19. Details of the receipts of the auditee on which tax has been deducted at source referred to in sections 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
						Trade, commerce or business (Rs.)	Activity of rendering any service in relation to any trade, commerce or business (Rs.)	Others (specify the nature) (Rs.)	Specify the nature		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(9a)	(10)	(11)
1.	DLF QUTAB ENCLAVE COMPLEX EDUCATIONAL CHARITABLE TRUST	DELD02824D	28,08,000	2,80,800	194J	0	0	0		0	No

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VoluntaryContributions	20.	Whether the provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable.			No
	21.	Whether auditee has filed Form No. 10BD for the previous year < If No then skip to row 23 >			Yes
	22.	Total Sum of donations reported in Form No. 10BD furnished by the auditee for the previous year			₹ 23,25,65,076
	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		₹ 0
		(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)		₹ 0
		(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		
			(a)	Cash donations exceeding Rs 2000	₹ 0
			(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	₹ 0
			(c)	Others (Specify the nature)	₹ 0
			(d)	Total (a)+(b)+(c)	₹ 0
		(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		₹ 0
		(v)	Donations received in kind		₹ 38,70,086
		(vi)	Anonymous Donations referred to in section 115BBC		
			(a)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (i) of sub-section (1) of section 115BBC	₹ 1,96,223
			(b)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (a) of sub-section (2) of section 115BBC	₹ 0
			(c)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (b) of sub-section (2) of section 115BBC	₹ 0
			(d)	Other anonymous donations taxable @ 30 % under section 115BBC	₹ 0
			(e)	Total (a+b+c+d)	₹ 1,96,223

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		(vii)	Any other voluntary contribution not part of Form No. 10BD, Please specify the nature		₹ 20,75,867
		(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)]		₹ 61,42,176
	24.	Total voluntary contributions received by the auditee during the previous year [22+23(viii)]			₹ 23,87,07,252
	25.	Total Foreign Contribution out of the total voluntary contributions stated in 24			₹ 6,52,11,308
	26.	Voluntary Contribution forming part of Corpus (which are included in 24)			₹ 0
		(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		₹ 0
		(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		₹ 0
	27.	Voluntary Contributions required to be applied by the auditee during the previous year [24-{23(vi)(d)+26A+ 26B)}]			₹ 23,87,07,252
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)			₹ 2,84,52,313
	29.	Income applied outside India which is eligible under clause (c) of sub-section (1) of section 11			₹ 0
	30.	Income required to be applied in India by the auditee during the previous year([27+28-29])			₹ 26,71,59,565
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		
			(a)	Contribution or donation to any other person during the previous year	
				Electronic(₹)	₹ 0
				Other than electronic(₹)	₹ 0
				Total(₹)	₹ 0
			(b)	Object wise application other than the application provided in (a)	

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S. No.		Electronic (₹)	Other than electronic (₹)	Total (₹)
(I)	Religious	0	0	0
(II)	Relief of poor	2,73,82,410	0	2,73,82,410
(III)	Education	21,33,03,705	4,11,500	21,37,15,205
(IV)	Medical relief	0	0	0
(V)	Yoga	0	0	0
(VI)	Preservation of Environment (including watersheds, forests and wildlife)	0	0	0
(VII)	Preservation of Monuments or Places or Objects of Artistic or Historic interest	0	0	0
(VIII)	Advancement of any other objects of general public utility	0	0	0
(IX)	Application which cannot be specifically categorized under (I) to (VIII)	0	0	0
(X)	Total	24,06,86,115	4,11,500	24,10,97,615

(c)	Total application (a) + (b)(X)	
	Electronic(₹)	₹ 24,06,86,115
	Other than electronic(₹)	₹ 4,11,500
	Total(₹)	₹ 24,10,97,615

(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	Section under which TDS has been deducted
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1.	Kalka Travels	BQDPG4675B	1,45,26,878	1,45,26,878	0	1,45,26,878	Yes	194-I - Rent
2.	Pasco Motors LLP	AAPFP2919Q	1,73,29,098	1,73,29,098	0	1,73,29,098	No	
3.	Yash Interiors	BEOPG4187D	1,29,95,459	1,29,95,459	0	1,29,95,459	Yes	194C - Payments to contractors
4.	BALAJI BUILDERS	CKFPS5909F	53,66,068	53,66,068	0	53,66,068	Yes	194C - Payments to contractors
5.	QVC INTERIORS	AAAFQ1983G	1,07,93,290	1,07,93,290	0	1,07,93,290	Yes	194C - Payments to contractors

(iii)	Amount which was not actually paid during the previous year [if included in (i)(c)]	₹ 2,23,90,334
(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	₹ 3,84,56,574
(v)	Total amount to be allowed as application [31(i)(c)- 31(iii) +31(iv)]	₹ 25,71,63,855

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(vi)	Bifurcation of application in 31(v) into Revenue or Capital		₹ 25,71,63,855
	(a)	Revenue	₹ 18,55,20,598
	(b)	Capital	₹ 7,16,43,257
(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.		₹ 0
(viii)	Repayment of loan or borrowing during the previous year which was earlier applied and not claimed as application during that previous year.		₹ 0
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		₹ 0
(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		₹ 0
	(A)	Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) of section 40A	₹ 0
	(B)	Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3A) of section 40A	₹ 0
(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 - clause (iv), (v), (vi) or (via) of Clause (23C) of section 10 of the Act or any trust or institution referred to in section 11 or 12 of the Act towards Corpus		₹ 0
(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		₹ 0
(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 section 11 or 12 of the Act		₹ 0
(xiv)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has not been obtained		₹ 0
(xv)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has been obtained		₹ 0
(xvi)	Applied for any purpose beyond the objects of the auditee		₹ 0
(xvii)	Any other Disallowance (Please specify)		₹ 84,16,250

