

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.

I have examined the balance sheet of **JAIN EDUCATION SOCIETY** [name of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution] as at **31-MAR-2024** and the Income and Expenditure account or Profit and Loss account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

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

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

In my opinion and to the best of my information, and according to information given to me, the said accounts give a true and fair view

- (i) in the case of the balance sheet, of the state of affairs of the above named * fund or trust or institution or university or other educational institution or hospital or other medical institution as on **31-MAR-2024** and
- (ii) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application or profit or loss of its accounting year ending on **31-MAR-2024**

subject to the following observations/qualifications

The prescribed particulars are annexed hereto.

For V K JINDAL AND CO.
Chartered Accountant
(Firm Regn No.: 0001468C)

Place : VARANASI
Date : 10-Sep-2024
UDIN : 2407066613KDG,NW5360


(V K JINDAL)
PARTNER
Membership No: 070666



ANNEXURE
Statement of particulars

Basic Details	1.	PAN of the auditee			AAATJ9236B						
	2.	Name of the auditee			JAIN EDUCATION SOCIETY						
	3.	Assessment Year			2024-2025						
	4.	Previous Year			From 1-APR-2023 to 31-MAR-2024						
	5.	Registered Address of the auditee			23 KM MILESTONE , VARANASI ALLAHABAD ROAD MIRZAMURAD, , MIRZAMURAD, VARANASI , UTTAR PRADESH, 221307, INDIA						
	6.	Other addresses, if applicable			No						
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(dd/mm/yyyy)	Registration/Approval/ Notification/ Unique Registration No. (URN), if available	Authority granting registration/provisional registration or approval/provisional approval or notification	Date from which registration//provisional registration/approval/pr ovisional approval/notification is effective(dd/mm/yyyy)					
		(1)	(2)	(3)	(4)	(5)					
		Clause (a) of sub-section (1) of section 12AB of the Act	28-May-2021	AAATJ9236BE20214	CENTRAL GOVERNMENT	01-Apr-2021					
Management	10.	10(a) Details of all the Author (s)/ Founder (s)/ Settlor (s)/Trustee (s)/ Members of society/Members of the Governing Council/ Director (s)/ shareholders holding 5% or more of shareholding / Office Bearer (s) of the auditee at any time during the previous year									
		Name of person	Relation	Relation Other	Percentage of shareholdin g in case of shareholder	Unique Identificatio Number	Id Code	PAN Or Aadhar	Whether there is any change in relation during previous year of audit Yes/No	If yes, specify the change	Address/For eign Address
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		PRADUMA N KUMAR JAIN	Members of society			AADPJ9834 C	PAN	Yes	No		117/H2/117, EKTA VIHAR PANDUNA GAR ,Hns Nagar S.O,Kanpur ,KANPUR NAGAR,Utt ar Pradesh,20 8005 INDIA
	VIPUL JAIN	Members of society			AAGPJ022 8H	PAN	Yes	No		117/H2/117, EKTA VIHAR PANDUNA GAR ,Hns Nagar S.O,Kanpur ,KANPUR NAGAR,Utt ar Pradesh,20 8005 INDIA	
	RUCHI JAIN	Members of society			AADPJ9831 H	PAN	Yes	No		117/H2/117, EKTA VIHAR PANDUNA GAR ,Hns Nagar S.O,Kanpur ,KANPUR NAGAR,Utt ar Pradesh,20 8005 INDIA	

HEM LATA BANSAL	Members of society			ABRPB837 3M	PAN	Yes	No		604 SIDH APARTMENT, PURI NAWABGANJ, Kanpur H.O, Kanpur, KANPUR NAGAR, Uttar Pradesh, 208001 INDIA
SHUBHI JAIN	Members of society			APMPJ658 8D	PAN	Yes	No		117/H2/117, EKTA VIHAR PANDUNAGAR, Hns Nagar S.O, Kanpur, KANPUR NAGAR, Uttar Pradesh, 208005 INDIA
NEHAL JAIN	Members of society			BFTPJ5074 E	PAN	Yes	No		117/H2/117, EKTA VIHAR PANDUNAGAR, Hns Nagar S.O, Kanpur, KANPUR NAGAR, Uttar Pradesh, 208005 INDIA
VATSAK JAIN	Members of society			BMLPJ0708 E	PAN	Yes	No		117/H2/117, EKTA VIHAR PANDUNAGAR, Hns Nagar S.O, Kanpur, KANPUR NAGAR, Uttar Pradesh, 208005 INDIA
SHYAM TRIPATHI	Members of society			AFZPT6395 M	PAN	Yes	No		35/36, BANGALI MOHAL, Kanpur H.O, Kanpur, KANPUR NAGAR, Uttar Pradesh, 208001 INDIA
VINAY VASANTLAL MEHTA	Members of society			AUFPM411 1K	PAN	Yes	No		PLOT NO 124, BIHARU, Kanpur H.O, Kanpur, KANPUR DEHAT, Uttar Pradesh, 208001 INDIA
DEVENDRA KUMAR BAJPAI	Members of society			AMWPB579 5P	PAN	Yes	No		BIROHA POST, BIROHA, Kanpur H.O, Kanpur, KANPUR DEHAT, Uttar Pradesh, 208001 INDIA

