

# Annual Report



**M/s. Rinkesh Gupta & Associates**  
Chartered Accountants

Name : Gk Research Foundation

Address : 1ST FLOOR OFFICE NO 1, SR AUNDH

NEW DP ROAD, PUNE-411007

PAN No.: AAGCG6415J

Financial Year : 2021-22

# 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 AAGCG6415J  
Name GK RESEARCH FOUNDATION  
Address 1ST FLOOR OFFICE NO 1,SR AUNDH , NEW DP ROAD , AUNDH , PUNE , 19-Maharashtra , 91-India , 411007  
Status AOP/BOI Form Number ITR-7  
Filed w/s 139(1) - Return filed on or before due date e-Filing Acknowledgement Number 432711041180822

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	38,885
(+)Tax Payable /(-)Refundable (6-7)	8	(-) 38,890
Accrued Income as per section 113TD	9	0
Additional Tax payable w/s 113TD	10	0
Interest payable w/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 VINOD PREMCHAND CHANDWANI in the capacity of Managing Director having PAN ADVPC0520B from IP address 175.100.138.130 on 18-08-2022 09:48:06  
DSC Sl. No. & Issuer 2954370 & 21678886CN=e-Mudhra Sub CA for Class 3 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

System Generated

Barecode/QR Code



AAGCG6415J0743271104118082260C2650749EDB6D170B7C52B00AF1A06410030EF

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

**A.Y. 2022-2023**

<b>Name</b> : Gk Research Foundation  <b>Address</b> : 1ST FLOOR OFFICE NO 1,SR AUNDH NEW DP ROAD AUNDH, PUNE - 411 007	<b>Previous Year</b> : 2021-2022 <b>PAN</b> : AAGCG 6415 J  <b>Status</b> : Trust <b>D. O. F.</b> : 16-Dec-2016
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**Statement of Income**

	Rs.	Rs.	Rs.
Taxable Income u/s 11 to 13			0
Less - Brought forward losses set off			0
■ <b>Total Income</b>			0
<i>Tax on total income</i>			0
TDS		38,885	
Total prepaid taxes			38,885
■ <b>Refund Due</b>			38,890

Date : 29-Aug-2022  
Place : PUNE



**For GK RESEARCH FOUNDATION**  
For Gk Research Foundation

*[Signature]*  
**Director**

*[Signature]*  
**Director**

Authorised Signatory



**RINKESH GUPTA & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**  
**OFFICE NO 308, MSR CAPITAL, OPP.RAMA EQUATOR, AJMERA, PIMPRI, PUNE -**  
**411018.**

**Independent Auditors' Report**

To  
THE MEMBERS OF,  
**M/S G K RESEARCH FOUNDATION**  
**1ST FLOOR , OFFICE NO 01, SR AUNDH, NEW D P ROAD, PUNE-411007.**

**Report on the Audit of Financial Statements**

**Opinion**

We have audited the accompanying financial statements of **M/S G K RESEARCH FOUNDATION PVT LTD** ("the company"), which comprise the Balance Sheet as at 31.03.2022, the Statement of Profit and Loss, the Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India of the state of affairs of the Company as at 31.03.2022, its Profit and its cash flows for the year ended on that date.

**Basis of Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Information other than the Financial Statements and Auditor's Report Thereon:-**

The Company's Board of Directors and Management is responsible for the preparation of the other information. The other information comprises the information obtained at the date of this auditor's report, but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.





## **Responsibility of Management and Those Charged With Governance for the Financial Statements**

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act,. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. Those Board of Directors are also responsible for overseeing the company's financial reporting process.

## **Auditor's Responsibility**

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material



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

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

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

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

#### **Report on other Legal and Regulatory Requirements**

As required by the Companies (Auditor's Report) Order, 2020, issued by the Central Government of India in term of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure A statement on the matters specified in the paragraphs 3 and 4 of the Order, to the extent applicable.

As required by section 143(3) of the Act, we report that:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) In our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books (and proper returns adequate for the purposes of our audit have been received from the branches not visited by us)
- c) [The reports on the accounts of the branch offices of the Company audited under Section 143(8) of the Act by branch auditors have been sent to us and have been properly dealt with us in preparing this report
- d) the Balance Sheet, the Statement of Profit and Loss, dealt with by this Report are in agreement with the books of account.(and the returns received from the branches not visited by us]



e) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

f) On the basis of written representations received from the directors as on 31 March, 2022, taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2022, from being appointed as a director in terms of Section 164(2) of the Act.

g) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".

h) With respect to the other matters included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit & Auditors) Rules 2014 and to our best of our information and according to the explanations given to us :

i. The Company has disclosed the impact of pending litigations on its financial position in its financial statements.

ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long term contracts including derivative contracts.

iii. There were no amounts which were, required to be transferred, to the Investor Education and Protection Fund by the Company.

**FOR RINKESH GUPTA & ASSOCIATES**

**CHARTERED ACCOUNTANTS**



**RINKESH GUPTA**

**PARTNER**

**M NO 079971**

**UDIN: 22079971APBMZN9434**

**DATE:- 16.08.2022**



**For GK RESEARCH FOUNDATION**

  
**Director**

  
**Director**

VPC/CS

KPC



**“Annexure B” to the Independent Auditor’s Report of even date on the Standalone Financial Statements of M/S G K RESEARCH FOUNDATION Pvt. Ltd.**

**Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of**

**Section 143 of the Companies Act, 2013 (“the Act”)**

We have audited the internal financial controls over financial reporting of **M/S G K RESEARCH FOUNDATION PVT LTD** (“the Company”) as of March 31, 2022 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

**Management’s Responsibility for Internal Financial Controls**

The Company’s management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

**Auditors’ Responsibility**

Our responsibility is to express an opinion on the Company’s internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor’s judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company’s internal financial controls system over financial reporting.





## Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

## Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

## Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2022, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

FOR RINKESH GUPTA & ASSOCIATES

CHARTERED ACCOUNTANTS

RINKESH GUPTA

PARTNER

M NO 079971

UDIN: 22079971APBMZN9434

DATE:- 16.08.2022

For GK RESEARCH FOUNDATION



Director



Director

HPL



Annexure 1 To the Independent Auditors' Report of even date on the Standalone Financial Statements of G K RESEARCH FOUNDATION:-

Clause No -3 (i)(a) (A)	Whether the company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;
Observation of Auditor	The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.
Clause No -3 (i)(a) (B)	Whether the company is maintaining proper records showing full particulars of intangible assets;
Observation of Auditor	According to the information and explanations given to us, there are no such Intangible Assets as on the date of financial statements. Hence Not applicable.
Clause No -3 (i)(b)	Whether these Property, Plant and Equipment have been physically verified by the management at reasonable intervals; whether any material discrepancies were noticed on such verification and if so, whether the same have been properly dealt with in the books of account;
Observation of Auditor	The Company has a reasonable program of physical verification of its fixed assets by which its fixed assets are verified in a phased manner. According to the information and explanations given to us, no material discrepancies were noticed on such verification of fixed assets.
Clause No -3 (i)(c)	Whether the title deeds of all the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the company, if not, provide the details thereof in the format below:-



Observation of Auditor According to the information and explanations given to us, the records examined by us and based on the examination of the registered sale deed /transfer deed /conveyance deed /court orders approving schemes of arrangements /amalgamations provided to us, we report that, the title deeds, comprising all the immovable properties of land and buildings which are freehold, are held in the name of the Company as at the Balance Sheet date except as mentioned below :-

Description of property	Gross carrying value (In Rs )	Held in name of	Whether promoter, director or their relative or employee	Period held –indicate range, where appropriate
NA	NA	NA	NA	NA

Clause No -3 (i)(d) Whether the company has revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year and, if so, whether the revaluation is based on the valuation by a Registered Valuer; specify the amount of change, if change is 10% or more in the aggregate of the net carrying value of each class of Property, Plant and Equipment or intangible assets;

Observation of Auditor According to the information and explanations given to us the company has not revalued its Property, Plant and Equipment (including Right of Use assets) if any or intangible assets or both during the year. Hence this clause is not applicable.

Clause No -3 (i)(e) Whether any proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder, if so, whether the company has appropriately disclosed the details in its financial statements;



Observation of Auditor	According to the information and explanations given to us there are no such proceedings pending against the company for holding any benami property as on date of Financial Statements. Hence Not Applicable.
Clause No -3 (ii)(a)	Whether physical verification of inventory has been conducted at reasonable intervals by the management and whether, in the opinion of the auditor, the coverage and procedure of such verification by the management is appropriate; whether any discrepancies of 10% or more in the aggregate for each class of inventory were noticed and if so, whether they have been properly dealt with in the books of account;
Observation of Auditor	There is no inventory, hence this clause is not applicable
Clause No -3 (ii)(b)	Whether during any point of time of the year, the company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets; whether the quarterly returns or statements filed by the company with such banks or financial institutions are in agreement with the books of account of the Company, if not, give details;
Observation of Auditor	According to the information and explanations given to us the company has not been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions Hence the said clause is Not Applicable.
Clause No -3 (iii)	Whether during the year the company has made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties, if so,-
Observation of Auditor	According to the information and explanations given to us, the company has not provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties, hence Not Applicable.
Clause No -3 (iii)(a)	Whether during the year the company has provided loans or provided advances in the nature of loans, or stood guarantee, or provided security to any other entity [not applicable to companies whose principal business is to give loans], if so, indicate-





Observation of Auditor	According to the information and explanations given to us, no such loans are given to any other entity apart from regular Advances made in the ordinary course of business.
Clause No -3 (iii)(a)(A)	The aggregate amount during the year, and balance outstanding at the balance sheet date with respect to such loans or advances and guarantees or security to subsidiaries, joint ventures and associates;
Observation of Auditor	Not Applicable
Clause No -3 (iii)(a)(B)	The aggregate amount during the year, and balance outstanding at the balance sheet date with respect to such loans or advances and guarantees or security to parties other than subsidiaries, joint ventures and associates;
Observation of Auditor	Not Applicable
Clause No 3 (iii)(b)	Whether the investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are not prejudicial to the company's interest;
Observation of Auditor	There are no such guarantees provided, security given, Hence Not Applicable
Clause No 3 (iii)(c)	in respect of loans and advances in the nature of loans, whether the schedule of repayment of principal and payment of interest has been stipulated and whether there payments or receipts are regular;
Observation of Auditor	According to the information and explanations given to us, schedule of repayment of principal and payment of interest has been stipulated and there payments or receipts are regular.
Clause No -3 (iii)(d)	if the amount is overdue, state the total amount over due for more than ninety days, and whether reasonable steps have been taken by the company for recovery of the principal and interest;
Observation of Auditor	Not Applicable
Clause No -3 (iii)(e)	Whether any loan or advance in the nature of loan granted which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the overdues of existing loans given to the same parties, if so, specify the



