

INDEPENDENT AUDITOR'S REPORT

**To
The Board of Trustees
Lotus Petal Charitable Foundation**

Opinion

We have audited the accompanying Financial Statements of **Lotus Petal Charitable Foundation**, which comprise the Balance Sheet as at **31st March 2025**, Income & Expenditure Account, Receipt & Payment Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give a true and fair view in conformity with the accounting standards issued by the Institute of Chartered Accountants of India (ICAI):

- a) In case of the Balance Sheet, of the state of affairs of the trust as at 31st March 2025;
- b) In case of the Income and Expenditure Account for the year ended on that date.
- c) In case of the Receipt & Payment Account for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountant of India. 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 Institute of Chartered Accountant of India together with the ethical requirements that are relevant to our audit of the Financial Statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of those charged with Governance for the Financial Statements

Those charged with governance are responsible for the preparation of these Financial Statements that give a true and fair view of the financial position and expenditure of the trust in accordance with the accounting principles generally accepted in India, including Accounting Standards, to the extent applicable, prescribed by the Institute of Chartered Accountants of India. This responsibility also includes maintenance of adequate accounting records for safeguarding of the assets of the trust and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the 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, management is responsible for assessing the ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the 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 auditor's 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 scepticism 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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose for expressing our opinion on effectiveness of the trust internal financial control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's 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 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 auditor's 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 those charged with governance 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.

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



Report on Other Legal and Regulatory Requirements

Further to the comments in para's above, we report that:

- a) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- b) In our opinion, proper books of account as required by law have been kept by trust so far as it appears from our examination of those books.
- c) The Balance Sheet, Income & Expenditure Account and Receipt & Payment Account dealt with by this report are in agreement with the books of account.
- d) In our opinion, the Balance Sheet, Income & Expenditure Account and Receipt & Payment Account comply with the Accounting Standards, to the extent applicable, as issued by the Institute of Chartered Accountants of India.

For **SPRM & CO LLP**
Chartered Accountants
FRN: E300278

Mr. Mohan Manikantam
(CA Mohan Manikantam M.)
Partner
M.No. 314216
UDIN: 25314216BMJLOS2473



Place: Cuttack

Date: 16.06.2025

Lotus Petal Charitable Foundation
Balance sheet as at 31 March 2025
(all amounts are in Indian Rupees)

	Schedule No.	As at 31 March 2025	As at 31 March 2024
SOURCES OF FUNDS			
NPO funds			
Corpus fund	3	-	-
General fund	4	35,341,195	1,012,386.0
Restricted fund	5	25,994,410	10,284,259.0
Asset fund	6	349,676,437	351,278,270.0
		411,012,042	362,574,915.0
Non-current liabilities			
Long-term provisions	7	12,933,547	9,117,670
		12,933,547	9,117,670
Current liabilities			
Short Term Borrowings	8(a)	19,184,458	24,841,486
Payables	8(b)	8,425,135	9,190,816
Other current liabilities	8(c)	13,693,045	12,071,491
Short term provisions	8(d)	189,812	261,957
		41,492,450	46,365,750
TOTAL		465,438,039	418,058,335
APPLICATION OF FUNDS			
Property, plant and equipment			
Gross block	9	442,447,185	414,692,892
Less: Accumulated depreciation/amortization		(92,770,752)	(63,414,626)
Net block		349,676,438	351,278,266
Capital work-in-progress	9	50,641,100	42,235,432
		400,317,538	393,513,698
Current assets, loans and advances			
Current investments			
Receivables			
Cash and bank balance	10	53,174,685	8,977,361.00
Short-term loans and advances	11	7,375,213	8,973,659.00
Other current assets	12	4,570,603	6,593,617.00
		65,120,501	24,544,637.00
TOTAL		465,438,039	418,058,335.00
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 SPRM & CO LLP
Chartered Accountants
Firm Registration Number: E300278

M. Mohan Manikantam
Mohan Manikantam M.

Partner
Membership No.: 314216

Place: Cuttack
Date: 16 June 2025



Kushal Raj Chakraborty
For and on behalf of
Lotus Petal Charitable Foundation

Kushal Raj Chakraborty
Managing Trustee

Place: Gurugram
Date: 16 June 2025

Dr Nandita Chakraborty
Dr Nandita Chakraborty
Trustee



Place: Gurugram
Date: 16 June 2025

Lotus Petal Charitable Foundation
Income and Expenditure Account for the year ended 31 March 2025
(all amounts are in Indian Rupees)

Schedule No.	Unrestricted For the year ended 31 March 2025	Restricted For the year ended 31 March 2025	Total For the year ended 31 March 2025	Unrestricted For the year ended 31 March 2024	Restricted For the year ended 31 March 2024	Total For the year ended 31 March 2024
Income						
Grants and donations:	86,579,046	187,497,873	274,076,919	25,502,722	172,021,234	197,523,956
Fees from rendering of services	13 26,077,779	-	26,077,779	24,418,424	-	24,418,424
Other Income	14 6,453,330	-	6,453,330	4,033,889	-	4,033,889
Total	119,110,155	187,497,873	306,608,028	53,955,036	172,021,234	225,976,270
Expenditure						
Employee benefit expenses						
Program implementation expenditure	15a 22,553,145	86,290,550	108,843,695	33,517,158	69,272,231	102,789,389
Fund raising events and activities	15b 4,115,362	1,745,746	5,861,108	9,797,668	-	9,797,668
Administrative and other costs	15c 322,264	1,040,682	1,362,946	104,704	3,428,600	3,533,304
Total	26,990,771	89,076,978	116,067,749	43,419,530	72,700,831	116,120,361
Other expenses						
Program implementation expenditure	16 28,613,560	67,194,959	95,808,519	18,478,481	68,650,354	87,128,834
Fund raising events and activities	17 2,256,545	823,137	3,079,682	5,579,773	500,000	6,079,773
Administrative and other costs	18 5,635,496	1,046,673	6,682,169	7,331,000	-	7,331,000
Total	36,505,601	69,064,769	105,570,370	31,389,253	69,150,354	100,539,606
Depreciation						
	9 -	29,356,126	29,356,126	-	30,170,050	30,170,050
Total Expenses	63,496,372	187,497,873	250,994,245	74,808,783	172,021,234	246,830,017
Excess of income over expenditure	55,613,783	-	55,613,783	(20,853,748)	-	(20,853,747)
Add: Transfer from asset fund account	-	29,356,126	29,356,126	-	30,170,050	30,170,050
Transferred to general fund	55,613,783	29,356,126	84,969,909	(20,853,748)	30,170,050	9,316,302

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 SPRM & CO LLP
Chartered Accountants
Firm Registration Number: E300278

Mohan Manikantam M.

Mohan Manikantam M.
Partner
Membership No.: 314216

Place: Cuttack
Date: 16 June 2025



Place: Gurugram
Date: 16 June 2025

Dr Nandita Chakraborty

Dr Nandita Chakraborty
Trustee



Place: Gurugram
Date: 16 June 2025

Lotus Petal Charitable Foundation

Receipts and Payments Statement for the year ended 31st March 2025
(all amounts are in Indian Rupees)

Schedule No.	For the year ended 31 March 2025 Consolidated	For the year ended 31 March 2024 Consolidated
RECEIPTS		
Opening balance :-		
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	408,599	2,945,697
-in bank fixed deposits	8,359,826	19,834,512
Donations received	268,976,130	234,324,903
Fees from rendering of services	25,857,989	26,380,124
Other Income	5,759,295	2,092,171
Short term Loans taken	40,000,000	49,500,000
Reduction in loans and advances	131,366	22,390,334
	349,702,141	357,593,002

PAYMENTS

Expenditure		
Addition to Fixed Assets	23,710,654	60,129,777
Addition to Capital work in Progress	9,367,208	8,184,738
Program implementation expenditure	200,795,727	189,918,225
Fund raising events and activities	8,720,990	15,877,441
Administrative and other costs	8,275,849	10,864,304
NIOS / Jeevika deposit repaid		526,069
Amount actually paid but not accrued		38,456,573
Short term loans repaid	45,657,028	24,658,514
Closing balance :-		
Cash in hand and imprest with staff	34,701	84,206
Cash in transit	173,000	74,000
Balances with schedule banks	-	-
-in current bank account	70,513	50,730
-in Saving bank account	37,693,470	408,599
-in bank fixed deposits	15,203,001	8,359,826
	349,702,141	357,593,002

For SPRM & CO LLP
Chartered Accountants
Firm Registration Number: E300278

Mohan Manikantam M.
Mohan Manikantam M.
Partner
Membership No.: 314216

Place: Cuttack
Date: 16 June 2025



Kushal Raj Chakravorty
For and on behalf of
Lotus Petal Charitable Foundation

Kushal Raj Chakravorty
Managing Trustee

Place: Gurugram
Date: 16 June 2025

Nandita Chakraborty
Dr Nandita Chakraborty
Trustee



Place: Gurugram
Date: 16 June 2025

Lotus Petal Charitable Foundation

Significant Accounting Policies and Notes for the year ended 31 March 2025

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 and w.e.f 19-May-25 vide renewal number 0300004912024 dated 21-February 2025.

1. 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 I enterprise in their entirety:

- 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



Lotus Petal Charitable Foundation**Significant Accounting Policies and Notes for the year ended 31 March 2025**

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.



Lotus Petal Charitable Foundation

Significant Accounting Policies and Notes for the year ended 31 March 2025

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:

- a) 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.



Lotus Petal Charitable Foundation

Significant Accounting Policies and Notes for the year ended 31 March 2025

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.

b) The Trust provides for leave encashment for eligible employee (nonacademic), a defined benefit plan (leave encashment) covering all eligible employees (non-academic). In accordance with the leave policy of the trust, the leave encashment provide a lump sum payment to vested employees on retirement, death, incapacitation or termination of employment.

These are funded by the Trust.

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.

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.



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

As at
31 March 2025 As at
31 March 2024

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 2025 As at
31 March 2024

Schedule 4: General fund

Opening balance	1,012,386	8,245,052
Less: Transfer to restricted fund (CWIP balance capitalized)	(50,641,100)	(16,548,964)
Add: Transfer from income expenditure account	84,969,909	9,316,298
Closing balance	35,341,195	1,012,386

As at
31 March 2025 As at
31 March 2024

Schedule 5: Restricted fund

Opening balance	10,284,259	16,551,862
Add: Transfer from corpus fund	-	-
Add: Grants received during the year	180,321,217	207,258,577
Add: Grants receivable	-	2,075,867
Add: Transfer from general fund	50,641,100	16,548,964
Less: Transferred to assets fund	(27,754,293)	(60,129,777)
Less: Expenditure incurred during the year	(187,497,873)	(172,021,234)
Closing balance	25,994,410	10,284,259



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

	As at 31 March 2025	As at 31 March 2024
Schedule 6: Asset fund account		
Opening balance	351,278,270	321,318,543
Add: Transferred from corpus fund	-	-
Add: Addition during the year	27,754,293	60,167,926
Less: Deletion during the year	-	38,149
Total	<u>379,032,563</u>	<u>381,448,320</u>
Less: Transferred to income and expenditure account	29,356,126	30,170,050
Closing balance	<u><u>349,676,437</u></u>	<u><u>351,278,270</u></u>

	As at 31 March 2025	As at 31 March 2024
Schedule 7: Long term provisions		
Provision for gratuity	10,895,476	9,117,670
Provision for leave encashment	<u>2,038,071</u>	<u>9,117,670</u>
Total	<u><u>12,933,547</u></u>	<u><u>9,117,670</u></u>

	As at 31 March 2025	As at 31 March 2024
Schedule 8: Current liabilities		
a. Short term borrowings		
Unsecured		
Loan From NBFC	11,184,458	11,841,486
Loan From Individual	<u>8,000,000</u>	<u>13,000,000</u>
Total	<u><u>19,184,458</u></u>	<u><u>24,841,486</u></u>
b. Payables		
Trade payable		
Total outstanding dues to micro and small enterprises	4,234,241	5,322,914
Total outstanding dues of creditors other than to micro and small enterprises	<u>4,190,894</u>	<u>3,867,902</u>
Total	<u><u>8,425,135</u></u>	<u><u>9,190,816</u></u>
c. Other current liabilities		
Creditors for capital goods	3,461,235	87,579
Statutory dues	1,741,159	1,717,293
Jeevika registration deposit	-	64,000
Employees payable	393,033	357,944
Retention money	90,378	1,617,075
Annual fees received in advance	8,007,240	8,187,600
Other payable	-	40,000
Total	<u><u>13,693,045</u></u>	<u><u>12,071,491</u></u>
d. Short term provisions		
Provision for gratuity	145,201	114,838
Provision for leave encashment	<u>44,611</u>	<u>147,119</u>
Lease rent equalization	-	-
Total	<u><u>189,812</u></u>	<u><u>261,957</u></u>
Grand Total	<u><u>22,307,992</u></u>	<u><u>21,524,264</u></u>



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

Schedule 9: Property, plant and equipment

Current Year : 2024-25

Particulars	Gross block					Accumulated depreciation			Net block	
	As at 1 April 2024	Additions	Deletions	As at 31 March 2025	As at 1 April 2024	Depreciation / amortization for the year	Disposals	As at 31 March 2025	As at 31 March 2025	As at 31 March 2024
Land	124,289,076	-	-	124,289,076	-	-	-	-	124,289,076	124,289,076
Computer	26,785,529	1,324,829	-	28,110,358	19,207,133	3,739,505	-	22,946,638	5,163,720	7,578,396
Furniture and Fittings	17,165,642	1,657,929	-	18,823,571	4,210,277	1,490,609	-	5,700,886	13,122,685	12,955,365
Office equipment	13,514,427	2,743,092	-	16,257,519	3,414,505	1,746,108	-	5,160,613	11,096,906	10,099,922
Plant & Machinery	34,128,226	5,256,499	-	39,384,725	8,191,252	4,426,907	-	12,618,159	26,766,566	25,936,974
Motor Vehicles	26,193,952	8,870,056	-	35,064,008	2,303,978	2,905,046	-	5,209,024	29,354,984	23,889,974
Building	172,616,040	7,901,888	-	180,517,928	26,087,481	15,047,951	-	41,135,432	139,382,496	146,578,539
Total	414,692,892	27,754,293	-	442,447,185	63,414,626	29,356,126	-	92,770,752	349,676,433	351,278,266
Net										
CWIP	42,235,432	16,307,556	7,901,888	50,641,100				50,641,100	42,235,432	