10(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

		Name	Unique Identification Number	ID code	PAN Or Aadhar	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 Yes/No	If yes, specify the change	Address/Foreign Address		
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
Objects	11.	Objects of the auditee Religious Relief of poor Education Medical relief Yoga Preservation of environment (including watersheds, forests and wildlife) Preservation of monuments or places or objects of artistic or historic interest Advancement of any other objects of general public utility							No No Yes No No No No			
	12.	(i)	Whether the auditee, being a trust or institution referred to in section 11 or 12, has adopted or undertaken modification of the objects which do not conform to the conditions of registration?							No		
		(ii)	If yes, please furnish following information:-									
			(A)	date of such modification/ adoption (DD/MM/YYYY)								
			(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.							No	
		(C)	If yes provide the following details regarding application for registration under sub-clause (v) of clause (ac) of sub-section (1) of section 12A									
			S.No	Date of Application	Status of registration in pursuance of application	Date of Registration or cancellation based on such application	URN of such registration					
			1									
Commencement of activities	13.	(i)	Where the auditee has been granted provisional registration or provisional approval, whether activities have commenced during the previous year							No		
		(ii)	If yes in 13 (i) , date of commencement of activities									
		(iii)	If the answer to 13(i) is yes, whether application for registration under section sub-clause (iii) of clause (ac) of sub-section (1) of section 12A or application for approval under clause (iii) of the first proviso to clause (23C) of section 10 has been filed?									
		(iv)	If yes in 13(iii) above, provide the following details regarding application for registration under section sub-clause (iii) of clause (ac) of sub section (1) of section 12A or application for approval under clause (iii) of the first proviso to clause (23C) of section									
				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									
Details of Place where books of accounts and other documents have	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 (Yes/No)	Whether maintained in a computer system (Yes/No)	Whether maintained at registered office (Yes/No)	If maintained at any place other than the registered place	Date of intimation to Assessing Officer			

					Address of such Place	Date of decision by management to keep account at such place	Date of intimation to Assessing Officer that books of accounts are kept at such place under proviso to subrule (3) of rule 17AA	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	Cash book	Yes	Yes	Yes				Y
2	Ledger	Yes	Yes	Yes				Y
3	Journal	Yes	Yes	Yes				Y
4	Copies of bills, whether machine numbered or otherwise serially numbered, wherever such bills are issued by the assessee, and copies or counterfoils of machine numbered or otherwise serially numbered receipts issued by the assessee	Yes	Yes	Yes				Y
5	Original bills wherever issued to the person and receipts in respect of payments made by the person	Yes	Yes	Yes				Y
6	Any other book that may be required to be maintained in order to give a true and fair view of the state of the affairs of the person and explain the transactions effected	Yes	Yes	Yes				Y
7	Books of account, as referred in Serial No 1 to 6, for business undertaking referred in sub-section (4) of section 11 of the Act	No	No	No				N
8	Books of account, as referred in Serial No 1 to 6,, for business carried on by the assessee other than the business undertaking referred in sub-section (4) of section 11 of the Act	No	No	No				N
9	Record of all the projects and institutions run by the person containing details of their name, address and objectives	Yes	Yes	Yes				Y

10	Record of income of the person during the previous year as per rule 17AA(1)(d)(ii)	Yes	Yes	Yes			
11	Record of application of income etc. out of income during the previous year as per rule 17AA(1)(d)(iii)	No	No	No			N
12	Record of application of income out of the income of any previous year preceding the current previous year as per rule 17AA(1)(d)(iv)	No	No	No			N
13	Record of voluntary contribution made with a specific direction that they shall form part of the corpus, as per rule 17AA(1)(d)(v)	No	No	No			N
14	Record of contribution received for the purpose of renovation or repair of temple, mosque, gurdwara, church or other place notified under clause (b) of sub-section (2) of section 80G which is being treated as corpus, as per rule 17AA(1)(d)(vi)	Yes	Yes	Yes			Y
15	Record of loan and borrowings as per rule 17AA(1)(d)(vii)	Yes	Yes	Yes			Y
16	Record of properties as per rule 17AA(1)(d)(viii);	Yes	Yes	Yes			Y
17	Record of specified persons as per rule 17AA(1)(d)(ix)	Yes	Yes	Yes			Y
18	Record of specified persons as per rule 17AA(1)(d)(ix)	Yes	Yes	Yes			Y
19	Any other documents containing any other relevant information as per rule 17AA(1)(d)(x).	Yes	Yes	Yes			Y

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-?-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	No
(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-?-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	No