	aggregate amount of such dues renewed or extended or settled by fresh loans and the percentage of the aggregate to the total loans or advances in the nature of loans granted during the year [not applicable to companies whose principal business is to give loans];
Observation of Auditor	According to the information and explanations given to us, since no such loans are renewed hence this clause Not Applicable.
Clause No -3 (iii)(f)	whether the company has granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment, if so, specify the aggregate amount, percentage there of to the total loans granted, aggregate amount of loans granted to Promoters, related parties as defined in clause (76) of section 2 of the Companies Act, 2013;
Observation of Auditor	According to the information and explanations given to us, there are no such loans or advances. Hence Not Applicable.
Clause No -3 (iv)	in respect of loans, investments, guarantees, and security, whether provisions of sections 185 and 186 of the Companies Act have been complied with, if not, provide the details thereof
Observation of Auditor	According to the information and explanations given to us, the Company has not granted any loans, investments, guarantees, and security, hence this clause is Not Applicable.
Clause No -3 (v)	in respect of deposits accepted by the company or amounts which are deemed to be deposits, whether the directives issued by the Reserve Bank of India and the provisions of sections 73 to 76 or any other relevant provisions of the Companies Act and the rules made there under, where applicable, have been complied with, if not, the nature of such contraventions be stated; if an order has been passed by Company Law Board or National Company Law Tribunal or Reserve Bank of India or any court or any other tribunal, whether the same has been complied with or not;
Observation of Auditor	According to the information and explanations given to us, no such deposits are accepted by the Company. Hence Not Applicable.
Clause No -3 (vi)	Whether maintenance of cost records has been specified by the Central Government under sub-section (1) of section 148 of the Companies Act and whether such accounts and records have been so made and maintained;



Observation of Auditor	According to the information and explanations given to us the Company is not liable to maintain cost records as per the provisions of Companies Act. Hence Not Applicable.					
Clause No -3 (vii)(a)	Whether the company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities and if not, the extent of the arrears of outstanding statutory dues as on the last day of the financial year concerned for a period of more than six months from the date they became payable, shall be indicated;					
Observation of Auditor	As on the date of financial Statements, there are no such dues pending for more than 6 Months.					
	Period	Nature of Statutory Dues	Due Date	Actual Date of Payment/Filing Return	Delay in months	Amount Due
		NA		NA		
Clause No -3 (vii)(b)	Where statutory dues referred to in sub-clause (a) have not been deposited on account of any dispute, then the amounts involved and the forum where dispute is pending shall be mentioned (a mere representation to the concerned Department shall not be treated as a dispute);					
Observation of Auditor	Not Applicable					
Clause No -3 (viii)	Whether any transactions not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961), if so, whether the previously unrecorded income has been properly recorded in the books of account during the year;					



Observation of Auditor	According to the information and explanations given to us there is no such unrecorded income disclosed during the year by the Company.Hence Not Applicable.					
Clause No - 3(ix)(a)	Whether the company has defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender, if yes, the period and the amount of default to be reported as per the format below:-					
Observation of Auditor	In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of loans or borrowings or in the payment of interest thereon to the lender or banks or Financial Institutions.					
	Nature of borrowing, including debt securities	Name of lender	Amount not paid on due date	Whether principal or interest	No. of days delay or unpaid	Remarks, if any
	No such Defaults exists as on date of financial statements					
Clause No - 3(ix)(b)	Whether the company is a declared wilful defaulter by any bank or financial institution or other lender;					
Observation of Auditor	According to the information and explanations given to us the company is not declared wilful defaulter by any bank or financial institution or other lender.					
Clause No - 3(ix)(c)	Whether term loans were applied for the purpose for which the loans were obtained; if not, the amount of loan so diverted and the purpose for which it is used may be reported;					
Observation of Auditor	According to the information and explanations given to us the loans obtained by the company were applied for the same purpose for which it were obtained. Hence Not Applicable.					
Clause No - 3(ix)(d)	Whether funds raised on short term basis have been utilized for long term purposes, if yes, the nature and amount to be indicated;					
Observation of Auditor	According to the information and explanations given to us no funds which were raised on short term basis have been utilized for long term purposes. Hence Not Applicable.					
Clause No - 3(ix)(e)	Whether the company has taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures, if so, details thereof.					





	with nature of such transactions and the amount in each case;
Observation of Auditor	According to the information and explanations given to us, no such funds are taken by the company.
Clause No - 3(ix)(f)	Whether the company has raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies, if so, give details thereof and also report if the company has defaulted in repayment of such loans raised;
Observation of Auditor	According to the information and explanations given to us, no such funds are raised by the company.
Clause No - 3(x)(a)	Whether moneys raised by way of initial public offer or further public offer (including debt instruments) during the year were applied for the purposes for which those are raised, if not, the details together with delays or default and subsequent rectification, if any, as may be applicable, be reported;
Observation of Auditor	According to the information and explanations given to us and on the basis of documents, the Company has not raised money by way of initial public offer or further public offer (including debt instruments) during the Year. Hence Not Applicable.
Clause No - 3(x)(h)	Whether the company has made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year and if so, whether the requirements of section 42 and section 62 of the Companies Act, 2013 have been complied with and the funds raised have been used for the purposes for which the funds were raised, if not, provide details in respect of amount involved and nature of non-compliance;
Observation of Auditor	In our opinion and according to the information and explanations given to us, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year. Hence Not Applicable.
Clause No - 3(xi)(a)	Whether any fraud by the company or any fraud on the company has been noticed or reported during the year, if yes, the nature and the amount involved is to be indicated;
Observation of Auditor	According to the information and explanations given to us, no fraud by the Company and no material fraud on the Company by its officers or employees has been noticed or reported during the course of our audit.
Clause No - 3(xi)(b)	Whether any report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and



