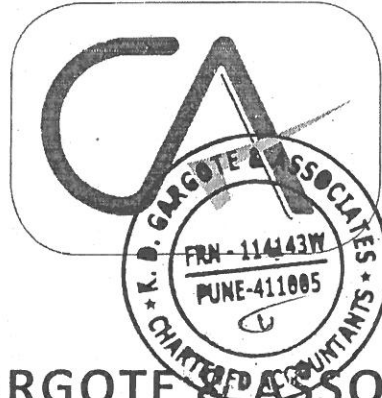


# KAMAL PRATISHTHAN

At Post - Wakad, Tal : Mulshi  
Pune - 411057

PAN : AABTK 3983 H

STATUTORY AUDIT REPORT  
FOR THE YEAR  
2021-2022



**K.D.GARGOTE & ASSOCIATES**

CHARTERED ACCOUNTANTS

502, 'ZENITH', OPP. KRUSHI BHAVAN,  
NEAR AGRICULTURE COLLEGE,  
28/1, SHIVAJINAGAR,  
PUNE - 411 005.

☎ 25537708 / Mo. 9822033412

E-mail - kgargote@gmail.com

Website : www.kdgargote.com

REPORT OF AN AUDITOR RELATING TO ACCOUNTS AUDITED  
UNDER SUB-SECTION (2) OF SECTION 33 & 34 AND RULE 19 OF  
THE BOMBAY PUBLIC TRUSTS ACT

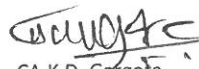
Registration No.:-  
Name of the Public Trust:-

Maha. 1243/2008/Pune  
KAMAL PRATISHTHAN  
At Post Wakad  
Tal. Mulshi  
Pune -411057

For the year ending 31.03.2022

- a) Whether accounts are maintained regularly and in accordance with the provisions of the Act and the rules ;..... Yes
- b) Whether receipts and disbursements are properly and correctly shown in the accounts;..... Yes
- c) Whether the cash balance and vouchers in the custody of the manager or trustee on the date of audit were in agreement with the accounts;..... Yes
- d) Whether all books, deeds, accounts, vouchers or other documents or records required by the auditor were produced before him;..... Yes
- e) Whether a register of movable and immovable properties is properly maintained, the changes therein are communicated from time to time to the regional office and the defects and inaccuracies mentioned in the previous audit report have been duly complied with;..... No
- f) Whether the manager or trustee or any other person required by the auditor to appear before him did so and furnished the necessary information required by him;..... Yes
- g) Whether any property or funds of the Trust were applied for any object or purpose other than the objects or purpose of the Trust;..... No
- h) The amount of outstanding for more than one year and the amounts written off, if any;..... No
- i) Whether tenders were invited for repairs or construction involving expenditure exceeding Rs. 5000/- ..... No
- j) Whether any money of the public trust has been invested contrary to the provisions of Section 35..... No
- k) Alienations, if any of the immovable property contrary to the provisions of Section 36 which have come to the notice of the auditor;..... No
- l) All cases of irregular, illegal or improper expenditure or failure or omission to recover monies or other property belonging to the public trust or of loss or waste of money or other property thereof and whether such expenditure, failure, omission loss or waste was caused in consequence of breach of trust or misapplication or any other misconduct on the part of the trustees or any other person while in the management of the trust. No
- m) Whether the budget has been filed in the form provided by rule 16 A;..... Yes
- n) Whether the maximum and minimum number of the trustees is maintained..... Yes
- o) Whether the meetings are held regularly as provided in such instrument..... Yes
- p) Whether the minutes books of the proceedings of the meeting are maintained..... Yes
- q) Whether any of the trustees has any interest in the investment of the trust..... No
- r) Whether any of the trustees is a debtor or creditor of the trust;.... Yes
- s) Whether the irregularities pointed out by the auditors in the accounts of the previous year have been duly complied with by the trustees during the period of audit..... No
- t) Any special matter which the auditor may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner;..... No

For K.D. Gargote & Associates  
Chartered Accountants  
FRN : 114143W

  
CA.K.D. Gargote  
(Partner)  
M.No. 044961  
PLACE : PUNE  
DATE : 30/09/2022  
UDIN : 22044961BDKRTL7120



Name of the Public Trust  
KAMAL PRATISHTHAN  
At Post Wakad  
Tal. Mulshi  
Pune -411057

Registration No.:- Maha. 1243/2008/Pune

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31/03/2022

EXPENDITURE	RS.	RS.	INCOME	RS.	RS.
To Expenditure in respect of properties			By Rent (Accrued)		
Rent		1,11,97,647	(Realised)		
Rates, Taxes, Cesses			By Interest (Accrued)		
Repairs and Maintenance		2,16,458	(Realised)		
Salaries			On MSEDCL	32,580	
Insurance			On loans		
Depreciation (by way of provision or adjustments)			On Bank Accounts		
Other Expenses			F.D.	1,99,583	
To Establishment Expenses		38,37,370	SAVINGS	1,523	
To Remuneration to Trustees			By Dividend		2,33,686
To Remuneration (in the case of a math) to the head of the math including his household expenditure			By Donation, in Cash or Kind		
any			a) From other trusts		
To Legal Expenses		6,93,000	b) From others		
To Audit Fee		25,000			
To Contribution and Fees					
To Amount Written Off			By Grants from Govt.		
a) Bad Debts					
b) Loan Scholarships			By Income from other sources		
c) Irrecoverable rents			(In details as far as possible)		4,23,29,681
d) Other Items					
To Miscellaneous Expenses					
To Depreciation		19,80,361	By Transfers from Reserve		
To Amounts transferred to Reserve or Specific Funds					
To Expenditure on Objects of the Trust			By Deficit carried over to Balance Sheet.		8,66,335
a) Religious					
b) Educational		2,54,79,866			
c) Medical Relief					
d) Social					
e) Other Charitable Objects					
Surplus Carried over to Balance Sheet					
TOTAL Rs. :-		4,34,29,702	TOTAL RS :-		4,34,29,702
	4,34,29,702	=====		4,34,29,702	=====

As per Our report of even date  
For K.D. Gargote & Associates  
Chartered Accountants  
FRN : 114143W