	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.)				
	Total										
Business Undertaking	17. (i) Whether the auditee has any business undertaking as referred to in sub-section (4) of section 11										
	(ii) If yes, then provide the following details of the business undertaking:										
	Nature of Business Undertaking		Sector		Sub Sector		Business Code	Whether separate books of account have been maintained for the business undertaking	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	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										
	(ii) If yes, then provide the following details of such business:										
	(a)	Nature of Business									
	(b)	Sector									
		Sub Sector									
		Business Code									
	(c)	Whether separate books of account have been maintained for the business									
(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 :										
	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	Trade,commerce or business(Rs.)	Activity of rendering any service in relation to any trade,commerce or business(Rs.)	Others(specify the nature)(Rs.)	Nature	Income/receipt in column 7 or 8 which is from business incidental to the attainment of the objects of the auditee.(In Rs.)	Whether separate books of account have been maintained for activities income/receipt which is mentioned in column 10(Yes/No)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	AR THE RMO SERVICES PRIVATE LIMITED	KNPA00252G	100000	10000	194J	0	0	0	CONSULTANCY FEE	0	Yes
	GARUN BUILDERS PRIVATE LIMITED	KNPG01252G	100000	10000	194J	0	0	0	CONSULTANCY FEE	0	Yes

	FRO NTIE R SPRI NGS LTD.	KNPF01016 B	100000	10000	194J	0	0	0	CONSULTA NCY FEE	0	Yes
	MKU LIMI TED	KNPM0147 7A	500000	5000	194J	0	0	0	CONSULTA NCY FEE	0	Yes
	INDI A BRAI DS PRIV ATE LIMI TED	KNPI01057 A	200000	20000	194J	0	0	0	CONSULTA NCY FEE	0	Yes
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 >										
22.	Total Sum of donations reported in Form No. 10BD furnished by the auditee for the previous year										0
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	
		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	(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	
		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	(c)							0	
		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	(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									0
	(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									0
	(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)									0
	(vii)	Any other voluntary contribution not part of Form No. 10BD <Please specify the nature>								0	
	(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)]									0
24.	Total voluntary contributions received by the auditee during the previous year [22+23(viii)]										0
25.	Total foreign contribution out of the total voluntary contributions stated in 24										0
26.	Voluntary Contribution forming part of corpus (which are included in 24)										
	(A)	Corpus representing donations received for the renovation or repair of places notified under clause (b) of sub-section (2) of section 80G eligible for exemption under Explanation 1A to the third proviso to clause (23C) of section 10 or Explanation 3A to sub-section (1) of section 11									0

Voluntary contributions

	(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			35771998
	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 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 per cent. of the income where such accumulation is not allowed under any specific provision of the Act and which is chargeable to tax @ 30 % under section 115BBI and the amount of such income ?	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.	Other Income			
	(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 clauses (a) or (b) or (c) or (d) of Explanation 1A to the third proviso to clause (23C) of section 10 read with clause (b) of sub-section (2) of section 80G			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	=+Electronic(In Rs)	Other thanElectronic(In Rs.)	Amount in Rs.
	(A)	. Income accumulated under third proviso to clause (23C) of section 10 or under sub-section (2) of section 11 during any earlier previous year	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 (0)	0	0	0
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				TDS
S.no	Name of person to whom amount paid or credited	PAN	Amount of application(Rs)	Mode of Application	

				==Electronic modes(Rs.)	Other than Electronic modes(Rs.)	Total	Whether any TDS has been deducted Yes/NO	Section under which TDS has been deducted	Amount of TDS	
13(10) and 22nd proviso to section 10(23C)	39.	(i)	Whether provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable?							
		(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							0
		(b)	Total Expenditure incurred in India, for the objects of the auditee,							0
		(c)	Expenditure to be disallowed							
		(i)	Expenditure from the corpus standing to the credit of the trust or institution as on the end of the financial year immediately preceding the previous year relevant to the assessment year for which income is being computed							0
		(ii)	Expenditure from any loan or borrowing							0
		(iii)	Depreciation in respect of an asset, acquisition of which has been claimed as application of income, in the same or any other previous year; and							0
		(iv)	Expenditure in the form of contribution or donation to any person.							0
		(v)	Capital expenditure							0
		(vi)	Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-clause (ia) of clause (a) of section 40							0
		(vii)	Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-sections 3 or 3A of section 40A							0
		(viii)	Any other disallowance							0
		(ix)	Total expenditure to be disallowed (i)+(ii)+(iii)+(iv)+(v)+(vi)+(vii)+(viii)							0
	(d)	Income chargeable to tax under twenty-second proviso to clause (23C) of section 10 or sub-section (10) of section 13 [a ? b+c(ix)]							0	
Expenditure Incurred for	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							0	
	(c)	Percentage of expenditure which is of religious nature to the total income [Amount in (a)/(b)]							0	
Person referred to in 13(3)	41.	Details of specified person* as referred to in sub-section (3) of section 13								
		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	If code 2 selected in column (1) specify the amount of contribution made to the auditee	Address/Foreign Address			
		4-any trustee of the trust or manager (by whatever name called) of the institution	PRADUMAN KUMAR JAIN	AADPJ9834C	216401776248		117/H2/117,EKTA VIHAR PANDUNAGAR ,Hns Nagar S.O,Kanpur,KANPUR NAGAR,Uttar Pradesh,208005 INDIA			
		4-any trustee of the trust or manager (by whatever name called) of the institution	VIPUL JAIN	AAGPJ0228H	523391416991		117/H2/117,EKTA VIHAR PANDUNAGAR ,Hns Nagar S.O,Kanpur,KANPUR NAGAR,Uttar Pradesh,208005 INDIA			
		4-any trustee of the trust or manager (by whatever name called) of the institution	RUCHI JAIN	AADPJ9831H	355232525306		117/H2/117,EKTA VIHAR PANDUNAGAR ,Hns Nagar S.O,Kanpur,KANPUR NAGAR,Uttar Pradesh,208005 INDIA			
	4-any trustee of the trust or manager (by whatever name called) of the institution	HEM LATA BANSAL	ABRPB8373M	957372953760		604 SIDH APARTMENT,PURI NAWAB GANJ,Kanpur H.O,Kanpur,KANPUR NAGAR,Uttar Pradesh,208001 INDIA				