	Auditors) Rules, 2014 with the Central Government;
Observation of Auditor	In our opinion and according to the information and explanations given to us, no fraud is reported during the year. Hence this clause is Not Applicable.
Clause No - 3(xi)(c)	Whether the auditor has considered whistle-blower complaints, if any, received during the year by the company;
Observation of Auditor	In our opinion and according to the information and explanations given to us, no fraud is reported during the year. Hence this clause is Not Applicable.
Clause No - 3(xii)(a)	Whether the Nidhi Company has complied with the Net Owned Funds to Deposits in the ratio of 1:20 to meet out the liability;
Observation of Auditor	In our opinion and according to the information and explanations given to us, the Company is not a Nidhi Company as per the Act. Hence Not Applicable.
Clause No - 3(xii)(b)	Whether the Nidhi Company is maintaining ten per cent. unencumbered term deposits as specified in the Nidhi Rules, 2014 to meet out the liability;
Observation of Auditor	In our opinion and according to the information and explanations given to us, the Company is not a Nidhi Company as per the Act. Hence Not Applicable.
Clause No - 3(xii)(c)	Whether there has been any default in payment of interest on deposits or repayment thereof for any period and if so, the details thereof;
Observation of Auditor	In our opinion and according to the information and explanations given to us, the Company is not a Nidhi Company as per the Act. Hence Not Applicable.
Clause No - 3(xiii)	Whether all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act where applicable and the details have been disclosed in the financial statements, etc., as required by the applicable accounting standards;
Observation of Auditor	In our opinion and according to the information and explanations given to us, all transactions with related parties are in compliance with section 177 and 188 of the Act and the details, as required by the applicable accounting standards have been disclosed in the financial statements.
Clause No - 3(xiv)(a)	Whether the company has an internal audit system commensurate with the size and nature of its business;
Observation of Auditor	In our opinion and according to the information and explanations given to us, the company has adequate controls over the internal audit system which commensurate with the size and nature of its business.



Clause No - 3(xiv)(b)	Whether the reports of the Internal Auditors for the period under audit were considered by the statutory auditor;
Observation of Auditor	According to the information and explanations given to us ,no Internal Audit is conducted during the year. Hence this clause is Not Applicable.
Clause No - 3(xv)	Whether the company has entered into any non-cash transactions with directors or persons connected with him and if so, whether the provisions of section 192 of Companies Act have been complied with
Observation of Auditor	According to the information and explanations given to us, no such non cash transactions have been entered during the year by the Company with directors or connected persons.
Clause No - 3(xvi)(a)	Whether the company is required to be registered under section 45-IA of the Reserve Bank of India Act, 1934(2 of 1934) and if so, whether the registration has been obtained;
Observation of Auditor	In our opinion and according to the information and explanations given to us, the Company is not required to register under section 45-IA of the Reserve Bank of India Act, 1934.
Clause No - 3(xvi)(b)	Whether the company has conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934;
Observation of Auditor	In our opinion and according to the information and explanations given to us, the company has not conducted any Non-Banking Financial or Housing Finance activities . Hence this clause is Not Applicable.
Clause No - 3(xvi)(c)	Whether the company is a Core Investment Company(CIC) as defined in the regulations made by the ReserveBank of India, if so, whether it continues to fulfill the criteriaof a CIC, and in case the company is an exempted orunregistered CIC, whether it continues to fulfill such criteria;
Observation of Auditor	In our opinion and according to the information and explanations given to us, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the ReserveBank of India. Hence this clause is Not Applicable.
Clause No - 3(xvi)(d)	Whether the Group has more than one CIC as part ofthe Group, if yes, indicate the number of CICs which arepart of the Group;





Observation of Auditor	In our opinion and according to the information and explanations given to us, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Hence this clause is Not Applicable.						
Clause No - 3(xvii)	Whether the company has incurred cash losses in the financial year and in the immediately preceding financial year, if so, state the amount of cash losses;						
Observation of Auditor	In our opinion and according to the information and explanations given to us, the company has not incurred any cash losses in the current financial year and also in the preceding financial year. Hence this Clause is Not Applicable						
	<table border="1"> <thead> <tr> <th>Financial Year</th> <th>Amount of Cash Loss</th> </tr> </thead> <tbody> <tr> <td>2021-22</td> <td>Nil</td> </tr> <tr> <td>2020-21</td> <td>Nil</td> </tr> </tbody> </table>	Financial Year	Amount of Cash Loss	2021-22	Nil	2020-21	Nil
Financial Year	Amount of Cash Loss						
2021-22	Nil						
2020-21	Nil						
Clause No - 3(xviii)	Whether there has been any resignation of the statutory auditors during the year, if so, whether the auditor has taken into consideration the issues, objections or concerns raised by the outgoing auditors;						
Observation of Auditor	In our opinion and according to the information and explanations given to us, there has been no resignation of any of the statutory auditors during the year. Hence not applicable.						
Clause No - 3(xix)	on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, whether the auditor is of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date						
Observation of Auditor	In our opinion and according to the information and explanations given to us, there is no material uncertainty as on the date of audit report and the company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.						
Clause No - 3(xx)(a)	Whether, in respect of other than ongoing projects, the company has transferred unspent amount to a Fund specified in Schedule VII to the Companies Act within a period of six months of the expiry of the financial year in compliance with						





	second proviso to sub-section (5) of section 135 of the said Act;
Observation of Auditor	According to the information and explanations given to us the Provisions of Section 135 are not applicable to the Company. Hence this clause is Not Applicable.
Clause No - 3(xx)(b)	Whether any amount remaining unspent under subsection(5) of section 135 of the Companies Act, pursuant to any ongoing project, has been transferred to special accounting compliance with the provision of sub-section (6) of section 135 of the said Act
Observation of Auditor	According to the information and explanations given to us the Provisions of Section 135 are not applicable to the Company. Hence this clause is Not Applicable.
Clause No - 3(xxi)	Whether there have been any qualifications or adverse remarks by the respective auditors in the Companies (Auditor's Report) Order (CARO) reports of the companies included in the consolidated financial statements, if yes, indicate the details of the companies and the paragraph numbers of the CARO report containing the qualifications or adverse remarks.
Observation of Auditor	Not Applicable.