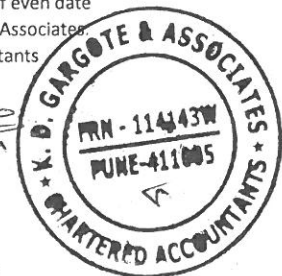
CA.K.D. Gargote  
(Partner)

M.No. 044961

PLACE : PUNE

DATE : 30/09/2022

UDIN : 22044961BDKRTL7120



Date :-

TRUSTEE

Schedules forming part of Balance Sheet  
and Profit & Loss a/c for the year ended 31/03/2022

## SCHEDULE 1:-

**EXPENDITURE ON THE OBJECTS OF  
THE TRUST**

**A) ESTABLISHMENT EXPENSES**

SR NO	PARTICULARS	AMT(RS)
1	Advertisement Expenses	1,69,138.00
2	Financial Expenses	5,722.89
3	Office Expenses	3,92,707.00
4	Telephone Expenses	16,273.54
5	Travelling & Conveyance	77,390.00
6	Bad Debt	27,665.00
7	Diesel & Petrol Exp.	59,494.00
8	Electricity Expenses (MSEDCL - C.A.No.170149044920)	13,06,770.00
9	EPS Employer @ 8.33%	11,04,922.00
10	Interest on TDS (Late Payment)	13,755.00
11	Other Activity Exp for Student	12,332.00
12	PCMC Water Bill - C.A.B04001180290	79,417.00
13	School Lab Expenses	9,204.00
14	Security Charges	5,14,442.00
15	Staff Welfare Exp.	48,138.00
	<b>TOTAL RS.</b>	<b>38,37,370.43</b>

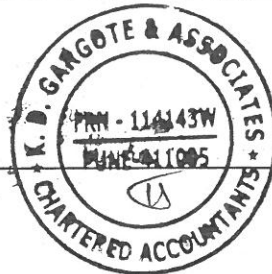
**B) EDUCATIONAL EXPENSES**

SR NO	PARTICULARS	AMT(RS)
1	Administrative Expenses	2,29,370.00
2	Books & Stationery (For School Use)	1,80,997.00
3	Books & Uniforms Charges	3,54,497.00
4	EPF Employer @ 3.67%	5,57,808.00
5	Event & Decoration Exp.	76,828.00
6	Examination Fee	5,00,000.00
7	Internet Expense	33,912.11
8	Purchase- Books	1,93,141.00
9	ROYALTY PAID	19,49,153.00
10	School Expenss	2,17,016.16
11	Student Balance Write Off	9,98,362.39
	<b>TOTAL RS.</b>	<b>52,91,084.66</b>

## SCHEDULE 2:-

**(A) INCOME FROM OTHER SOURCES**

SR NO	PARTICULARS	AMT(RS)
1	Tution Fees	4,22,48,588.00
	<b>TOTAL RS.</b>	<b>4,22,48,588.00</b>



## SCHEDULE 2 :-

(B) INCOME FROM OTHER SOURCES		AMT(RS)
SR NO	PARTICULARS	
1	Balance Written Off	79,375.49
	Miscellaneous Income	1,718.00
	<b>TOTAL RS.</b>	<b>81,093.49</b>

## SCHEDULE 3 :-

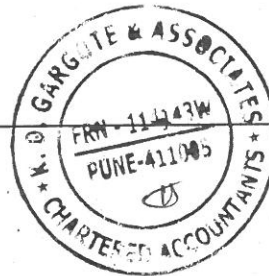
INTEREST INCOME		AMT(RS)
SR NO	PARTICULARS	
1	Interest on MSEDCL Deposit	32,580.00
2	Interest Received From Bank	1,523.00
	Interest Received on Bank FD	1,99,583.00
	<b>TOTAL RS.</b>	<b>2,33,686.00</b>

## SCHEDULE 4 :-

PROVISION :		AMT(RS)
SR NO	PARTICULARS	
	<b><u>Duties &amp; Taxes</u></b>	
1	TDS - Consultancy (194J)	4,982.00
2	TDS - Contractors (194C)	5,017.00
3	TDS on Professional Services (194J)	4,52,120.00
4	TDS on Rent	76,425.00
5	TDS on Salary	1,52,807.00
	<b><u>Provision</u></b>	
1	Audit Fee Payable	2,35,000.00
2	Electricity Expenses Payable	1,34,790.00
3	Internet Expenses Payable	2,472.10
4	Other Deduction From Salary	4,63,085.24
5	Professional Fees Payable	25,000.00
6	Security Charges Payable	1,06,200.00
7	Telephone Expenses Payable	2,452.00
	<b>TOTAL</b>	<b>16,60,350.34</b>

## SCHEDULE 5 :-

SECURITY DEPOSIT		AMT(RS)
SR NO	PARTICULARS	
1	Security Deposit AY 2015-16	11,05,000.00
2	Security Deposit AY 2016-17	15,90,000.00
3	Security Deposit AY 2017-18	7,00,000.00
4	Security Deposit AY 2018-19	6,10,000.00
5	Security Deposit AY 2019-20	11,55,000.00
6	Security Deposit AY 2020-21	9,70,000.00
7	Security Deposit AY 2021-22	9,10,000.00
	<b>TOTAL</b>	<b>70,40,000.00</b>



## SCHEDULE 6 :-

## SUNDRY CREDITORS

SR NO	PARTICULARS	AMT(RS)
1	Sundry Creditors (Schedule 1)	(7,87,448.00)
	TOTAL	(7,87,448.00)

## SCHEDULE 7 :-

## OTHER CURRENT LIABILITIES

SR NO	PARTICULARS	AMT(RS)
1	EPF Payment	2,57,757.00
2	PF Paid	(2,81,060.34)
3	PF Employee @12%	(78.23)
4	Professional Tax	5,48,714.50
5	Salary Payable	41,77,093.02
	TOTAL	47,02,425.95