Previous 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	As at 31 March 2023
Land	124,289,076	-	-	124,289,076	-	-	-	-	124,289,076	124,289,076
Computer	26,785,529	-	-	26,785,529	13,564,534	5,642,299	-	19,207,133	7,578,396	13,220,995
Furniture and Fittings	13,016,837	4,148,805	-	17,165,642	1,984,997	2,225,280	-	4,210,277	12,955,365	11,031,840
Office equipment	8,925,917	4,578,510	-	13,514,427	1,965,221	1,449,284	-	3,414,505	10,099,922	6,970,696
Plant & Machinery	26,353,791	7,774,435	-	34,128,226	4,049,923	4,141,329	-	8,191,252	25,936,974	22,303,858
Motor Vehicles	8,838,410	17,393,691	38,149	26,193,952	441,921	1,862,057	-	2,303,978	23,889,974	8,396,489
Building	146,343,555	26,272,485	-	172,616,040	11,237,980	14,849,501	-	26,087,481	146,528,559	135,575
Total	354,563,115	60,167,926	38,149	414,692,892	33,244,576	30,170,050	-	63,414,626	351,278,266	321,318,539
Net										
CWIP	34,050,695	33,950,803	25,766,065	42,235,432	-	-	-	42,235,432	34,050,695	



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

	As at 31 March 2025	As at 31 March 2024
Schedule 10: Cash and bank balances		
Cash in hand and imprest with staff	34,701	84,206
Cash in transit	173,000	74,000
Balances with schedule banks		
-in current bank account	70,513	50,730
-in Saving bank account	37,693,470	408,599
-in bank fixed deposits	15,203,001	8,359,826
Total	<u>53,174,685</u>	<u>8,977,361</u>
Schedule 11: Loans and advances		
(Unsecured and considered good unless otherwise stated)		
Security deposits	203,000	656,464
Staff Loans	808,575	284,095
Staff advances	58,551	
TDS receivable	965,194	587,889
Interest accrued on fixed deposits	85,169	48,244
Advance to vendors	521,644	1,562,657
Capital advance	156,940	2,236,689
Prepaid expenses	4,576,140	3,597,621
Total	<u>7,375,213</u>	<u>8,973,659</u>
Schedule 12: Other current assets		
Annual fee receivable	85,230	45,800
Sundry Debtors	2,606,182	1,949,072
Restricted donation receivable	-	2,075,867
Gratuity planned asset	1,879,191	2,522,878
Total	<u>4,570,603</u>	<u>6,593,617</u>



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

	Unrestricted For the year ended 31 March 2025	Restricted For the year ended 31 March 2025	Total For the year ended 31 March 2025	Unrestricted For the year ended 31 March 2024	Restricted For the year ended 31 March 2024	Total For the year ended 31 March 2024
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Schedule 13: Fees from rendering of services

Student annual fee LP SSSS	10,274,200	-	10,274,200	10,742,600	-	10,742,600
Student annual fee PLC	5,702,300	-	5,702,300	5,837,510	-	5,837,510
Student annual fee VS	2,765,500	-	2,765,500	2,939,700	-	2,939,700
Vidya Sahyog Contribution	4,032,046	-	4,032,046	3,415,432	-	3,415,432
Jeevika Course Fee	596,988	-	596,988	664,492	-	664,492
NIOS Examination Fee	337,630	-	337,630	285,630	-	285,630
NIOS registration fee - PLC	237,115	-	237,115	533,060	-	533,060
Co-Curricular and extracurricular Activities- LPSSS	1,677,000	-	1,677,000	-	-	-
Co-Curricular and extracurricular Activities- VS	455,000	-	455,000	-	-	-
Total	26,077,779	-	26,077,779	24,418,424	-	24,418,424

	Unrestricted For the year ended 31 March 2025	Restricted For the year ended 31 March 2025	Total For the year ended 31 March 2025	Unrestricted For the year ended 31 March 2024	Restricted For the year ended 31 March 2024	Total For the year ended 31 March 2024
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Schedule 14: Other income

Interest income from fixed deposit	446,336	-	446,336	302,139	-	302,139
Interest on Saving bank account	928,968	-	928,968	76,298	-	76,298
Interest on income tax refund	8,700	-	8,700	-	-	-
Miscellaneous Income	5,069,326	-	5,069,326	3,655,452	-	3,655,452
Total	6,453,330	-	6,453,330	4,033,889	-	4,033,889



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

	Unrestricted For the year ended 31 March 2025	Restricted For the year ended 31 March 2025	Total For the year ended 31 March 2025	Unrestricted For the year ended 31 March 2024	Restricted For the year ended 31 March 2024	Total For the year ended 31 March 2024
a. Program implementation expenditure						
Salary expenses	15,983,246	85,790,550	101,773,796	29,169,086	67,109,460	96,278,546
Contribution to provident and other funds	4,119,243	500,000	4,619,243	2,399,895	2,162,771	4,562,666
Gratuity	2,450,656	-	2,450,656	1,948,177	-	1,948,177
Total	22,553,145	86,290,550	108,843,695	33,517,158	69,272,231	102,789,389
b. Fund raising events and activities						
Salary expenses	3,875,297	1,745,746	5,621,043	9,438,860	-	9,438,860
Contribution to provident and other funds	191,233	-	191,233	213,618	-	213,618
Gratuity	48,832	-	48,832	145,190	-	145,190
Total	4,115,362	1,745,746	5,861,108	9,797,668	-	9,797,668
c. Administrative and other costs						
Salary expenses	267,308	1,040,682	1,307,990	-	3,428,600	3,428,600
Contribution to provident and other funds	44,814	-	44,814	55,663	-	55,663
Gratuity	10,142	-	10,142	49,041	-	49,041
Total	322,264	1,040,682	1,362,946	104,704	3,428,600	3,533,304



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

	Unrestricted For the year ended 31 March 2025	Restricted For the year ended 31 March 2025	Total For the year ended 31 March 2025	Unrestricted For the year ended 31 March 2024	Restricted For the year ended 31 March 2024	Total For the year ended 31 March 2024	Total For the year ended 31 March 2024
General health insurance	1,631,883	2,838,315	2,492,612	114,400	2,607,012	4,154,339	4,887,785
Rent	159,000	657,226	733,446	5,768,325	6,599,816	12,631,407	
Meal expense	8,348,586	8,393,200	831,491				
Renovation	12,008,616	12,165,271	670,615	11,960,792	41,266	576,094	
Smart class expense	26,747	381,231	534,828				
Printing and stationery	2,306,485	2,620,000	(42,429)	5,019,420	4,976,991		
Uniform expenses	1,70,083	1,508,889	1,678,972	204,086	1,393,118	1,597,204	
Annual day expenses	880,882	812,850	1,693,732	1,191,820	-	1,191,820	
Repair and maintenance	2,483,577	2,101,991	4,585,568	714,672	721,233	1,435,905	
Electricity expenses	1,373,138	39,430	1,412,568	1,415,998	377,441	1,793,439	
NIOS registration and exam fees	617,740	-	617,740	472,500	-	472,500	
House keeping expenses	524,668	325,846	850,514	621,937	339,882	961,819	
Security expenses	116,818	741,409	858,227	204,385	790,232	994,617	
Miscellaneous expenses	2,400,512	1,128,634	3,529,146	458,011	682,168	1,140,179	
IT expenses	2,600,178	2,020,749	4,620,927	1,724,775	1,868,538	3,593,315	
Transportation	504,736	2,007,604	890,777	304,717	1,195,494		
Employee hiring expense	54,700	-	54,700	172,350	-	172,350	
Professional and consultancy charges	7,291,928	250,000	7,541,928	3,001,416	369,260	3,370,676	
Professional course expenses	49,810	-	49,810	133,341	-	133,341	
Telephone expense	4,309	21,240	25,549	71,483	-	71,483	
Medical expenses	12,720	-	12,720	25,102	-	25,102	
Scholarships	303,211	10,986,586	11,289,797	880,170	11,523,458	12,403,628	
Course fee	2,559,709	-	2,559,709	133,201	2,710,850	2,844,051	
Lab equipment	6,989	459,231	466,220	-	724,576	724,576	
Student transportation	1,023,971	20,843,537	21,867,508	506,999	19,252,306	19,759,305	
TMC expenses	13,167	654,999	668,166	387,522	534,032	921,554	
Promotional expense	55,686	-	55,686	47,375	-	47,375	
Total	28,613,560	67,194,959	95,808,519	18,478,481	68,650,353	87,128,854	

Schedule 16: Program implementation expenditure

General health insurance	1,206,432	1,631,883	2,838,315	2,492,612	114,400	2,607,012
Rent	498,226	159,000	657,226	733,446	4,154,339	4,887,785
Meal expense	44,614	8,348,586	8,393,200	831,491	5,768,325	6,599,816
Renovation	156,655	12,008,616	12,165,271	670,615	11,960,792	12,631,407
Smart class expense	354,484	26,747	381,231	534,828	41,266	576,094
Printing and stationery	2,306,485	2,620,000	4,926,485	(42,429)	5,019,420	4,976,991
Uniform expenses	170,083	1,508,889	1,678,972	204,086	1,393,118	1,597,204
Annual day expenses	880,882	812,850	1,693,732	1,191,820	-	1,191,820
Repair and maintenance	2,483,577	2,101,991	4,585,568	714,672	721,233	1,435,905
Electricity expenses	1,373,138	39,430	1,412,568	1,415,998	377,441	1,793,439
NIOS registration and exam fees	617,740	-	617,740	472,500	-	472,500
House keeping expenses	524,668	325,846	850,514	621,937	339,882	961,819
Security expenses	116,818	741,409	858,227	204,385	790,232	994,617
Miscellaneous expenses	2,400,512	1,128,634	3,529,146	458,011	682,168	1,140,179
IT expenses	2,600,178	2,020,749	4,620,927	1,724,775	1,868,538	3,593,315
Transportation	504,736	2,007,604	890,777	304,717	1,195,494	
Employee hiring expense	54,700	-	54,700	172,350	-	172,350
Professional and consultancy charges	7,291,928	250,000	7,541,928	3,001,416	369,260	3,370,676
Professional course expenses	49,810	-	49,810	133,341	-	133,341
Telephone expense	4,309	21,240	25,549	71,483	-	71,483
Medical expenses	12,720	-	12,720	25,102	-	25,102
Scholarships	303,211	10,986,586	11,289,797	880,170	11,523,458	12,403,628
Course fee	2,559,709	-	2,559,709	133,201	2,710,850	2,844,051
Lab equipment	6,989	459,231	466,220	-	724,576	724,576
Student transportation	1,023,971	20,843,537	21,867,508	506,999	19,252,306	19,759,305
TMC expenses	13,167	654,999	668,166	387,522	534,032	921,554
Promotional expense	55,686	-	55,686	47,375	-	47,375
Total	28,613,560	67,194,959	95,808,519	18,478,481	68,650,353	87,128,854



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

	Unrestricted For the year ended 31 March 2025	Restricted For the year ended 31 March 2025	Total For the year ended 31 March 2025	Unrestricted For the year ended 31 March 2024	Restricted For the year ended 31 March 2024	Total For the year ended 31 March 2024
Schedule 17: Fund raising events and activities						
Promotional expense	79,773	239,540	319,313	15,603	-	15,603
IT expenses	190,595	-	190,595	204,074	-	204,074
Payment gateway expense	101,478	-	101,478	60,604	-	63,604
General health insurance	505,876	-	505,876	679,319	-	679,319
Miscellaneous expenses	45,088	-	45,088	272,675	-	272,675
Rent	83,554	-	83,554	304,137	-	304,137
Annual day expenses	421,375	583,597	1,004,972	83,940	500,000	583,940
House keeping expenses	4,346	-	4,346	104,501	-	104,501
Printing and stationery	232,234	-	232,234	206,018	-	206,018
Professional and consultancy charges	277,264	-	277,264	2,404,373	-	2,404,373
Repair and maintenance	41,568	-	41,568	191,857	-	191,857
Telephone expense	9,715	-	9,715	6,949	-	6,949
Transportation	263,679	-	263,679	1,008,170	-	1,008,170
Electricity expenses	-	-	-	32,553	-	32,553
Employee hiring expense	-	-	-	5,000	-	5,000
Total	2,256,545	823,137	3,079,682	5,579,773	500,000	6,079,773
Schedule 18: Administrative and other costs						
Book keeping charges	1,050,739	509,261	1,560,000	1,380,000	-	1,380,000
Audit fees	1,582,000	-	1,582,000	1,662,693	-	1,662,693
General health insurance	41,168	-	41,168	30,753	-	30,753
Repair and maintenance	22,409	-	22,409	92,618	-	92,618
Printing and stationery	43,728	-	43,728	19,657	-	19,657
Miscellaneous expenses	90,598	-	90,598	134,413	-	134,413
Transportation	36,992	-	36,992	111,604	-	111,604
Professional and consultancy charges	327,999	537,412	865,411	717,054	-	717,054
IT expenses	524,515	-	524,515	540,140	-	540,140
Electricity expenses	-	-	-	15,715	-	15,715
House keeping expenses	-	-	-	50,447	-	50,447
Bank charges	229,762	-	229,762	481,012	-	481,012
Employee hiring expense	6,000	-	6,000	38,750	-	38,750
Rent	40,336	-	40,336	146,825	-	146,825
Annual day expenses	-	-	-	1,880	-	1,880
Interest on short term loan	1,530,272	-	1,530,272	1,912,719	-	1,912,719
Uniform expenses	2,000	-	2,000	-	-	-
Telephone expense	24,087	-	24,087	-	-	-
Rates & taxes	82,891	-	82,891	(5,280)	-	(5,280)
Total	5,635,496	1,046,673	6,682,169	7,331,000	7,331,000	7,331,000



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 2025	For the year ended 31 March 2024
Income from grant and donation	82,269,837	64,433,713

II. Expenditure in foreign currency

Nature of Expenses	For the year ended 31 March 2025	For the year ended 31 March 2024
Software charges	1,327,206	790,529

III. Payment to auditor's *:

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
Statutory audit	1,400,000	1,300,000

**Exclusive of taxes and out of pocket expenses*

IV. The trust has taken a office space at Business on operating lease basis. Lease payments charged during the year in the income and expenditure account is INR. 288,116 (previous year INR. 5,338,747). This office space has been surrendered w.e.f 30th April 2024. A premises has been taken on lease at Devli, New Delhi w.e.f 20th August 2024 for conducting Jeevika courses and expenditure accounted is 424,000 (Previous year NIL). Also during the year premises were leased at Madangir, New Delhi and Pinagaon, Nuh for short duration. These were surrendered during the same financial year. Rent paid during the year INR. 69,000/-.

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) Dr. Nandita Chakraborty (Trustee) Mr. Manish Gupta (Governing body member) Mr. Achal Kaneja (Governing body member) Mr. Madhu Mehrotra (Governing body member) Mr. Rakesh Jetli (Co- Founder)



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

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 2025	For the year ended 31 March 2024
1	Managerial remuneration paid	Mr. Kushal Raj Chakravorty	3,518,400	2,978,400
2	Managerial remuneration paid	Mrs. Saloni Bhardwaj	1,538,840	2,378,400
3	Managerial remuneration paid	Mr. Rakesh Jetli	3,300,000	-

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 2025 are approx. INR 40,611,490 (previous year INR 40,091,339).

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 4,939,022 (previous year INR 4,945,437) has been recognized in the Income and Expenditure Account.

