

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 **SHRI ANAND SWAROOP EDUCATIONAL TRUST** [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 M/s Garg Anurag & Associates
Chartered Accountant
(Firm Regn No.: 0020177C)



(Anurag Garg)
Proprietor

Membership No: 427594

Place : AGRA
Date : 27-Sep-2024
UDIN : 24427594BKKARAL4404

ANNEXURE
Statement of particulars

Basic Details	1.	PAN of the auditee		AAATS5296A							
	2.	Name of the auditee		SHRI ANAND SWAROOP EDUCATIONAL TRUST							
	3.	Assessment Year		2024-2025							
	4.	Previous Year		From 1-APR-2023 to 31-MAR-2024							
	5.	Registered Address of the auditee		19 , Kuver Colony Khandari , Khandari, Agra , UTTAR PRADESH, 282002, 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	23-Sep-2021	AAATS5296AE20211	Principal Commissioner of Income	23-Sep-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 shareholding in case of shareholder	Unique Identification 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/Foreign Address
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		BHAWNA GUPTA	Trustee			AEZPG374 0G	PAN	Yes	No		10,JAWAH AR NAGAR, BYE PASS ROAD,2820 02 INDIA
		PRADEEP KUMAR GUPTA	Trustee			AAXPG078 4G	PAN	Yes	No		10,JAWAH AR NAGAR, BYE PASS ROAD,2820 02 INDIA
		SEEMA GUPTA	Trustee			ACPPG191 9B	PAN	Yes	No		10,JAWAH AR NAGAR, BYE PASS ROAD,2820 02 INDIA
		YATENDRA KUMAR GUPTA	Trustee			ABPPG113 4R	PAN	Yes	No		10,JAWAH AR NAGAR, BYE PASS ROAD,2820 02 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)	
	11.	Objects of the auditee									



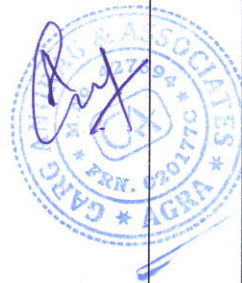
		Religious	No				
		Relief of poor	No				
		Education	Yes				
		Medical relief	No				
		Yoga	No				
		Preservation of environment (including watersheds, forests and wildlife)	No				
		Preservation of monuments or places or objects of artistic or historic interest	No				
		Advancement of any other objects of general public utility	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



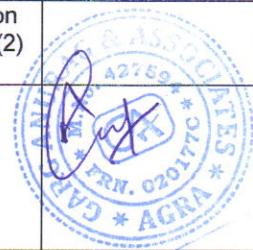
					Address of such Place	Date of decision by management to keep account at such place	Whether intimated to Assessing Officer that books of accounts are kept at such place under proviso to sub-rule (3) of rule 17AA	Date of intimation to Assessing Officer	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	Cash book	Yes	Yes	Yes	SGI Tower, 500 Mtr From Bhagwan Talkies, Mathura Highway, NH-2, Agra				Yes
2	Ledger	Yes	Yes	Yes	SGI Tower, 500 Mtr From Bhagwan Talkies, Mathura Highway, NH-2, Agra				Yes
3	Journal	Yes	Yes	Yes	SGI Tower, 500 Mtr From Bhagwan Talkies, Mathura Highway, NH-2, Agra				Yes
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	SGI Tower, 500 Mtr From Bhagwan Talkies, Mathura Highway, NH-2, Agra				Yes
5	Original bills wherever issued to the person and receipts in respect of payments made by the person	Yes	Yes	Yes	SGI Tower, 500 Mtr From Bhagwan Talkies, Mathura Highway, NH-2, Agra				Yes



6	Any other book that may be required to be maintained in order to give a true and fair view of the state of the affairs of the person and explain the transactions effected	Yes	Yes	Yes	SGI Tower, 500 Mtr From Bhagwan Talkies, Mathura Highway, NH-2, Agra				Yes
7	Record of all the projects and institutions run by the person containing details of their name, address and objectives	Yes	Yes	Yes	SGI Tower, 500 Mtr From Bhagwan Talkies, Mathura Highway, NH-2, Agra				Yes
8	Record of income of the person during the previous year as per rule 17AA(1)(d)(ii)	Yes	Yes	Yes	SGI Tower, 500 Mtr From Bhagwan Talkies, Mathura Highway, NH-2, Agra				Yes
9	Record of application of income out of the income of any previous year preceding the current previous year as per rule 17AA(1)(d)(i v)	Yes	Yes	Yes	SGI Tower, 500 Mtr From Bhagwan Talkies, Mathura Highway, NH-2, Agra				Yes
10	Record of application of income out of the income of any previous year preceding the current previous year as per rule 17AA(1)(d)(i v)	Yes	Yes	Yes	SGI Tower, 500 Mtr From Bhagwan Talkies, Mathura Highway, NH-2, Agra				Yes



		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					No					
		(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					No					
		(d) Whether the business is incidental to the attainment of the objects of the auditee					No					
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)
		20. Whether the provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable.										
		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										
		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			20000000



	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)	Others < Please specify the nature >		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)		20000000
	(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)]				20000000
	24. Total voluntary contributions received by the auditee during the previous year [22+23(viii)]				20000000
	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
	(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}]				20000000
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)				152895659
	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]				172895659
Application of Income	31. Application of Income (excluding application not eligible and reported under serial number 37)				
	(i)		+Electronic(In Rs)	Other than Electronic(In Rs.)	Total Amount in Rs.
	(a) Contribution or donation to any other person during the previous year		0	0	0
	(b) Object wise application other than the application provided in (a)				
	(I) Religious		0	0	0
	(II) Relief of poor		0	0	0
	(III) Education		196698954	1710201	198409155
	(IV) Medical relief		0	0	0
	(V) Yoga		0	0	0
	(VI) Preservation of environment (including watersheds, forests and wildlife)		0	0	0
	(VII) Preservation of monuments or places or objects of artistic or historic interest		0	0	0
	(VIII) Advancement of any other objects of general public utility		0	0	0
	(IX) Application which cannot be specifically categorised under to		0	0	0
	(X) Total		196698954	1710201	198409155
	(c) Total application [(a) + (b)(X)]		196698954	1710201	198409155
	(ii) Details of application out of (i) (a) and (i) (b) resulting in payment in excess of Rs. 50 lakh during the previous year to any person				

S.No	Name of person to whom amount paid or credited	PAN of such person	Amount of application(Rs.)	Mode of application			TDS	
				+Electronic modes(Rs.)	Other than Electronic modes(Rs.)	Total	Whether any TDS has been deducted Yes/NO	Section under which TDS has been deducted
1	NANDAL FINANCE & LEASING PVT. LTD.	AAACN4451F	19364111	19364111	0	19364111	Yes	194A
2	RISHAV SHELTER P. LTD.	AACCR9448Q	8254807	8254807	0	8254807	Yes	194C
3	DAKSHINACHAL VIDYUT VITRAN NIGAM LTD.	AACCD0695D	7975844	7975844	0	7975844	No	
Amount which was not actually paid during the previous year [if included in (i)(c)]							36693043	
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							20404530	
Total amount to be allowed as application [31(i)(c)- 31(iii) +31(iv)]							182120642	
Bifurcation of application in 31(v) into Revenue or Capital							182120642	
(a)	Revenue						177923856	
(b)	Capital						4196786	
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	
Repayment of loan or borrowing during the previous year which was earlier applied and not claimed as application during that previous year during that previous year.							0	
nt to be disallowed from application								
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							585761	
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	
Donation to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act towards Corpus							0	
Donation to Any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act not having same objects							0	
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 - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act							0	
Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has not been obtained							0	
Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has been obtained							0	
Applied for any purpose beyond the objects of the auditee							0	
Any other disallowance							0	
Total allowable application [$\sqrt{31(v)+31(vii)+31(viii)}$? $\sqrt{31(ix) \text{ to } 31(xvii)}$]							181534881	
Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub_section (1) of section 11							0	
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	
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							0	
le Income [30- $\sqrt{31(xviii) \text{ to } 31(xxi)}$]							-8639222	
e taxable under section 115BBI								
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		
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 (Security deposit receipt)		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							
	S.no	Name of person to whom amount paid or credited	PAN	Amount of application(Rs)	Mode of Application			TDS	
					==Electronic modes(Rs.)	Other than Electronic modes(Rs.)	Total	Whether any TDS has been deducted Yes/NO	Section under which TDS has been deducted
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							
	(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							

Expenditure Incurred for	(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				
	Person referred to in 13(3)	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			
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
		1-the author of the trust or the founder of the institution	YATENDRA KUMAR GUPTA				10,JAWAHAR NAGAR, BYE PASS ROAD,282002 INDIA
		1-the author of the trust or the founder of the institution	PRADEEP KUMAR GUPTA				10,JAWAHAR NAGAR, BYE PASS ROAD,282002 INDIA
		1-the author of the trust or the founder of the institution	SEEMA GUPTA				10,JAWAHAR NAGAR, BYE PASS ROAD,282002 INDIA
		1-the author of the trust or the founder of the institution	BHAWNA GUPTA				10,JAWAHAR NAGAR, BYE PASS ROAD,282002 INDIA
	2-any person who has made a substantial contribution to the trust or institution, that is to say, any person whose total contribution up to the end of the relevant previous year exceeds fifty thousand rupees	SHARDA EDUCATION TRUST			20000000	500 MTR FROM BHAGWAN TALKIES,MATHURA HIGHWAY,undefined,282 002 INDIA	
Specified Violation	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;	No				
	(d)	Whether the services of the auditee are made available to any specified person during the previous year without adequate remuneration or other compensation;	No				
	(e)	Whether any share, security or other property is purchased by or on behalf of the auditee from any specified person during the previous year for consideration which is more than adequate;	No				
	(f)	Whether any share, security or other property is sold by or on behalf of the auditee to any specified person during the previous year for consideration which is less than adequate;	No				
	(g)	Whether any income or property of the auditee is diverted during the previous year in favour of any specified person	No				
	(h)	Whether any funds of the auditee are, or continue to remain, invested for any period during the previous year, in any concern in which any specified person has a substantial interest.	No				
	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?	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?	Yes	48000000
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 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)(1)	Received/ Treated as corpus during the previous year(2)	Applied during the previous year(3)	Amount invested or deposited back in to corpus (which was earlier applied and not claimed as application if such application fulfilled the conditions) (4)	To ar in de ba cc
(i) Representing donations received for the renovation or repair of places notified under 80G(2) (b) on or after 01.04.2020					
(ii) ? Other than (i) above received on or after 01.04.2021					
(iii) Other than (i) and (ii) above					