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		(xviii)	Total allowable application [{31(v)+31(vii)+31(viii)} - {31(ix) to 31(xvii)}]		₹ 24,87,47,605
		(xix)	Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub-section (1) of section 11		₹ 0
		(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		₹ 0
		(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		₹ 1,84,11,960
	32.	Taxable Income [30- {31(xviii) to 31(xxi)}]			₹ 0
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?	No	₹
		(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?	No	₹
			(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	No	₹
			(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	No	₹
			(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 the Explanation 3 to third proviso to clause (23C) of section 10 or clause (a) of sub-section (2) of section 11	No	₹
			(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	No	₹
		(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	No	₹
			(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	No	₹
		(d)	Whether the auditee has any income accumulated or set apart in excess of fifteen percent 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 ?	No	₹

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		(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	No	₹
	34.	Anonymous donation which is chargeable to tax @ 30 % under section 115BBC			₹ 0
Other Income	35.	(a)	Whether the auditee has any income chargeable under section 12(2) and the amount of such income.	No	₹
		(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		₹ 0
		(c)	Income as per Explanation 1B to the third proviso to Clause (23C) of section 10 in case of violation of clause (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		₹ 0
		(d)	Income chargeable under sub-section (4) of section 11		₹ 0
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?	No	₹
		(2)	Whether deemed application is claimed as per clause (a) of sub-section (1A) of section 11 and the amount of such deemed application?	No	₹
		(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?	No	₹
		(4)	Whether deemed application is claimed as per clause (b) of sub-section (1A) of section 11 and the amount of such deemed application?	No	₹

Application of income out of different sources

37. Application of Income out of the following sources during the previous year

S. No.	Application of income out of different sources	Electronic Modes (₹)	other than Electronic Modes (₹)	Total (₹)
A	Income accumulated under the third proviso to clause (23C) of section 10 or under sub-section (2) of section 11 during any earlier previous year	0	0	0
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	0	0	0
C	Income of earlier previous years up to 15% accumulated or set apart	2,29,05,470	0	2,29,05,470
D	Corpus	0	0	0
E	Borrowed Fund	2,48,41,486	0	2,48,41,486
F	Any other (Please specify)	0	0	0

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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	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
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.	Ugro Capital Limited		1,60,00,000	1,60,00,000	0	1,60,00,000	No		
2.	N R Venkatachalam		50,00,000	50,00,000	0	50,00,000	No		

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?	No
	(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?	
		(a) Provision of proviso to clause (15) of section 2 is applicable	No
		(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	No
		(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	No
		(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	No
	(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	
		(a) Income for the previous year	₹ 0
		(b) Total Expenditure incurred in India, for the objects of the auditee,	₹ 0
		(c) Expenditure to be disallowed	
		(i) Expenditure from the corpus standing to the credit of the trust or institution as on the end of the financial year immediately preceding the previous year relevant to the assessment year for which income is being computed	₹ 0
		(ii) Expenditure from any loan or borrowing	₹ 0
		(iii) Depreciation in respect of an asset, acquisition of which has been claimed as application of income, in the same or any other previous year; and	₹ 0
		(iv) Expenditure in the form of contribution or donation to any person.	₹ 0

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				(v)	Capital expenditure	₹ 0
				(vi)	Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-clause (ia) of clause (a) of section 40	₹ 0
				(vii)	Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-section 3 or 3A of section 40A	₹ 0
				(viii)	Any other disallowance	₹ 0
				(ix)	Total expenditure to be disallowed (i)+(ii)+(iii)+(iv)+(v)+(vi)+(vii))+(viii))	₹ 0
			(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)}		₹ 0
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				
		(a)	Whether any amount of expenditure incurred during the previous year which is of a religious nature and the amount of such expenditure		No	₹ 0
		(b)	Total income of auditee during the previous year			₹ 26,71,59,565
		(c)	Percentage of expenditure which is of religious nature to the total income [Amount in (a)/(b)]			0 %
Person referred to in 13(3)	41.	Details of specified person* as referred to in sub-section (3) of section 13				

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Code of Person referred to in sub-section (3) of section 13	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)	(2)	(3)	(4)	(5)	(6)
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	Vibha Narula Gupta	AAMPG5643F		I-601, Sector-47, Gurgaon, Gurgaon South City II S.O, GURGAON, HARYANA, INDIA, 122018	1,20,000
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	Vijay Kumar Batra	AEHPB8710M		3-B, Tower-10, Sector 65, Bhrempur(80), Badshahpur S.O, GURGAON, HARYANA, INDIA, 122101	1,00,000
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	Vikas Sharda	AWUPS9788F		201, D79 Sewar area Mangal Marg, Jaipur, Bajaj Nagar S.O, JAIPUR, RAJASTHAN, INDIA, 302015	92,000
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	Webhelp India Pvt Limited	AABCW5334M		14, Tower-C, Sector-25A, Gurgaon, DLF QE S.O, GURGAON, HARYANA, INDIA, 122002	14,23,792
Any person who has made a	YouInYou? Foundation	AAATY7937L		B-38, Near Sector-14, Gurgaon,	18,00,000