4-any trustee of the trust or manager (by whatever name called) of the institution	SHUBHI JAIN	APMPJ6588D	572509788940		117/H2/117,EKTA VIHAR PANDUNAGAR ,Hns Nagar S.O,Kanpur,KANPUR NAGAR,Uttar Pradesh,208005 INDIA
4-any trustee of the trust or manager (by whatever name called) of the institution	NEHAL JAIN	BFTPJ5074E	862697254615		117/H2/117,EKTA VIHAR PANDUNAGAR ,Hns Nagar S.O,Kanpur,KANPUR NAGAR,Uttar Pradesh,208005 INDIA
4-any trustee of the trust or manager (by whatever name called) of the institution	VATSAL JAIN	BMLPJ0708E	564903305174		117/H2/117,EKTA VIHAR PANDUNAGAR ,Hns Nagar S.O,Kanpur,KANPUR NAGAR,Uttar Pradesh,208005 INDIA
4-any trustee of the trust or manager (by whatever name called) of the institution	SHYAM TRIPATHI	AFZPT6395M	735585561867		35/36,BANGALI MOHAL,Kanpur H.O,Kanpur,KANPUR NAGAR,Uttar Pradesh,208001 INDIA
4-any trustee of the trust or manager (by whatever name called) of the institution	VINAY VASANTLAL MEHTA	AUFPM4111K	207064509706		PLOT NO 124,BIHARU,Kanpur H.O,Kanpur,KANPUR DEHAT,Uttar Pradesh,208001 INDIA
4-any trustee of the trust or manager (by whatever name called) of the institution	DEVENDRA KUMAR BAJPAI	AMWPB5795P	765856286253		BIROHA POST,BIROHA,Kanpur H.O,Kanpur,KANPUR DEHAT,Uttar Pradesh,208001 INDIA

42.	Details of transactions referred to in section 13 (2)			No
(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
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			
	Income of the auditee has been applied, other than for the objects of the trust or institution.			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?			Yes
				34800000
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

Specified Violation

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?	Yes	102200001
49.	Whether the auditee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB?	Yes	
49. (A)	Whether the auditee is liable to pay interest under section 201(1A) or section 206C(7) ?	Yes	

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	Specific Nature of Payment	Amount of payment (in Rs)	Reasonable amount for services
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	P K JAIN & CO.	AADPJ9834C	INTEREST	Otherwise (please specify)	INTEREST OTHER THAN INTEREST ON SECURITIES	454519	0
2	RUCHI JAIN & CO.	AADPJ9831H	INTEREST	Otherwise (please specify)	INTEREST OTHER THAN INTEREST ON SECURITIES	11157107	0
3	VIPUL JAIN & CO.	AAGPJ0228H	INTEREST	Otherwise (please specify)	INTEREST OTHER THAN INTEREST ON SECURITIES	3120056	0
4	VIPUL JAIN HUF	AACHV0955R	INTEREST	Otherwise (please specify)	INTEREST OTHER THAN INTEREST ON SECURITIES	1383556	0
5	VATSAL JAIN	BMLPJ0708E	INTEREST	Otherwise (please specify)	INTEREST OTHER THAN INTEREST ON SECURITIES	1673074	0
6	GIFT CONSTRUCTION (P) LTD.	AADCG0860A	INTEREST	Otherwise (please specify)	INTEREST OTHER THAN INTEREST ON SECURITIES	755377	0
7	SWIFT COMMODIETES (P) LTD.	AADCS8430Q	INTEREST	Otherwise (please specify)	INTEREST OTHER THAN INTEREST ON SECURITIES	292120	0
8	EAGLE VYAPAR (P) LTD.	AABCE7130M	INTEREST	Otherwise (please specify)	INTEREST OTHER THAN INTEREST ON SECURITIES	1649693	0