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 dd/mm/yyyy	Amount of payment(in Rs.)	Nature of payment	Name of Payee	PAN of payee, if available	Aadhar of payee, if available	Address of Payee
(1)	(2)	(3)	(4)	(5)	(6)	(7)
31-Mar-2024	5000	Membership Fees	All india management			
31-Mar-2024	75000	Audit Fees	M/s Garg Anurag & Associates			
31-Mar-2024	759468	Salary	Puneet			
31-Mar-2024	758410	Software Expenses	GLOBAL INFOVENTURE S P. LTD.			
20-Mar-2024	35150	Annual Maintenance Charges	OTIS ELEVATOR COMPANY (INDIA) LTD.			
31-Mar-2024	316410	Software Expenses	GLOBAL INFOVENTURE S P. LTD.			
02-Feb-2024	3100	Advertisement Expenses	KHANDELWAL OUTDOOR AGENCY			

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	NANDAL FINANACE And LEASING PRIVATE LIMITED	AAACN445 1F	M-11, SOUTH EXTENSION PART-2, NEW DELHI	Loan	48000000	Electronic clearing system through a bank account		No	39356364 1	Electronic clearing system through a bank account	

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	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)
AGRA12652D	194J		78000	78000	78000	7800	0	0	0
AGRA15645A	192		3673526	1023960	1023960	42080	0	0	0
AGRA15645A	194C		153909	153909	153909	1539	0	0	0
AGRA15645A	194J		13500	13500	13500	1350	0	0	0
AGRA11593B	192		16968034	16363261	16363261	325955	0	0	0
AGRA11593B	194J		33500	33500	33500	3350	0	0	0

AGRA11593B	194C		11163106	11163106	11163106	138724	0	0	0
AGRA11381G	192		52431397	43228992	43228992	437325	0	0	0
AGRA11381G	194C		20613874	20613874	20613874	285061	0	0	0
AGRA11381G	194J		880300	880300	880300	84030	0	0	0
AGRA11381G	194-I		6836056	6836056	6836056	134775	0	0	0
AGRA11382A	192		4094137	1043856	1043856	47085	0	0	0
AGRA11382A	194C		8400	8400	8400	84	0	0	0
AGRS10145C	194C		10421432	10421432	10421432	204249	0	0	0
AGRS10145C	194J		2449572	2449572	2449572	244957	0	0	0
AGRS10145C	194-I		2341350	2341350	2341350	234144	0	0	0
AGRS10145C	194A		19364111	19364111	19364111	1936411	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)
AGRA12652D	26Q	31-May-2024	31-May-2024	Yes
AGRA15645A	24Q	31-Jul-2023	29-Jul-2023	Yes
AGRA15645A	24Q	31-Oct-2023	31-Oct-2023	Yes
AGRA15645A	24Q	31-Jan-2024	31-Jan-2024	Yes
AGRA15645A	24Q	31-May-2024	31-May-2024	Yes
AGRA15645A	26Q	30-Sep-2023	30-Sep-2023	Yes
AGRA15645A	26Q	31-Oct-2023	31-Oct-2023	Yes
AGRA15645A	26Q	31-Jan-2024	31-Jan-2024	Yes
AGRA15645A	26Q	31-May-2024	30-May-2024	Yes
AGRA11593B	24Q	31-Jul-2023	29-Jul-2023	Yes
AGRA11593B	24Q	31-Oct-2023	31-Oct-2023	Yes
AGRA11593B	24Q	31-Jan-2024	30-Jan-2024	Yes
AGRA11593B	24Q	31-May-2024	30-May-2024	Yes
AGRA11593B	26Q	30-Sep-2023	30-Sep-2023	Yes
AGRA11593B	26Q	31-Oct-2023	31-Oct-2023	Yes
AGRA11593B	26Q	31-Jan-2024	31-Jan-2024	Yes
AGRA11593B	26Q	31-May-2024	30-May-2024	Yes
AGRA11381G	24Q	31-Jul-2023	29-Jul-2023	Yes
AGRA11381G	24Q	31-Oct-2023	31-Oct-2023	Yes
AGRA11381G	24Q	31-Jan-2024	31-Jan-2024	Yes
AGRA11381G	24Q	31-May-2024	31-May-2024	Yes
AGRA11381G	26Q	30-Sep-2023	30-Sep-2023	Yes
AGRA11381G	26Q	31-Oct-2023	31-Oct-2023	Yes
AGRA11381G	26Q	31-Jan-2024	31-Jan-2024	Yes
AGRA11381G	26Q	31-May-2024	31-May-2024	Yes
AGRA11382A	24Q	31-May-2024	30-May-2024	Yes
AGRA11382A	26Q	31-May-2024	30-May-2024	Yes
AGRS10145C	26Q	30-Sep-2023	30-Sep-2023	Yes
AGRS10145C	26Q	31-Oct-2023	31-Oct-2023	Yes
AGRS10145C	26Q	31-Jan-2024	31-Jan-2024	Yes
AGRS10145C	26Q	31-May-2024	30-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)
AGRA11593B	52	52	09-Jan-2024
AGRA11593B	14	14	30-May-2023
AGRA11381G	54	54	30-May-2023
AGRA11381G	490	490	09-Jan-2024
AGRA12652D	780	780	06-Apr-2024
AGRS10145C	612	612	07-Sep-2023
AGRS10145C	7020	7020	06-Feb-2024



Shri Anand Swaroop Educational Trust
"SGI Tower" 500 Mtrs. From Bhagwan Talkies, Towards Agra Mathura Highway (NH-2), Agra

Consolidated Balance Sheet as at 31st March, 2024

Particulars	Sch	As at 31st March, 2024 (in Rs.)	As at 31st March, 2023 (in Rs.)
A. LIABILITIES			
Capital Fund	"A"	103,737,262.58	101,402,909.71
Reserve & Surplus Revaluation Reserve		896,299,446.67	986,363,228.67
Loan Fund			
Unsecured Loans	"B"	362,991,341.00	393,563,641.00
Current Liabilities			
Sundry Payables	"C"	10,723,100.00	11,351,382.00
Other Current Liabilities	"D"	21,010,752.64	19,315,577.39
Security and Deposits	"E"	38,770,165.00	20,172,628.00
Total		1,433,532,067.91	1,532,169,366.80
B. ASSETS			
Fixed Assets (at Cost Less Depreciation)	"F"	1,283,582,318.36	1,345,144,123.47
Investments (FDR's including accrued interest)	"G"	76,478,540.88	76,534,491.94
Current Assets, Loans & Advances			
Cash & Bank Balances	"H"	5,344,642.68	890,912.61
Sundry Receivables	"I"	44,198,527.54	81,020,968.54
Loans and Advances	"J"	15,853,293.45	20,829,125.24
Security & Deposits	"K"	8,074,745.00	7,749,745.00
Other Current Assets	"L"	-	-
Total		1,433,532,067.91	1,532,169,366.80
Related Parties & Transactions	"1"	-	-
Accounting Policies and Notes to Accounts	"Q"	-	-

As per our separate report of even date attached
For Garg Anurag & Associates
Chartered Accountants
FRN-020177C

CA Anurag Garg
Partner
M. No. - 427594

For Shri Anand Swaroop Educational Trust

Yatendra Kumar Gupta
(Managing Trustee)

Place: Agra
Date : 20-09-2024

Shri Anand Swaroop Educational Trust
"SGI Tower" 500 Mtrs. From Bhagwan Talkies, Towards Agra Mathura Highway (NH-2), Agra

Consolidated Income & Expenditure for the year ending on 31st March, 2024

Particulars	Schedules	For the year ended 31st March, 2024 (in Rs.)	For the year ended 31st March, 2023 (in Rs.)
A. Income			
Tuition Fees		124,418,817.00	122,632,666.00
Bus Charges		10,975,420.00	10,698,917.00
Hostel Charges		4,116,468.00	5,713,600.00
Interest on FDR / Others		11,144,881.72	2,826,449.25
Interest on Gratuity Fund		22,425.74	197,261.60
Rent Receipts		117,000.00	72,000.00
Other Misc. Receipts		2,100,646.21	4,049,983.07
Voluntary Contribution From Sharda Education Trust		20,000,000.00	85,669,652.00
Total		172,895,658.67	231,860,528.92
B. Expenditures			
Personnel Expenses	"M"	92,115,703.00	92,215,943.00
Administrative Expenses	"N"	70,287,136.84	62,501,946.83
Advertisement & Publicity Expenses	"O"	12,407,516.00	1,433,829.00
Financial Charges	"P"	19,402,013.09	19,353,804.09
Depreciation	"F"	21,881,364.00	68,731,460.00
Total		216,093,732.93	244,236,982.92
Excess of Expenditure over Income		(43,198,074.26)	(12,376,454.00)