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Code of Person referred to in sub-section (3) of section 13	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)	(2)	(3)	(4)	(5)	(6)
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				Gurgaon H.O, GURGAON, HARYANA, INDIA, 122001	
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	UK Online Giving Foundation			6, Trull Farm Building, Tetbury, Trull GL8 8SQ, Gloucestershire, UNITED KINGDOM, UNITED STATES, 999999	59,94,352
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	SBI Cards And Payment Services Limited	AAECS5981K		Tower B, II Floor, DLF Phase 2, Gurgaon, DLF QE S.O, GURGAON, HARYANA, INDIA, 122002	1,40,49,108
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	Shantanu Ghosh	ADWPG8361P		K-1, 801, Sector 42, Gurgaon, Galleria DLF-IV S.O, GURGAON, HARYANA, INDIA, 122009	5,00,000
Any person who has made a substantial contribution to the trust or	Small Steps Foundation			47621, Avalon Heights Terrace, Fremont, Fremont, Fremont, CA,	9,44,231

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Code of Person referred to in sub-section (3) of section 13	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)	(2)	(3)	(4)	(5)	(6)
institution, that is to say, any person whose total contribution up to the end of the relevant previous year exceeds fifty thousand rupees				UNITED STATES, 94539	
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	Sneh Awasthi	AAEPA9592M		401, Sector 30, Gurgaon, Arjun Nagar S.O, GURGAON, HARYANA, INDIA, 122001	98,000
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	Soumik Bhushan	AJTPB8617N		A24, Tata Sherwod Juniper Block, Bangalore North, Rameshnagar S.O, BANGALORE, KARNATAKA, INDIA, 560037	1,85,000
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	Soumyadeep Barman	AKZPB9313L		Tower-4, 2001, runwa greens, Mumbai, Bhandup West S.O, MUMBAI, MAHARASHTRA, INDIA, 400078	3,00,000
Any person who has made a substantial contribution to the trust or institution, that is to say, any person whose total	Suseela Subramania Iyer	AAAPI4393L		115-A, DLF phase 4, Gurgaon, Galleria DLF-IV S.O, GURGAON, HARYANA, INDIA, 122009	10,00,000

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Code of Person referred to in sub-section (3) of section 13	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)	(2)	(3)	(4)	(5)	(6)
contribution up to the end of the relevant previous year exceeds fifty thousand rupees					
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	Swarn Lata Motherson Trust	AARTS5783R		F-7, Block B1, Mohan Cooerative Industrial Estate, Molar Band, Badarpur S.O (South Delhi), SOUTH EAST DELHI, DELHI, INDIA, 110044	42,48,724
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	Synopsys (India) Private Limited (SIPL)	AABCS8847D		B Wings Tower A, RMZ Infinity Old Madras Road, Bangalore North, Krishnarajapura m R S S.O, BANGALORE, KARNATAKA, INDIA, 560016	1,11,05,552
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	Synopsys Software Integrity Solutions (India) Private Limited	AABCI4087P		III Block, 4th Floor, No. 9, Hosur Road, Bangalore South, Dharmaram College S.O, BANGALORE, KARNATAKA, INDIA, 560029	4,25,100
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	Unify Dots Pvt Ltd	AACCU9153F		40/27, Bhonde Colony Karve Road, Pune City, A.R. Shala S.O, PUNE, MAHARASHTRA, INDIA, 411004	85,00,000

Acknowledgement Number:584823780071024

Code of Person referred to in sub-section (3) of section 13	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)	(2)	(3)	(4)	(5)	(6)
year exceeds fifty thousand rupees					
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	United Way Of Delhi	AAATU3327J		S-79, First Floor, Panchsheel Enclave, Panchsheel Enclave, SOUTH DELHI, DELHI, INDIA, 110017	1,04,37,270
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	Sapana Polyweave Pvt Ltd	AAACS0659N		Shop No.230, Ram Mandir Road, Mumbai, Goregaon East S.O, MUMBAI, MAHARASHTRA, INDIA, 400063	1,50,000
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	Sanjeev Kumar Singh	AKOPS5245B		123, Gurgaon, Arjun Nagar S.O, GURGAON, HARYANA, INDIA, 122001	50,001
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	Samir Pradhan	AGGPP4215J		132, Phase 2, Saroornagar, Dilsukhnagar Colony S.O, K.V.RANGAREDDY, KARNATAKA, INDIA, 500060	56,000

Acknowledgement Number:584823780071024

Code of Person referred to in sub-section (3) of section 13	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)	(2)	(3)	(4)	(5)	(6)
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	Roop V K Jain Foundation	AADTR5230N		19, Rozka Meo, Rethora(165), Ghungola B.O, GURGAON, HARYANA, INDIA, 122103	4,17,500
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	Ramanathan Ravi Shweta			123, Gurgaon, Gurgaon H.O, GURGAON, HARYANA, INDIA, 122001	70,000
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	Rashmi Jain	AHDPJ8282H		123, Gurgaon, Gurgaon H.O, GURGAON, HARYANA, INDIA, 122001	1,20,000
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	Research Triangle Institute	AAHCR0769F		6th Floor, Commercial Tower, Palam Airport, Palam Airport, SOUTH WEST DELHI, DELHI, INDIA, 110037	3,69,000
Any person who has made a substantial	RHI Magnesita India Limited (Cin:	AABCO3850A		301, Sector 61, Gurgaon, Chakkarpur B.O.,	10,00,000