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 of payee, if available	Aadhar of 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? Yes/No	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?
1	RUCHI JAIN & CO.	AADPJ9831H		VARANASI	L-Loan	3000000	No	66000000	Cheque	Yes
2	VIPUL JAIN & CO.	AAGPJ0228H		VARANASI	L-Loan	12000000	No	12200000	Cheque	Yes
3	VATSAL JAIN	BMLPJ0708E		VARANASI	L-Loan	10300000	No	34100000	Cheque	Yes
4	GIFT CONSTRUCTION (P) LTD.	AADCG0860A		VARANASI	L-Loan	7000000	No	12500000	Cheque	Yes
5	SWIFT COMMODIETES (P) LTD.	AADCS8430Q		VARANASI	L-Loan	2500000	No	12300000	Cheque	Yes

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, 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 nay other mode	Whether account payee if by cheque or bank draft?
1	RUCHI JAIN & CO.	AADPJ9831H	VARANASI	Loan	36000000	Cheque	Yes	No	66000000	Cheque	Yes
2	VIPUL JAIN & CO.	AAGPJ0228H	VARANASI	Loan	29200000	Cheque	Yes	No	12200000	Cheque	Yes
3	VIPUL JAIN HUF	AACHV0955R	VARANASI	Loan	2000000	Cheque	Yes	No	9400000	Cheque	Yes
4	VATSAL JAIN	BMLPJ0708E	VARANSAI	Loan	11300000	Cheque	Yes	No	34100000	Cheque	Yes
5	GIFT CONSTRUCTION (P) LTD.	AADCG0860A	VARANASI	Loan	12000000	Cheque	Yes	No	12500000	Cheque	Yes
6	SWIFT COMMODITIES (P) LTD.	AADCS8430Q	VARANASI	Loan	5000000	Cheque	Yes	No	12300000	Cheque	Yes
7	EAGLE VYAPAR (P) LTD.	AABCE7130M	VARANASI	Loan	6700000	Cheque	Yes	No	15500000	Cheque	Yes

Schedule TDS/TCS

Tax Deduction and Collection Account Number (TAN)	Section	For Others, please specify	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 (6)	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)
KNPJ01363F	194A		19125919	19125919	19125919	1912599	0	0	0
KNPJ01363F	194C		12535488	12535488	12535488	250711	0	0	0
KNPJ01363F	194J		1173749	1173749	1173749	117375	0	0	0
KNPJ01363F	192		5004645	5004645	5004645	751560	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)
KNPJ01363F	24Q	31-Jul-2023	27-Jul-2023	Yes
KNPJ01363F	24Q	31-Oct-2023	28-Oct-2023	Yes
KNPJ01363F	24Q	31-Jan-2024	30-Jan-2024	Yes
KNPJ01363F	24Q	31-May-2024	15-May-2024	Yes
KNPJ01363F	26Q	31-Jul-2023	22-Sep-2023	Yes
KNPJ01363F	26Q	31-Oct-2023	31-Oct-2023	Yes
KNPJ01363F	26Q	31-Jan-2024	30-Jan-2024	Yes
KNPJ01363F	26Q	31-Mar-2024	15-May-2024	Yes

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 dd/mm/yyyy
(1)	(2)	(3)	(4)
KNPJ01363F	641	641	17-Aug-2023
KNPJ01363F	413	413	27-Feb-2024

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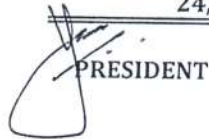


JAIN EDUCATION SOCIETY
BALANCE SHEET AS ON 31.03.2024

Particulars	Sch No.	As on 31.03.2024	As on 31.03.2023
<u>SOURCE OF FUNDS</u>			
Corpus Fund	1	76,65,000.00	76,65,000.00
<u>Reserves & Surplus</u>			
Surplus of Previous Years	2	8,23,06,939.84	5,14,24,247.48
Excess of Income Over Expenditure		4,95,67,686.14	3,08,82,692.36
<u>Loans and Liabilities</u>			
Secured Loans	3	2,01,00,000.00	3,43,00,000.00
Unsecured Loan	4	7,21,99,999.00	12,54,00,000.00
<u>Current Liabilities</u>			
Sundry Creditors	5	91,08,891.00	4,13,848.00
Total		24,09,48,515.98	25,00,85,787.84
<u>APPLICATION OF FUNDS</u>			
<u>Fixed Assets</u>			
Gross Asset on 31-03-2024	6	20,87,44,146.32	21,23,15,925.32
Addition Duraing the Year		3,36,65,100.00	1,53,16,562.00
Less-Depreciation		1,98,69,412.00	1,88,88,341.00
Net Asset as on 31-03-2024		22,25,39,834.32	20,87,44,146.32
Investments	7	84,31,087.00	82,05,523.00
<u>Branch & Divisions</u>			
Kashi Institute of Technology		(15,03,98,188.51)	(9,32,18,460.34)
Kashi Institute of Pharmacy		12,01,18,577.15	10,75,92,284.53
Kashi Institute of Management & Sciences		3,75,59,882.04	1,62,98,355.04
<u>Current Assets</u>			
Loans & Advances	8	4,12,535.00	5,11,825.00
Cash in Hand	9	3,27,746.00	9,59,716.00
Balance with Bank	10	19,57,042.98	9,92,398.29
Total		24,09,48,515.98	25,00,85,787.84

Place: VARANASI
Date: 10-09-2024

ACCOUNTANT


PRESIDENT

As per our separate report
of even date attached
For VK Jindal & Co.
CHARTERED ACCOUNTANT


V.K Jindal
(Partner)
M.No. 070666



JAIN EDUCATION SOCIETY
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2024.