As per our separate report of even date attached
For Garg Anurag & Associates
Chartered Accountants
FRN - 020177C

CA Anurag Garg
Partner
M. No. - 427594

Place: Agra
Date : 20-09-2024

For Shri Anand Swaroop Educational Trust

Yatendra Kumar Gupta
(Managing Trustee)

Shri Anand Swaroop Educational Trust
"SGI Tower" 500 Mtrs. From Bhagwan Talkies, Towards Agra Mathura Highway (NH-2), Agra

Schedules forming part of the Balance Sheet as at 31st March 2024

Particulars	As at 31st March, 2024 (in Rs.)	As at 31st March, 2023 (in Rs.)
<u>Schedule A - Capital Fund</u>		
<u>Capital Fund</u>		
Opening Balance	101,402,909.71	63,857,626.03
Less: Previous Year adjustments	(654,127.87)	50,000,000.00
Add: Income Tax Refund For Previous Year	-	(78,262.32)
Add: Transferred from Revaluation Reserve	46,186,555.00	-
Less: Excess of Expenditures over Income during the year	(43,198,074.26)	(12,376,454.00)
Total	103,737,262.58	101,402,909.71
<u>Schedule B - Unsecured Loans</u>		
(Loan from friends and relatives)		
<u>Shri Anand Swaroop Educational Trust</u>		
Nandal Finance & Leasing Private Limited	362,991,341.00	393,563,641.00
Total	362,991,341.00	393,563,641.00
<u>Schedule C - Sundry Payables</u>		
<u>Shri Anand Swaroop Educational Trust</u>	191,925.00	3,056,816.00
(As per Annexure-1)		
<u>Anand Engg. College</u>	8,631,715.00	6,715,262.00
(As per Annexure-2)		
<u>Anand College of Pharmacy</u>	1,842,210.00	1,495,585.00
(As per Annexure-3)		
<u>Anand College of Education</u>	23,147.00	22,807.00
(As per Annexure-4)		
<u>Anand College of Architecture</u>	30,053.00	-
(As per Annexure-5)		
<u>Anand Polytechnic College</u>	4,050.00	60,912.00
(As per Annexure-6)		
Total	10,723,100.00	11,351,382.00
<u>Schedule D - Other Current Liabilities</u>		
<u>Shri Anand Swaroop Educational Trust</u>	2,096,499.00	2,292,471.00
(As per Annexure-7)		
<u>Anand Engg. College</u>	13,487,508.64	11,344,978.39
(As per Annexure-8)		
<u>Anand College of Pharmacy</u>	4,283,501.00	4,391,943.00
(As per Annexure-9)		
<u>Anand College of Education</u>	449,822.00	528,027.00
(As per Annexure-10)		
<u>Anand College of Architecture</u>	139,100.00	282,526.00
(As per Annexure-11)		
<u>Anand Polytechnic College</u>	554,322.00	475,632.00
(As per Annexure-12)		
Total	21,010,752.64	19,315,577.39



[Signature]

Shri Anand Swaroop Educational Trust
"SGI Tower" 500 Mtrs. From Bhagwan Talkies, Towards Agra Mathura Highway (NH-2), Agra

Schedules forming part of the Balance Sheet as at 31st March 2024

Particulars	As at 31st March, 2024 (in Rs.)	As at 31st March, 2023 (in Rs.)
<u>Schedule E - Security & Deposits</u>		
<u>Shri Anand Swaroop Educational Trust</u>		
VS Institute	17,500,000.00	-
<u>Anand Engineering College</u>		
Caution Money	12,612,258.00	11,690,931.00
Hostel Security	3,535,839.00	3,673,639.00
Additional Security	4,785.00	14,785.00
<u>Anand College of Pharmacy</u>		
Additional Security	230,000.00	255,000.00
Caution Money	2,967,739.00	2,698,739.00
Hostel Security	392,153.00	367,153.00
<u>Anand College of Education</u>		
Caution Money	1,061,541.00	1,061,541.00
<u>Anand College of Architecture</u>		
Caution Money	55,840.00	55,840.00
Hostel Security	80,000.00	80,000.00
<u>Anand Polytechnic College</u>		
Caution Money	315,010.00	260,000.00
Hostel Money	15,000.00	15,000.00
Total	38,770,165.00	20,172,628.00

Schedule G - Investments

FDR With Accured Interest

Shri Anand Swaroop Educational Trust

N.S.C	20,000.00	20,000.00
FDR With IndusInd Bank	55,051,804.00	51,334,897.00

Anand Engineering College

FDR With PNB Surya Nagra, Agra	4,430,008.00	4,185,261.00
FDR With Syndicate Bank, Agra	4,447,614.69	4,162,784.69
FDR With HDFC Bank, Agra	25,000.00	25,000.00
FDR With SBI, Agra	1,296,553.00	1,220,186.00
Gratuity Fund Investment	-	3,155,725.26

Anand College of Pharmacy

FDR with Syndicate Bank, Agra	4,445,044.69	4,159,200.69
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Anand College of Education

FDR With Syndicate Bank, Agra	1,817,892.50	2,555,670.80
FDR With PNB Bank, Agra	4,944,624.00	5,715,766.50

Total

76,478,540.88

76,534,491.94



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Shri Anand Swaroop Educational Trust
"SGI Tower" 500 Mtrs. From Bhagwan Talkies, Towards Agra Mathura Highway (NH-2), Agra

Schedules forming part of the Balance Sheet as at 31st March 2024

Particulars	As at 31st March, 2024 (in Rs.)	As at 31st March, 2023 (in Rs.)
<u>Schedule H - Cash & Bank Balances</u>		
A <u>Cash in Hand</u>		
Shri Anand Swaroop Educational Trust	14,988.27	23,109.27
Anand Engineering College	128,274.00	39,856.00
Anand College of Pharmacy	54,484.00	56,909.00
Anand College of Education	45.00	25,076.00
Anand College of Architecture	8,505.00	8,505.00
Anand Polytechnic College	6,159.00	1,533.00
B <u>Bank Balances</u>		
Shri Anand Swaroop Educational Trust		
HDFC Bank A/c No. - 01211860000038	81,340.62	17,249.62
Anand Engineering College		
Punjab National Bank A/c No. - 1841002100004355	7,925.29	7,925.29
HDFC Bank Ltd. A/c No. - 012123200000913	-	252,011.05
Punjab National Bank A/c No. - 1841002100002913	626,550.79	-
HDFC Bank A/c No. - 01210330001012	1,500,017.83	9,496.83
Allahabad Bank A/C - 50334965504	14,828.85	14,828.85
Anand College of Pharmacy		
HDFC Bank A/c No. - 01210330001002	2,419,786.37	17,892.37
Punjab National Bank A/c No. - 1841002100004203	161,411.00	153,588.08
Anand College of Education		
Punjab National Bank A/c No. - 1841002100003240	177,285.32	84,804.74
HDFC Bank C/A No. - 01210330001029	34,044.49	30,994.83
Anand College of Architecture		
PNB A/c No. - 1841002100004975	10,088.71	52,066.26
Anand Polytechnic College		
PNB Bank C/A No. - 1841002100005974	17,950.14	64,231.92
HDFC Bank A/c No. - 50200063230850	80,958.00	30,834.50
Total	5,344,642.68	890,912.61



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Shri Anand Swaroop Educational Trust
"SGI Tower" 500 Mtrs. From Bhagwan Talkies, Towards Agra Mathura Highway (NH-2), Agra

Schedules forming part of the Balance Sheet as at 31st March 2024

Particulars	As at 31st March, 2024 (in Rs.)	As at 31st March, 2023 (in Rs.)
<u>Schedule I - Sundry Receivables</u>		
<u>Anand Engineering College</u>		
Fees Receivable from Students (As Per List-1)	22,186,853.74	42,261,529.74
University receivable	383,000.00	435,000.00
<u>Anand College of Pharmacy</u>		
Fees Receivable from Students (As Per List-1)	10,779,836.80	23,378,213.80
University Receivable	-	276,000.00
<u>Anand College of Education</u>		
Fees Receivable from Students (As Per List-1)	9,228,062.00	12,864,348.00
<u>Anand College of Architecture</u>		
Fees Receivable from Students (As Per List-1)	-	173,952.00
University Receivable a/c	-	75,000.00
<u>Anand Polytechnic College</u>		
Fees Receivable from Students (As per List -1)	1,620,775.00	1,556,925.00
Total	44,198,527.54	81,020,968.54
<u>Schedule I - Loans & Advances</u>		
<u>Shri Anand Swaroop Educational Trust</u>	6,711,384.06	14,756,458.28
(As per Annexure-13)		
<u>Anand Engineering College</u>	8,752,153.39	5,624,970.96
(As per Annexure-14)		
<u>Anand College of Pharmacy</u>	353,834.00	407,599.00
(As per Annexure-15)		
<u>Anand College of Education</u>	32,972.00	36,515.00
(As per Annexure-16)		
<u>Anand Polytechnic College</u>	2,950.00	3,582.00
(As per Annexure-17)		
Total	15,853,293.45	20,829,125.24



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Shri Anand Swaroop Educational Trust
"SGI Tower" 500 Mtrs. From Bhagwan Talkies, Towards Agra Mathura Highway (NH-2), Agra