Acknowledgement Number:584823780071024

Code of Person referred to in sub-section (3) of section 13	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)	(2)	(3)	(4)	(5)	(6)
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	L28113Mh2010Plc312871)			GURGAON, HARYANA, INDIA, 122002	
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	Raman Sharma	AAXPS1390Q		C-77, Sarita Vihar, Ali BO, Sarita Vihar S.O, SOUTH EAST DELHI, DELHI, INDIA, 110076	51,000
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	Rakhi Malhotra	AKHPP2493D		1702, Sector 50, Gurgaon, Gurgaon South City II S.O, GURGAON, HARYANA, INDIA, 122018	1,06,000
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	Rakesh Kumar Kalra	ADPPK0167J		G-4/4, PAPER MILL COLONY, Lucknow, Mahanagar S.O, LUCKNOW, UTTAR PRADESH, INDIA, 226006	96,000
Any person who has made a substantial contribution to the trust or institution, that is	Rajul Garg	AEDPG0427J		115A, Jor Bagh, Kasturba Nagar, Lodi Road H.O, SOUTH EAST DELHI, DELHI, INDIA, 110003	1,00,000

Acknowledgement Number:584823780071024

Code of Person referred to in sub-section (3) of section 13	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)	(2)	(3)	(4)	(5)	(6)
to say, any person whose total contribution up to the end of the relevant previous year exceeds fifty thousand rupees					
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	Priyamvada Srivastava	AWSPS0541C		903, The Close South Nirvana Country, Gurgaon, Gurgaon South City II S.O, GURGAON, HARYANA, INDIA, 122018	92,000
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	Pratik Kodial	AGMPK6758K		E/1, Saraswat Colony, Mumbai, Grant Road S.O, MUMBAI, MAHARASHTRA, INDIA, 400007	92,000
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	Palo Alto Networks (India) Technologies Private Limited	AAHCR9404R		2nd Floor, QUAY Building, Bangalore North, C.V.Raman Nagar S.O, BANGALORE, KARNATAKA, INDIA, 560093	14,57,060
Any person who has made a substantial contribution to the trust or institution, that is to say, any person whose total contribution up	Positive Moves India Consulting Private Limited	AAACL0399Q		11th Floor, Sector 43, Gurgaon, Chakkarpur B.O., GURGAON, HARYANA, INDIA, 122002	12,38,000

Code of Person referred to in sub-section (3) of section 13	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)	(2)	(3)	(4)	(5)	(6)
to the end of the relevant previous year exceeds fifty thousand rupees					
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	Osttra India Services Private Limited	AAOCM6253C		9 Floor,Tower II, Ambience Corporate Towers, Gurgaon, Chakkarpur B.O., GURGAON, HARYANA, INDIA, 122002	10,16,486
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	Palo Alto Networks (India) Private Limited	AAHCP7734L		C 38 & 39 ,8th Floor, Bandra Kurla Complex, Mumbai, Bandra(East) S.O, MUMBAI, MAHARASHTRA, INDIA, 400051	7,45,460
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	Network for Quality Education Foundation (NQEF)	AAECN7210J		1002, Kailash Building, 26 KG Marg, Aliganj, Lodi Road H.O, SOUTH EAST DELHI, DELHI, INDIA, 110003	3,52,490
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	Optum Global Solutions (India) Private Limited	AAACQ2188G		14, Hitech City, Madhapur,, Shaikpet, Madhapur B.O, HYDERABAD, TAMILNADU, INDIA, 500081	30,07,775

Acknowledgement Number:584823780071024

Code of Person referred to in sub-section (3) of section 13	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)	(2)	(3)	(4)	(5)	(6)
year exceeds fifty thousand rupees					
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	Naresh Agarwal	ACAPA7556R		G-24, Sector 50, Gurgaon, Gurgaon South City II S.O, GURGAON, HARYANA, INDIA, 122018	56,000
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	Mujebur Rahaman Mundewadi	AAOPM0993N		C-223, Golf course road, Gurgaon, DLF QE S.O, GURGAON, HARYANA, INDIA, 122002	4,00,000
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	MyJobee Solutions Private Limited	AAQCM7787F		1506, Sector 39, Gurgaon, DLF QE S.O, GURGAON, HARYANA, INDIA, 122002	1,50,000
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	Narayani Chemist Private Limited	AAFCN7936E		G-13, Sector-29, Gurgaon, Chakkarpur B.O., GURGAON, HARYANA, INDIA, 122002	50,000