## SCHEDULE 8 :-

## INVESTMENT

SR NO	PARTICULARS	AMT(RS)
1	Fixed Deposit - 053645110002388	15,00,000.00
2	Fixed Deposit 053645110004641	5,00,000.00
3	Fixed Deposit- 053645110004734	50,00,000.00
4	Fixed Deposit- 053645110004735	50,00,000.00
	TOTAL	1,20,00,000.00

## SCHEDULE 9 :-

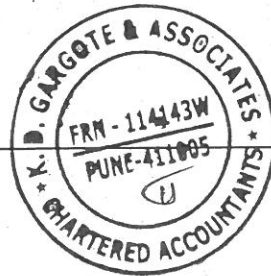
## LOAN &amp; ADVANCES - ASSETS

SR NO	PARTICULARS	AMT(RS)
1	Padma Jose (Advance)	1,48,070.00
2	Ramesh Kundanamal Oswal	25,00,000.00
3	Rahul Tanaji Kalate	10,00,000.00
4	Staff Salary Advance	63,976.14
	TOTAL	37,12,046.14

## SCHEDULE 10 :-

## CURRENT ASSETS

SR NO	PARTICULARS	AMT(RS)
1	MSEDCL - Deposit	8,41,138.00
1	TDS on FD Interest	98,951.00
2	TDS on MSEB	13,637.00
1	Interest Accrued on FD	8,09,839.00
2	Interest Accrued on MSEB Deposit	2,04,482.50
	TOTAL	19,68,047.50





Date:

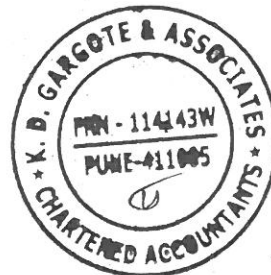
## AUDITOR'S REPORT

To,  
Trustees,  
**KAMAL PRATISHTHAN**  
Wakad, Pune.

We have audited the attached Balance Sheet of "KAMAL PRATISHTHAN" as at 31<sup>st</sup> March 2022 & also attached the Income & Expenditure Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the Trust committee. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.


1. We have obtained all the information and explanation which to the best of our knowledge & belief were necessary for the purpose of the audit.
2. In our opinion, proper books of accounts as required by The Bombay Public Trust Act, 1950 and Rules there under and Bye-Law of the Trust have been kept by the trust which give all information required by the Act and in the manner so required.
3. The Balance Sheet and the Income and Expenditure Account dealt with by this report are in agreement with the Books of Accounts of the trust.



4. In our opinion and to the best of our information and according to explanation given to us, the said accounts read together with the Accounting Policies and Notes on Accounts and subject to the significant matters mentioned in Annexure - I to this report give all the information required by The Bombay Public Trust Act, 1950 and Rules therein in the manner so required and give a true and fair view :

- i) In case of Balance Sheet of the state of affairs of the Trust as on 31<sup>st</sup> March, 2022.
- ii) In the case of Income and Expenditure Account of the Surplus of the Trust for the year ended on that date.

FOR K.D.GARGOTE & ASSOCIATES  
CHARTERED ACCOUNTANTS  
FRN-114143 W

  
CA K. D. GARGOTE  
(PARTNER)  
M.No. 044961



PLACE : PUNE

DATE : 30/09/2022

UDIN : 22044961BDKRTL7120



**INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT**

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7  
filed and verified]  
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year  
2022-23

PAN	AABTK3983H		
Name	KAMAL PRATISHIHAN		
Address	AT AND POST WAKAD , TAL MULSHI , DIST PUNE , PUNE , PUNE , 19-Maharashtra , 91-India , 411057		
Status	AOP/BOI	Form Number	ITR-7
Filed u/s	139(1) - Return filed on or before due date	e-Filing Acknowledgement Number	792046141071122
Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		0
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	0
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	0
	Taxes Paid	7	0
Accreted Income & Tax Detail	(+)Tax Payable /(-)Refundable (6-7)	8	0
	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+)Tax Payable /(-)Refundable (17-18)	14	0

This return has been digitally signed by NILESH TANAJI KALATE in the capacity of Principal Officer having PAN ANMPK3333P from IP address 219.91.251.98 on 07-Nov-2022

SI. No. & Issuer 6558331 & 21174448CN=e-Mudhra Sub CA for Class 3 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

System Generated

Barcode/QR Code



AABTK3983H077920461410711226884B2BBCB8796CEA55C427333750C53D103C5AC

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

A.Y. 2022-2023

Name : KAMAL PRATISHTHAN  
Mobile No. : 9823535899  
Address : AT AND POST WAKAD  
TAL MULSHI  
DIST PUNE  
PUNE, PUNE - 411 057

P. Y. : 2021-2022  
P.A.N. : AABTK 3983 H  
E-mail id : sbtax11@gmail.com  
D.O.F. : 30-Aug-2008  
Status : Trust

Statement of Income

	Sch.No	Rs.	Rs.	Rs.
Taxable Income u/s 11 to 13	1			0
<b>Total Income</b>				<u>0</u>
Tax on total income				<u>0</u>

Schedule 1

Taxable Income u/s 11 to 13

Return to be furnished u/s 139(4A)  
Whether registered u/s 12A / 12AA / 12AB? Yes  
Whether approved u/s 10(23C) (iv) to (via)? No

Aggregate income referred to in sections 10, 11 & 12				4,92,74,729
- 11(1): applied in India during the PY				
- Revenue account			3,87,03,892	
- 11(1)(d): Corpus Donations received			67,11,362	
- 11(1): Accumulation to the extent of 15%			38,59,475	4,92,74,729
Income after application				<u>0</u>
Total additions				
Taxable income				<u>0</u>