Schedules forming part of the Balance Sheet as at 31st March 2024

Particulars	As at 31st March, 2024 (in Rs.)	As at 31st March, 2023 (in Rs.)
<u>Schedule K - Security & Deposits</u>		
<u>Shri Anand Swaroop Educational Trust</u>		
<u>Anand Engineering College</u>		
Electric Security	2,123,145.00	2,123,145.00
Telephone Security	5,600.00	5,600.00
Security for Legal Cases	485,000.00	160,000.00
Apj Abdul Kalam Tech. University Lucknow	1,800,000.00	1,800,000.00
<u>Anand College of Pharmacy</u>		
Bihar Empanelment Security	60,000.00	60,000.00
APJ Abdul Kalam Tech. University Lucknow	300,000.00	300,000.00
<u>Anand College of Education</u>		
Telephone Security	1,000.00	1,000.00
<u>Anand College of Architecture</u>		
Security With AICTE	1,500,000.00	1,500,000.00
APJ Abdul Kalam Tech. University Lucknow	300,000.00	300,000.00
<u>Anand Polytechnic College</u>		
APJ Abdul Kalam Tech. University Lucknow	1,500,000.00	1,500,000.00
Total	8,074,745.00	7,749,745.00

Schedule L - Other Current Assets

<u>Anand Engineering College</u>		
Cash Theft A/C	950,984.00	950,984.00
Uttam Bansal Fee A/C	7,596,768.00	7,596,768.00
Less: Provision For Doubtful Debt	(8,547,752.00)	(8,547,752.00)
<u>Anand College of Architecture</u>		
Cash Theft A/C	74,122.00	74,122.00
Less: Provision For Doubtful Debts A/C	(74,122.00)	(74,122.00)
<u>Anand College of Architecture</u>		
Uttam Bansal Fee A/C	207,600.00	207,600.00
Cash Theft A/C	68,024.00	68,024.00
Less: Provision For Doubtful Debts A/C	(275,624.00)	(275,624.00)
Total	-	-



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Shri Anand Swaroop Educational Trust
"SGI Tower" 500 Mtrs. From Bhagwan Talkies, Towards Agra Mathura Highway (NH-2), Agra

Schedules forming part of the Income & Expenditure Account for the year ended 31st March 2024

Particulars	For the year ended 31st March, 2024 (in Rs.)	For the year ended 31st March, 2023 (in Rs.)
Schedule M - Personnel Expenses		
Salary to Teaching Staffs	55,111,667.00	52,563,157.00
Salary to Non-teaching Staffs	19,499,571.00	17,710,943.00
Salary on Contract Basis	6,650,762.00	7,489,655.00
Guest Lecture	108,921.00	275,785.00
Provident Fund	2,282,476.00	2,359,398.00
ESI	273,380.00	309,109.00
Staff Welfare Expenses	481,074.00	311,440.00
Security Expenses	2,696,366.00	2,225,171.00
House Keeping Expenses	2,487,492.00	2,495,781.00
Gratuity	2,480,133.00	6,435,540.00
Insurance Staff	43,861.00	39,964.00
Total	92,115,703.00	92,215,943.00

Schedule N - Administrative Expenses

Admission Expenses	821,730.00	535,177.20
Audit Fees Expenses	88,500.00	59,000.00
Bus Rent Expenses	8,210,907.00	5,820,202.00
Balance Writen-off	155,447.37	66,109.00
Computer Consumable	158,113.00	672,867.00
Charity & Donation Expenses	132,955.00	63,000.00
Conveyance Expenses	218,845.00	122,748.00
Diesel & Petrol Expenses - (Vehicle)	3,526,216.00	4,175,853.00
Diesel & Rent Expenses - (Generator)	4,022,400.00	4,284,900.00
Electricity Expenses	9,048,537.47	9,237,880.35
Function & Seminar Expenses	937,407.00	1,398,182.00
Examination Expenses	241,248.00	163,491.00
Hostel Expenses	153,311.00	98,237.00
Industrial Tour Expenses	56,000.00	277,000.00
Interest on TDS	10,319.00	6,799.00
Insurance on Property, Plant & Equipments	785,881.00	731,098.00
Insurance on vehicle	279,137.00	404,483.00
Internet Expenses	812,384.00	615,134.00
Journal & Subscriptions	55,953.00	195,368.00
Lab & Workshop	634,337.00	619,051.00
Legal & Consultancy	3,055,325.00	1,438,680.00
Library Expenses	-	92,847.00
Lease Rent Expenses	12,000.00	12,000.00
Monkey Catiching Expenses	62,397.00	-
Medical Expenses	78,773.00	118,516.00
News Paper	117,120.00	106,452.00
Office Rent Exepnses	2,762,795.00	2,511,630.00
Office & Misc Expenses	300,775.00	242,789.00
Plantation Expenses	33,800.00	54,940.00
Postage & Courier Expenses	24,618.00	17,503.00



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Shri Anand Swaroop Educational Trust
"SGI Tower" 500 Mtrs. From Bhagwan Talkies, Towards Agra Mathura Highway (NH-2), Agra

Schedules forming part of the Income & Expenditure Account for the year ended 31st March 2024

Particulars	For the year ended 31st March, 2024 (in Rs.)	For the year ended 31st March, 2023 (in Rs.)
Repair & Maintenance (Building)	15,396,100.00	13,961,058.00
Repair & Maintenance (Computer)	206,208.00	209,177.00
Repair & Maintenance (Electrical)	3,056,375.00	1,868,438.00
Repair & Maintenance (Generator)	406,844.00	537,811.50
Repair & Maintenance (Equipment & Plants)	1,608,434.00	1,587,280.00
Repair & Maintenance (STP Plant)	745,791.00	606,517.00
Repair & Maintenance (Furniture & Fixture)	1,509,801.00	266,700.00
Repair & Maintenance (Bus & Car)	912,293.00	1,280,869.00
Research & Development Expenses	24,600.00	5,000.00
Software Expenses	1,952,537.00	2,106,481.00
Sports & Games Expenses	230,321.00	348,872.00
Stationery & Printing Expenses	787,408.00	793,823.00
Student Welfare Expenses	60,998.00	18,100.00
Student Scholarship	2,080,456.00	1,896,812.00
Scout & Guide Expenses	-	70,555.00
Telephone Expenses	225,326.00	245,511.68
Training & Placement Expenses	166,337.00	-
Travelling & Tour Expenses	397,293.00	431,046.00
University Expenses	-	3,500.00
Visit & Affiliation Expenses	79,682.00	249,919.00
Visit & Affiliation Fee	2,828,000.00	1,026,523.60
Water Expenses	815,102.00	846,016.50
Total	70,287,136.84	62,501,946.83
<u>Schedule O - Advertisement Expenses</u>		
Advertisement & Publicity Expenses	12,407,516.00	1,433,829.00
Total	12,407,516.00	1,433,829.00
<u>Schedule P - Financial Charges</u>		
Admin & Other Charges	37,780.54	10,859.52
Interest to other than Bank	19,364,232.55	19,342,944.57
Total	19,402,013.09	19,353,804.09

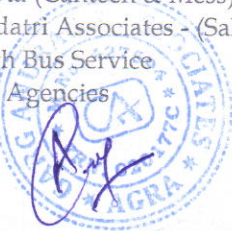


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Shri Anand Swaroop Educational Trust
"SGI Tower" 500 Mtrs. From Bhagwan Talkies, Towards Agra Mathura Highway (NH-2), Agra

Annexure Attached and forming part of the Schedules as at 31st March, 2024

Particulars	As at 31st March, 2024 (in Rs.)
<u>Sundry Payables</u>	
<u>(Annexure -1)</u>	
<u>Shri Anand Swaroop Educational Trust</u>	
Zoom Graphics	990.00
Audit Fees Payable	147,500.00
Dil Bahadur	8,000.00
Sunil Traders	1,240.00
Sanker Advertisement Agency	14,742.00
Super International Security	19,453.00
Total	191,925.00
<u>(Annexure -2)</u>	
<u>Anand Engg. College</u>	
College Dunia Web Pvt. Ltd.	147,494.00
24*7 Cng Testing & Filling Center	354.00
Agra Computer Centre	11,100.00
Anand Computer	6,500.00
Anil Kumar Agarwal - Advocate	8,100.00
Anil Radio House	6,885.00
Anshul Chaudhary	78,400.00
As Electros India	17,464.00
Asa Ram Baldeo Dass & Sons	1,923.00
Auto Energy Centre	526,815.00
Bansal Wooddecor Pvt. Ltd.	464,116.00
Bee Pee Electricals	280,958.00
Bhikam Chand Timbers P. Ltd.	23,807.00
Bidhi Chand Agarwal & Sons	528,761.00
Brij Autos	135,694.00
Charuka Computers	1,270.00
Chetna Books & Eresources	19,744.00
Classic Chair Repairing	5,150.00
Dezire Solutions	8,550.00
Frank Advertisers	30,019.00
Freddo Solutions	6,793.00
Garjan Singh	204,800.00
Gstech Software Systems Pvt. Ltd.	58,000.00
Harbhan Singh Solanki Bus Rent	70,560.00
Innovative Ideas Infotech	10,720.00
Jaimni Dass & Sons	32,731.00
Jain Electricals	575,740.00
Jvh Corporation (India)	55,150.00
Kapoor & Co.	708.00
Karan Sales Corporation	6,500.00
Kavya Enterprises	44,214.00
Kone Elevator India P. Ltd.	515,650.00
Krishna Travels Mathura	116,600.00
Kunal Gupta (Canteen & Mess)	36,594.00
Maa Sidhidatri Associates - (Salary)	234,074.00
Megh Singh Bus Service	78,400.00
Mercantile Agencies	9,511.00