Defined benefit plans

a) Gratuity is payable to all eligible employee, of the trust 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 2025 is INR 11,040,677 (previous year INR 9,232,508)

The expenditure for gratuity as determined by actuarial valuation for the year 2024-25 is INR 2,662,329 (previous year INR 2,233,058)

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

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
Discount rate	7.04%	7.22%
Annual salary escalation rate	9.00%	9.00%
Retirement Age (Years)	60	60
Mortality rate inclusive of provision for disability	IALM (2012 - 14)	IALM (2012 - 14)
Withdrawal Rate (%)		



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

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
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

b) Leave availment/ encashment is payable to all eligible employee (non- academic), of the trust on resignation, retirement, death or permanent disablement, as per the leave policy of the trust. The liability for leave encashment, as determined by actuarial valuation as on 31st March 2025 is INR 2,082,682 (previous year INR NIL)

The expenditure for leave encashment as determined by actuarial valuation for the year 2024-25 is INR NIL (previous year INR NIL)

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

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
Discount rate	7.04%	NA
Annual salary escalation rate	9.00%	NA
Retirement Age (Years)	60	NA
Mortality rate inclusive of provision for disability	IALM (2012 - 14)	NA
Withdrawal Rate (%)		
Ages		
Up to 30 Years	5.00	NA
From 31 to 44 years	3.00	NA
Above 44 years	2.00	NA
Leaves		
Leave Availment Rate	2.50	
Leave Lapse rate while in service	NIL	
Leave Lapse rate on exit	NIL	
Leave encashment Rate while in service	NIL	

VIII. Due to micro and small enterprises

The Ministry of Micro, Small and Medium Enterprises has issued an Office Memorandum dated 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.



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

Particulars	As at 31 March 2025	As at 31 March 2024
(a) The principal amount and the interest due thereon remaining unpaid to any supplier at the end of each accounting year;		
-Principal	4,234,241	5,322,914
-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.	-	-

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 2025.

Particular	For the Year ended 31 March 2025		For the Year ended 31 March 2024	
	Quantity	Value	Quantity	Value
Balance at the beginning of the year	-	-	-	-



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

Add: Receipts during the year	-	672,607	-	3,870,086
Less: Utilization during the year	-	672,607	-	3,870,086
Balance as at the end of the year	-	-	-	-

XI. Short Term Unsecured Loan

The Trust has obtained short-term unsecured loans details are as follows:

Loan Taken from	FY 2024-25			FY 2023-24		
	Ugro Capital Ltd	Individual	Total	Ugro Capital Ltd	Individual	Total
NBFC				NBFC		
Rate of Interest	15%	Nil		15%	Nil	
Opening balance	11,841,486	13,000,000	24,841,486	-	-	-
loan availed	40,000,000	-	40,000,000	32,000,000	13,000,000	45,000,000
Loan Repaid	40,657,028	5,000,000	45,657,028	20,158,514	-	20,158,514
Closing Balance	1,1184,458	8,000,000	19,184,458	11,841,486	13,000,000	24,841,486

The loan given by NBFC Ugro Capital Ltd. Is for six months at a time.

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.



Program wise expenses for year ending 31 March 2025

Sum of Value	Column Labels											
Row Labels	Aarogya	Dhunela	Fund Raising	Jeevika	LP 555	Pratishthan	SahyogGMS	Sahyogonline	Scholarship	Vidyananda	Zero Hunger	Grand Total
Annual day expenses				16,176	973,096	349,217	94,216	7,500	60,000	193,527		1,693,732
Contribution to provident and other funds	1,798	83,732		414,634	1,856,407	830,927	52,227	645,247	4,381	460,374	353,248	4,702,975
Course fee				2,559,709								2,559,709
Electricity expenses		97,963		18,928	1,058,646	216,075				118,919		1,510,531
Employee hiring expense				8,700	1,800	900		33,300			10,000	54,700
General health Insurance	1,292	93,961		176,724	1,344,787	207,638	42,064	383,435	3,152	345,632	333,591	2,932,276
Gratuity	13,927	152,699		234,281	1,003,663	284,587	60,151	292,671	33,909	345,036	182,431	2,603,355
House keeping expenses		1,500		32,931	239,500		464,015	5,741			108,327	852,014
IT expenses		22,772		38,470	2,005,511	825,825	2,540	1,690,319		58,262		4,643,699
Lab Equipment					30,050		436,170					466,220
Meal expense											8,393,200	8,393,200
Medical expenses				1,236				2,484			9,000	12,720
Miscellaneous expenses	9,836			81,687	2,453,964	426,852		270,219	8,070	229,125	59,229	3,538,982
NIOS registration and exam fees					48,620	569,120						617,740
Printing and stationery		1,125		125,668	2,280,390	663,659	200	1,855,015		1,553		4,927,610
Professional and consultancy charges	32,990	189,473		2,812,366	1,083,264	1,811,007	70,312	1,209,712	70,268	275,236	176,773	7,731,401
Professional course expenses					49,810							49,810
Promotional expense				42,176					13,510			55,686
Rates & Taxes	58,944											58,944
Renovation				784,700			5,116,220	6,242,405			21,946	12,165,271
Rent	243,600			657,226								900,826
Repair and maintenance				395,573	2,073,457	666,243	371,334	283,824		368,920	426,217	4,585,568
Salary expenses	167,142	7,080,981	92,135	10,819,036	40,711,018	18,890,698	3,445,035	14,723,277	406,955	8,350,729	4,167,771	108,854,777
Scholarships								11,289,797				11,289,797
Security expenses					858,227							858,227
Student Transportation				1,379,579	12,058,950	5,553,865		470,000		2,405,114		21,867,508
Telephone expense				6,597	14,010			4,942				25,549
TMC Expenses	668,166											668,166
Transportation	1,204	13,216		376,672	108,092	5,652	29,234	1,472,122	2,931	2,407	9,290	2,020,820
Uniform expenses	58,438				1,339,824	202,938	16,000				61,772	1,678,972
Smart class expense					3,987				377,244			381,231
Grand Total	944,957	8,049,802	92,135	20,983,069	71,543,276	31,559,000	10,199,718	29,592,213	11,892,973	13,532,078	14,312,795	212,702,016
Property, plant and equipment purchased				1,931,923	24,761,956			146,000			914,414	27,754,293
Assets under construction added		355,866										355,866
Donation in Kind											672,607	672,607
Grand Total	944,957	8,405,668	92,135	22,914,992	96,305,232	31,559,000	10,199,718	29,738,213	11,892,973	13,532,078	15,899,816	241,484,782

Program 241,484,782
 Fund raising 8,940,790
 Admin 8,045,115
Total 258,470,687



Program wise expenses for year ending 31 March 2024

Sum of Closing Row Labels	Column Labels											Grand Total
	Aarogya	Dhunela	Jeevika	LP SSS	Pratis�han	Vidyananda	Scholarship	Zero Hunger	Sahyogonline	SahyogGMS		
Annual day expenses	41			233,816	421,180	28,722		24,164	41,851	442,046		1,191,820
Contribution to provident and other funds	557,985	113,490	330,915	1,366,040	830,022	411,142	22,843	498,301	501,739	43,679		4,676,156
Course fee			2,844,051									2,844,051
Electricity expenses	4,453	175,100	34,735	1,448,292	143,688	73,529		17,812	54,194	16,736		1,968,539
Employee hiring expense			900	131,250				10,000	30,200			172,350
General health insurance	608,285	129,753	155,792	819,382	30,170	279,988	16,983	376,037	279,438	40,937		2,736,765
Gratuity	93,529	90,650	132,601	643,328	524,524	187,103	30,104	115,831	193,811	27,346		2,038,827
House keeping expenses	38,618	500	25,704	263,979	78,336	45,107		123,198	76,712	310,165		962,319
IT expenses	585	55,894	277,730	2,323,332	295,056	139,600		2,339	527,019	27,652		3,649,207
Lab Equipment				724,576								724,576
Meal expense								6,599,816				6,599,816
Medical expenses	502							24,600				25,102
Miscellaneous expenses	5,289	76,615	87,744	657,470	73,144	49,277		33,672	153,213	80,370		1,216,794
NIOS registration and exam fees				472,500								472,500
Printing and stationery	254	17,055	331,335	3,439,578	781,843	243,287		3,746	173,762	3,186		4,994,046
Professional and consultancy charges		42,480	492,768	433,864	652,759	110,388		90,409	1,528,538	61,950		3,413,156
Professional course expenses			47,200		86,141							133,341
Promotional expense			7,375	40,000								47,375
Renovation				20,950				62,924	1,340,879	11,206,654		12,631,407
Rent	85,800	222,000	62,925	157,312	2,668,387	1,349,925		343,200	220,236			5,109,785
Repair and maintenance	1,533	306,079	48,170	696,226	112,299	63,405		125,159	168,871	220,242		1,741,984
Salary expenses	3,618,628	6,581,927	8,936,976	31,037,583	20,327,317	8,542,811	2,150,752	6,227,142	13,517,236	1,920,101		102,860,473
Scholarships						12,403,628						12,403,628
Security expenses			5,000	989,617								994,617
Smart class expense			(16,865)		394,054	198,905						576,094
Student Transportation			1,296,000	18,153,635	49,490			1,180	259,000			19,759,305
Telephone expense	233		29,163	5,014	9,487	4,492		930	22,164			71,483
TMC Expenses	921,554											921,554
Transportation	4,500	47,272	219,607	447,311	36,872	21,595	3,468	12,396	408,676	41,069		1,242,766
Uniform expenses				1,000,882	317,062	240,910		36,350		2,000		1,597,204
#N/A												-
Grand Total	5,941,789	7,858,815	15,349,826	65,033,437	28,304,331	11,990,186	14,627,778	14,729,206	19,497,539	14,444,133	197,777,040	
Property, plant and equipment purchased		31,272,733	377,979	25,666,446				2,841,329	(38,149)			60,120,338
Assets under construction added		325,923										325,923
Donation in Kind								3,870,085				3,870,086
Grand Total	5,941,789	39,457,471	15,727,805	90,699,883	28,304,331	11,990,186	14,627,778	21,440,621	19,459,390	14,444,133	262,093,387	
Program		262,093,387										
Fund raising		15,877,441										
Admin		10,873,743										
Total		288,844,571										



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 SPRM & CO LLP
Chartered Accountants
Firm Registration Number: E300278

M. Mohan Manikantam
Mohan Manikantam M.
Partner
Membership No.: 314216

Place: Cuttack
Date: 16 June 2025



For and on behalf of
Lotus Petal Charitable Foundation

Kushal Raj Chakraborty
Kushal Raj Chakraborty
Managing Trustee

Place: Gurugram
Date: 16 June 2025



Nandita Chakraborty
Nandita Chakraborty
Trustee

Place: Gurugram
Date: 16 June 2025



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-2025 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-

(a)

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-2025; 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-2025.

Subject to the following observations/qualifications-

(a)

The prescribed particulars are annexed hereto.

Name of Chartered Accountant

Membership Number

Firm Registration Number

Address

IP Address

Place

Date

Mohan Manikantam Mataparthy

ARCA314216

0E300278

Plot no E/146, Sector 7, CDA, Cuttack-753014

106.215.147.223

Cuttack

27-Sep-2025

ANNEXURE
Statement of particulars

Basic Details	1.	PAN of the auditee		AAATL9266H	
	2.	Name of the auditee		Lotus Petal Charitable Foundation	
	3.	Assessment year		2025-26	
	4.	Previous year		01-APR-2024 to 31-MAR-2025	
	5.	Registered Address of the auditee		Khasra no 12/2, Dhunela Berka Road, Village Dhunela, Sector 31, Sohna, Gurgaon, Haryana-122103	
	6.	Other addresses, if applicable		Khasra no 12/2, Dhunela Berka road, Sohna (Rural)(Part)(187), Sohna S.O, GURGAON, Haryana, INDIA, 122103	
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
		(1)	(2)	(3)	(4)
		Clause (i) 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
		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
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		

Acknowledgement Number:851163300270925

		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			AEAPC5891F	PAN	Flat no - T-1020, Ashiana Anmol, Sector -33, Sohna Road, Tehsil Sohna,, Sohna, Gurgaon, Haryana, INDIA, 122103	No		
2.	Arghya Sen	Trustee			AUXPS1507P	PAN	House No-202, Maharashtra, INDIA, 411028, One North Apptt., Hadapsar , Hadapsar, Pune, Maharashtra, INDIA, 411028	Yes	Resignation effective from 01-Aug-2024	
3.	Dr. Nandita Chakraborty	Trustee			ABWPC0960G	PAN	Flat No- 802, Tower 10, The Close South, Nirvana country,, South City 2, South City 2, Gurgaon, Haryana, INDIA, 122018	No		
4.	Saloni Bharwdaj	Co-Founder & CTO			AKDPB3567C	PAN	Flat No-701,Tower 18, The Close South,Nirvana Country,, South City 2, South City 2, Gurgaon, Haryana, INDIA, 122018	Yes	Resignation effective from 01-Oct-2024	
5.	Madhu Mehrotra	Members of the Governing Council			AGZPM2055N	PAN	Flat No 101, Tower 2, The Palms, South City 1, South City 1, South City 1, Gurgaon, Haryana, INDIA, 122002	No		
6.	Achal Khaneja	Members of the Governing Council	0		AALPK4766C	PAN	I91 Tower 2, 1st Floor ,The Close South, Nirvana country, South City 2, South City 2, Gurgaon, Haryana, INDIA, 122018	No		
7.	Manish Gupta	Members of the Governing Council			AFKPG7343H	PAN	B 1/504, Tulip Purple Sector 49, Badshahpur Tether(222),, Badshahpur, Gurgaon, Haryana, INDIA, 122001	No		
8.	Rakesh Jetli	Co-Founder & Director Operations			ACBPJ2283K	PAN	A-1/408, Printers Aparment, Plot no 18, Sector -13, Rohini, Sector 7, Rohini, Sector 7, North West delhi, Delhi, INDIA, 110085	Yes	Appointmet as Co-Founder effective from 01-Aug-2024	

			<p>(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.</p> <table border="1"> <thead> <tr> <th>Sl. No.</th> <th>Name</th> <th>Unique Identification Number</th> <th>ID code</th> <th>Address</th> <th>Non-individual person [as mentioned in row no 10(a)] in which beneficial ownership held</th> <th>Percentage of beneficial ownership</th> <th>Whether there is any change during previous year of audit</th> <th>If yes, specify the change</th> </tr> <tr> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> <th>(6)</th> <th>(7)</th> <th>(8)</th> <th>(9)</th> </tr> </thead> </table>									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)
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.																										
Commencement of activities	13.	(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																										
			<table border="1"> <thead> <tr> <th>S. No.</th> <th>Date of Application</th> <th>Status of registration in pursuance of application</th> <th>Date of Registration or cancellation based on such application</th> <th>URN of such registration</th> </tr> <tr> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> </tr> </thead> </table>								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)									
	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																										
	(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?																											
			<table border="1"> <thead> <tr> <th>S. No.</th> <th>Date of Application</th> <th>Status of registration in pursuance to application</th> <th>Date of Registration /Cancellation based on such application</th> <th>URN of such registration</th> </tr> <tr> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> </tr> </thead> </table>								S. No.	Date of Application	Status of registration in pursuance to application	Date of Registration /Cancellation based on such application	URN of such registration	(1)	(2)	(3)	(4)	(5)									
S. No.	Date of Application	Status of registration in pursuance to application	Date of Registration /Cancellation based on such application	URN of such registration																									
(1)	(2)	(3)	(4)	(5)																									
			No Records Available																										