Bank A/c: BANK OF INDIA 053616310000013 IFSC: BKID0000536

Date : 07-Nov-2022  
Place : PUNE

For KAMAL PRATISHTHAN

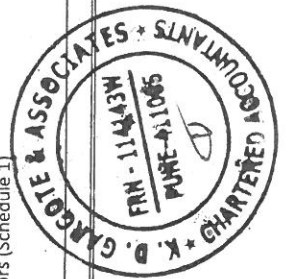
Authorised Signatory

**Kamal Pratihthan**

At Post Wakad, Tal Mulshi, Dist Pune 411 057

**BALANCE SHEET AS AT 31ST MARCH 2022**

31.03.2021		31.03.2022	31.03.2021	ASSETS	(Amount Rs.)
<b>LIABILITY</b>					
15,400	15,400	1,47,85,605	Fixed Asset (Schedule No.3)	15,00,000	1,35,25,629
Trust / Corpus Add: Contribution			Investment	6,85,543	21,86,543
33,40,000	33,40,000	15,00,000	Fixed Deposit - 053645110002388	5,00,000	
50,40,000	50,40,000	6,25,365	Add : Interest Accrued	50,00,000	
46,05,000	46,05,000	-	Fixed Deposit - 053645110004641	50,00,000	1,05,00,000
35,60,000	35,60,000	-	Fixed Deposit - 053645110004734	2,04,483	
55,15,000	55,15,000	-	Fixed Deposit - 053645110004735	1,23,296	3,27,779
39,40,000	41,35,002	1,75,161	Interest Accrued on VSEB Deposit		
6,65,000	6,65,000	-	Interest Accrued		
28,20,000	28,20,000	8,41,138	Deposit		8,41,138
25,65,000	25,80,000		MSEDCL Deposit		
22,15,000	22,15,000		Loan & Advances		
23,70,000	24,60,000	4,33,46,362	Akshata Uplekar(Advance)		
Admission Fees (21-22)	23,46,360		941	1,48,070	
<b>Duties &amp; Taxes</b>			1,10,567	25,00,000	
2,005			Padma Jose (Advance)	10,00,000	
TDS - Advertisement (194C)			25,00,000	63,976	37,12,046
10,576	4,982		Ramesh Kundanamal Oswal		
3,76,405	5,017		Rahul Tanaji Kalate		
57,318	4,52,120		Staff Salary Advance		
TDS on Professional Services (194J)	76,425		Sundry Debtors		
TDS on Rent	1,52,807	6,91,351	Admission for AY 18-19	2,65,800	
TDS on Salary			Admission for AY 19-20	10,18,055	
			Admission for AY 20-21	4,04,460	16,88,315
			Admission for AY 21-22		
2,10,000	2,35,000		Current Assets		26,538
Audit Fee Payable	1,34,790		Cash In Hand		
Electricity Expenses Payable	2,472		Petty Cash		
Internet Expenses Payable	4,63,085		Bank of India -053616310000013	1,48,58,459	
Other Deduction From Salary	25,000		Bank of India -053616310000014	13,78,873	
Professional Fees Payable	1,06,200		Punjab National Bank - 59080001000001806	53,040	1,63,30,372
Security Charges Payable	2,452				
Telephone Expenses Payable		9,68,999			
		(7,87,448)			
<b>Current Liability</b>					
(5,33,601)		4,42,34,664	Total C/F		4,91,38,360
Sundry Creditors (Schedule 1)					
3,68,48,103					



3,68,48,103	Total B/F	4,42,34,664	4,21,77,796	Total B/F	4,91,38,360
<b>Sundry Suppliers</b>				<b>Other Current Assets</b>	
Admission Cancelled				Zee Learn Ltd	98,951
Admission for AY 17-18	95,273		3,54,497	TDS on FD	13,637
Admission for AY 20-21			78,991	TDS on MISEB	
Admission for AY 21-22	47,56,932		10,379		
Admission for AY 22-23		62,43,573			
<b>Refundable Deposit</b>					
Security Deposit AY 2015-16	11,30,000				
Security Deposit AY 2016-17	15,90,000				
Security Deposit AY 2017-18	8,00,000				
Security Deposit AY 2018-19	6,40,000				
Security Deposit AY 2019-20	12,10,000				
Security Deposit AY 2020-21	9,75,000				
Security Deposit AY 2021-22	9,10,000		70,40,000		
<b>Other Current Liabilities</b>					
(Schedule 2)					
	66,34,735		47,02,426		
<b>Income &amp; Expenses A/c</b>					
Balance as per Last B/s	(1,27,61,608)				
Less : Deficit During the Year	6,58,228				
<b>4,26,21,663 TOTAL RS.</b>		<b>4,92,50,948</b>	<b>4,26,21,663</b>	<b>TOTAL RS.</b>	<b>4,92,50,948</b>

Examined & Found Correct  
K.D. GARGOTE & ASSOCIATES  
CHARTERED ACCOUNTANT  
FRN : 114143W



*K.D. GARGOTE*  
K.D. GARGOTE  
(PARTNER)  
M.No. 044961  
PLACE : PUNE  
DATE : 30/09/2022  
UDIN : 22044961BDKRTL7120

FOR KAMAL PRATISHTHAN

PRESIDENT SECRETARY TREASURER

**Kamal Pratishthan**

At Post Wakad, Tal Mulshi, Dist Pune 411 057

Income and Expenditure Account for the period from 01-04-2021 to 31-03-2022

Particulars		AMOUNT RS.		Particulars		AMOUNT RS.	
To	Direct Expenses			By	Direct Incomes		4,22,48,588
	Salary Account	2,01,88,781	2,01,88,781		Tution Fees	4,22,48,588	
To	<b>Educational Expenses</b>			By	Indirect Incomes		
	Administrative Expenses	2,29,370			Balance Written Off	79,375	
	Books & Stationery (For School Use)	1,80,997			Miscellaneous Income	1,718	81,093
	Books & Uniforms Charges	3,54,497		By	Interest Income		
	EPF Employer @ 3.67%	5,57,808			Interest on MSEDCL Deposit	32,580	
	Event & Decoration Exp.	76,828			Interest Received From Bank	1,523	
	Examination Fee	5,00,000			Interest Received on Bank FD	1,99,583	2,33,686
	Internet Expense	33,912					
	Purchase- Books	1,93,141					
	ROYALTY PAID	19,49,153					
	School Expenss	2,17,016					
	Student Balance Write Off	9,98,362	52,91,085				
To	<b>Establishment Expenses</b>			By	Excess of expenditure over income		8,66,335
	Advertisement Expenses	1,69,138			Trf to Capital A/c		
	Financial Expenses	5,723					
	Office Expenses	3,92,707					
	Telephone Expenses	16,274					
	Travelling & Conveyance	77,390					
	Bad Debt	27,665					
	Diesel & Petrol Exp.	59,494					
	Electricity Expenses (MSEDCL)	13,06,770					
	EPS Employer @ 8.33%	11,04,922					
	Interest on TDS (Late Payment)	13,755					
	Other Activity Exp for Student	12,332					
	PCMC Water Bill - C.A.B04001180290	79,417					
	School Lab Expenses	9,204					
	Security Charges	5,14,442					
	Staff Welfare Exp.	48,138	38,37,370				
To	Professional Fees/Technical Fees		6,93,000				
To	Rent,Rates & Taxes		1,11,97,647				
To	Audit Fee		25,000				
To	Repairs & Maintenance		2,16,458				
	Depreciation		19,80,361				
	<b>Total</b>		<b>4,34,29,702</b>		<b>Total</b>		<b>4,34,29,702</b>