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Micro Systems World	414.00
Mittal Enterprises	111,156.00
Ms Office Solutions	14,715.00
Murari Lal Upadhyay Bus Rent	110,328.00
Nationwiden Waste Management Services Pvt.Ltd.	19,186.00
Navin Engg & Co	3,186.00
Nitara Tradings	5,259.00
Pearl Aguatech	121,887.00
Prakash News Paper Agency	33,499.00
Praveen Electric Company	107,758.00
Priya Enterprises(Photocopy)	10,113.00
R.C Electricals & Mechanicals Works	1,181.00
Raj Electricals & Machinery Store	65,622.00
Rakesh Electricals	145,216.00
Raman Chandra Srivastva (Adv.)	36,000.00
Ramnath Shambhu Kumar	275,951.00
S R Associates - (Salary)	130,734.00
Sachdeva Trading Co.	29,472.00
Sai Enterprises	14,160.00
Set Education Technologies P. Ltd.	4,000.00
Shefali Business System	10,384.00
Shine Services Group	201,379.00
Shiv Travels	224,400.00
Shree Ramsaran Ramswarup Nursary	2,800.00
Shri Balaji Enterprises - (Salary)	53,439.00
Shri Din Dayal & Sons	49,855.00
Shri Pati Glass & Steel Traders	8,667.00
Singh Associates - (Salary)	339,548.00
South Asian Catters	505,490.00
Sukhvir Singh Bus Rent	70,560.00
Taj Pest Control Service	36,630.00
Tirupati Agencies	295,740.00
Tyagi Enterprises	458,171.00
Upr Sports	3,820.00
Vaishnavi Furnishing	29,348.00
Vardhman Paper Mart	19,768.00
Vinod Air Conditioner	1,593.00
Vk Electricals & Appliances	306,953.00
Vs Facility Service India Pvt Ltd	413,484.00

Total

8,631,715.00

(Annexure -3)

Anand College of Pharmacy

Anil Kumar Agarwal - Advocate	4,050.00
Bharti Airtel Ltd. - A/C No. 15799330	3,060.00
Chetna Books & Eresources	90,950.00
Frank Advertisers	106,974.00
Global Infoventures P. Ltd.	133,214.00
Jaimni Dass & Sons	22,570.00
Kavya Enterprises	29,416.00
Khandelwal Outdoor Agency	333,558.00
Maa Durga Enterprises	388,263.00
Prakash News Paper Agency	22,432.00
Priya Enterprises(Photocopy)	4,826.00
South Asian Catters	663,361.00
Vardhman Paper Mart	39,536.00
Total	1,842,210.00



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(Annexure -4)

Anand College of Education

Prakash News Paper Agency
Kavya Enterprises

Total

340.00
22,807.00
23,147.00

(Annexure -5)

Anand College of Architecture

Shri Balaji Enterprises - (Salary)

Total

30,053.00
30,053.00

(Annexure -6)

Anand Polytechnic College

Anil Kumar Agarwal - Advocate

Total

4,050.00
4,050.00

List of Other Current Liabilities

(ANNEXURE -7)

Shri Anand Swaroop Educational Trust

TDS Payable

Advance to Padam Singh

Advance to Lav Singh

Total

2,083,027.00
6,736.00
6,736.00

2,096,499.00

(ANNEXURE -8)

Anand Engg. College

Salary Payable - Teaching Staff

(As Per List -2)

Salary Payable - Non Teaching Staff

(As Per List -3)

Advance Fees

Esi Payable

Pf Payable

T.D.S Salary

Tds College (2023-2024)

Examination Fees

Central Admission Cell(2024-2025) A/C

Aicte Modrob (Power Electronics) Himanshu Vijay

Aicte-Ti (Pmkvy) Phase Ii

Civil Salary Payable

Electricity Exp. Payable

Hold Salary

Telephone Exp. Payable

Naveen Pratap Solanki(A10Exst798) Adv.

Adjustable Fee

Alumni Fee

Book Bank Scheme

College Kit

Head Adjustable

Nandal Finance & Leasing Pvt. Ltd.

Total

2,756,301.00
1,217,824.00
59,300.00
17,894.00
277,343.00
57,325.00
104,880.00
1,331,750.00
31,500.00
10,400.00
5,500.00
529,207.00
635,249.00
482,563.00
5,061.00
13,702.00
541,758.00
1,462,256.00
3,758,466.00
21,000.00
30,377.64
137,852.00

13,487,508.64



(Annexure -9)

Anand College of Pharmacy

Salary Payable Teaching Staff (As Per List -2)	1,116,201.00
Salary Payable Non-teaching Staff (As Per List -3)	211,813.00
Unidentified Amount A/C	92,000.00
Esi Payable	8,118.00
Pf Payable	50,772.00
T.D.S Salary	26,131.00
Tds College (2023-2024)	15,217.00
University Fee	146,190.00
Central Admission Cell(2023-2024)	59,000.00
Retained Salary Payable (As per List -4)	64,225.00
Adjustable Fee	112,096.00
Alumni Fee	859,960.00
Book Bank Scheme	1,059,068.00
Mess Charges	456,600.00
Telephone Exp. Payable	3,060.00
Head Adjustable	3,050.00

Total

4,283,501.00

(Annexure -10)

Anand College of Education

Salary Payable -Teaching Staff (As per List -2)	243,871.00
Salary Payable -Non Teaching Staff (As per List -3)	59,898.00
Advance Fees Received From Student (as Per List Attached)	88,277.00
Bhavna Agre (Eatbped38) Adv.	708.00
Back Fees	4,070.00
T.D.S Salary	5,085.00
Examination Fee	47,563.00
Telephone Exp. Payable	350.00

Total

449,822.00

(Annexure -11)

Anand College of Architecture

Advance Fees Received From Students (As Per List - 5 Attached)	131,300.00
Tds College (2023-2024)	7,800.00
Total	<u>139,100.00</u>



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(Annexure -12)

Anand Polytechnic College

Salary Payable - Non Teaching Staff (As Per List -2)	69,028.00
Salary Payable - Teaching Staff (As Per List -3)	178,250.00
Advance Fees Received From Students (As Per List - 4 Attached)	420.00
Esi Payable	2,151.00
Pf Payable	20,787.00
T.D.S Salary	4,080.00
Tds College (2023-2024)	450.00
Alumni Fee	27,000.00
Mess Charges	165,000.00
Value Added Cell	7,800.00
Unidentified Amount A/C	950.00
Central Admission Cell(2023-2024)	21,000.00
Ayush Tiwari (Apceatee6351) Adv.	7,806.00
Examination Fee	49,600.00
Total	554,322.00

List of Loans & Advances

(Annexure -13)

Shri Anand Swaroop Educational Trust

Income Tax Refund	5,982,744.06
Tds Receivable	412,990.00
Prepaid Expenses	315,650.00
Total	6,711,384.06

(Annexure -14)

Anand Engineering College

Advance to Staff (As per List -4)	186,541.00
Prepaid Expenses	435,728.00
Central Admission Cell A/C	17,590.00
Tcs (Agra)	544.39
Tds On Fdr	35,680.00
Tds Received	5,690.10
Aartc Lab	3,027,435.00

Advance to Suppliers

A To Z Departmental Store (Gupta Canteen)	191,483.00
Airtel Tower Ltd	625,110.00
Ajay Kumar Gupta (Annapurna Canteen)	335,639.00
Ajay Kumar Gupta (Residence Elect.)	15,888.00
Axis Bank Atm (Aec)	16,157.00
Daljit Kaur-Snack Hut	124,200.00
M/S Snack Hut (Veronita Sing)	123,046.00
Mohanjeet Singh (Snack Hut)	3,521.00
A K SUPPLIERS - (SALARY)	25,000.00
Algort Technoslutions Private Limited	1,500,000.00
Arihant Analytical Laboratory Pvt. Ltd.	3,410.00
Global Infoventures P. Ltd.	621,092.00
Gupta Auto Parts	37,579.00
Jakson Venture Pvt. Ltd.	119,200.00



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K.P. Enterprises	1,888.00
New Sai Enterprises	14,160.00
Otis Elevator Company (India) Ltd.	200,000.00
Rac Technologies	53,620.00
Shashi Bala Sharma Rent Firozabad	8,000.00
Vikas Dept Store	24,838.00
Vyom Premum Fuels	21,597.00
Other Advances	
Fastag- Up80dt4748	1,576.82
Fastag- Up80ge4948 Eco	5,410.00
Fastag-up80 Dt 4751	1,980.88
Fastag-up80at9990	100.88
Fastag-up80bb9316 Bus	100.00
Fastag-up80bt0592 Bus	940.00
Fastag-up80dt 4753	1,010.88
Fastag-up80dt4749	1,233.88
Fastag-up80ek5803	9,562.64
Mess Charges	955,600.92

Total	8,752,153.39
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(Annexure -15)

Anand College of Pharmacy

Prepaid Insurance - Staff	390.00
Central Admission Cell A/C	231,425.00
Examination Expenses - Receivable	41,395.00
Tech. Training And Skill Development Receivable	80,500.00
Freddo Solutions	124.00

Total	353,834.00
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(Annexure -16)

Anand College of Education

Tds On Fdr	32,972.00
	32,972.00

(Annexure -17)

Anand Polytechnic College

Prepaid Insurance - Staff	130.00
Value Added Cell Receivable	300.00
Web Registration Receivable	2,520.00

Total	2,950.00
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Annexure-18

List of Income Tax Refund as on 31st March, 2024

PARTICULARS	Amount
Income Tax Refundable A/Y 2005-06	183,030.00
Income Tax Refundable A/Y 2008-09	1,263,562.00
Income Tax Refundable A/Y 2011-12	3,029,600.00
Income Tax Refundable A/Y 2014-15	778,292.00
Income Tax Refundable Ay 06-07	235,800.00
Income Tax Refundable Ay 07-08	254,380.00
Income Tax Refundable A/Y 2023-24	238,080.06
Total	5,982,744.06