Acknowledgement Number:584823780071024

Code of Person referred to in sub-section (3) of section 13	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)	(2)	(3)	(4)	(5)	(6)
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	Mona Nav Aggarwal Foundation			3, Staghorn Green Ottawa, Ottawa, Ontario K2R 1A2, Ottawa, Canada, CANADA, 999999	80,36,786
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	Motocare India Private Limited	AAJCM6155E		7th Floor, Sector 2, Gual Pahari(77), Gwal Pahari B.O, GURGAON, HARYANA, INDIA, 122003	52,04,000
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	MTX IT CONSULTING SERVICES PRIVATE LIMITED	AALCM7834Q		9, Unit 2A-2, Shaikpet, Cyberabad S.O, HYDERABAD, TAMILNADU, INDIA, 500081	5,30,000
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	Madhu Khatri	AAKPK5484G		Villa 25 G, Clover Greens Golf Course, Balaji Colony, Ayodhiyapattinam East B.O, SALEM, TAMILNADU, INDIA, 636103	2,00,000
Any person who has made a substantial	Magic Pathshala	AAHTM3619A		70, THE GREAT EASTERN CENTRE, Nehru	24,64,486

Code of Person referred to in sub-section (3) of section 13	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)	(2)	(3)	(4)	(5)	(6)
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				Place, Nehru Place, SOUTH DELHI, DELHI, INDIA, 110019	
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	Malaya Ray	AJQPR8509N		A24, Juniper Block, Bangalore North, Doddanekkundi B.O, BANGALORE, KARNATAKA, INDIA, 560037	60,000
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	Manisha Awasthi	AEMPA4372F		E 202, Sector 30, Gurgaon, Gurgaon H.O, MAHENDRAGARH, HARYANA, INDIA, 122001	98,000
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	Mehru Electricals & Mechanical Engineers (P) Ltd	AABCM2145G		E-1247, RIICO Industrial Area Phase-1 (Ext.), Amlaki, Bhiwari Ind. Area. Alwar S.O, ALWAR, RAJASTHAN, INDIA, 301019	2,00,000

Please note: Post filing, the complete records will be available for download as a separate file in the download section.
Generated_form10bnewPersonReferredDetails.csv

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

Acknowledgement Number:584823780071024

		(a)	Whether any part of the income or property of the auditee is, or continues to be, lent to any specified person for any period during the previous year without either adequate security or adequate interest or both	No	
		(b)	Whether any land, building or other property of the auditee is, or continues to be, made available for the use of any specified person, for any period during the previous year without charging adequate rent or other compensation;	No	
		(c)	Whether any amount is paid by way of salary, allowance or otherwise during the previous year to any specified person out of the resources of the 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;	No	
		(d)	Whether the services of the auditee are made available to any specified person during the previous year without adequate remuneration or other compensation	No	
		(e)	Whether any share, security or other property is purchased by or on behalf of the auditee from any specified person during the previous year for consideration which is more than adequate	No	
		(f)	Whether any share, security or other property is sold by or on behalf of the auditee to any specified person during the previous year for consideration which is less than adequate;	No	
		(g)	Whether any income or property of the auditee is diverted during the previous year in favour of any specified person	No	
		(h)	Whether any funds of the auditee are, or continue to remain, invested for any period during the previous year, in any concern in which any specified person has a substantial interest.	No	
Specified Violation	43.	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		No	₹ 0
		(a)	Income of the auditee has been applied, other than for the objects of the trust or institution.	No	₹ 0
		(b)	Whether the auditee has income from profits and gains of business which is not incidental to the attainment of its objectives or separate books of account are not maintained by auditee in respect of the business which is incidental to the attainment of its objectives.	No	₹ 0
		(c)	Whether the auditee, referred to in clause (a) of sub-section (1) of section 13, has applied any part of its income from the property held under a trust for private religious purposes, which does not enure for the benefit of the public.	No	₹ 0
		(d)	Whether the auditee, referred to in clause (b) of sub-section (1) of section 13, has applied any part of its income for the benefit of any particular religious community or caste	No	₹ 0
		(e)	Whether any activity being carried out by the auditee is not genuine or is not being carried out in accordance with all or any of the conditions subject to which it was registered.	No	₹ 0
		(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.	Yes	

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	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?		No	₹ 0
	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?		No	₹ 0
	46.	Whether the auditee has taken or accepted any loan or deposit or any specified sum, exceeding the limit specified in section 269SS during the previous year?		No	₹ 0
	47.	Whether the auditee has received an amount exceeding the limit specified in section 269ST, 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?		No	₹ 0
	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?		No	₹ 0
	49.	Whether the auditee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB?		Yes	
		(A)	Whether the auditee is liable to pay interest under section 201(1A) or section 206C(7) ?	Yes	

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Schedule Corpus : Details of Corpus

Type of Corpus Donation	Opening Balance at the beginning of the previous year (Corpus not applied till the beginning of the previous year)	Received/Treated as corpus during the previous year	Applied during the previous year	Amount invested or deposited back in to corpus (which was earlier applied and not claimed as application if such application fulfilled the conditions)	Total amount invested or deposited back in to corpus	Financial year in which (4) was applied earlier	Closing Balance [(1+2+5)-3]	Invested in modes specified in section 11(5)	Amount taxed in previous assessment year	Invested in modes other than specified in section 11(5) as on last day of the previous year	If corpus donation is of type (i) then whether it fulfills the following conditions			
											Amount applied out of corpus for the purpose other than for which the voluntary contribution was made	Contribution or donation to any person	Maintained as not separately identifiable	Invested or deposited in the forms and modes other those specified under sub-section (5) of section 11.
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
(i) Representing donations received for the renovation or repair of places notified under 80G(2)(b) on or after 01.04.2020	0	0	0	0	0	2023-24	0	0	0	0	Yes	Yes	Yes	Yes
(ii) Other than (i) above received on or after 01.04.21	0	0	0	0	0		0	0	0	0				
(iii) Other than (i) and (ii) above	0	0	0	0	0		0	0	0	0				