Particulars	Sch No.	As at 31.03.2024	As at 31.03.2023
INCOME			
Receipts from KIT		3,96,60,330.83	1,42,31,219.96
Receipts from KIP		97,63,858.62	2,66,45,131.00
Receipts from KIM&S		2,04,81,527.00	1,03,06,976.04
Interest Recived From Bank	11	3,12,423.00	2,89,743.00
Income From Misc. Heads		1,60,633.00	45,342.00
HDFC ATM		89,678.00	2,85,104.75
Total		7,04,68,450.45	5,18,03,516.75
EXPENDITURE			
Bank Charges		797.30	2,137.27
Depreciation		1,98,69,412.00	1,88,88,341.00
Blanket Distribution Expense		1,21,470.00	1,09,820.00
Miscellaneous Expenses		-	1,788.07
Freight & Cartage		1,81,485.00	63,750.00
Loading & Unloading Charges		12,095.00	300.00
Labour Payment		1,33,175.00	67,560.00
Building Repair & Maintenance		-	11,17,848.00
Repair & Maintenance Charges		-	34,500.00
Tools & Tachals		10,370.00	5,145.00
Campaign for Social Awareness Expense		1,92,100.00	1,62,570.00
Firewood Distribution Expense		28,740.00	26,835.00
Flood Relief Expense		93,470.00	86,410.00
Food for Poor Family		95,440.00	95,640.00
Medical Expenses for Poor		1,09,870.00	1,08,740.00
Travelling Expenses		52,340.01	1,49,440.05
Excess of Income over Expenditure		4,95,67,686.14	3,08,82,692.36
Total		7,04,68,450.45	5,18,03,516.75

Place: VARANASI ACCOUNTANT
Date: 10-09-2024


PRESIDENT

As per our separate report
of even date attached
For VK Jindal & Co.
CHARTERED ACCOUNTANTS


V.K Jindal
(Partner)
M.No. 070666



JAIN EDUCATION SOCIETY

(Schedule forming part of the financial statements as at 31.03.2024)

Particulars	As at 31.03.2024
<u>Schedule No.1-Corpus Fund</u>	
Corpus Fund	3,30,000.00
P.K. Jain Corpus	36,00,000.00
Vipul Jain Corpus	35,85,000.00
Nehal Jain Corpus	50,000.00
Shubhi Jain Corpus	50,000.00
Vatsal Jain Corpus	50,000.00
<u>Schedule No.2-Surplus from Previous Years</u>	
Opening Balance	5,14,24,247.48
Additions during the year (Previous)	
Profit /Loss of previous year	3,08,82,692.36
Total	8,23,06,939.84
<u>Schedule No.3-Secured Loans</u>	
Eagle Vyapaar Pvt. Ltd.	93,00,000.00
Gift Construction Pvt Ltd	35,00,000.00
Swift Commodities Pvt Ltd	73,00,000.00
Total	2,01,00,000.00
<u>Schedule No.4-Unsecured Loans</u>	
Ruchi Jain & Co.	3,10,00,000.00
SHREE GOPAL GUPTA	90,00,000.00
VIPUL JAIN & CO.	-
Vatsal jain	2,27,99,999.00
Vipul Jain Huf	94,00,000.00
Total	7,21,99,999.00
<u>Schedule No.5 - Sundry Creditors</u>	
Katiyar Scientific Works, Kapur	73,550.00
Rohit Paints ,Kanpur	20,000.00
United Infra	7,01,800.00
New VishwaKarma Works, Varanasi	2,25,000.00
Ankit Enterprises	2,59,755.00
Annpurna Steel	39,000.00
Brijesh Kumar Patel	50,000.00
Durgawati Marble & Sanitary Ware	1,01,610.00
Labour Contract Charges Payable	26,98,762.00
Jay Maa Durga Enterprises	1,59,661.00
Maa Sharda Counstruction	1,33,999.00
Maheshwari Marble Industries	68,500.00
Mooneyes Marketers and Consultant	17,15,615.00



JAIN EDUCATION SOCIETY

(Schedule forming part of the financial statements as at 31.03.2024)

Particulars	As at 31.03.2024
Naveen Tent Pvt Ltd	78,000.00
Om Building Material	27,300.00
Ramkrishna Cement Agencies	21,765.00
Sandeep Electrical	8,030.00
S.B.F. Bricks Field	79,000.00
Shree Om Interprises	5,500.00
S R Electricals	8,13,590.00
SSB INFRA	1,97,338.00
UP Glass Plywood and Tiles Center	88,000.00
Vidya Publishers & Distributors	66,934.00
Vijit Singh	14,76,182.00
Total	91,08,891.00