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Shri Anand Swaroop Educational Trust
SGI Tower, 500 Mtrs. from Bhagwan Talkies Towards Agra Mathura Highway (Nh-2), Agra

Details of Fixed Assets as at 31st March 2024

Schedule-F

Particulars	Dep. Rate	GROSS BLOCK					Depreciation			NET BLOCK		
		Total Cost as on 01st April 2023	Addition upto 03-10-2023	Addition after 03-10-2023	Adjustment/ Transferred	Total Cost as on 01st April 2024	Depreciation upto 31st March 2023	Depreciation during the year	Dep. Adj.	Depreciation upto 31st March 2024	WDV as at 31-03-2023	WDV as at 31-03-2024
<u>Trust</u>												
Land	0%	99,346,358.00	-	-	-	99,346,358.00	-	-	-	-	99,346,358.00	99,346,358.00
Car	15%	3,664,190.76	-	-	-	3,664,190.76	3,546,842.21	17,602.00	-	3,564,444.21	117,348.55	99,746.55
Building account	5%	800,289,658.73	-	-	-	800,289,658.73	463,869,778.40	16,820,994.00	-	480,690,772.40	336,419,880.33	319,598,886.33
Building account (Revaluation)	5%	923,731,090.67	-	-	-	923,731,090.67	46,186,555.00	43,877,227.00	-	90,063,782.00	877,544,535.67	833,667,308.67
Vehicle (Tractor)	15%	601,090.30	-	-	-	601,090.30	527,667.55	11,013.00	-	538,680.55	73,422.76	62,409.76
<u>Anand College of Architecture</u>												
Book & Periodical	15%	2,484,279.41	-	-	-	2,484,279.41	1,660,468.00	123,572.00	-	1,784,040.00	823,811.41	700,239.41
Equipment	15%	845,344.00	-	-	-	845,344.00	600,152.00	36,779.00	-	636,931.00	245,192.00	208,413.00
Furniture	10%	2,067,960.00	-	-	-	2,067,960.00	1,242,822.00	82,514.00	-	1,325,336.00	825,138.00	742,624.00
Computer	40%	3,701,850.00	-	-	-	3,701,850.00	3,672,864.00	11,594.00	-	3,684,458.00	28,986.00	17,392.00
<u>Anand College of Education</u>												
Book & Periodical	15%	1,162,872.00	-	-	-	1,162,872.00	1,067,494.77	14,307.00	-	1,081,801.77	95,377.23	81,070.23
Equipment	15%	980,281.00	4,250.00	-	-	984,531.00	871,189.10	17,001.00	-	888,190.10	109,091.89	96,340.89
Furniture	10%	549,812.00	-	-	-	549,812.00	435,215.05	11,460.00	-	446,675.05	114,596.94	103,136.94
Computer	40%	1,478,052.00	-	-	-	1,478,052.00	1,462,846.00	6,082.00	-	1,468,928.00	15,206.00	9,124.00
<u>Anand Engineering College</u>												
Book & Periodical	15%	11,015,298.54	-	651,426.00	-	11,666,724.54	9,822,641.31	227,756.00	-	10,050,397.31	1,192,657.24	1,616,327.24
Equipment	15%	107,144,595.94	936,970.00	572,356.00	-	108,653,921.94	94,102,947.86	2,139,719.00	-	96,242,666.86	13,041,648.08	12,411,255.08
Furniture	10%	51,401,768.11	109,150.00	29,146.00	-	51,540,064.11	39,873,048.36	1,165,244.00	-	41,038,292.36	11,528,719.75	10,501,771.75
Computer & Software	40%	62,071,351.98	1,270,624.00	125,554.00	-	63,467,529.98	61,667,622.34	694,852.00	-	62,362,474.34	403,729.64	1,105,055.64
Car	15%	4,583,968.00	-	-	-	4,583,968.00	4,161,298.76	63,400.00	-	4,224,698.76	422,669.23	359,269.23
<u>Anand Polytechnic College</u>												
Book & Periodical	15%	74,669.00	23,940.00	30,176.00	-	128,785.00	2,719.00	15,460.00	-	26,091.00	64,037.90	102,693.90
Equipment	15%	-	61,360.00	-	-	61,360.00	2,719.00	9,204.00	-	9,204.00	-	52,156.00
<u>Anand College of Pharmacy</u>												
Book & Periodical	15%	3,085,227.25	20,970.00	90,950.00	-	3,197,147.25	2,333,389.02	122,742.00	-	2,456,131.02	751,838.30	741,016.30
Equipment	15%	9,018,329.95	20,060.00	198,154.00	-	9,236,543.95	7,694,240.75	216,484.00	-	7,910,724.75	1,324,089.20	1,325,819.20
Furniture	10%	2,556,190.15	-	35,000.00	-	2,591,190.15	1,910,120.90	66,357.00	-	1,976,477.90	646,069.25	614,712.25
Computer & Software	10%	16,200.00	-	16,700.00	-	32,900.00	6,480.00	7,228.00	-	13,708.00	9,720.00	19,192.00
Total		2,091,870,437.79	2,447,324.00	1,749,462.00	-	2,096,067,223.79	746,721,121.38	65,758,591.00	-	812,484,905.38	1,345,144,123.36	1,283,582,318.36

Note: Depreciation of Rs. 4,38,77,227.00 is transferred to Revaluation Reserve Account and Rs. 2,18,51,364.00 is transferred to Depreciation Account.

Place: Agra

Date: 20-09-2024



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Shri Anand Swaroop Educational Trust
Sgi Tower 500 Mtrs. From Bhagwan Talkies, Towards Agra Mathura Highway (NH-2), Agra

Consolidated Income & Expenditure for the year ending on 31st March, 2024

Particular	SASET Trust	Anand College of Architecture	Anand College of Education	Anand Engg. College	Anand College of Pharmacy	Anand Polytechnic College	Total Amount
Income							
Tuition Fees	-	-	3,633,500.00	79,651,971.00	37,941,846.00	3,191,500.00	124,418,817.00
Bus Charges	-	-	-	8,182,250.00	2,543,170.00	250,000.00	10,975,420.00
Hostel Charges	-	-	-	2,885,468.00	1,206,000.00	25,000.00	4,116,468.00
Interest on FDR / Others	9,887,691.72	-	329,722.00	641,624.00	285,844.00	-	11,144,881.72
Interest on Gratuity Fund	-	-	-	22,425.74	-	-	22,425.74
Rent Receipts	12,000.00	-	-	105,000.00	-	-	117,000.00
Other Misc. Receipts	-	61,449.00	226.00	1,344,033.21	594,647.00	100,291.00	2,100,646.21
Voluntary Contribution	20,000,000.00	-	-	-	-	-	20,000,000.00
Total	29,899,691.72	61,449.00	3,963,448.00	92,832,771.95	42,571,507.00	3,566,791.00	172,895,658.67
Expenditures							
I) Personnel Expenses							
Salary to Teaching Staffs	-	-	3,340,778.00	34,832,698.00	14,560,838.00	2,377,353.00	55,111,667.00
Salary to Non-teaching Staffs	-	-	753,359.00	15,603,480.00	2,023,012.00	1,119,720.00	19,499,571.00
Salary on Contract Basis	-	-	-	4,867,026.00	1,783,736.00	-	6,650,762.00
Guest Lecture	-	78,000.00	-	10,821.00	20,100.00	-	108,921.00
Provident Fund	-	-	-	1,812,441.00	320,416.00	149,619.00	2,282,476.00
Provident Penalty	-	-	-	-	-	-	-
ESI	-	-	-	182,778.00	63,768.00	26,834.00	273,380.00
Staff Welfare Expenses	-	-	14,038.00	349,637.00	100,696.00	16,703.00	481,074.00
Faculty Development Expenses	-	-	-	-	-	-	-
Security Expenses	-	-	146,751.00	2,044,382.00	344,772.00	160,461.00	2,696,366.00
House Keeping Expenses	-	-	82,320.00	1,978,603.00	269,412.00	157,157.00	2,487,492.00
Gratuity	-	-	167,723.00	2,312,410.00	-	-	2,480,133.00
Insurance Staff	-	-	2,515.00	29,832.00	8,600.00	2,914.00	43,861.00
Total	-	78,000.00	4,507,484.00	64,024,108.00	19,495,350.00	4,010,761.00	92,115,703.00
II) Administrative Expenses							
Admission Expenses	-	-	-	821,730.00	-	-	821,730.00
Audit Fees Expenses	88,500.00	-	-	-	-	-	88,500.00
Bus Rent Expenses	-	-	16,482.00	5,416,559.00	2,432,720.00	345,146.00	8,210,907.00
Balance Writen-off	-	-	155,447.37	-	-	-	155,447.37
Charity & Donation Expenses	-	-	8,442.00	111,747.00	11,180.00	1,586.00	132,955.00
Computer Consumable	-	-	-	135,621.00	2,070.00	20,422.00	158,113.00
Conveyance Expenses	-	-	2,358.00	155,926.00	22,083.00	38,478.00	218,845.00
Diesel & Petrol Expenses - (Vehicle)	-	-	93.00	2,356,436.00	1,024,542.00	145,145.00	3,526,216.00
Diesel & Rent Expenses - (Generator)	-	-	133,071.00	3,199,781.00	435,504.00	254,044.00	4,022,400.00
Electricity and Solar Expenses	-	-	323,427.00	7,138,441.47	995,141.00	591,528.00	9,048,537.47
Function & Seminar Expenses	-	-	8,754.00	876,428.00	50,580.00	1,645.00	937,407.00
Guest House Expenses	-	-	-	166,337.00	-	-	166,337.00
Examination Expenses	-	150,500.00	-	-	90,748.00	-	241,248.00
Hostel Expenses	-	-	-	153,311.00	-	-	153,311.00
Interest on TDS	-	-	1,508.00	5,798.00	2,700.00	313.00	10,319.00
Insurance on Fixed Assets	-	-	-	785,881.00	-	-	785,881.00
Insurance on Vehicle	-	-	-	279,137.00	-	-	279,137.00
Internet Expenses	-	-	132,347.00	380,480.00	170,883.00	128,674.00	812,384.00
Industrial Tour Expenses	-	-	-	56,000.00	-	-	56,000.00
Journal & Subscriptions	-	-	-	13,581.00	42,372.00	-	55,953.00
Lab & Workshop	-	-	-	215,110.00	369,570.00	49,657.00	634,337.00
Legal & Consultancy	-	-	552,748.00	1,625,199.00	759,369.00	118,009.00	3,055,325.00
Library Expenses	-	-	-	-	-	-	-
Lease Rent Expenses	-	-	12,000.00	-	-	-	12,000.00
Monkey Catiching Expenses	-	-	-	62,397.00	-	-	62,397.00
Medical Expenses	-	-	-	65,111.00	13,662.00	-	78,773.00