Examined & Found Correct  
K.D. GARGOTE & ASSOCIATES  
CHARTERED ACCOUNTANT  
FRN : 114143W

*K.D. Gargote*  
K.D. GARGOTE  
(PARTNER)  
M.No. 044961  
PLACE : PUNE  
DATE : 30/09/2022  
UDIN : 22044961BDKRTL7120



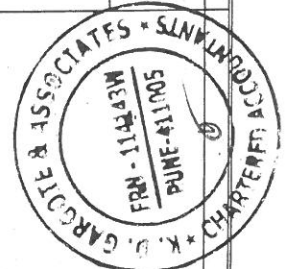
FOR KAMAL PRATISHTHAN

PRESIDENT      SECRETARY      TREASURER

**Kamal Pratishtan**  
At Post Wakad, Tal Mulshi, Dist Pune 411 057

**RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022**

Receipts		AMOUNT RS		Payment		AMOUNT RS	
To	<b>Opening Balance</b> Cash-in-hand <b>Bank Accounts</b> Bank of India A/C No. 053610210000013 Bank of India A/C No. 053610210000014 (Kamal P) Punjab National Bank A/C No. 5908000100001806						
		56,20,143.31	39,727.31	Books & Uniforms Charges	4,600.00		
		2,92,249.29		Event & Decoration Exp.	2,070.00		
		51,587.82		Examination Fee	5,00,000.00		
				School Expense	35,372.16		
				Salary Account	18,000.00		5,60,042.16
To	<b>Indirect Incomes</b> Interest Received From Bank Miscellaneous Income Books & Uniforms Charges Salary Account Electricity Expenses (MSEDCL - C.A.No.170145044920) Financial Expenses Telephone Expenses	1,523.00		By Indirect Expenses			
		1,529.00		Diesel & Petrol Exp.	49,260.00		
		43,189.00		Electricity Expenses (MSEDCL - C.A.No.170149044920)	12,67,120.00		
		39,919.00		PCMC Water Bill - C.A.B04001180290	79,417.00		
		95,140.00		Staff Welfare Exp.	1,815.00		
		2,500.00		Financial Expenses	8,222.89		
		5,046.00		OFFICE EXPENSES A/C	29,502.00		
				Repairs & Maintenance Expenses	6,010.00		
				Telephone Expenses A/C	32,307.55		
To	<b>Current Liabilities</b> Salary Payable <b>Sundry Creditors</b> Global Decorators Harsh Agency Kalcon Infrastructure Perfect Graphics Raiph Raphael Leblond Shree Academy Surtal Music Shop Yashtech HVAC Engineers	34,155.65		By Investments			
		2,502.00		Fixed Deposit-0536451100004641	5,00,000.00		
		499.00		Fixed Deposit-0536451100004730	5,00,000.00		
		10,00,000.00		Fixed Deposit-0536451100004731	5,00,000.00		
		4,567.00		Fixed Deposit-0536451100004734	50,00,000.00		
		25,000.00		Fixed Deposit-0536451100004735	50,00,000.00		1,15,00,000.00
		50,000.00		By Current Assets			
		4,000.00		Zee Learn Ltd	18,00,000.00		
		28,000.00		Loans & Advances (Asset)	13,000.00		
To	<b>Investments</b> Fixed Deposit-0536451100004730 Fixed Deposit-0536451100004731	11,48,723.65		Rahul Kalate - Advance	18,00,000.00		
				Staff Salary Advance	13,000.00		
To	<b>Current Assets</b> Rahul Kalate - Advance	10,00,000.00		By Sundry Debtors			
				Admission For A.Y.15-16	43,600.00		
				Admission For A.Y.16-17	2,87,300.00		
				Admission For A.Y.17-18	3,12,585.22		
				Admission For A.Y.18-19	70,297.17		
				Admission For A.Y. 19-20	1,73,310.00		
				Admission For A.Y. 20-21	3,24,600.00		
				Admission For AY 21-22	2,08,080.00		
				Admission for AY 22-23	75,000.00		14,94,772.39
To	<b>Sundry Debtors</b> Phi Commerce Pvt Ltd Admission For A.Y.16-17 Admission For A.Y.17-18 Admission For A.Y.18-19 Admission For A.Y. 19-20 Admission For A.Y. 20-21 Admission For AY 21-22 Admission for AY 22-23	2,64,80,651.00		By Creditors Advances			
		10,000.00		DINVIN Books Excellence Pvt. Ltd.	1,10,690.00		
		10,000.00		Tds Receivable	851.00		
		30,000.00		By Current Liabilities			
		1,76,800.00		EPF Payment	25,94,337.00		
		75,64,397.00		Professional Tax	1,25,395.80		
		2,51,53,476.00		Salary Payable	1,96,05,838.00		
		49,22,120.00		Total B/F	1,11,541.00		
				Total B/F	7,44,88,721.38		2,23,25,570.80
				Total B/F	4,13,94,417.79		4,13,94,417.79



Total C/F			7,44,88,721.38	Total C/F		4,13,94,417.79
	By			Sundry Creditors School- Rent	68,32,892.86 99,04,500.00	1,67,37,392.86
	By			Closing Balance Cash-in-hand Bank Accounts Bank of India A/C No. 053610210000013 Bank of India A/C No. 053610210000014 (Kamal P) Punjab National Bank A/C No.5908000100001806	1,48,98,459.31 13,78,873.09 53,040.02	26,538.31
Total			7,44,88,721.38	Total		1,63,30,372.42
						7,44,88,721.38