## M/s. Rinkesh Gupta & Associates Chartered Accountants

FORM 3CA [See rule 6G(1)(a)]

Audit report under section 44AB of the Income-tax Act, 1961, in a case where the accounts of the business or profession of a person have been audited under any other law

## 1. We report that the statutory audit of

Name	GK Research Foundation
Address	1ST FLOOR OFFICE NO 1, SR AU NDH, NEW DP ROAD Pimpri, Maharashtra, India , Pincode - 411007
PAN	AAGCG6415J
Aadhaar Number of the assessee, if available	

was conducted by us Rinkesh Gupta & Associates in pursuance of the provisions of the Indian Trusts Act, 1882,

and We annex hereto a copy of our audit report dated 16-Aug-2022 along with a copy each of

- the audited profit and loss account for the period beginning from 01-Apr-2021 to ending on 31-Mar-2022
  - the audited balance sheet as at 31-Mar-2022 ; and
  - documents declared by the said Act to be part of, or annexed to, the profit and loss account and balance sheet.
2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.



Office No. 308, Third Floor, MSR Capital,  
Samrat Chowk, Morwadi Court Road,  
Pimpri, Pune - 411018.  
Mob.: +91 9822379850 / +91 9922263355  
Email : rinkeshg2000@yahoo.co.in



## M/s. Rinkesh Gupta & Associates Chartered Accountants

3. In our opinion and to the best of our information and according to examination of books of account including other relevant documents and explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any.

Sl. No.	Qualification Type	Observations/Qualifications
	Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable	Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable
	Other	Since the Assessee is a Trust, hence Accounting Ratios are not reported
	TDS returns could not be verified with the books of account.	TDS returns could not be verified with the books of account.

### Accountant Details

Name	Rinkesh Gupta
Membership Number	
FRN (Firm Registration Number)	123D16W
Address	Office No. 308 MSR Capital, 19-Maharashtra, 91-India, Pincode - 411018



Date of signing Tax Audit Report	16-Aug-2022
Place	175.100.138.130
Date	16-Aug-2022

This form has been digitally signed by RINKESH KAILASHCHAND GUPTA having PAN AEPPG9449C from IP Address 175.100.138.130 on 16/08/2022 03:06:16 PM Dsc Sl.No and issuer 19477810CN=e-Mudhra Sub CA for Class 2 Individual 2014,C=IN,O=eMudhra Consumer Services Limited,OU=CertifyingAuthority

Office No. 308, Third Floor, MSR Capital,  
Samrat Chowk, Morwadi Court Road,  
Pimpri, Pune - 411018.  
Mob.: +91 9822379850 / +91 9922263355  
Email : rinkeshg2000@yahoo.co.in

Acknowledgement Number:429225470160822

FORM 3CD [See rule 6 G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

PART - A

1. Name of the Assessee **Gk Research Foundation**
2. Address of the Assessee **1ST FLOOR OFFICE NO 1,SR AUNDH ,  
NEW DP ROAD  
, , , , , 19-Maharashtra , 91-India ,  
Pincode - 411007**
3. Permanent Account Number (PAN) **AAGCG6415J**
- Aadhaar Number of the assessee, if available
4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same? **No**

Sl. No. Type Registration /Identification Number

No records added

5. Status **Association of Person**
6. Previous year **01-Apr-2021 to 31-Mar-2022**
7. Assessment year **2022-23**

8. Indicate the relevant clause of section 44AB under which the audit has been conducted

Sl. No. Relevant clause of section 44AB under which the audit has been conducted

1 Third Proviso to sec 44AB : Audited under any other law

No records added

PART - B

9.(a). If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?

Sl. No. Name Profit Sharing Ratio (%)

(b). If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change ?





Acknowledgement Number:429225470160822

Sl. No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
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No records added

10 (a). Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).

Sl. No	Sector	Sub Sector	Code
1	EDUCATION SERVICES	Primary education	17001

(b). If there is any change in the nature of business or profession, the particulars of such change ?

No

Sl. No.	Business	Sector	Sub Sector	Code
---------	----------	--------	------------	------

No records added

11.(a). Whether books of accounts are prescribed under section 44AA, list of books so prescribed ?

No

Sl.No.	Books prescribed
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(b). List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)

Same as 11(a) above

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	Bank book	1ST FLOOR OFFICE NO 1, SRAUNDH, NEW D P ROAD, AUNDH		PUNE	411007	91-India	19-Maharashtra
2	Cash book	1ST FLOOR OFFICE NO 1, SRAUNDH, NEW D P ROAD, AUNDH		PUNE	411007	91-India	19-Maharashtra



3	Journal	1ST FLOOR OFFICE NO 1, SR AUNDH, NEW D P ROAD, AUNDH	PUNE	411007	91-India	19-Maharashtra
4	Ledger	1ST FLOOR OFFICE NO 1, SR AUNDH, NEW D P ROAD, AUNDH	PUNE	411007	91-India	19-Maharashtra
5	Fees Register	1ST FLOOR OFFICE NO 1, SR AUNDH, NEW D P ROAD, AUNDH	PUNE	411007	91-India	19-Maharashtra

(c). List of books of account and nature of relevant documents examined.

Same as 11(h) above

Sl No.	Books examined
1	Bank book
2	Cash book
3	Journal
4	Ledger
5	Fees Register

12. Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section) ?