(Cont. on Page 2)



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Shri Anand Swaroop Educational Trust
SGI Tower 500 Mtrs. From Bhagwan Talkies, Towards Agra Mathura Highway (NH-2), Agra

Consolidated Income & Expenditure for the year ending on 31st March, 2024

Particular	SASET Trust	Anand College of Architecture	Anand College of Education	Anand Engg. College	Anand College of Pharmacy	Anand Polytechnic College	Total Amount
News Paper	-	-	4,694.00	97,039.00	15,359.00	28.00	117,120.00
Office Rent	-	-	505,951.00	1,491,787.00	670,000.00	95,057.00	2,762,795.00
Office & Misc Expenses	-	-	13,536.00	234,822.00	36,654.00	15,763.00	300,775.00
Plantation Expenses	-	-	-	33,800.00	-	-	33,800.00
Postage & Courier Expenses	-	-	71.00	20,084.00	3,595.00	868.00	24,618.00
Repair & Maintenance (Building)	-	-	231,123.00	11,032,165.00	3,209,044.00	923,768.00	15,396,100.00
Repair & Maintenance (Computer)	-	-	260.00	173,221.00	31,767.00	960.00	206,208.00
Repair & Maintenance (Electrical)	-	-	-	2,970,878.00	68,281.00	17,216.00	3,056,375.00
Repair & Maintenance (Generator)	-	-	13,459.00	323,641.00	44,049.00	25,695.00	406,844.00
Repair & Maintenance (Equipment & Plants)	-	-	-	1,389,762.00	156,392.00	62,280.00	1,608,434.00
Repair & Maintenance (STP Plant)	-	-	-	745,791.00	-	-	745,791.00
Repair & Maintenance (Furniture & Fixture)	-	-	-	1,428,186.00	14,695.00	66,920.00	1,509,801.00
Repair & Maintenance (Bus & Car)	-	-	-	629,910.00	247,297.00	35,086.00	912,293.00
Research & Development Expenses	-	-	-	11,600.00	13,000.00	-	24,600.00
Short & Excess	-	-	-	-	-	-	-
Software Expenses	-	-	486,395.00	405,526.00	972,790.00	87,826.00	1,952,537.00
Sports & Games Expenses	-	-	-	202,519.00	27,802.00	-	230,321.00
Stationery & Printing Expenses	-	-	7,390.00	671,804.00	82,181.00	26,033.00	787,408.00
Student Welfare Expenses	-	-	53,350.00	7,648.00	-	-	60,998.00
Student Scholarship	-	-	-	1,853,003.00	212,453.00	15,000.00	2,080,456.00
Scout & Guide Expenses	-	-	-	-	-	-	-
Telephone Expenses	-	-	4,550.00	180,832.00	39,944.00	-	225,326.00
Travelling & Tour Expenses	-	26,384.00	28,803.00	247,173.00	88,002.00	6,931.00	397,293.00
University Expenses	-	-	-	-	-	-	-
Visit & Affiliation Exp.	-	-	10,934.00	57,576.00	9,784.00	1,388.00	79,682.00
Visit & Affiliation Fee	-	-	-	1,658,000.00	768,000.00	402,000.00	2,828,000.00
Water Expenses	-	-	150,831.00	436,195.00	199,738.00	28,338.00	815,102.00
Total	88,500.00	176,884.00	2,858,024.37	50,323,973.47	13,333,951.00	3,505,804.00	70,287,136.84
III) Advertisement Expenses	-	-	-	-	-	-	-
Advertisement Expenses	-	-	2,723.00	3,300,223.00	9,098,748.00	5,822.00	12,407,516.00
Total	-	-	2,723.00	3,300,223.00	9,098,748.00	5,822.00	12,407,516.00
IV) Financial Charges	-	-	-	-	-	-	-
Admin & Other Charges	-	-	2,388.42	26,393.76	8,109.08	889.28	37,780.54
Interest to other than Bank	-	121.55	3,546,147.00	10,455,760.00	4,695,958.00	666,246.00	19,364,232.55
Total	-	121.55	3,548,535.42	10,482,153.76	4,704,067.08	667,135.28	19,402,013.09
V) Depreciation	-	-	-	-	-	-	-
Depreciation	16,849,609.00	254,459.00	48,850.00	4,290,971.00	412,811.00	24,664.00	21,881,364.00
Total	16,849,609.00	254,459.00	48,850.00	4,290,971.00	412,811.00	24,664.00	21,881,364.00

As per our separate report of even date attached

For Garg Anurag & Associates
Chartered Accountants
FRN - 020177C

CA Anurag Garg
Partner
M. No. - 427594

Place: Agra
Date : 20-09-2024

For Shri Anand Swaroop Educational Trust

Yatendra Kumar Gupta
(Managing Trustee)

Shri Anand Swaroop Educational Trust

SGI Tower, 500 Mtrs. From Bhagwan Talkies Towards Agra-Mathura Highway, (NH-2) - Agra

Schedule - Q

Shri Anand Swaroop Educational Trust ("the Trust") is a Charitable Trust. The Trust was established in 1997 with an objective of providing Professional Education to meet Global Challenges. At present the Trust is providing education at its units i.e., *Anand College of Architecture, Anand College of Education, Anand Engineering College, Anand Polytechnic College & Anand College of Pharmacy at Keetham, Agra*. The Trust is registered with the Income Tax Authority u/s 12AB vide unique registration no. AAATSS5296AE20211 from AY 2022-23 to AY 2026-27 respectively. As per the new guidelines stated in the 400th meeting of the Council held on March 18-19, 2021 the trust is a Level II Non-Corporate Entity and these Financial Statement have been prepared in accordance with the Accounting Standards (AS), as issued by ICAI, insofar as applicable to entities falling in Level II.

Significant Accounting Policies

1) Disclosure of Accounting Policies

- a) The Trust follows the mercantile system of accounting and recognizes income and expenditures on accrual basis except in case of significant uncertainties.
- b) Financial Statements are prepared under historical cost convention. These costs are not adjusted to reflect the impact of the changing value in purchasing power of money.
- c) Estimates and assumptions used in the preparation of the financial statements and disclosures are based upon management's evaluation of the relevant facts and circumstances as on the date of the financial statements, which may differ from the actual results at a subsequent date.
- d) Financial statements have been prepared by following going concern assumption.
- e) The accounting policies adopted in the preparation of financial statements are consistent with those of previous year.
- f) The Trust has regrouped/reclassified previous year's figure wherever necessary to correspond with the current year's classification/disclosure.

2) Contingencies and Events Occurring After the Balance Sheet Date

The amount of a contingent loss is provided by a charge in the statement of income & expenditure when the following two conditions are satisfied:

- a) It is probable that future events will confirm that, after taking into account any related probable recovery, an asset has been impaired or a liability has been incurred as at the balance sheet date, and
- b) A reasonable estimate of the amount of the resulting loss can be made.

Adjustments to Assets and Liabilities, if any, are made for events occurring after the balance sheet date that provide additional information materially affecting the determination of the amounts relating to conditions existing at the balance sheet date. No such adjustment is required for events, conditions for which are non-existing at the balance sheet date.

3) Prior Period Items

Prior period items, if any, which arise in the current period as a result of error or commission in the preparation of prior period's financial statement are separately disclosed in the income and expenditure account of the current year. However, differences in actual income/expenditure arising out of over or under estimation in prior period are not treated as prior period income/expenditure.

Shri Anand Swaroop Educational Trust

SGI Tower, 500 Mtrs. From Bhagwan Talkies Towards Agra-Mathura Highway, (NH-2) - Agra

If there is/are any Income or Expenses of the Trust that arise from events or transactions that are clearly distinct from the ordinary activities, such Income or Expenses are classified by the Trust as extraordinary items. Specific disclosure of such events/transactions, if any, is made in the financial statements. Similarly, if there is any external event which is beyond the control of the Trust, significantly impacting income or expense, is also treated as extraordinary item and disclosed as such.

4) Revenue Recognition

The Trust recognizes income on accrual basis and when it is reasonable to expect its ultimate collection. However, where the ultimate collection of the same having uncertainty, revenue recognition is postponed to the extent of uncertainty.

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

Recognition of expense is also done by following Matching Approach.