Examined & Found Correct  
K.D. GARGOTE & ASSOCIATES  
CHARTERED ACCOUNTANT  
FRN : 114143W

*K.D. GARGOTE*

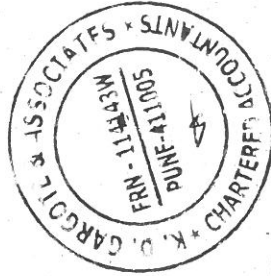
K.D. GARGOTE  
(PARTNER)

M.No. 044961

PLACE : PUNE

DATE : 30/09/2022

UDIN : 22044961BDKRTL7120



FOR KAMAL PRATISHTHAN

PRESIDENT

SECRETARY

TREASURER

## KAMAL PRATISHTHAN

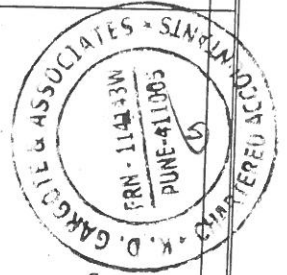
### Schedule No.01 - BS - Sundry Creditors

Particulars	31.03.2022	31.03.2021
ACME Consultants	(2,500.00)	(50,000.00)
Aditi Enterprises	-	(6,600.00)
Alpha Ink Pvt. Ltd	6,259.00	21,060.00
Arihint Computers	-	(24,200.00)
Ayush Enterprises	9,399.00	9,863.00
Butterfly Edufields Pvt. Ltd.	-	13,824.49
Cloud 9 Technologies	1,81,164.00	2,35,867.00
Daccess IT Infra Pvt. Ltd.	-	23.00
Dhandhaniana Agency	-	(2,649.00)
DSR Enterprises	1,05,197.00	-
Elegant Enterprises	-	(25,000.00)
Enlightened Minds Test	-	(63,220.00)
Galaxy HR Facilities	-	1,06,200.00
Ganga Retreat Countryside	-	(10,000.00)
Global Decorators	-	(2,000.00)
Gorakashnath Machindra Gaikwad	-	(9,000.00)
Harsh Agency	-	2,590.00
India Perfect Pest Control	-	3,000.00
Joy Enterprises	-	(3,810.00)
Kirti Book Agency	-	9,116.00
Lakshmi Hotel	-	(800.00)
Laxdweep Hr Associates	(8,832.00)	1,928.00
Lokmat Media Pvt. Ltd.	-	(636.00)
Mahendra Enterprises	-	390.00
Medicare Chemist & Druggist	990.00	7,288.86
Mobile World	-	-
My Car (Pune) Pvt. Ltd.	(3,44,047.00)	(3,44,047.00)
Nagneshi Timbers & Ply	1,99,476.00	7,93,069.00
NandKumar Agencies	1,400.00	1,200.00
New Aditya Movies & Digital Photo Studio	-	(500.00)
Next Radio Limited	-	(2,743.00)
Nilanjan Arts	-	(18,193.00)
Om Traders	18,547.00	-
Pappu Sudhir	-	(47,450.00)
Perfect Graphics	-	(25,720.00)
Pimpri Chinchwad Science Park	-	6,558.00
PR Windows & Glazing Systems	-	(11,868.00)
Pudhari Publications Pvt. Ltd.	-	294.00
Rajesh Trading Agencies	(2,99,999.00)	(2,99,999.00)
Rama Vision	-	4,140.00
RD Services	2,800.00	-
Safiya Bhaijan Shah	-	(25,000.00)
Sagar Garments	650.00	14,369.00
Sai Furniture	49,211.00	49,211.00
Samarth Advertising	-	44,308.00
SCIENCE OLYMPIAD FOUNDATION	-	(7,532.00)
SDRO Innovative Solution Pvt. Ltd.	-	(43,524.00)
Shree Academy	-	50,707.00
Shree Samarth Enterprises	-	(500.00)
Shree Sanchiyay Furniture	58,410.00	-
Shri Jai Ganesh Traders	-	12,427.00
Shri Rajeshwar Steel Furniture	-	(22,000.00)
SNS Associates	(7,84,902.00)	(7,84,902.00)
Sukhwani Petroleum	-	(10,234.00)
Surendra Bhagat & Co	(7,703.00)	(57,891.00)
Suyash Advertising	-	(61,509.00)
SVS Enterprises	21,158.00	12,460.00
The Amazing Mart	5,874.00	32,333.00
VSH Sound Studio & Productions	-	(4,800.00)
Web Tecnosis	-	500.00
	(7,87,448.00)	(5,33,600.65)