Details of Place where books of accounts and other documents have been maintained	14.	(i)	Whether the books of account and other documents have been kept and maintained in the form and manner and at such place as prescribed under rule 17AA by the auditee	Yes
		(ii)	Provide the following details of the books of account and other documents	

S. No.	Nature of Books of Account	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					Yes
2.	Ledger	Yes	Yes	Yes					Yes
3.	Journal	Yes	Yes	Yes					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					Yes
5.	Record of income of the person during the previous year as per rule 17AA(1)(d)(ii)	Yes	Yes	Yes					Yes
6.	Record of application of income etc. out of income during the previous year as per rule 17AA(1)(d)(iii)	Yes	Yes	Yes					Yes
7.	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					Yes
8.	Record of loan and borrowings as per rule 17AA(1)(d)(vii)	Yes	Yes	Yes					Yes
9.	Record of properties as per rule 17AA(1)(d)(viii);	Yes	Yes	Yes					Yes

			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)	
	10.	Record of specified persons as per rule 17AA(1)(d)(ix);	Yes	Yes	Yes					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							%			
	(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							%			
	(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										
Business Undertaking	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												
	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							₹		
			(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							₹		
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							₹			
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
	(1)		(2)	(3)	(4)	(5)	(6)	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	(10)	(11)
	1.		DLF QUTAB ENCLAVE COMPLEX EDUCATIONAL CHARITABLE TRUST	DELD02824D	33,96,060	3,39,607	194J	0	0	33,96,060	Receipt from a trust on account of providing educational services for under privileged section of the society under our Sahyog Online program	0	No
2.		UPES	DELU02012D	40,000	4,000	194J	0	0	40,000	Receipt from a trust on account of providing educational services for under privileged section of the society under	0	No	

		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)		
										our Sahyog Online program			
3.	J.K. CEMENT LTD.	KNPJ00154A	1,02,050	2,041	194C	0	0	1,02,050	Donation	0	No		
4.	VITA NOVA EDUCATORS PRIVATE LIMITED	RTKV10014E	1,08,000	10,800	194J	0	0	1,08,000	Receipt against paid volunteering	0	No		
Voluntary Contributions	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								₹ 26,86,45,072			
	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)								₹			
	(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	₹ 6,72,607
	(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	₹ 3,31,057
	(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)	₹ 3,31,057
	(vii)	Any other voluntary contribution not part of Form No. 10BD, Please specify the nature	₹
	(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)]	₹ 10,03,664
24.		Total voluntary contributions received by the auditee during the previous year [22+23(viii)]	₹ 26,96,48,736
25.		Total Foreign Contribution out of the total voluntary contributions stated in 24	₹ 8,22,69,837
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)]	₹ 26,96,48,736
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)	₹ 3,25,31,109
	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])	₹ 30,21,79,845
Income	31.	Application of Income (excluding application not eligible and reported under serial number 37)	

Application of Ir	(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)			
		S. No.		Electronic (₹)	Other than electronic (₹)
		(I)	Religious	0	0
		(II)	Relief of poor	1,68,44,773	0
		(III)	Education	24,15,00,571	1,25,342
		(IV)	Medical relief	0	0
		(V)	Yoga	0	0
		(VI)	Preservation of Environment (including watersheds, forests and wildlife)	0	0
		(VII)	Preservation of Monuments or Places or Objects of Artistic or Historic interest	0	0
		(VIII)	Advancement of any other objects of general public utility	0	0
		(IX)	Application which cannot be specifically categorized under (I) to (VIII)	0	0
		(X)	Total	25,83,45,344	1,25,342
	(c)	Total application (a) + (b)(X)			
		Electronic(₹)			₹ 25,83,45,344
		Other than electronic(₹)			₹ 1,25,342
		Total(₹)			₹ 25,84,70,686

(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
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
1.	DSY Motors	AATFD8859P	50,07,250	50,07,250	0	50,07,250	Yes	194C - Payments to contractors		
2.	Kalka Travels	DPTPS7516N	1,43,81,241	1,43,81,241	0	1,43,81,241	Yes	194-I - Rent		
3.	Yash Interiors	BEOPG4187D	56,84,359	56,84,359	0	56,84,359	Yes	194C - Payments to contractors		
4.	Ujjwal Arvindg Pradhan	AKMPP4001A	50,00,000	50,00,000	0	50,00,000	No			
(iii)	Amount which was not actually paid during the previous year [if included in (i)(c)]								₹ 2,72,34,299	
(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								₹ 2,03,20,065	
(v)	Total amount to be allowed as application [31(i)(c)- 31(iii) +31(iv)]								₹ 25,15,56,452	
(vi)	Bifurcation of application in 31(v) into Revenue or Capital								₹ 25,15,56,452	
(a)	Revenue								₹ 21,53,96,491	
	(b) Capital								₹ 3,61,59,961	
(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.								₹ 56,57,028	
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)	₹ 0
	(xviii)	Total allowable application [{31(v)+31(vii)+31(viii)} - {31(ix) to 31(xvii)}]	₹ 25,72,13,480
	(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	₹ 4,49,66,365
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	₹
	(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				0	0	0			
		D	Corpus				0	0	0			
		E	Borrowed Fund				0	0	0			
F	Any other (Please specify)				0	0	0					
13(10) and 22nd proviso to section 10(23C)	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			
		(1)	(2)	(3)		Electronic Modes	Other than Electronic modes	Total	Whether any TDS has been deducted	Section under which TDS has been deducted	Amount of TDS	
		(4)	(5)	(6)	(7)	(8)	(9)	(10)	No Records Available			
		(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								
	(b)	Condition specified in clause (a) of tenth proviso to clause (23C) of section 10 or sub-clause (i) of clause (b) of sub-section (1) of section 12A have been violated										
	(c)	condition specified in clause (b) of tenth proviso to clause (23C) of section 10 or sub-clause (ii) of clause (b) of sub-section (1) of section 12A have been violated										
	(d)	condition specified in twentieth proviso to clause (23C) of section 10 or sub-clause (ii) of clause (ba) of sub-section (1) of section 12A have been violated										

		(iii) If yes in (i), please provide computation of Income chargeable under twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13	
		(a) Income for the previous year	₹
		(b) Total Expenditure incurred in India, for the objects of the auditee,	₹
		(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	₹
		(ii) Expenditure from any loan or borrowing	₹
		(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	₹
		(iv) Expenditure in the form of contribution or donation to any person.	₹
		(v) Capital expenditure	₹
		(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	₹
		(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	₹
		(viii) Any other disallowance	₹
		(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 ₹
		(b) Total income of auditee during the previous year	₹ 30,21,79,845
		(c) Percentage of expenditure which is of religious nature to the total income [Amount in (a)/(b)]	0 %
(3)	41.	Details of specified person* as referred to in sub-section (3) of section 13	

Person referred to in 13	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Code of Person referred to in sub-section (3) of section 13</td> <td style="width: 15%;">Name of such person</td> <td style="width: 15%;">PAN of such person</td> <td style="width: 15%;">Aadhar Number of such person, if allotted</td> <td style="width: 15%;">Address of such person</td> <td style="width: 15%;">If code 2 selected in column (1) specify the amount of contribution made to the auditee</td> </tr> <tr> <td>(1)</td> <td>(2)</td> <td>(3)</td> <td>(4)</td> <td>(5)</td> <td>(6)</td> </tr> </table>						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)
	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)													
CSV File																		
42.	Details of transactions referred to in section 13 (2)																	
	(a)	Whether any part of the income or property of the auditee is, or continues to be, lent to any specified person for any period during the previous year without either adequate security or adequate interest or both				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;				Yes												
	(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	₹											
	(a)	Income of the auditee has been applied, other than for the objects of the trust or institution.				No	₹											
	(b)	Whether the auditee has income from profits and gains of business which is not incidental to the attainment of its objectives or separate books of account are not maintained by auditee in respect of the business which is incidental to the attainment of its objectives.				No	₹											
	(c)	Whether the auditee, referred to in clause (a) of sub-section (1) of section 13, has applied any part of its income from the property held under a trust for private religious purposes, which does not enure for the benefit of the public.				No	₹											

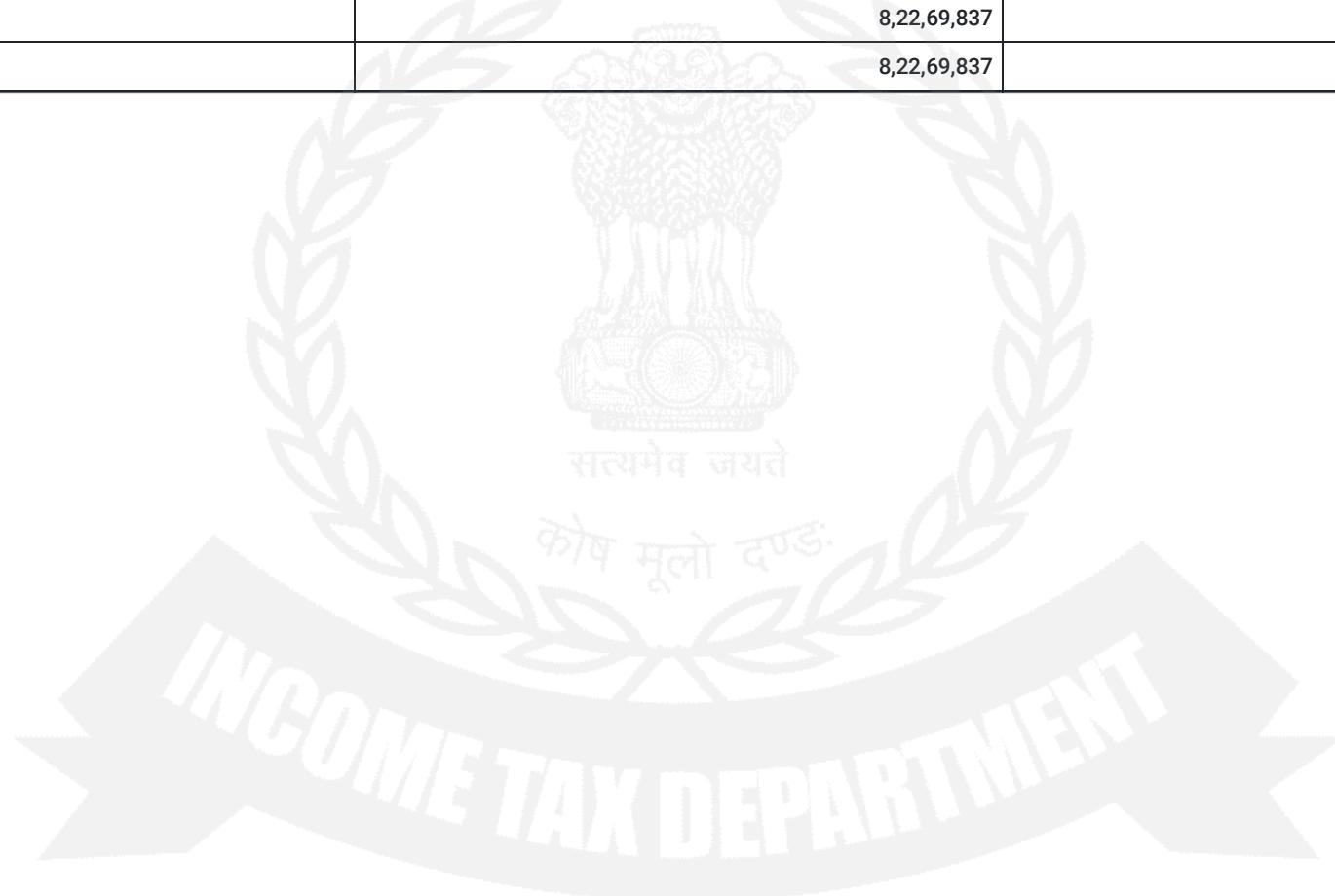
	(d)	Whether the auditee, referred to in clause (b) of sub-section (1) of section 13, has applied any part of its income for the benefit of any particular religious community or caste	No	₹
	(e)	Whether any activity being carried out by the auditee is not genuine or is not being carried out in accordance with all or any of the conditions subject to which it was registered.	No	₹
	(f)	Whether the auditee has not complied with the requirement of any other law, for the time being in force, and the order, direction or decree, by whatever name called, holding that such non-compliance has occurred, has either not been disputed or has attained finality.	No	
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	₹
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	₹
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	₹
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	₹
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	₹
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	

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 than specified under sub- section (5) of section 11.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	

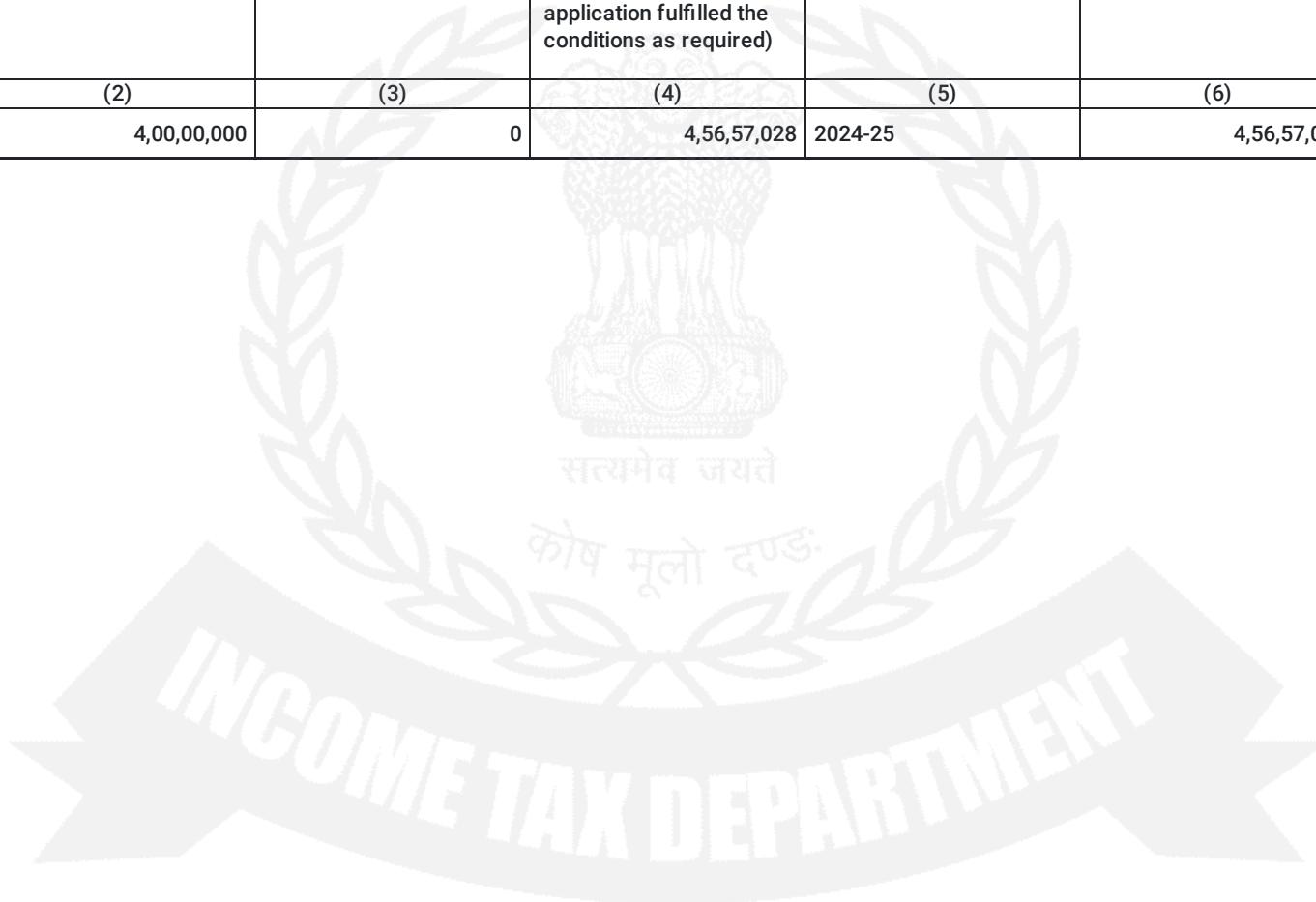
No Records Available

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		
Non- Corpus	8,22,69,837	8,13,95,244
Total	8,22,69,837	8,13,95,244