5) Fixed Assets

a) Fixed Assets, except Land and building are stated at costs less accumulated depreciation and impairment losses, if any. Cost of Assets comprises of cost of acquisition / purchase price inclusive of taxes, duties, incidental and ancillary expenses and any attributable cost of bringing the asset to its working condition for its intended use.

Land is stated at Revalued Cost. Building is stated at Revalued cost less accumulated depreciation and impairment losses, if any.

b) The Trust provides depreciation in accordance with the provisions of Income Tax Act, 1961 and Income Tax Rules 1962 except as shown in the table below:

Sr. No.	Category of Assets	Unit	Dep. Rate (Income Tax)	Dep. Rate (As per Books)
1	Building	SASET	10%	5%
2	Books & Periodicals	ACP, ACE, AEC, ACA, APC	40%	15%

Profit / Loss on sale of Fixed Assets, if any, is recognized as per Block Concept of Income Tax Act, 1961 and is transferred to Income & Expenditure Account if the block is Nil.

6) Accounting for Government Grants

a) Government grants/subsidies, if any, are recognized only when there is reasonable assurance that the conditions attached to the grants/subsidies will be complied with, and where such benefits have been earned and it is reasonably certain that the ultimate collection will be made.

b) Government grants and subsidies, if any, receivable against an expense is deducted from such expenses and subsidy/grant receivable against a specific Fixed Assets is deducted from cost of the relevant Fixed Assets.

Shri Anand Swaroop Educational Trust

SGI Tower, 500 Mtrs. From Bhagwan Talkies Towards Agra-Mathura Highway, (NH-2) - Agra

7) Accounting for Investments

- a) Investments are fixed deposits with Bank(s) and are carried at principal amount along with interest accrued thereon.
- b) On maturity/pre-maturity of investment, the difference between the carrying amount and net disposal proceeds is credited to the Income and Expenditure Account, as interest on investments.

8) Inventories

Purchase of various stores, stationery and other consumable items are directly charged to revenue expenditure at the time of purchase itself, treating the same to be consumed within the year and therefore no closing stock at the year-end is accounted for.

9) Employee Benefits

Short-term employee benefits are recognized in the period during which the services have been rendered such as salaries and bonuses.

Eligible employees receive benefits from employee provident fund which is defined contribution plan to the appropriate authority.

The provision for gratuity is made only when the employee has completed minimum five years of continuous service and is entitled to gratuity at 15 days salary for each completed year of services. Gratuity payments are accounted for in the books of account at the time of actual payments to employees on severance of employment.

At present, the Trust has no policy for Leave Encashment for the benefit of its employees either during the period of service or on severance of employment.

10) Borrowing Costs

Borrowing costs include interest and amortization of ancillary costs incurred. Costs in connection with the borrowings of funds to the extent not directly related to the acquisition of qualifying assets are charged to Statement of Income and Expenditure over the tenure of loan. Borrowing costs, allocated to and utilized for qualifying assets, pertaining to the period from commencement of activities relating to construction / development of the qualifying assets up to the date of capitalization of such asset is added to the cost of the assets.

Borrowing costs are capitalized as part of the cost of a qualifying asset when it is probable that they will result in future economic benefits to the enterprises and the cost can be measured reliably. Other borrowing costs are recognized as an expense in the period in which they are incurred.

11) Accounting for Taxes on Income

The liability of Trust, if any, on account of income tax is estimated considering the provisions of the Income Tax Act, 1961.

Deferred tax, if any, is recognized, subject to the consideration of prudence, on timing differences being the difference between taxable income and accounting income that originate in one year and capable of reversal in one or more subsequent years.

Shri Anand Swaroop Educational Trust

SGI Tower, 500 Mtrs. From Bhagwan Talkies Towards Agra-Mathura Highway, (NH-2) - Agra

12) Impairment of Assets

An assessment is done by the management at each balance sheet date to ensure whether there is any indication that an asset may be impaired. If any such indication exists, the management of the Trust reasonably estimates the recoverable amount of such asset and consequently, the relevant provisions of AS 28, such as discount rate etc., is not applicable on the Trust. Further, the Trust is not required to disclose the information required by paragraph 121(g) of the Standard.

13) Provisions, Contingent Liabilities and Contingent Assets

A provision is recognized when the Trust has a present obligation as a result of past event. It is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. If these conditions are not met, no provision is recognized by the Trust. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

Claims/counter-claims/penalties/awards are accounted for in the year of its settlement.

14) Leases

a) Finance Leases

Assets acquired under lease, if any, where the Trust has substantially all the risks and rewards of ownership are classified as finance leases. Such leases are capitalized at the inception of lease at lower of the fair value and present value of minimum lease payments. Each lease rental paid is allocated between the liability and interest cost, so as to obtain a constant periodic rate of interest on the outstanding liability for each period.

b) Operating Leases

Assets acquired as leases, if any, where a significant portion of risks and rewards of ownership are retained by the lessor are classified as operating leases. Operating lease charges are recognized in the profit and loss account on a straight-line basis over the lease term

15) Current Assets, Loan & Advances

In the opinion of the management of the Trust, the value of the current assets, loan & advances are approximately of the value stated (if realized).

- 16) Further with respect to following Accounting Standards, which lay down recognition, measurement and disclosure requirements, the below mentioned Accounting Standards are not applicable to the Trust because of the reason(s) mentioned below:

Sr. No.	Accounting Standard	Reason for non-applicability of the Accounting Standard
1.	AS 2 Valuation of Inventories	Since the Trust is engaged in providing the services, this AS is not applicable on the Trust. However, for inventory of consumable items Refer Point No. 8 of Schedule P.
2.	AS 3 Cash Flow Statement	Since the Trust is Level II Non corporate entity, this AS is not applicable on the Trust.
3.	AS 7 Construction Contracts	This Standard is applied in accounting for construction contracts in the financial statements of contractors. As the Trust is not a contractor, it is not required to comply with this Accounting Standard.

Shri Anand Swaroop Educational Trust

SGI Tower, 500 Mtrs. From Bhagwan Talkies Towards Agra-Mathura Highway, (NH-2) - Agra

4.	AS 11 The Effects of Changes in Foreign Exchange Rates	The Trust has no activities, either transactions or operations, which involves foreign exchange and hence the Trust is not required to comply with this Accounting Standard.
5.	AS 14 Accounting for Amalgamation	This Standard deals with accounting for amalgamations and the treatment of any resultant goodwill or reserves. There is no amalgamation and thus the Trust is not required to comply with this Accounting Standard.
6.	AS 17 Segment Reporting	Since the trust does not have a different Charitable / Geographical Segment therefore no segment reporting is required to be prepared. Hence, this AS is not applicable to the Trust.
7.	AS 20 Earning Per Share	Since the Trust is Level II Non corporate entity, this AS is not applicable on the Trust.
8.	AS 21 Consolidated Financial Statements	Since the Trust is a Non-Corporate Entity and no consolidated financial statements are required to be prepared, this AS is not applicable to the Trust.
9.	AS 23 Accounting for Investments in Associates in Consolidated Financial Statements	Since the Trust is a Non-Corporate Entity and no consolidated financial statements are required to be prepared, this AS is not applicable to the Trust.
10.	AS 24 Discontinuing Operations	As this Standard applies to all discontinuing operations of an enterprise. The Trust has no discontinuing operations during the financial year ended 31/03/2024 and hence the Trust is not required to comply with this Accounting Standard.
11.	AS 25 Interim Financial Reporting	The Trust is neither required nor has elected to prepare and present an interim financial report, hence compliance with this Standard does not apply to the Trust.
12.	AS 26 Intangible Assets	The Trust does not hold any intangible asset, hence compliance with this Standard does not apply to the Trust.
13.	AS 27 Financial Reporting of Interests in Joint Ventures	Since the Trust is a Non-Corporate Entity and no consolidated financial statements are required to be prepared, this AS is not applicable to the Trust.

For Garg Anurag & Associates
Chartered Accountants
FRN - 020177C

For Shri Anand Swaroop Education Trust

CA Anurag Garg
Proprietor
M. No. - 427594

Yatendra Kumar Gupta
(Managing Trustee)

Place: Agra
Date: 27/09/2024

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Notes to Accounts

- 1) All the Fixed Assets are in existence and there are no restrictions on the title and are not pledged as security for liabilities.
- 2) There are no events which have occurred after the Balance Sheet date that represent material changes and commitments affecting the financial position of the Trust.
- 3) During the year under consideration, the Trust has not recognized any Deferred Tax Asset/Liability, as there is no timing difference.
- 4) There are no Capital and other non-cancellable contractual commitments as on 31/03/2024.
- 5) During the current financial year, there is no borrowing cost to be capitalized in the value of Capital Asset.
- 6) There is no contingent liability as on 31-03-2024.
- 7) No indication exists for impairment of assets as on the Balance Sheet date as per the assessment done by the management.
- 8) No government grant or grants of non-monetary assets given at concessional rate or free of cost are recognized in the Financial Statements as no such grants are received by the Trust during the financial year ended 31-03-2024.
- 9) Revaluation reserve has been shown at amortized value in balance sheet, and depreciation on Revalued amount of Building for the year ended 31-03-2024 has been credited to revaluation reserve. However depreciation as on 31-03-2023 which was debited to income & expenditure account has now been adjusted with retained earnings.
- 10) The disclosure given in the summary of significant Accounting Policies and summary of Notes to Accounts and other notes mentioned herein above forms an integral part of the financial statements of the Trust as at 31-03-2024.

For Garg Anurag & Associates
Chartered Accountants
FRN - 020177C

For Shri Anand Swaroop Education Trust

CA Anurag Garg
Proprietor
M. No. - 427594

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Place: Agra
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