Schedule No.7- Investments

FD No. 25770300014134 for BBA/BCA-MGKVP	3,99,725.00
FD No. 25770300014135 for BBA/BCA-MGKVP	4,07,497.00
FD No. 25770300015049 for New Course-MGKVP	2,53,761.00
UPTU FD No.360603030056023 (UBI)	29,84,204.00
Security Deposite (UPPCL)	19,85,900.00
Security Deposit-UPTU-B.PHARMA	3,00,000.00
Security Deposit-UPTU-MAM	3,00,000.00
Security Deposit-UPTU-MBA	3,00,000.00
Security Deposit-UPTU-MCA	15,00,000.00
Total	84,31,087.00

Schedule No.8- Loans and Advances

TDS RECD ON BANK FDRS 08-09	39,375.00
TDS on Intrest Received (Bank) FY 09-10	70,304.00
TDS on Interest Received Bank-FY-10-11	98,928.00
TDS on Interest Received on FDRs-2012-2013	71,617.00
TDS/TCS Receivables FY 19-20	42,443.00
TDS/TCS Receivables FY 2020-21	16,147.00
TDS/TCS Receivables FY 2021-22	20,930.00
TDS/TCS Receivables FY 2022-23	22,081.00
TDS on Interest Received on FDRs-2023-24	25,064.00
Mamta Enterprises	5,646.00
Total	4,12,535.00

Schedule No.9 -Cash In Hand

Imprest (Vinod)	2,59,720.00
Imp Vipul Jain	68,026.00
Total	3,27,746.00



JAIN EDUCATION SOCIETY

(Schedule forming part of the financial statements as at 31.03.2024)

Particulars	As at 31.03.2024
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Schedule No.10 -Balance with Banks

Bank of Baroda-25770200000200-KNP	1,42,077.10
Bank of Baroda-28560100007287-VNS	-
Bank of India A/c No.690710210000008	-
ICICI Bank A/c No 459801000052	34,131.00
HDFC Bank-19041450000213-KNP	14,59,647.56
IDFC Bank A/c No. 10069716555	2,08,101.00
YES BANK-007394600000186-KNP	1,13,086.32
Total	<u>19,57,042.98</u>

Schedule No.11-Interest from Bank

	<u>Current Year</u>	<u>Previous Year</u>
Interest Recived from Saving A/c	61,795.00	68,935.00
Interest From FDRs	2,50,628.00	2,20,808.00
Total	<u>3,12,423.00</u>	<u>2,89,743.00</u>



Schedule No. 6: Fixed Assets:

Particulars	Opening Gross assets as at 01.04.2023	Addition during the year- 180 days	Addition during the year < 180 days	Disposal during the year	Closing Gross Block of assets as at 31.03.2024	Depreciation Charged upto 31-03-2023	Opening Net assets as at 01.04.2023	Addition during the year- 180 days	Addition during the year < 180 days	Disposal during the year	Total Block of assets for the year	Rate of depreciation	Depreciation for the year 23-24	Closing Net Block of assets as at 31.03.2024
A-land	3,89,66,851.73	20,90,017.00	85,36,470.00	-	4,95,93,338.73	-	3,89,66,851.73	20,90,017.00	85,36,470.00	-	4,95,93,338.73	0%	-	4,95,93,338.73
B-Building	30,30,91,564.12	2,27,04,479.00	-	-	32,57,96,043.12	17,71,60,956.00	12,59,30,608.12	2,27,04,479.00	-	-	14,86,35,087.12	10%	1,48,63,509.00	13,37,71,578.12
(i) Building under Construction	1,43,05,934.00	30,31,619.00	1,67,93,857.00	2,27,04,479.00	1,14,26,931.00	-	1,43,05,934.00	30,31,619.00	1,67,93,857.00	2,27,04,479.00	1,14,26,931.00	0%	-	1,14,26,931.00
C-														
(i) Electric Instr. Fittings & Equipments	48,57,821.00	5,53,086.00	36,220.00	-	48,94,041.00	33,27,880.53	15,29,940.47	-	-	-	15,66,160.47	15%	2,32,208.00	13,33,952.47
(ii) Office Equipments	2,86,42,524.50	-	10,32,571.00	-	3,02,28,181.50	1,87,46,707.22	98,95,817.28	5,53,086.00	-	-	1,14,81,474.28	15%	16,44,778.00	98,36,696.28
(iii) Generator	30,93,572.00	-	-	-	30,93,572.00	23,43,875.03	7,49,696.97	-	-	-	7,49,696.97	15%	1,12,455.00	6,37,241.97
(iv) Motor Cycle	35,950.00	-	-	-	35,950.00	32,636.50	3,313.50	-	-	-	3,313.50	15%	497.00	2,816.50
(v) Vehicle	1,89,77,329.00	-	-	1,60,000.00	1,88,17,329.00	1,49,20,022.46	40,57,306.54	-	-	1,60,000.00	38,97,306.54	15%	5,84,596.00	33,12,710.54
(vi) Solar Pv Plant	74,95,000.00	-	3,51,898.00	-	78,46,898.00	46,63,273.00	28,31,727.00	-	-	-	31,83,625.00	15%	4,51,151.00	27,32,474.00
D- Furniture & Fixtures	1,86,57,697.00	6,63,353.00	3,07,013.00	-	1,96,28,063.00	1,07,20,715.95	79,36,981.05	6,63,353.00	3,07,013.00	-	89,07,347.05	10%	8,75,384.00	80,31,963.05
E- Computers and Softwares	1,58,47,232.00	-	-	-	1,58,47,232.00	1,39,38,794.38	19,08,437.62	-	-	-	19,08,437.62	40%	7,63,375.00	11,45,062.62
E- Library Books and Periodicals	1,03,27,435.00	23,235.00	4,05,761.00	-	1,07,56,431.00	96,99,902.96	6,27,532.04	23,235.00	4,05,761.00	-	10,56,528.04	40%	3,41,459.00	7,15,069.04
Total	46,42,98,910.35	2,90,65,789.00	2,74,63,790.00	2,28,64,479.00	49,79,64,010.35	25,55,54,764.03	20,87,44,146.32	2,90,65,789.00	2,74,63,790.00	2,28,64,479.00	24,24,09,246.32		1,98,69,412.00	22,25,39,834.32