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)
2,48,41,486	4,00,00,000	0	4,56,57,028	2024-25	4,56,57,028	1,91,84,458



Schedule Int App: Details of income applied outside India

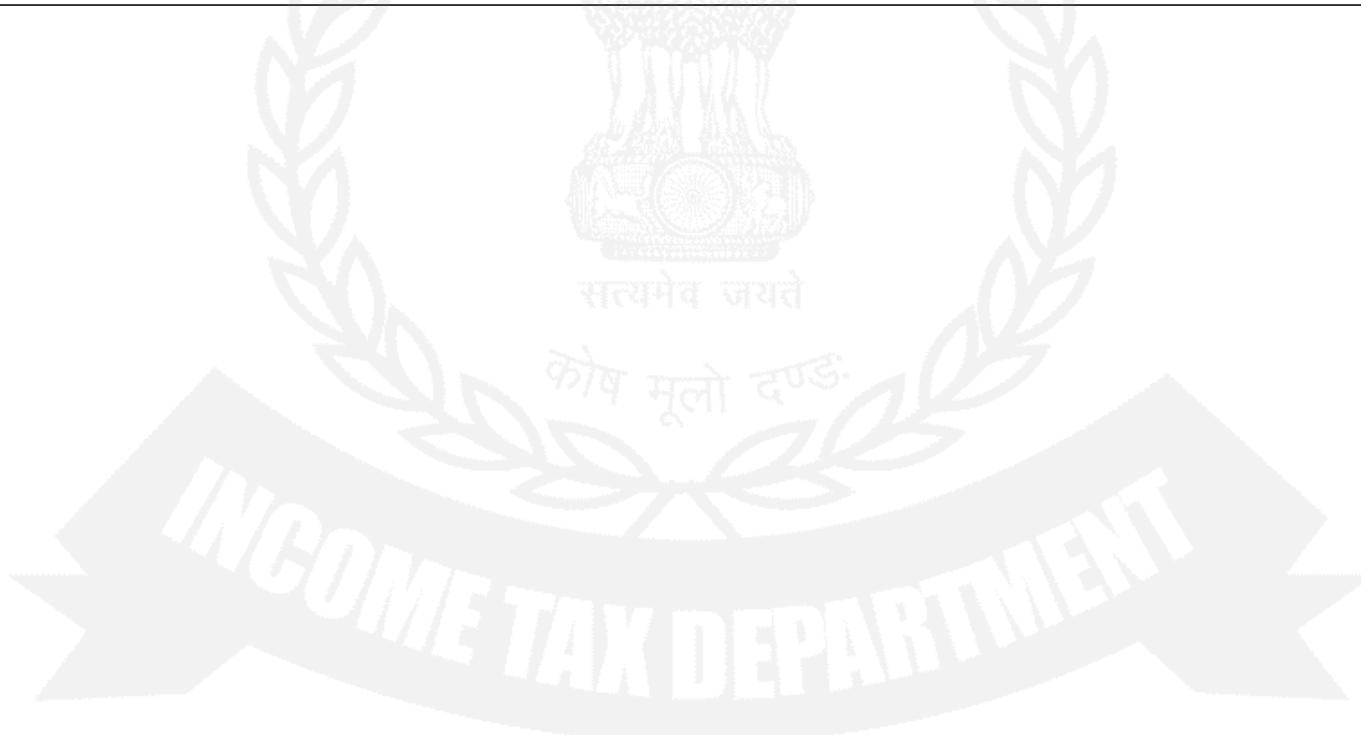
S. No.	Name of the person to whom remittance is made	Taxpayer Identification Number if available	Amount of remittance out of India which is reported in Form No. 15CA	Amount of remittance outside India other than (4)	Charitable or religious purpose for which application is made	Country/Region of application	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/Speci al	Date of Approval
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
No Records Available										

No Records Available



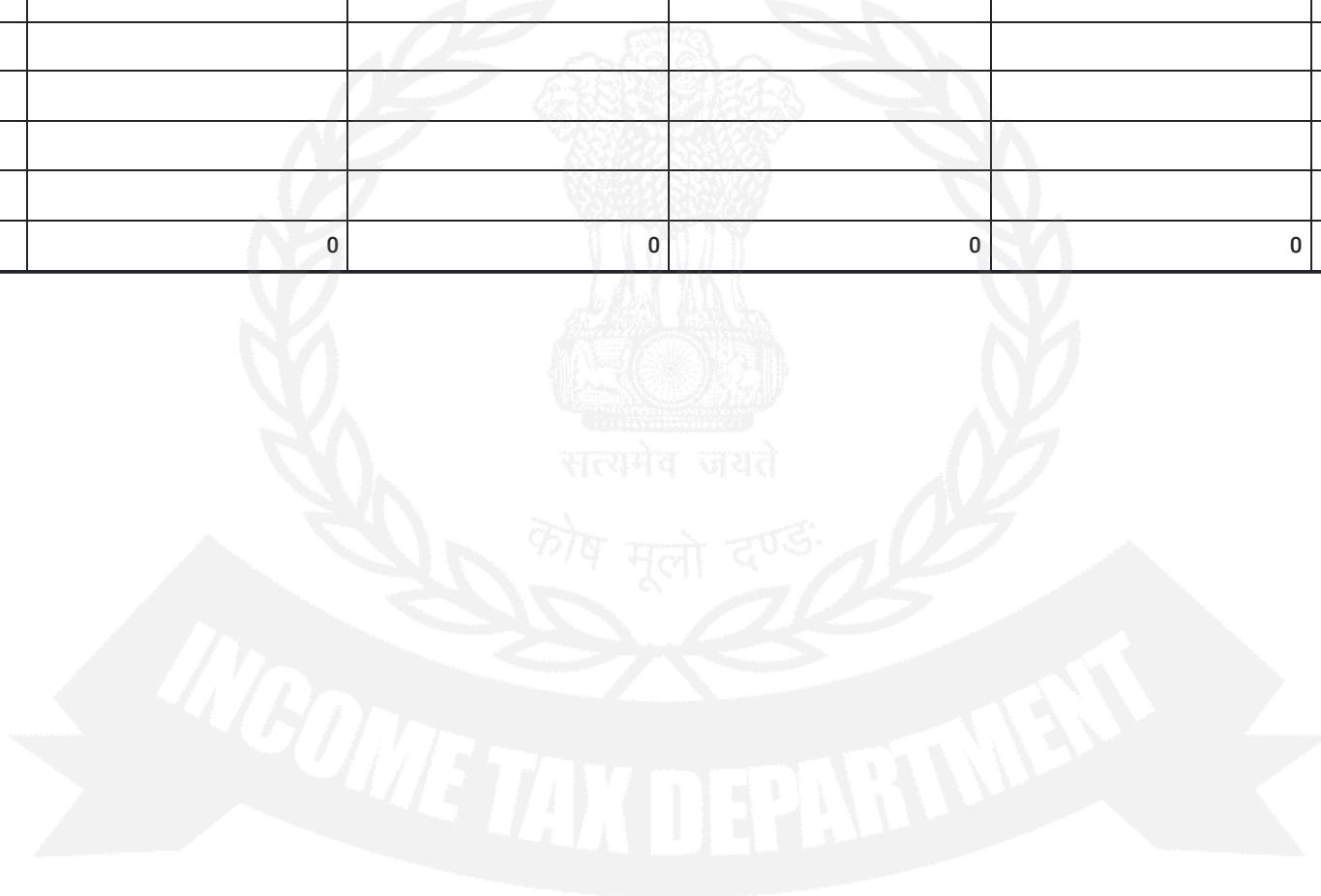
Schedule DI: Details of deemed application under Explanation 1 sub-section (1) of section 11 and deemed income under sub-section (1B) of section 11

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									



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				
	2024-25	2023-24	2022-23	2021-22	2020-21
2024-25					
2023-24					
2022-23					
2021-22					
2020-21					
Total	0	0	0	0	0



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	

No Records Available

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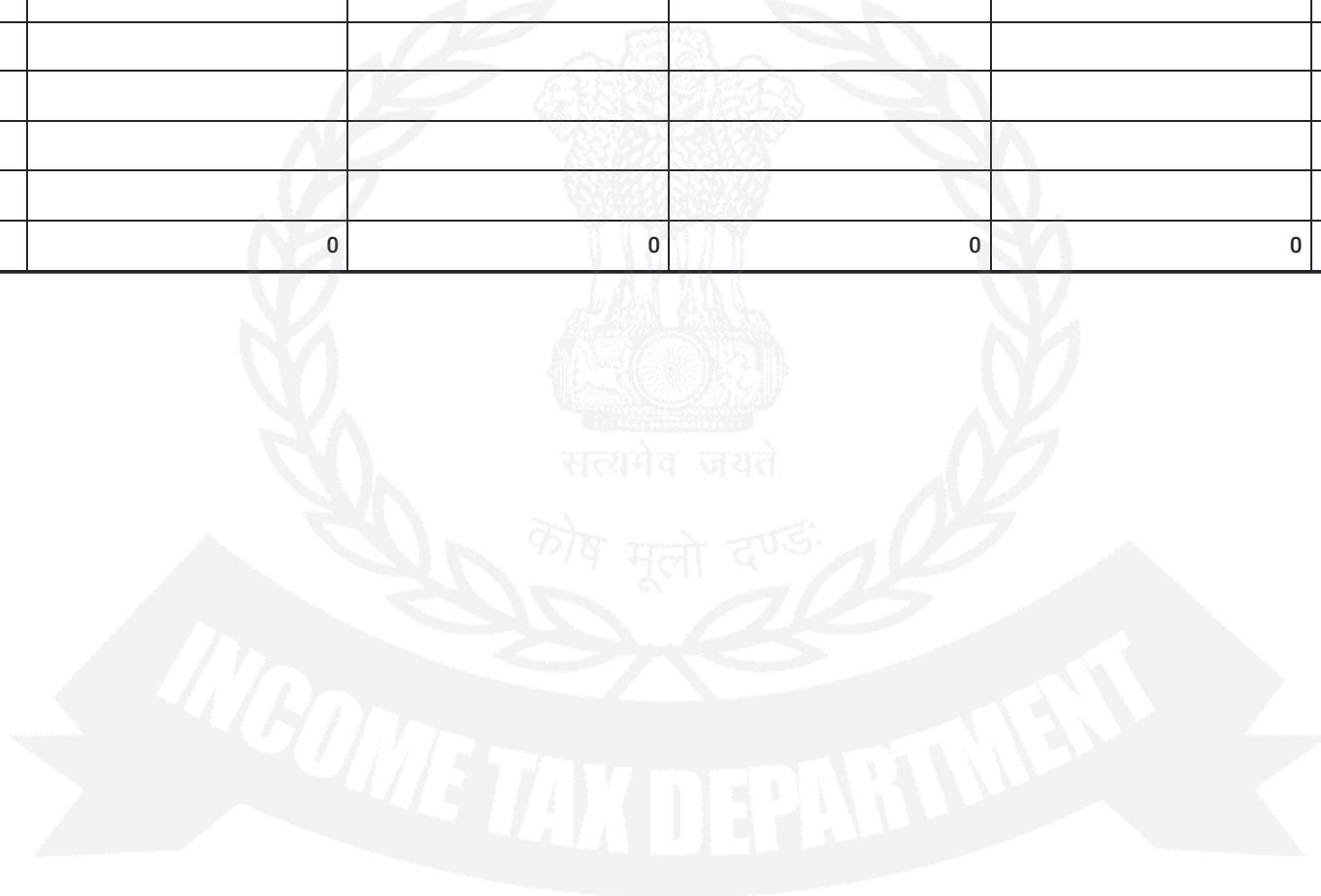
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INCOME TAX DEPARTMENT