No

Sl. No.	Section	Amount
No records added		

13.(a). Method of accounting employed in the previous year.

Mercantile system

(b). Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year ?

No

(c). If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss ?



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Sl. No.	Particulars	Increase in profit	Decrease in profit
		₹ 0	₹ 0

(d). Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2) ?

No

(e). If answer to (d) above is in the affirmative, give details of such adjustments:

Sl. No.	ICDS	Increase in profit	Decrease in profit	Net effect
		₹ 0	₹ 0	₹ 0
Total		₹ 0	₹ 0	₹ 0

(f). Disclosure as per ICDS:

Sl. NO.	ICDS	Disclosure
1	ICDS I-Accounting Policies	AS PER NOTES ATTACHED
2	ICDS II-Valuation of Inventories	AS PER NOTES ATTACHED
3	ICDS III-Construction Contracts	AS PER NOTES ATTACHED
4	ICDS IV-Revenue Recognition	AS PER NOTES ATTACHED
5	ICDS V-Tangible Fixed Assets	AS PER NOTES ATTACHED
6	ICDS VII-Governments Grants	AS PER NOTES ATTACHED
7	ICDS IX Borrowing Costs	AS PER NOTES ATTACHED
8	ICDS X-Provisions, Contingent Liabilities and Contingent Assets	AS PER NOTES ATTACHED

14.(a). Method of valuation of closing stock employed in the previous year

(b). In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:

No

Sl. NO.	Particulars	Increase in profit	Decrease in profit
	No records added		

15. Give the following particulars of the capital asset converted into stock-in-trade

Sl. No.	Description of capital asset (a)	Date of acquisition (b)	Cost of acquisition (c)	Amount at which the asset is converted into stock-in trade (d)
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No records added

16. Amounts not credited to the profit and loss account, being, -

(a). The items falling within the scope of section 28;

Sl.No.	Description	Amount
		₹ 0

(b). the proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;

Sl. No.	Description	Amount
	No records added	

(c). Escalation claims accepted during the previous year;

Sl. No.	Description	Amount
	No records added	

(d). any other item of income;

Sl. No.	Description	Amount
	No records added	

(e). Capital receipt, if any.

Sl. No.	Description	Amount
	No records added	

17. Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:

Sl. No.	Details of property	Address of Property	Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section







**Acknowledgement Number:429225470160822**

(b). Details of contributions received from employees for various funds as referred to in section 36(1)(va):

Sl. No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
1	Provident Fund	₹ 2,53,460	15-May-2021	₹ 2,53,460	06-May-2021
2	Provident Fund	₹ 1,84,538	15-Jun-2021	₹ 1,84,538	07-Jun-2021
3	Provident Fund	₹ 2,50,484	15-Jul-2021	₹ 2,50,484	06-Jul-2021
4	Provident Fund	₹ 2,44,916	15-Aug-2021	₹ 2,44,916	04-Aug-2021
5	Provident Fund	₹ 2,47,083	15-Sep-2021	₹ 2,47,083	04-Sep-2021
6	Provident Fund	₹ 2,50,828	15-Oct-2021	₹ 2,50,828	06-Oct-2021
7	Provident Fund	₹ 2,49,561	15-Nov-2021	₹ 2,49,561	26-Oct-2021
8	Provident Fund	₹ 2,41,164	15-Dec-2021	₹ 2,41,164	02-Dec-2021
9	Provident Fund	₹ 2,43,329	15-Jan-2022	₹ 2,43,329	03-Jan-2022
10	Provident Fund	₹ 2,42,080	15-Feb-2022	₹ 2,42,080	03-Feb-2022
11	Provident Fund	₹ 2,38,378	15-Mar-2022	₹ 2,38,378	05-Mar-2022
12	Provident Fund	₹ 2,69,763	15-Apr-2022	₹ 2,69,763	31-Mar-2022

21.(a). Please furnish the details of amounts debited to the profit and loss account, Being in the nature of capital, personal, advertisement expenditure etc.

**Capital expenditure**

Sl. No.	Particulars	Amount
1		₹ 0

**Personal expenditure**

Sl. No.	Particulars	Amount
	No records added	

**Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party**

Sl. No.	Particulars	Amount
	No records added	



Acknowledgement Number:429225470160822

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred at clubs being cost for club services and facilities used.

Sl. No.	Particulars	Amount
	No records added	

Expenditure by way of penalty or fine for violation of any law for the time being in force

Sl.No.	Particulars	Amount
	No records added	

Expenditure by way of any other penalty or fine not covered above

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred for any purpose which is an offence or which is prohibited by law

Sl. No.	Particulars	Amount
	No records added	

(b). Amounts inadmissible under section 40(a);

i. as payment to non-resident referred to in sub-clause (i)

A. Details of payment on which tax is not deducted:

Sl No	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
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1 ₹ 0



B. Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139

Sl .No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted
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Acknowledgement Number:429225470160822

1 ₹ 0 ₹ 0

ii. as payment referred to in sub-clause (ia)

A. Details of payment on which tax is not deducted:

Sl. No	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
--------	-----------------	-------------------	-------------------	-------------------	---	---	----------------	----------------	--------------------------	---------------------	---------	-------

1 ₹ 0

B. Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

Sl. No	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted	Amount deposited out of "Amount of tax deducted"
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1 ₹ 0 ₹ 0

iii. as payment referred to in sub-clause (ib)

A. Details of payment on which levy is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
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1 ₹ 0

B. Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub section (1) of section 130.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of levy deducted	Amount deposited out of "Amount of Levy deducted"
---------	-----------------	-------------------	-------------------	-------------------	---	---	----------------	----------------	--------------------------	---------------------	---------	-------	-------------------------	---

1 ₹ 0 ₹ 0





Acknowledgement Number:429225470160822

- iv. Fringe benefit tax under sub-clause (ic) ₹ 0
- v. Wealth tax under sub-clause (ia) ₹ 0
- vi. Royalty, license fee, service fee etc. under sub-clause (iib) ₹ 0
- vii. Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)

Sl. No.	Date of payment	Amount of the payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0									

- viii. Payment to PF /other fund etc. under sub-clause (iv) ₹ 0
- ix. Tax paid by employer for perquisites under sub-clause (v) ₹ 0

(c). Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;

Sl. No.	Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
No records added						

(d). Disallowance/deemed income under section 40A(3):

A. On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. Please furnish the details ?

Yes

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
No records added						

B. On the basis of the examination of books of account and other relevant documents/evidence, whether payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) ?