Particulars	Rate of Depreciation	Opening Balance 01.04.2021	Additions		Deletions	Total for the year	Depreciation for the year	Closing Balance 31.03.2022
			Before 180 Days	After 180 Days				
<b>COMPUTER &amp; PRINTERS</b>								
Desktop & Monitors	40%	3,57,759		12,390		3,70,149	1,45,582	2,24,567
Servers	40%	15,863				15,863	6,345	9,518
<b>FURNITURE AND FIXTURES</b>								
<b>Office Furniture</b>								
Book Shelves	10%	20,726				20,726	2,073	13,553
Fall Ceiling	10%	2,04,604				2,04,604	20,460	1,84,144
Furniture	10%	19,89,259		59,000		20,48,259	2,01,876	18,46,383
Ply & Laminates	10%	39,36,676	4,15,080	1,04,085		44,55,841	4,40,380	40,15,461
Roller Binds	10%	1,72,287				1,72,287	17,229	1,55,058
<b>School Furniture</b>								
Medical Bed	10%	7,082				7,082	708	6,374
Name Plate & Corridor Boards	10%	98,756				98,756	9,876	88,880
Notice Board	10%	1,30,908				1,30,908	13,091	1,17,817
Outer Boards	10%	31,063				31,063	3,106	27,957
Chairs	10%	13,63,102				13,63,102	1,36,310	12,26,792
Stand	10%	1,086				1,086	109	977
<b>EQUIPMENTS, PLANT &amp; MACHINERY</b>								
<b>Office Equipments</b>								
Attendance System (Staff)	15%	5,087				5,087	763	4,324
Canon IR 2525 X ROX	15%	1,12,598				1,12,598	16,890	95,708
Crimping & Impact Tool	15%	2,448				2,448	367	2,081
Light Fittings	15%	12,13,800				12,13,800	1,82,070	10,31,730
Water Dispenser	15%	2,978				2,978	447	2,531
EPBX	15%	19,306				19,306	2,896	16,410
Mobiles	15%	62,776				62,776	9,415	53,361
Fridge	15%	6,525				6,525	979	5,546
Microwave	15%	5,220				5,220	783	4,437
Syntel Phones	15%	17,830				17,830	2,675	15,155
Headphones	15%					22,500	3,375	19,125
Godrej Safe	15%		22,500			63,000	4,725	58,275
<b>School Equipment</b>								
Bell	15%	2,828				2,828	424	2,404
CCTV Cameras	15%	1,67,290				1,67,290	25,094	1,42,196
Punching Machiner	15%	24,157				24,157	3,624	20,533
Musical Instruments	15%	1,99,301				1,99,301	29,895	1,69,406
Smart Boards & Projectors	15%	14,35,508				14,35,508	2,15,326	12,20,182
Science Kit	15%	1,39,267				1,39,267	20,890	1,18,377
Speakers & Camera	15%	3,29,191				3,29,191	49,379	2,79,812
Digital Classrooms	15%	1,67,551				1,67,551	25,133	1,42,418
R.O Plant	15%	50,700				50,700	7,605	43,095
Wall Clocks	15%	9,052				9,052	1,358	7,694
Air Conditioning System	15%	23,22,765				23,22,765	3,48,415	19,74,350
Learning Kit Display	15%	1,60,256				1,60,256	24,038	1,36,218
Fire Extinguisher	15%		24,780			24,780	3,717	21,063
WebCam	15%		19,550			19,550	2,933	16,617
<b>TOTAL</b>		<b>1,47,85,605</b>	<b>4,81,910</b>	<b>2,38,475</b>	<b>-</b>	<b>1,55,05,990</b>	<b>19,80,361</b>	<b>1,35,25,629</b>



**v) FIXED ASSETS :**

- a) All Fixed assets are valued at cost less depreciation. Depreciation is calculated as per Income Tax Act, 1961
- b) The records maintained by the Institute in respect of its fixed assets are not considered to be proper in so far as records do not give full particulars including quantitative details and situation of fixed assets. The fixed asset register has not been updated in few cases.
- c) Entries as per Dead Stock / Fixed assets Register confirmed as per invoices accounted.
- d) The fixed assets of the Institute / colleges have been not physically verified by the management at regular intervals during the year. In our opinion, the frequency of verification is not adequate. In respect of all the divisions, we are unable to comment on the discrepancies, if any, which could have arisen on such verification. In our opinion, the frequency of verification of the fixed assets is also not reasonable having regard to the size of the Institute and nature of its assets in respect of these circles.
- e) According to the records and explanations given to us, there is no material disposal of fixed assets during the year.

**vi) LOANS & ADVANCES FROM/TO RELATED PARTIES:**

- a. The Institute has given any advances Rs. 18,00,000/- during the year to the related parties, in which Trustee is the directors and has a substantial interest. The Institute has taken unsecured loan from Mr. Rahul Kalate, Trustee of the institution amounting repaid Rs. 18,00,000/-, balance at the end of the year is Rs. 10,00,000/-.

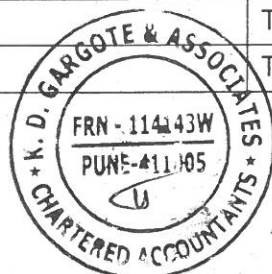
**vii) INTERNAL CONTROL:**

The internal control system in place is not adequate & is not commensurate with the size & nature of the organization.

**viii) RELATED PARTY TRANSACTION:**

According to the information and explanations given to us and the records of the Institute examined by us, Institute has paid rent to following related parties towards use of land: -

Sr. No	Name of Party	Relation	Amount
1	Smt. Kamal Kalate	Trustee	33,01,500/-
2	Rahul Kalate	Trustee	33,01,500/-
3	Nilesh Kalate	Trustee	33,01,500/-



**ix) FRANCHISE LICENSE FEES**

According to the information and explanations given to us and the records of the Institute examined by us, Institute has entered into ACADEMIC ALLIANCE AGREEMENT with ZEE LEARN INDIA where in franchisee/KAMAL PRATISHTHAN pays a franchisor/ ZEE LEARN LIMITED for the rights to use the franchise name and other services from the franchisor. Initial fees paid is recognized in balance sheet & as the franchisee uses the services of the franchisor, the franchisee recognizes the expense over the life of the contract i.e for 5 years. This is the yearly amortization of the franchise fees.

**x) ALLIANCE FEE**

According to the ACADEMIC ALLIANCE AGREEMENT with ZEE LEARN LIMITED (ZLL), Kamal Pratishthan shall pay ZLL a retainer fee of 10% on Net Collections as Alliance Fees in advance before start of every academic year. The According to the information and explanations given to us and the records of the Institute examined by us, Institute has not made provision for Alliance Fees payable being the same as disputed between the parties.

**xi) PAYMENT OF STATUTORY DUES:**

a. According to the information and explanations given to us and the records of the Institute examined by us, & in our opinion, *the Institute is generally irregular in depositing the statutory dues including Professional Tax & Employers & Employees Contribution to Provident Fund, TDS on Salaries.*

b. According to the information and explanations given to us and the records of the Institute examined by us, there are no dues of sales tax, income tax, customs duty, wealth tax, excise duty and cess, which have not been deposited on account of any dispute.

xii) According to the records of the Institute examined by us and the information and explanation given to us, the Institute does not have any loan from Financial Institution/Bank/ Debenture holders & thus has not defaulted in repayment of dues to any financial institution or bank or debenture holders as at the balance sheet date.

xiii) On the basis of review of utilization of funds on overall basis and as represented to us by the Management, funds raised on long term basis were utilized for capital expenditure and funds raised short term basis are utilized for working capital requirement.