Acknowledgement Number:851163300270925

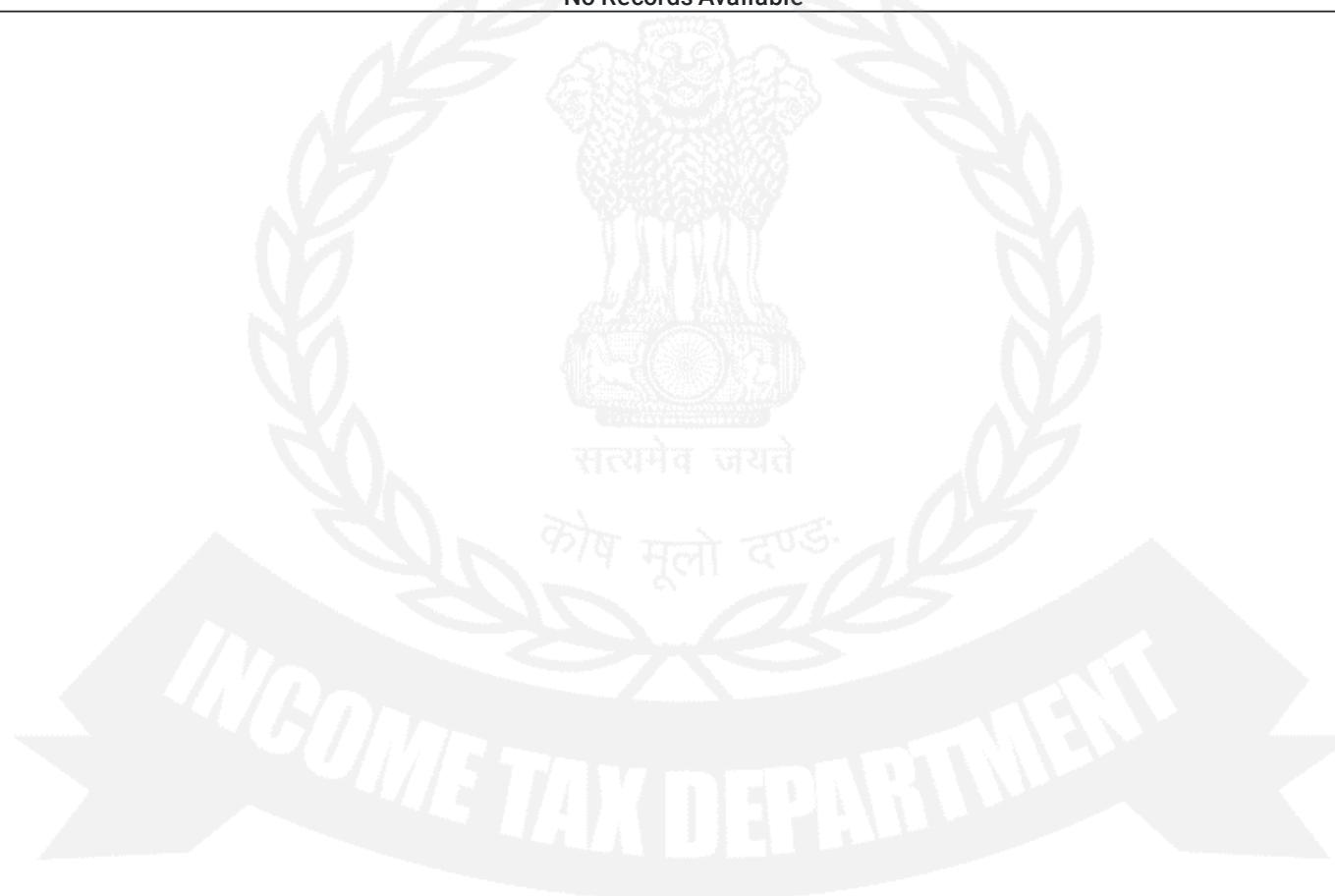
Schedule ACA: Details of accumulated income taxed in earlier assessment years as per sub-section (3) of section 11

Year of accumulation(F.Y.)	Assessment year in which this amount was taxed				
	2024-25	2023-24	2022-23	2021-22	2020-21
2024-25					
2023-24					
2022-23					
2021-22					
2020-21					
Total	0	0	0	0	0



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									

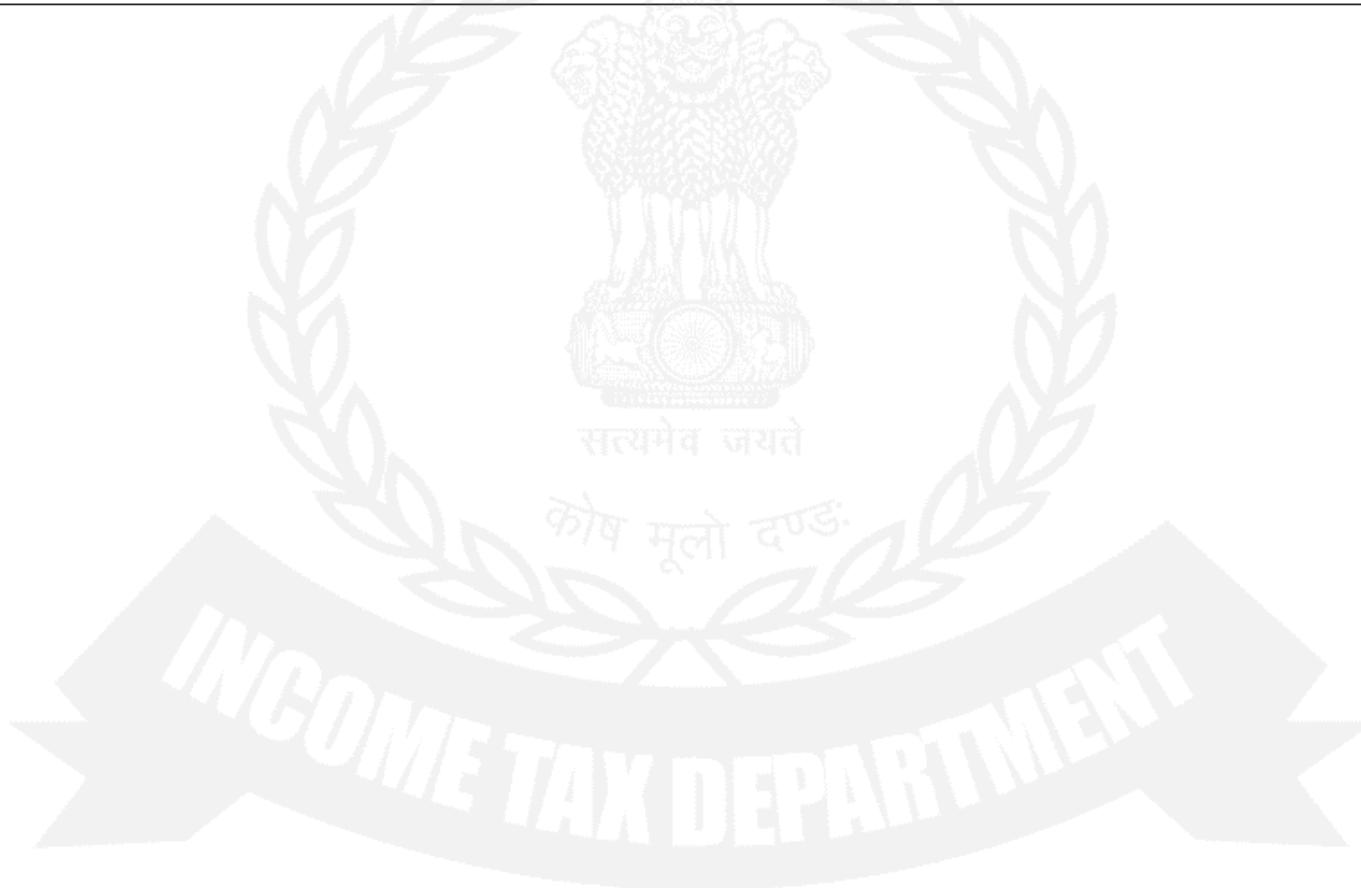


Acknowledgement Number:851163300270925

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

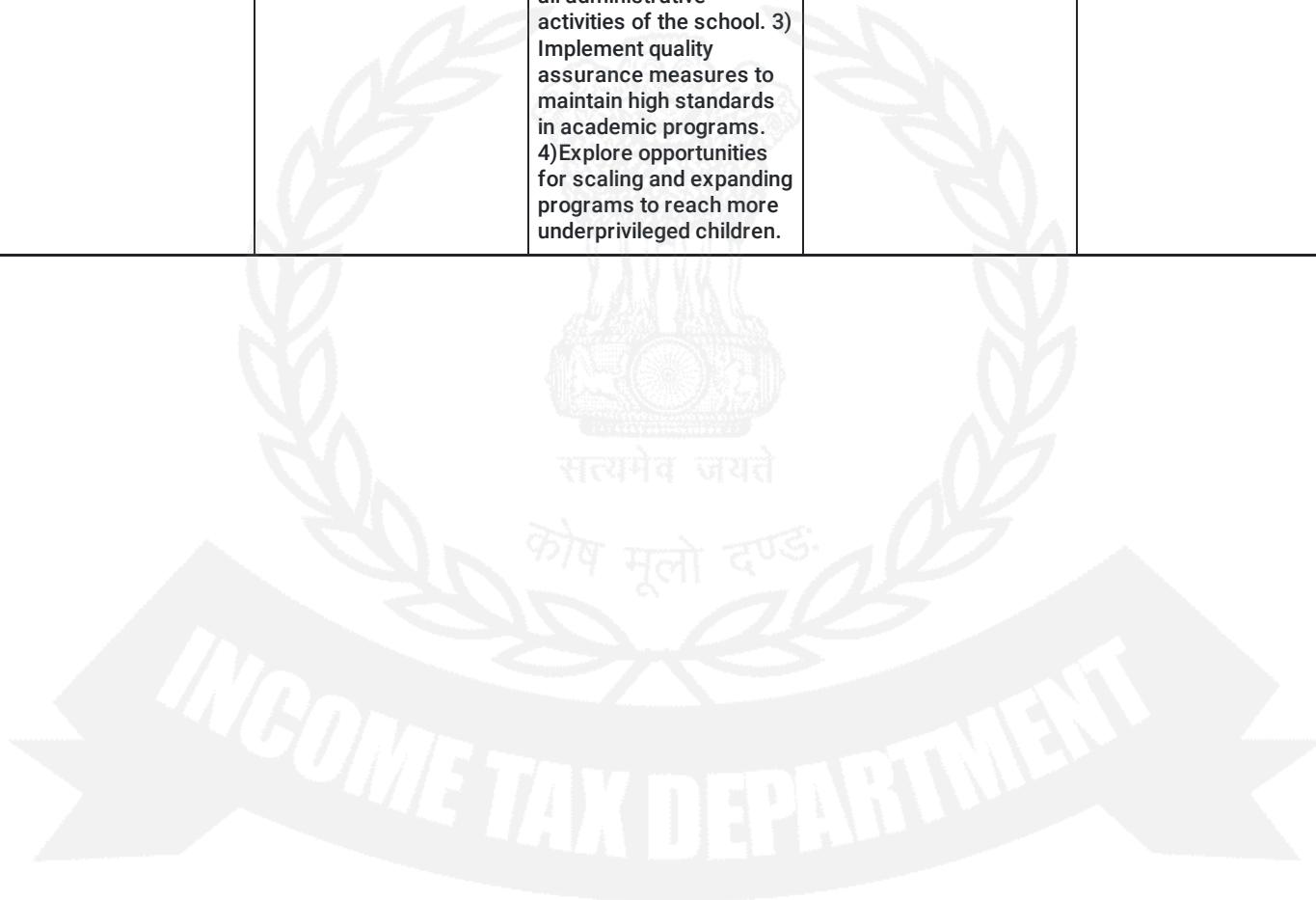


Schedule SP-c: Details of salary, allowance or otherwise which is paid to the specified person out of the resources of the auditee for services rendered by him during the previous year

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 provide education, nutrition, and livelihood via Lotus Petal Foundation	Salary	35,18,400	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	15,38,840	40,00,000
3.	Rakesh Jetli	ACBPJ2283K	Coordinate academic, administrative & construction activities and coordinating for raising funds for the same 1) Assess and enhance academic	Salary	33,00,000	45,00,000

Acknowledgement Number:851163300270925

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)
			programs. 2) Supervise all administrative activities of the school. 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.			



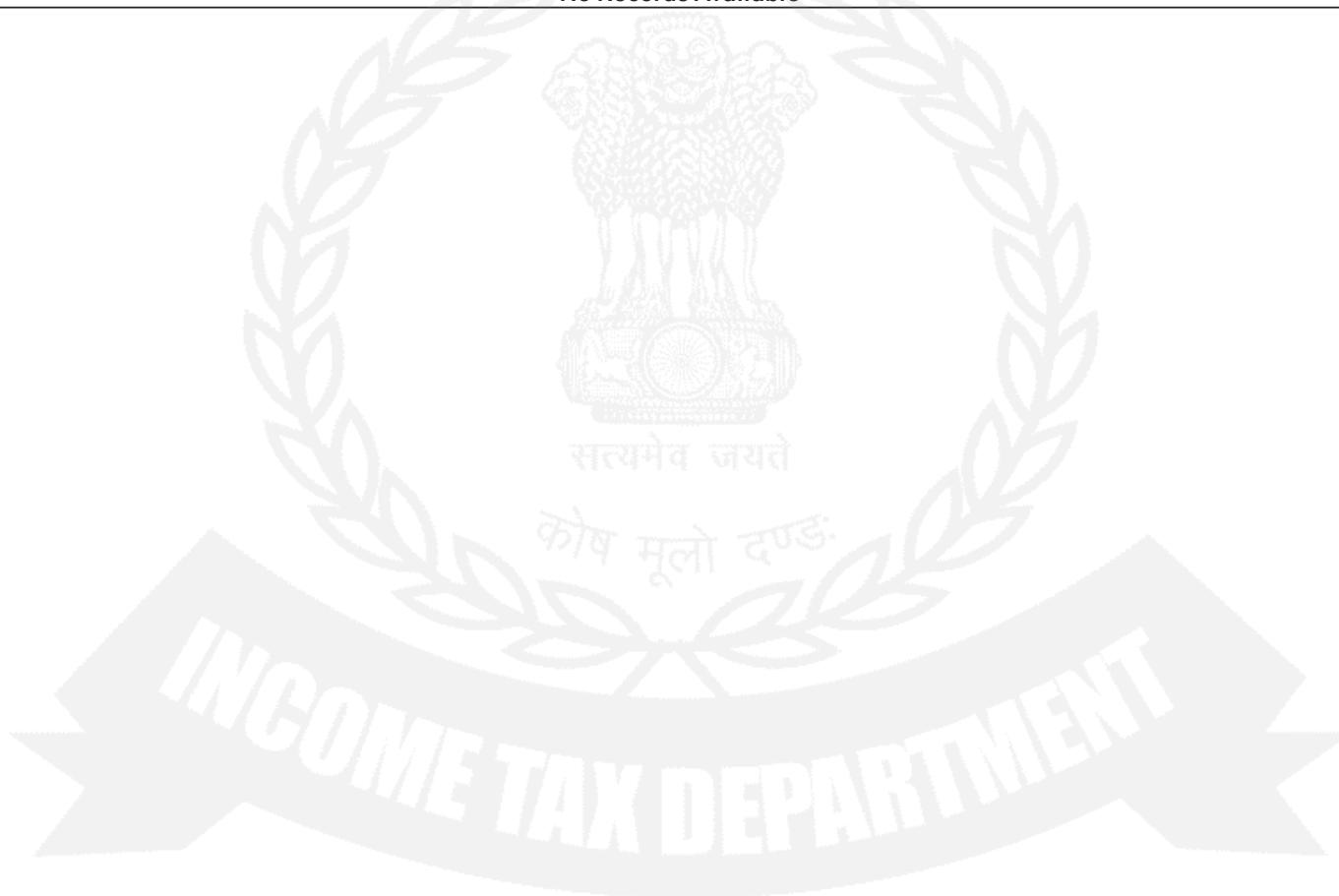
Schedule SP-d: Details of the services of the auditee are made available to the specified person during the previous year?

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)
<p style="text-align: center;">No Records Available</p>									



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:851163300270925

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								



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?