Acknowledgement Number:584823780071024

Schedule FC: Details of Foreign Contribution		
Nature of foreign contribution received during the previous year	Amount of foreign contribution received during the previous years (In Rs.)	Details of the total application from such contribution during the previous year (Amount in Rs.)
Corpus	0	0
Non- Corpus	6,52,11,308	6,43,41,144
Total	6,52,11,308	6,43,41,144

Acknowledgement Number:584823780071024

Schedule LB: Details of Loan and Borrowing						
Opening Balance as on 1st April of the previous year	Loan & Borrowings taken for applications towards objectives during the previous year	Applied for the objects of the trust or institution during the previous year	Amount of repayment of loan or borrowing during the previous year (which was earlier applied and not claimed as application if such application fulfilled the conditions as required)	Financial year in which (4) was applied earlier	Total repayment of loan or borrowing during the previous year	Closing Balance as on 31st March (1+2-6=7)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
0	4,95,00,000	4,95,00,000	2,46,58,514	2023-24	2,46,58,514	2,48,41,486

Acknowledgement Number:584823780071024

Schedule Int App: Details of income applied outside India										
S. No.	Name of the person to whom remittance is made	Taxpayer Identification Number if available	Amount of remittance out of India which is reported in Form No. 15CA	Amount of remittance outside India other than (4)	Charitable or religious purpose for which application is made	Country/Region of application	Whether applied for promoting international welfare in which India is interested and is and not to be included in total income of the auditee?	If approval for application outside India has been taken		
								Approval number	General/Special	Date of Approval
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
No Records Available										

Acknowledgement Number:584823780071024

Schedule DI: Details of deemed application under Explanation 1 sub-section (1) of section 11 and deemed income under sub-section (1B) of section 11									
Year in which income is deemed to be applied (F.Y.)	Date of furnishing Form 9A	Amount deemed to be applied during the previous year referred to in column 1	Reason of deeming application	Out of the deemed application claimed earlier, amount required to be applied	Amount taxed in any earlier assessment year(s) out of the amount referred to in column (5)(Fill schedule DA)	Out of deemed application claimed, amount required to be applied during the financial year pertaining to current assessment year	Amount of deemed application claimed in earlier years, applied during the financial year relating to current AY	Amount which could not be applied and deemed to be income u/s 11(1B) during the previous year	Balance Amount of deemed application
(1)	(2)	(3)	(4)	(5)	(6)	(7) =(5)-(6)	(8)	(9)=(7)-(8)	(10)= (5)-(7)
No Records Available									

Acknowledgement Number:584823780071024

Schedule DA: Details of accumulated income taxed in earlier assessment years as per sub-section (1B) of section 11					
Year of accumulation(F.Y.)	Assessment year in which the amount referred to in column (6) of schedule DI was taxed				
	2022-23	2021-22	2020-21	2019-20	2018-19
2023-24	0	0	0	0	0
2022-23	0	0	0	0	0
2021-22	0	0	0	0	0
2020-21	0	0	0	0	0
2019-20	0	0	0	0	0
Total	0	0	0	0	0

Acknowledgement Number:584823780071024

Schedule AC: The details of accumulation

S. No.	Year of accumulation(F.Yr.)	Date of Furnishing Form 10	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(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 year's 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 u/s 12AB or approved under sub-clauses (iv) or (v) or (vi) or (via) of clause (23C) of section 10 (if applicable)	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 invested or deposited in the modes other than specified in section 11(5) out of 12 (if applicable)	Amount which is not utilized during the period of accumulation (if applicable)	Amount deemed to be income within meaning of sub-section (3) of section 11 (if applicable) (10)+(11)+(14)+(15)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
	Total				0	0	0	0	0	0	0	0	0	0	0	0

No Records Available

Acknowledgement Number:584823780071024

Schedule ACA: Details of accumulated income taxed in earlier assessment years as per sub-section (3) of section 11					
Year of accumulation(F.Y.)	Assessment year in which this amount was taxed				
	2022-23	2021-22	2020-21	2019-20	2018-19
2023-24	0	0	0	0	0
2022-23	0	0	0	0	0
2021-22	0	0	0	0	0
2020-21	0	0	0	0	0
2019-20	0	0	0	0	0
Total	0	0	0	0	0

Acknowledgement Number:584823780071024

Schedule SP-a: Whether any part of income or property of the auditee is lent, or continues to be lent, to the specified person during the previous year?									
S. No.	Name of specified person	PAN of specified person	Details		Details of Security			Details of interest	
			Nature of Income or Property which is lent	Amount for which income or property is, or continues to be, lent to specified person for any period during the previous year	Nature of security	Value of security	Value of Adequate Security	Actual Rate of interest that is charged	Adequate Rate of Interest
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
No Records Available									

Acknowledgement Number:584823780071024

Schedule SP-b: Details of land, building or other property of the auditee which is, or continues to be, made available during the previous year for use of the specified person, during the previous year :