Yes



Acknowledgement Number:429225470160822

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
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No records added

(e). Provision for payment of gratuity not allowable under section 40A(7); ₹ 0

(f) Any sum paid by the assessee as an employer not allowable under section 40A(9); ₹ 0

(g). Particulars of any liability of a contingent nature;

Sl. No.	Nature of Liability	Amount
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1 ₹ 0

(h). Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;

Sl. No.	Particulars	Amount
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No records added

(i). Amount inadmissible under the proviso to section 36(1)(iii). ₹ 0

22. Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006. ₹ 0

23. Particulars of any payments made to persons specified under section 40A(2)(b).

Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
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1 SHREE GANESH ENTERPRISE ACFFS0869J DIRECTOR IS PARTNER Rent of School Building ₹ 5,66,40,000

24. Amounts deemed to be profits and gain, under section 32AC or 32AD or 32AH or 32AC or 32AD.

Sl. No.	Section	Description	Amount
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No records added

25. Any Amount of profit chargeable to tax under section 41 and computation thereof.

Sl. No.	Name of person	Amount of income	Section	Description of Transaction	Computation if any
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No records added

26. In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-

A. pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was

a. paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

B was incurred in the previous year and was

a paid on or before the due date for furnishing the return of income of the previous year under section 139(1):

Sl. No.	Section	Nature of liability	Amount
			₹ 0



b. not paid on or before the aforesaid date.

Sl. No.	Section	Nature of liability	Amount
			₹ 0

State whether sales tax, goods & services Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profit and loss account ?

Yes

27.a. Amount of Central Value Added Tax (Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/Input Tax Credit(ITC) in accounts.

No

CENVAT /ITC	Amount	Treatment in Profit & Loss/Accounts
		No records added

b. Particulars of income or expenditure of prior period credited or debited to the profit and loss account.

Sl. No.	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)
		No records added		

28. Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viii) ?

Please furnish the details of the same

Sl. No.	Name of the person from which shares received	PAN of the person, if available	Aadhaar Number of the payee, if available	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares

No records added





29. Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib) ?

Please furnish the details of the same

Sl. No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	Aadhaar Number of the payee, if available	No. of shares issued	Amount of consideration received	Fair Market value of the shares
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No records added

A.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56 ?

No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
---------	------------------	--------

No records added

B.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56 ?

No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
---------	------------------	--------

No records added

30. Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]

No

Sl. No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Aadhaar Number of the person, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of Repayment
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1

₹ 0

₹ 0

₹ 0



A.a. Whether Primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year ?

No

b. Please furnish the following details:

Sl. No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE ?	Whether the excess money has been repatriated within the prescribed time ?	The amount of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
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No records added

B.a. Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B ?

No

b. Please furnish the following details

Sl. No	Amount of expenditure by way of interest or of similar nature incurred (i)	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (ii)	Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above. (iii)	Details of interest expenditure brought forward as per sub-section (4) of section 94B. (iv)		Details of interest expenditure carried forward as per sub-section (4) of section 94B. (v)	
				Assessment Year	Amount	Assessment Year	Amount
1	₹ 0	₹ 0	₹ 0		₹ 0		₹ 0

C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This clause is kept in abeyance till 31st March, 2022) ?

No

b. Please furnish the following details

Sl. No	Nature of the impermissible avoidance arrangement	Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
--------	---	---

No records added

31.a. Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-



Sl. No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or depositor	Aadhaar Number of the lender or depositor, if available	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the previous year?	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account?	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
					₹ 0				₹ 0

b. Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-

Sl. No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Aadhaar Number of the person from whom specified sum is received, if available	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account?	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
No records added							

Note: Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.

b.(a). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Nature of transaction	Amount of receipt	Date of receipt
No records added							



Acknowledgement Number:429225470160822

b.(b). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of receipt
No records added					

b.(c). Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft, or use of electronic clearing system through a bank account during the previous year

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Nature of transaction	Amount of payment	Date of payment
No records added							

b.(d). Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of payment
No records added					

Note: Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017

c. Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269f made during the previous year:-





Acknowledgement Number:429225470160822

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account?	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
1	Vinod P Chd Bilwan i	SINDH S ULIET, SINDH, PUNE 01	ADVPC05208		₹ 1.78.74.000	₹ 5,28,74,000	Yes-Cheque	Account pa yee cheque

d. Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
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No records added

e. Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year
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No records added

Note: Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act



32.a. Details of brought forward loss or depreciation allowance, in the following manner, to the extent available

Sl. No.	Assessment Year	Nature of loss/allowance	Amount as returned (if the assessed depreciation is less and no appeal pending then take assessed)	All losses/allowances not allowed under section 115BAA / 115BAC / 115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD (To be filled in for assessment year 2021-22 only)	Amount as assessed (give reference to relevant order)	Order U/s & Date	Remarks
1	2017-18	Loss from business other than loss from speculative business and specified business	₹ 91,53,183	₹ 0	₹ 0	₹ 91,53,183	NA	Assessed Amount is as per self assessment u/s 140A.
2	2018-19	Loss from business other than loss from speculative business and specified business	₹ 1,73,80,296	₹ 0	₹ 0	₹ 1,73,80,296	NA	Assessed Amount is as per self assessment u/s 140A.
3	2018-19	Unabsorbed depreciation	₹ 43,31,822	₹ 0	₹ 0	₹ 43,31,822	NA	Assessed Amount is as per self assessment u/s 140A.

b. Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79 ?