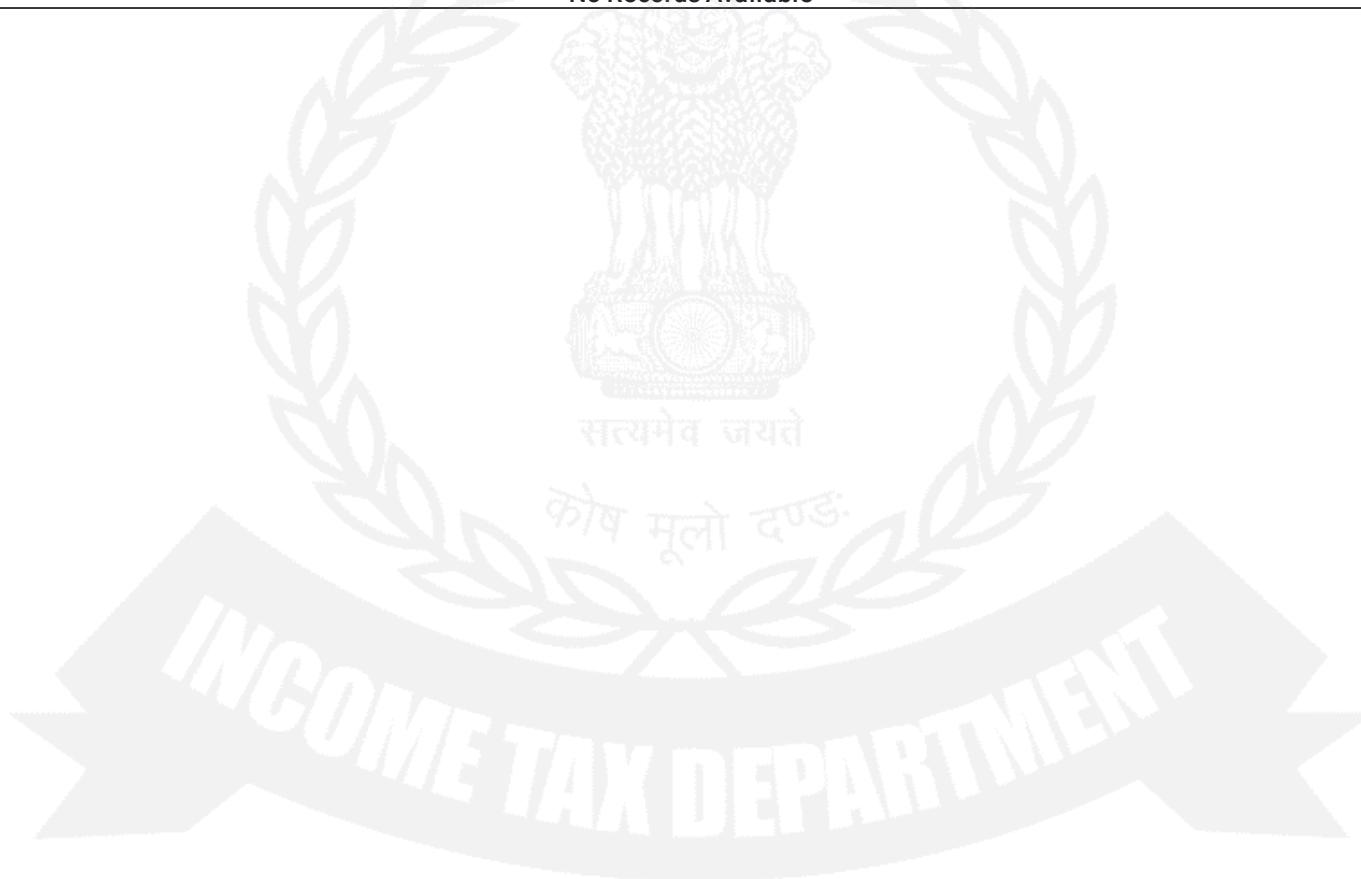
S. No.	Name of specified person	PAN of specified person	Nature of property sold	Details of Shares or Security					Details of Other Property being Movable				
				Name of the Company or Concern of which the shares are sold	Number of shares sold during the previous year	Price of each share or security	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:851163300270925

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								



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				



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
(1)	(2)	(3)			From	To						
(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)			
No Records Available												



Acknowledgement Number:851163300270925

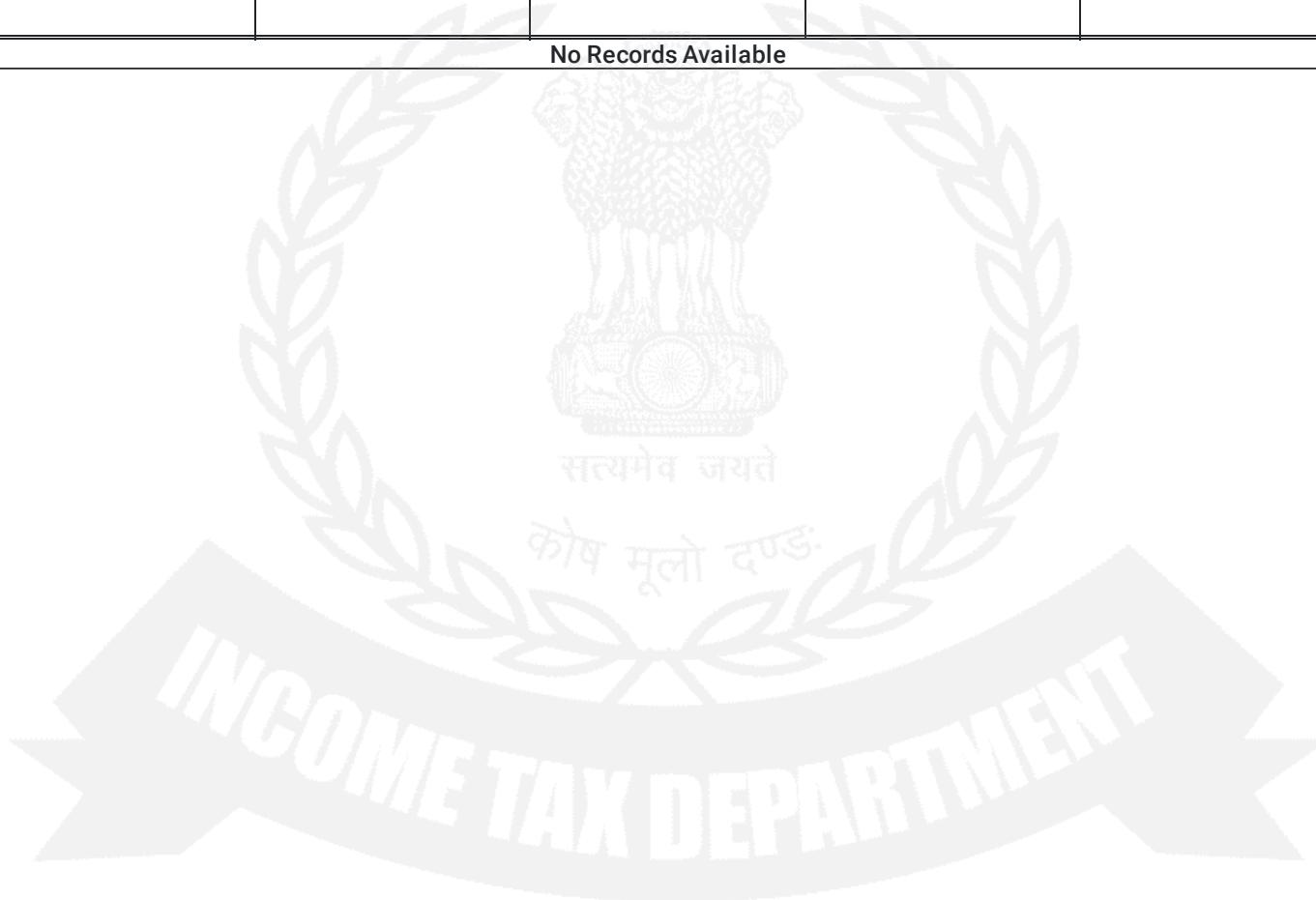
Schedule TDS disallowable : Details of amounts inadmissible amount disallowable under thirteenth proviso to clause (23C) of section 10 or sub section (1) of section 11 read with sub-clause(ia) of clause (a) of section 40:

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

Acknowledgement Number:851163300270925

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

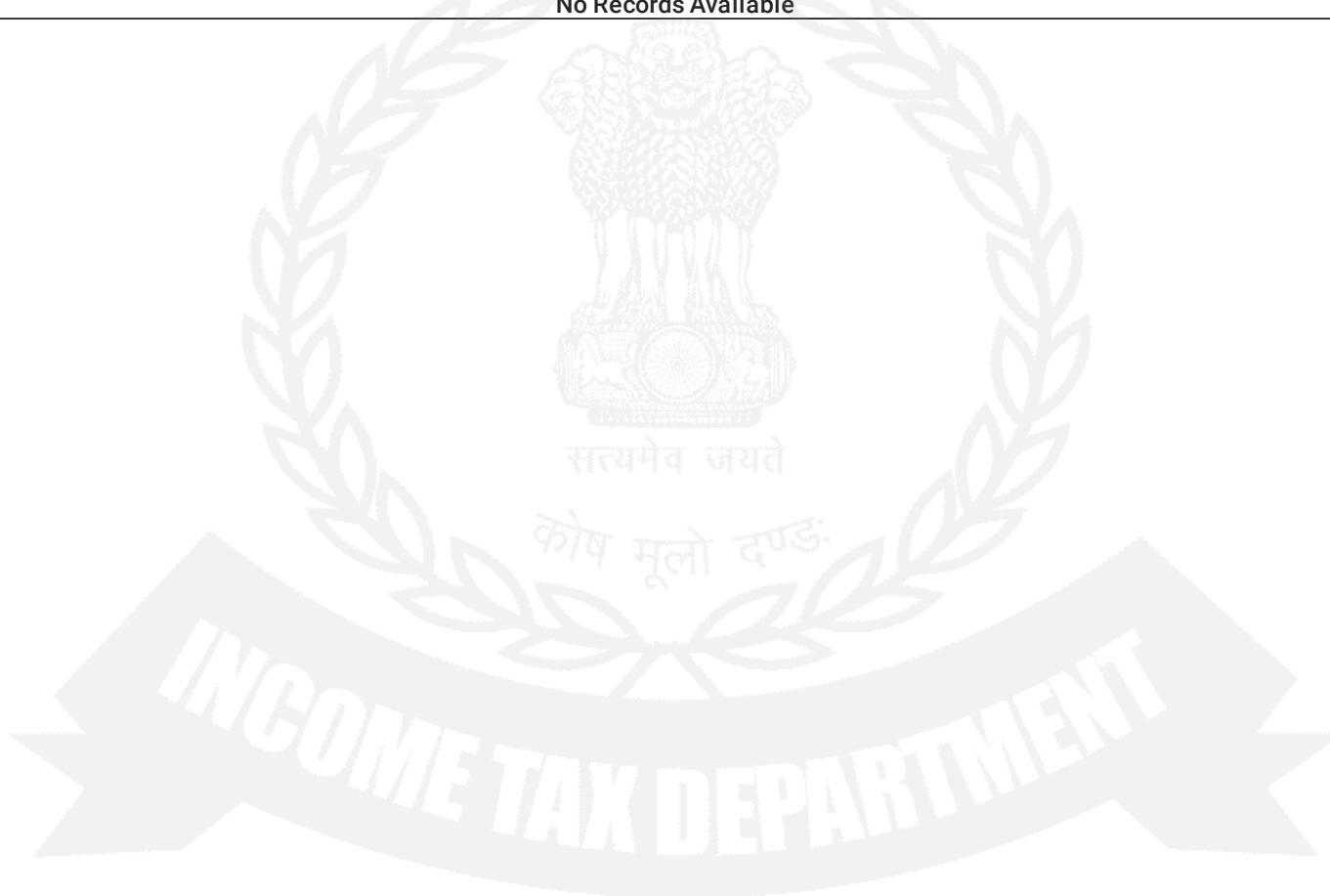
S. No.	Date of Payment	Amount of payment	Nature of payment	Details of Payee		
				Name	PAN or Aadhar of payee, if available	Address
No Records Available						



Acknowledgement Number:851163300270925

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						



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	11,45,08,888	11,45,08,888	11,45,08,888	36,49,754	0	0	0	
RTKL01749G	194-I - Rent	1,93,83,140	1,93,83,140	1,93,83,140	4,96,324	0	0	0	
RTKL01749G	194C - Payments to contractors	2,42,73,931	2,42,73,931	2,42,73,931	3,82,493	0	0	0	
RTKL01749G	194J - Fees for professional or technical services	1,72,89,293	1,72,89,293	1,72,89,293	17,31,009	0	0	0	
RTKL01749G	194A - Interest other than Interest on securities	29,40,293	29,40,293	29,40,293	2,94,029	0	0	0	