S. No.	Name of specified person	PAN of specified person	Details of asset		Duration for which asset is, or continues to be, made available for the use of specified person during the previous year,		Details of rent for the previous year		Details of other compensation for the previous year		
			Nature of asset	Address	From	To	Amount of rent	Adequate rent	Nature	Amount of compensation	Adequate compensation
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
No Records Available											

Acknowledgement Number:584823780071024

Schedule SP-c: Details of salary, allowance or otherwise which is paid to the specified person out of the resources of the auditee for services rendered by him during the previous year

S. No.	Name of specified person	PAN of specified person	Nature of Services rendered by specified person	Details of Payment for the previous year		
				Nature of payment	Amount of payment	Reasonable Amount for Services
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	KUSHAL RAJ CHAKRAVORTY	AEAPC5891F	Overall responsibility of the organization. Building what could be India?s largest philanthropic school for underserved children in India with 10000 students receiving education in one campus. Channelize required philanthropic funding to provideeducation, nutrition, and livelihood via Lotus Petal Foundation	Salary	29,78,400	50,00,000
2.	Saloni Bharwdaj	AKDPB3567C	Coordinate academic activities and coordinating for raising funds for the same 1) Assess and enhance academic programs. 2) Develop and refine a curriculum to provides children with a well-rounded education. 3) Implement quality assurance measures to maintain high standards in academic programs. 4)Explore opportunities for scaling and expanding programs to reach more underprivileged children.	Salary	23,78,400	40,00,000

Acknowledgement Number:584823780071024

Schedule SP-d: Details of the services of the auditee are made available to the specified person during the previous year?									
S. No.	Name of specified person	PAN of specified person	Details of Services		Details of Remuneration for the previous year		Details of Compensation for the previous year		
			Nature of services made available	Value of services made available (In Rs)	Actual amount of remuneration for the service	Adequate Remuneration for the service	Nature of compensation for the service	Actual amount of compensation for the service	Adequate Compensation
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
No Records Available									

Acknowledgement Number:584823780071024

Schedule SP- e 1 : Details of any share, security is purchased by or on behalf of the auditee from the specified person during the previous year?

S. No.	Name of specified person	PAN of specified person	Nature of property purchased	Details of Shares or Security					Details of Other Property being Movable				
				Name of the Company/ Concern of which the shares are purchased	Number of shares purchased during the previous year	Price of each share/security	Total consideration paid share or security	Adequate consideration for share or security	Nature of property	Number of property purchased	Price of property	Total consideration paid for property during the previous year	Adequate Consideration
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
No Records Available													

Acknowledgement Number:584823780071024

Schedule SP- e 2 : Details in case of Other Property being Immovable:								
S. No.	Name of specified person	PAN of specified person	Type of asset	Address of Property	Area (in Sq ft)	Stamp Duty Value	Details of Consideration	
							Amount of consideration paid for asset	Adequate Consideration for asset
No Records Available								

Acknowledgement Number:584823780071024

Schedule SP- f 1: Details of any share, security sold by or on behalf of the trust or institution to a specified person during the previous year?														
S. No.	Name of specified person	PAN of specified person	Nature of property sold	Details of Shares or Security					Details of Other Property being Movable				
				Name of the Company or Concern of which the shares are sold	Number of shares sold during the previous year	Price of each share or security	Total consideration share or security	Adequate consideration for share or security	Nature of movable property	Number of movable properties sold	Price of Movable property	Total consideration for property during the previous year	Adequate Consideration
No Records Available														

Acknowledgement Number:584823780071024

Schedule SP-f2 : Details in case of other property being immovable								
S. No.	Name of specified person	PAN of specified person	Type of asset	Address of property	Area (in Sq ft)	Stamp Duty Value	Details of Consideration	
							Amount of consideration for asset	Adequate consideration for asset
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
No Records Available								

Acknowledgement Number:584823780071024

Schedule SP-g : Details of any income or property which is diverted during the previous year in favour of any specified person				
S. No.	Name of specified person in whose favor income or property diverted	PAN of specified person	Details of Income or property that is diverted	
			Nature of Income or property that is diverted	Value of income or property that is diverted (In Rs)
(1)	(2)	(3)	(4)	(5)
No Records Available				

Acknowledgement Number:584823780071024

Schedule h : Details of any funds that are,or continue to remain invested in any concern during the previous year in which the specified person has a substantial interest												
S. No.	Nature of concern in which funds are continue to remain invested	Name of concern	Details of the Concern in which funds are, or continue to remain, invested							Details of substantial interest		
			Address of concern	Amount that is or continues to remain invested in concern during the year (In Rs.)	Duration of investment during the previous year		Nature of investment	Income from investment during the year	Name of specified person having substantial interest in concern	PAN of specified person	Nature of substantial interest	Nature of concern in which funds are continue to remain invested
					From	To						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
No Records Available												

Acknowledgement Number:584823780071024

Schedule TDS disallowable : Details of amounts inadmissible amount disallowable under thirteenth proviso to clause (23C) of section 10 or sub section (1) of section 11 read with sub-clause(ia) of clause (a) of section 40:

(a)

Details of payment on which tax is not deducted					
Date of Payment	Amount of payment	Nature of payment	Name of Payee	PAN or Aadhar of payee, if available	Address of Payee
(1)	(2)	(3)	(4)	(5)	(6)
No Records Available					