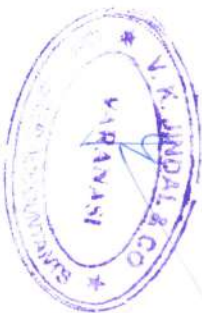


IAIN DUCATION SOCIETY
REVENUE UTILISATION CHART AY 24-25

Particulars/Branch	JES	KIT	KIP	KIMS	TOTAL
Income	5,62,734.00	13,53,21,064.06	6,00,44,261.00	4,26,93,151.00	23,86,21,210.06
Total [A]	5,62,734.00	13,53,21,064.06	6,00,44,261.00	4,26,93,151.00	23,86,21,210.06
Revenue Expenditure	2,09,00,764.31	9,56,60,733.23	5,02,80,402.38	2,22,11,624.00	18,90,53,523.92
Less: Depreciation	-1,98,69,412.00	-	-	-	-1,98,69,412.00
Capital Expenditure	3,36,65,100.00	-	-	-	3,36,65,100.00
Total [B]	3,46,96,452.31	9,56,60,733.23	5,02,80,402.38	2,22,11,624.00	20,28,49,211.92
Net Revenue [A-B]	-3,41,33,718.31	3,96,60,330.83	97,63,858.62	2,04,81,527.00	3,57,71,998.14
15% of Income					3,57,93,181.51
Excess income above 15% (Reserve)					-21,183.37

Amount of Income Accumulated and set Apart for specified purposes u/s 11(2) in FY 2020-21 - Balance

-22,00,000.00

IAIN EDUCATION SOCIETY

[Annexed to the and forming part of the Balance sheet as on 31st March, 2024 and Income & Expenditure A/c for the year ended on that date.]

Notes to Accounts

1. Accounting Convention

The financial statements are prepared under the historical cost convention, on an accrual basis.

2. Balances from the parties concerned in respect of loans and Advances, Current liabilities and Sundry Debtors are subject to confirmation.

3. During the year the society has done the various charitable activities for the public welfare such as blanket distribution to poor people, flood relief expenses, food for poor family, Campaign for social welfare, medical expenses for poor, firewood distribution and other social welfare expenses.

4. This is to certify that following expenses are allocated between the kashi Institute of Pharmacy, kashi Institute of Technology & Kashi Institute of Management & Science on the given basis-

Name of Expenditure	Basis of Allocation
Hostel Expense	Number of Students
Advertisement Expense	Equally
Repair & Maintenance	Number of Students
Transportation Expense	Number of Students
Power & Fuel Expense	Equally
D.G Set Running & Maintenance	Equally
Interest on Secured Loans	Fees Receipt
Interest on Un- secured Loan	Fees Receipt
Admission Cell Expense	Equally
Student Activity Expense	Number of Students
Internet & Mobile Expense	Number of Students
Training & Placement Expenses	Number of Students
Traveling & Conveneyence	Number of Students
Insurance Expenses	Fees Receipt
Postage & Courier Expenses	Number of Students
Hostel Expense	Number of Students

5. Number of student in Kashi Institute Of Technology is 1410 and in Kashi Institute of Pharmacy 409 and in Kashi Institute of Management & Science 619 (As per Management).

6. Previous year figures has been regrouped/rearranged, wherever necessary.



7. Expenses under various heads are on self made vouchers and are not fully vouched and verifiable.

8. The trust has not utilized the fund of remaining amount of Rs. 22,00000/- during the year under consideration which has been accumulated and set apart for specified purposes u/s 11(2) in Financial Year 2020-21..

PLACE: VARANASI ACCOUNTANT
DATED: 10-09-2024


PRESIDENT

For, V.K. JINDAL & CO.
CHARTERED ACCOUNTANTS


[V.K JINDAL]

Partner

M. No. 070666