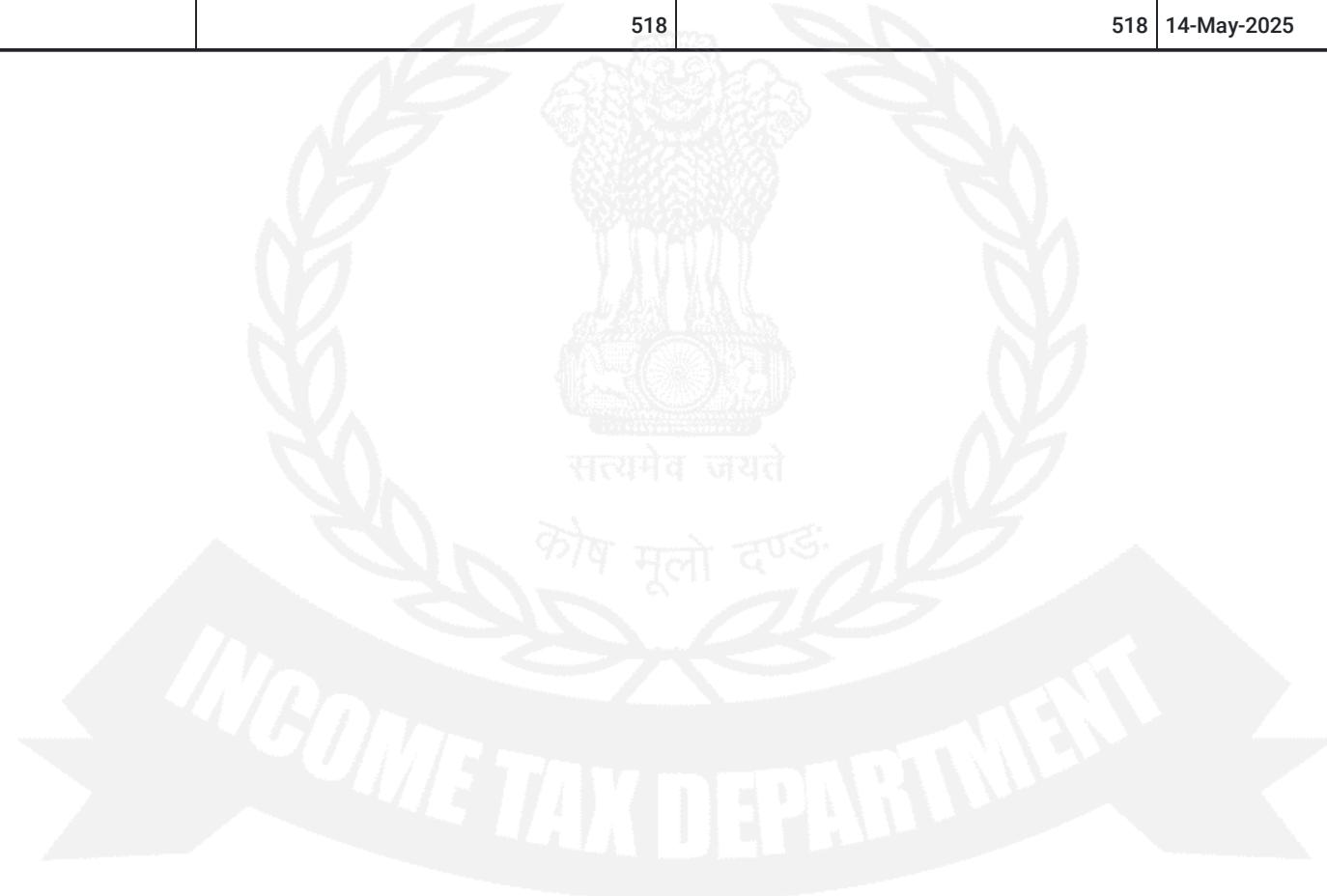


Schedule Statement of TDS/TCS				
Tax Deduction and Collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported
(1)	(2)	(3)	(4)	(5)
RTKL01749G	24Q	31-Jul-2024	23-Jul-2024	Yes
RTKL01749G	24Q	31-Oct-2024	21-Oct-2024	Yes
RTKL01749G	24Q	31-Jan-2025	17-Jan-2025	Yes
RTKL01749G	24Q	31-May-2025	30-May-2025	Yes
RTKL01749G	26Q	31-Jul-2024	25-Jul-2025	Yes
RTKL01749G	26Q	31-Oct-2024	26-Oct-2024	Yes
RTKL01749G	26Q	31-Jan-2025	23-Jan-2025	Yes
RTKL01749G	26Q	31-May-2025	29-May-2025	Yes



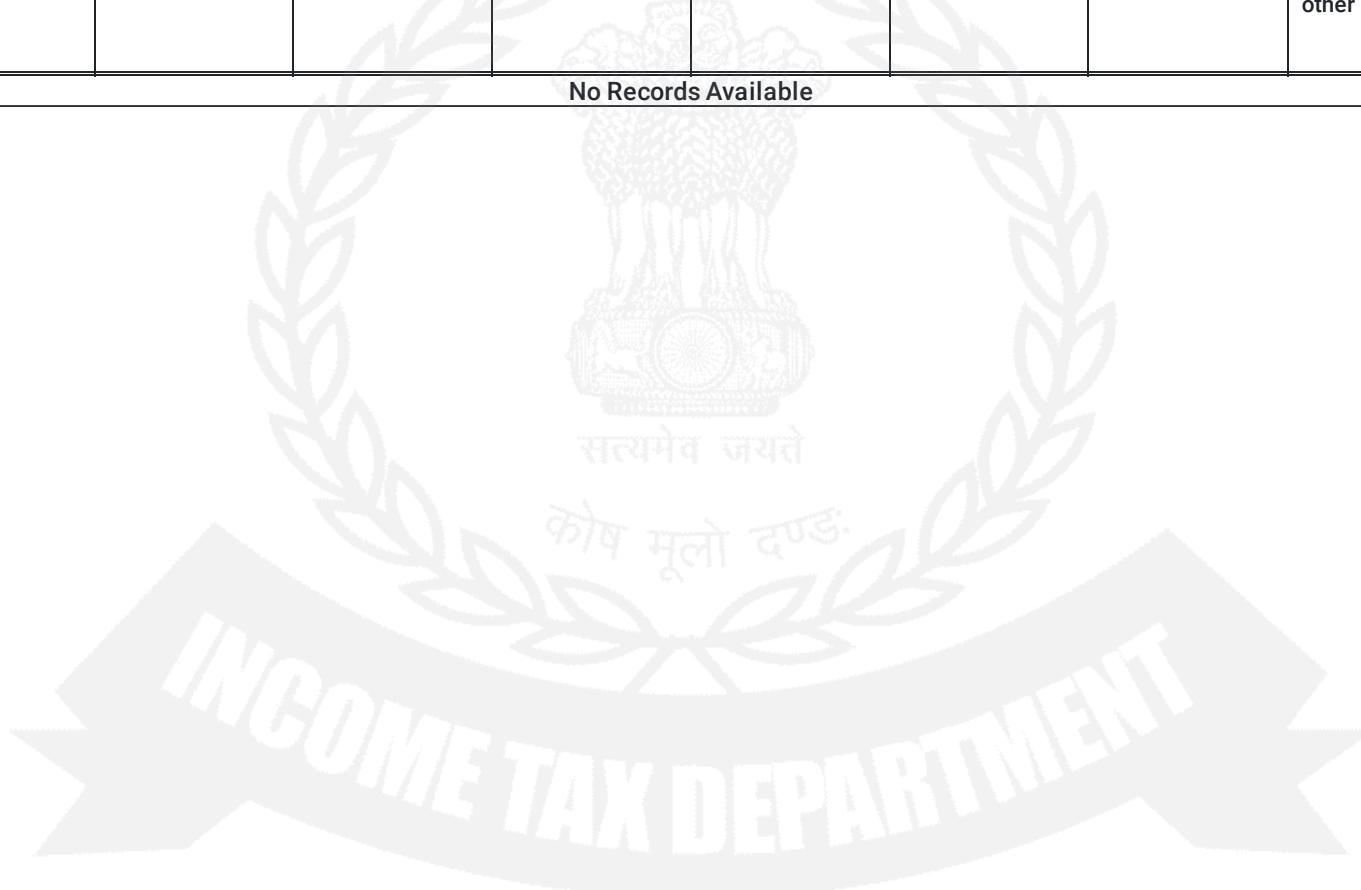
Acknowledgement Number:851163300270925

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	595	595	14-May-2025
RTKL01749G	518	518	14-May-2025



Schedule 269SS: Details of loan or deposit or any specified sum taken, exceeding the limit specified in section 269SS during the previous year

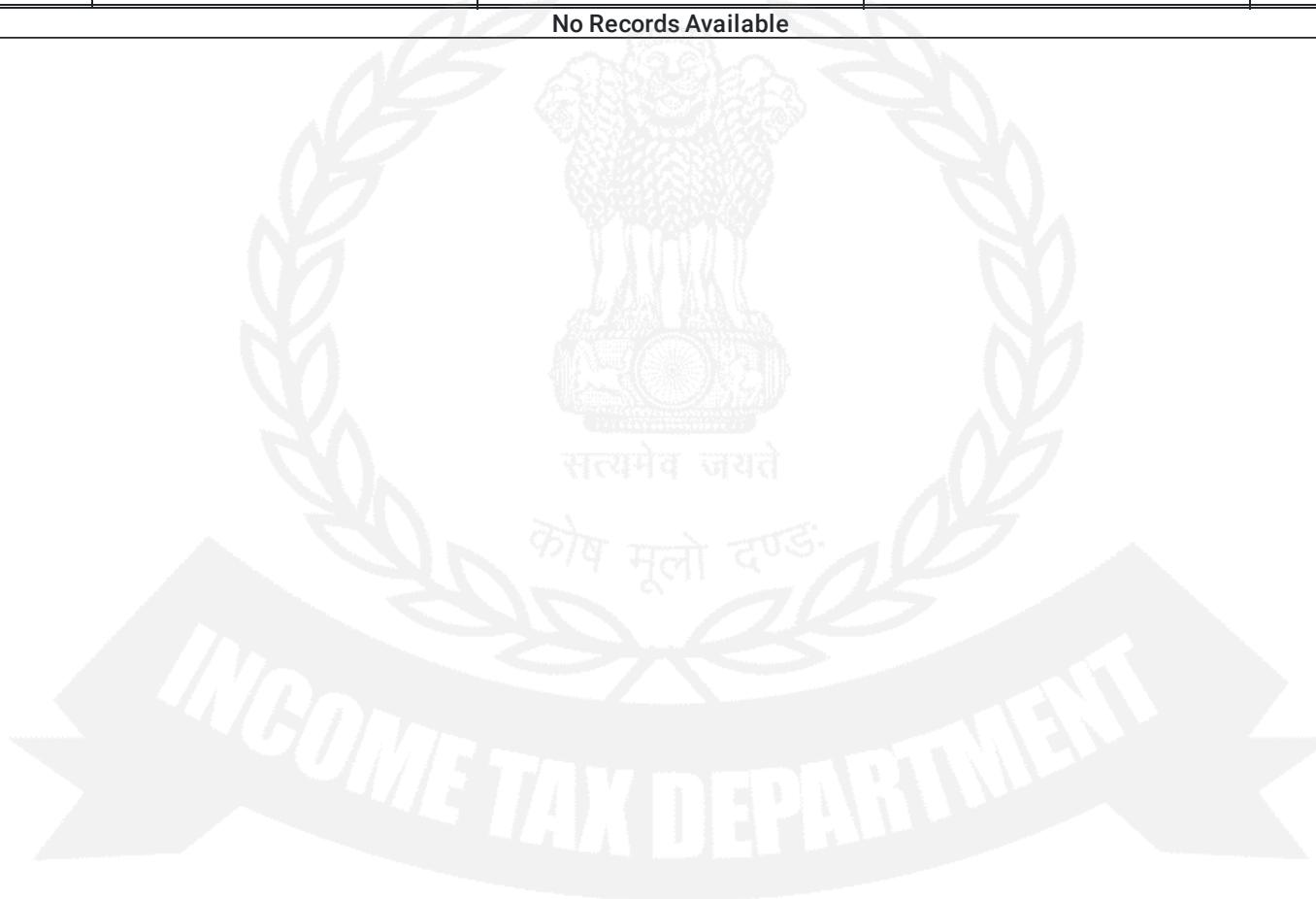
S. No.	Name of the lender or depositor	PAN or Aadhar the payee, if available	Address	Loan or Deposit or Any Specified Sum	Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared up during the previous year?	Maximum amount outstanding in the account at any time during the previous 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:851163300270925

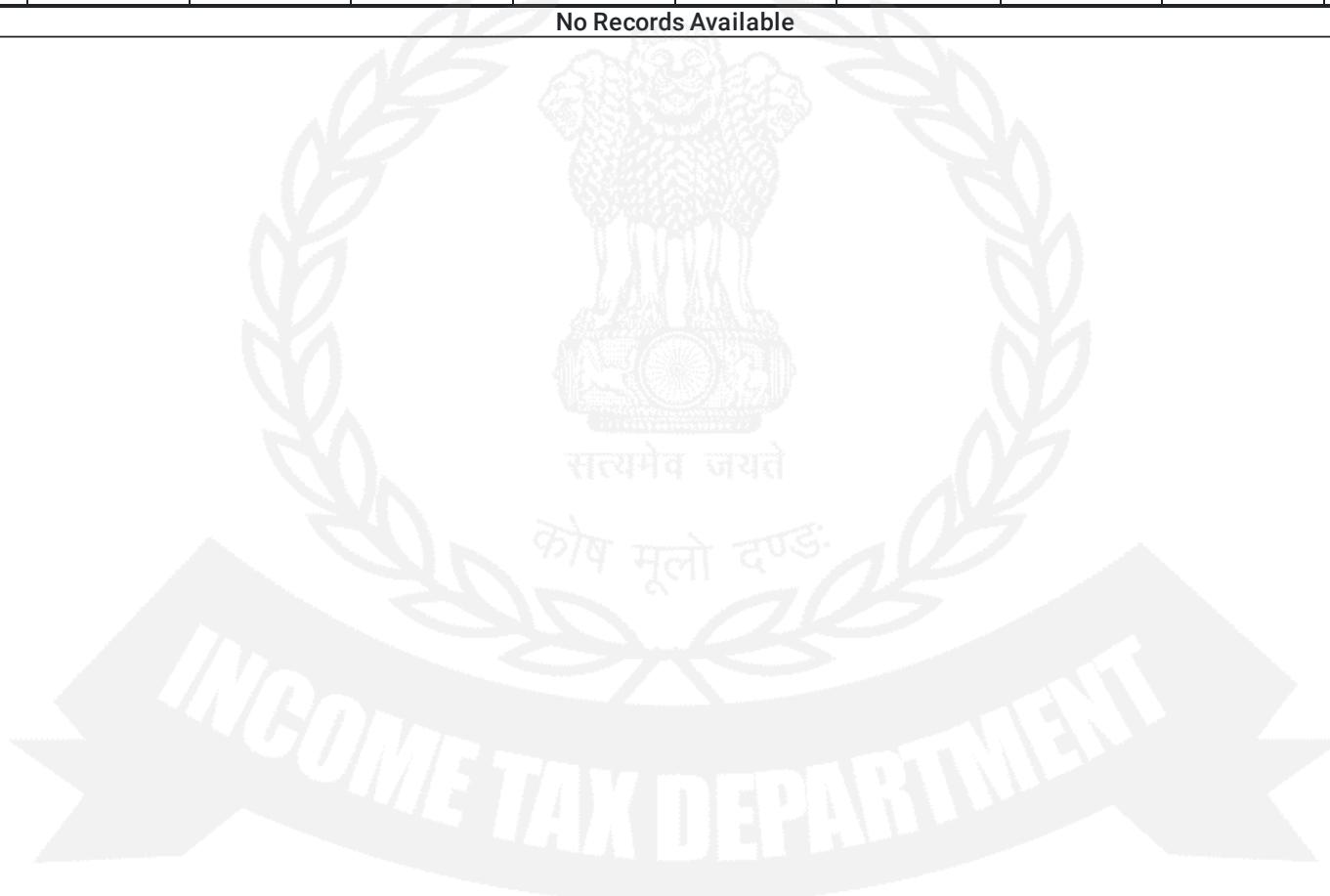
Schedule 269ST: Details of amount received exceeding the limit specified in section 269ST, from a person in a day; or in respect of a single transaction; or in respect of transactions relating to one event or occasion from a person during the previous year?

S. No.	Details of Payer and amount of payment			Amount
	Name	PAN, if available	Address	
No Records Available				



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											



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)
No Records Available						

This form has been digitally signed by MOHAN MANIKANTAM MATAPARTHY having PAN FTZPM8438K from IP Address 106.215.147.223 on 27/09/2025 12:13:52 PM Dsc Sl.No and issuer 26637993112CN=SignX sub-CA for Class 3 Individual 2022,C=IN,O=FuturiQ Systems Private Limited,OU=Sub-CA