(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							
Date of Payment	Amount of payment	Nature of payment	Name of Payee	PAN or Aadhar of payee, if available	Address of Payee	Amount of tax deducted	Amount out of (7) deposited, if any
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
No Records Available							

Acknowledgement Number:584823780071024

Schedule 40A(3): Details of amount is disallowable under thirteenth proviso to section 10(23C) or Explanation 3 sub-section(1) of section 11 read with sub-section (3) of section 40A						
S. No.	Date of Payment	Amount of payment	Nature of payment	Details of Payee		
				Name	PAN or Aadhar of payee, if available	Address
No Records Available						

Acknowledgement Number:584823780071024

Schedule 40A(3A): Details of Amount disallowable under thirteenth proviso to section 10(23C)/sub-section (1) of section 11 read with sub-section (3A) of section 40A						
S. No.	Date of Payment	Amount	Nature	Details of Payee		
				Name	PAN or Aadhar of payee, if available	Address
(1)	(2)	(3)	(4)	(5)	(6)	(8)
No Records Available						

Acknowledgement Number:584823780071024

Schedule 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 required to be 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)
RTKL01749G	192 - Salary	9,47,31,277	9,47,31,277	9,47,31,277	56,70,754	0	0	0
RTKL01749G	194A - Interest other than Interest on securities	22,71,243	22,71,243	22,71,243	2,27,124	0	0	0
RTKL01749G	194-I - Rent	1,97,91,431	1,97,91,431	1,97,91,431	8,36,722	0	0	0
RTKL01749G	194C - Payments to contractors	4,46,59,371	4,46,59,371	4,46,59,371	6,99,056	0	0	0
RTKL01749G	194J - Fees for professional or technical services	1,38,19,050	1,38,19,050	1,38,19,050	13,99,804	0	0	0

Acknowledgement Number:584823780071024

Schedule 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)
RTKL01749G	24Q	31-Jul-2023	22-Jul-2023	Yes
RTKL01749G	24Q	31-Oct-2023	28-Oct-2023	Yes
RTKL01749G	24Q	31-Jan-2024	19-Jan-2024	Yes
RTKL01749G	24Q	31-May-2024	13-May-2024	Yes
RTKL01749G	26Q	30-Sep-2023	21-Sep-2023	Yes
RTKL01749G	26Q	31-Oct-2023	31-Oct-2023	Yes
RTKL01749G	26Q	31-Jan-2024	27-Jan-2024	Yes
RTKL01749G	26Q	31-May-2024	17-May-2024	Yes

Acknowledgement Number:584823780071024

Schedule 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
(1)	(2)	(3)	(4)
RTKL01749G	108	108	10-May-2024
RTKL01749G	1,616	1,616	10-Jul-2024
RTKL01749G	45	45	28-May-2024
RTKL01749G	519	519	10-Jul-2024
RTKL01749G	2,290	2,290	24-Jul-2024
RTKL01749G	6,750	6,750	02-Sep-2024
RTKL01749G	1,350	1,350	07-Sep-2024
RTKL01749G	1,682	1,682	05-Jun-2024

Acknowledgement Number:584823780071024

Schedule 269SS: Details of loan or deposit or any specified sum taken, exceeding the limit specified in section 269SS during the previous year									
S. No.	Name of the lender or depositor	PAN or Aadhar the payee, if available	Address	Loan or Deposit or Any Specified Sum	Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared up during the previous year?	Maximum amount outstanding in the account at any time during the previous year	By Cheque or Bank Draft or use of electronic clearing system through a bank account or any other mode	Whether Account Payee if by Cheque or Bank Draft?
No Records Available									

Acknowledgement Number:584823780071024

Schedule 269ST: Details of amount received exceeding the limit specified in section 269ST, 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?				
S. No.	Details of Payer and amount of payment			Amount
	Name	PAN, if available	Address	
No Records Available				

Acknowledgement Number:584823780071024

Schedule 269T: Details of repayment of any amount being loan or deposit or any specified advance exceeding the limit specified in section 269T, during the previous year?											
S. No.	Details of Payee			Details of Transaction						Mode of Repayment	
	Name	PAN of the payee, if available	Address	Loan or Deposit or Any Specified Advance	Amount	Please specify mode of receipt [by Cheque or Bank Draft or use of electronic clearing system through a bank account or any other	Whether Account Payee, if by Cheque or Bank Draft?	Whether Squared up?	Maximum Amount outstanding	By Cheque or Bank Draft or use of electronic clearing system through a bank account or any other mode	Whether Account Payee if by Cheque or Bank Draft?
No Records Available											

Acknowledgement Number:584823780071024

Schedule other law violation						
S. No.	Name of law under which non-compliance has occurred	Nature of non-compliance	Date of order, direction or decree, holding that such non-compliance has occurred	Whether the order, direction or decree, has been disputed before any court or appellate forum	If yes, whether dispute has attained finality	Has the dispute been finalised in favour of the auditee
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	Foreign Contribution Regulation Act	Penalty under Section 17,19	09-Aug-2023	No		

This form has been digitally signed by VINAY JAIN having PAN ACBPJ9078J from IP Address 49.205.176.163 on 07/10/2024 07:13:56 PM Dsc Sl.No and issuer ,C=IN,O=Verasys Technologies Pvt Ltd.,OU=Certifying Authority