- xiv) During the course of our audit, we have neither come across any instances of fraud on or by the Institute, noticed or reported during the year, nor have we been informed of such case by the Management.
- xv) Cash balance at the end of year verified & certified by the management.
- xvi) Figures of previous years are regrouped & rearranged wherever necessary.
- xvii) Balance of debtors, creditors & other parties are subject to confirmation, as relevant balance confirmation certificates are not taken on record.

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FOR K D GARGOTE & ASSOCIATES  
CHARTERED ACCOUNTANTS  
FRN - 114143W

  
CA K D GARGOTE  
PARTNER  
M.NO. 044961



PLACE : PUNE  
DATE : 30/09/2022  
UDIN : 22044961BDKRTL7120

ANNEXURE - I

A. ADEQUACY OF INTERNAL AUDIT SYSTEM

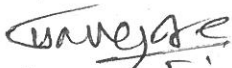
- The internal audit system is not in place.

B. PERSONNEL COST

- During the course of audit appointment letters of teachers/staff not produced for verification & we are unable to comment upon reasonableness of salary expenses in the absence of the term & condition of employment.

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FOR K.D. GARGOTE & ASSOCIATES  
CHARTERED ACCOUNTANTS  
FRN-114143 W



CA K. D. GARGOTE  
(PARTNER)  
M.No. 044961



PLACE : PUNE

DATE : 30/09/2022

UDIN : 22044961BDKRTL7120

**FORM NO. 10B**

[See Rule 17B].

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

We have examined the balance sheet of **KAMAL PRATISHTHAN, AABTK 3983 H** [name and PAN of the trust or institution] as at 31<sup>st</sup> March 2022 and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said Trust or institution.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the above-named Trust visited by us so far as appears from our examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by us subject to the comments given below: -

- 1 *We have audited the accompanying financial statement of KAMAL PRATISHTHAN, which comprise the Balance Sheet as at 31st March 2022, Income & Expenditure Account for the year ended on that date and a summary of significant accounting policies and other explanatory information annexed thereto, all of which we have signed under reference to this report. These financial statements are the responsibility of the Trust's Management.*
  - 2 *Preparation of these financial statements is responsibility of management. Our responsibility is to express an opinion on these financial statements based on our audit.*
  - 3 *We have conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists.*
  - 4 *Physical copy of Form No. 10B/10BB contains certain explanatory and other notes to the various clauses, which do not find place in the electronic Form No. 10B/10BB. In view of this, the electronic Form No. 10B/10BB should be read together with all the notes appearing in the physical Form No. 10B/10BB and in case of any conflict, the information and details provided in physical copy shall prevail.*
  - 5 *The assessee trust has filed electronic form 10A on 07/11/2022 for applying and obtaining registration under Section 12A for AY 2022-23 availing the benefit of circular no. 22/2022 where by CBDT has condoned delay in filing such forms.*
- We have audited the books of account and given our opinion of the basis of acknowledgment of filing form 10A dated 07/11/2022*

In our opinion and to the best of our information, and according to information given to us the said accounts give a true and fair view: -

- (i) in the case of the balance sheet, of the state of affairs of the above named Trust as at 31<sup>st</sup> March 2022 and
- (ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31<sup>st</sup> March 2022.

The prescribed particulars are annexed hereto.

Place: **PUNE**  
Date: **07-Nov-2022**

For **K D GARGOTE AND ASSOCIATES**

*K D Gargote*  
**CA. K D GARGOTE**  
Partner, M. No. ARCA044961  
Firm reg No. 114143W  
UDIN : 22044961BCJXPO8313



**ANNEXURE**  
**STATEMENT OF PARTICULARS**

**I. Application of income for charitable or religious purposes.**

1.	Amount of income of the previous year applied to charitable or religious purposes in India during that year.	3,87,03,892
2.	Whether the Trust has exercised the option under clause (2) of the Explanation to section 11 (1)? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year	No
3.	Amount of income accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust wholly for such purposes.	Yes 38,59,475
4.	Amount of income eligible for exemption under section 11(1)(c) [Give details]	No
5.	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2)	0
6.	Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b)? If so, the details thereof.	No
7.	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B)? If so, the details thereof	No
8.	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year: -	
(a)	has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	No
(b)	has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2) (b) (iii) or	No
(c)	has not been utilized for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof.	No



## II. Application or use of income or property for the benefit of persons referred to in section 13 [3]

1.	Whether any part of the income or property of the Trust was lent, or continues to be lent in the previous year to any person referred to in section 13(3) [hereinafter referred to in this Annexure as such person]? If so, give details of the amount, rate of interest charged and the nature of security, if any	No
2.	Whether any land, building or other property of the Trust was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any.	No
3.	Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details.	No
4.	Whether the services of the Trust were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any.	No
5.	Whether any share, security or other property was purchased by or on behalf of the Trust during the previous year from any such person? If so, give details thereof together with the consideration paid	No
6.	Whether any share, security or other property was sold by or on behalf of the Trust during the previous year to any such person? If so, give details thereof together with the consideration received.	No
7.	Whether any income or property of the Trust was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted.	No
8.	Whether the income or property of the Trust was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details.	No

## III. Investment held at any time during the previous year(s) in concerns in which persons referred to in section 13(3) have a substantial interest.

Sl. No	Name and address of the concern	Where the concern is a company, Number and class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in Col. 4 exceeded 5 per cent of the capital of the concern during the previous year- say, Yes/No
1	2	3	4	5	6
Total					

Place: PUNE

Date: 07-Nov-2022

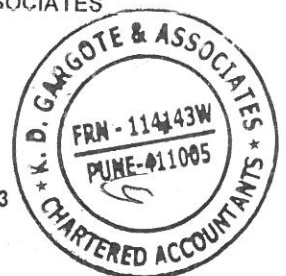
For K D GARGOTE AND ASSOCIATES

  
 CA. K D GARGOTE

Partner, M. No. ARCA044961

Firm reg No. 114143W

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