Not Applicable

c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ?

No

Please furnish the details of the same.

₹ 0

d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ?

No

Please furnish the details of the same.

₹ 0

e. In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73.

Not Applicable

Please furnish the details of the same.

₹ 0

33. Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).

No



**Acknowledgement Number:429225470160822**

SI. No. Section under which deduction is claimed Amounts admissible as per the provision of the Income-tax Act,1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc. issued in this behalf.

No records added

34.(a). Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, please furnish ? Yes

Sl. No.	Tax deduction and collection Account Number (TAN) (1)	Section (2)	Nature of payment (3)	Total amount of payment or receipt of the nature specified in column (3) (4)	Total amount on which tax was required to be deducted or collected out of (4) (5)	Total amount on which tax was deducted or collected at specified rate out of (5) (6)	Amount of tax deducted or collected out of (6) (7)	Total amount on which tax was deducted or collected at less than specified rate out of (7) (8)	Amount of tax deducted or collected on (8) (9)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
1	PNEG19299 A	192	Salary	₹ 56,20,740	₹ 56,20,740	₹ 56,20,740	₹ 7,38,117	₹ 0	₹ 0	₹ 0
2	PNEG19299 A	194C	Payments to contractors	₹ 66,47,238	₹ 66,47,238	₹ 66,47,238	₹ 1,24,951	₹ 0	₹ 0	₹ 0
3	PNEG19299 A	194-I	Land / Building / Furniture rent	₹ 4,80,00,000	₹ 4,80,00,000	₹ 4,80,00,000	₹ 48,00,000	₹ 0	₹ 0	₹ 0
4	PNEG19299 A	194J	Fees for professional or technical services	₹ 37,53,956	₹ 37,53,956	₹ 37,53,956	₹ 3,75,400	₹ 0	₹ 0	₹ 0

(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected ? Yes

Please furnish the details:

Sl. No.	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 details/ transactions which are required to be reported	Please furnish list of details/transactions with date and reference
1	PNEG19299A	24Q	31-Jul-2021	31-Jul-2021	Yes	
2	PNEG19299A	24Q	31-Oct-2021	29-Oct-2021	Yes	



Acknowledgement Number:429225470160822

3	PNEG19299A	24Q	31-Jan-2022	31-Jan-2022	Yes
4	PNEG19299A	24Q	31-May-2022	28-May-2022	Yes
5	PNEG19299A	26Q	31-Jul-2021	31-Jul-2021	Yes
6	PNEG19299A	26Q	31-Oct-2021	29-Oct-2021	Yes
7	PNEG19299A	26Q	31-Jan-2022	31-Jan-2022	Yes
8	PNEG19299A	26Q	31-May-2022	28-May-2022	Yes

(c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7)? No

Please furnish:

Sl. No.	Tax deduction and collection Account Number (TAN) (1)	Amount of interest under section 201(1A)/206C(7) is payable (2)	Amount paid out of column (2) along with date of payment. (3)	
			Amount	Date of payment
		₹ 0	₹ 0	

35.(a). In the case of a trading concern, give quantitative details of principal items of goods traded;

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
1			0	0	0	0	0

(b). In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products.

A. Raw materials:

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Yield of finished products	Percentage of yield	Shortage/excess, if any
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No records added

B. Finished products :





Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
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No records added

C. By-products

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
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No records added

36.(a). Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2 ?

No

Please furnish the following details:-

Sl. No.	Amount received	Date of receipt
---------	-----------------	-----------------

No records added

37. Whether any cost audit was carried out ?

Not Applicable

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.

38. Whether any audit was conducted under the Central Excise Act, 1944 ?

Not Applicable

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor. ?

Not Applicable

give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.



40. Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

Sl. No.	Particulars	Previous Year	%	Preceding previous Year	%
(a)	Total turnover of the assessee	0		0	
(b)	Gross profit / Turnover				
(c)	Net profit / Turnover				
(d)	Stock-in-Trade / turnover				
(e)	Material consumed / Finished goods produced				

41 Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth-tax Act, 1957 along with details of relevant proceedings.

Sl. No.	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
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No records added

42.a Whether the assessee is required to furnish statement in Form No. 61 or Form No. 61A or Form No. 61B ?

No

b Please furnish

Sl. No.	Income tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ furnished transactions which are required to be reported ?	Please furnish list of the details/transactions which are not reported.
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No records added



Acknowledgement Number:429225470160822

No records added

This form has been digitally signed by RINKESH KAILASHCHAND GUPTA having PAN AEPPG9449C from IP Address 175.100.138.130 on 16/08/2022 03:06:16 PM Dsc Sl.No and issuer 19477810CN=e-Mudhra Sub CA for Class 2 Individual 2014,C=IN,O=eMudhra Consumer Services Limited,OU=Certifying Authority



**G K RESEARCH FOUNDATION**

1st Floor, Office No 01, Sr Aundh, New D P Road, Pune-411007

CIN : U80904PN2016NPL167541

Balance Sheet as at 31st March, 2022

		FIGURES IN HUNDREDS		
	Particulars	Note No	31st March 2022 (Amount in Rs)	31st March 2021 (Amount in Rs)
1)	<b>EQUITY AND LIABILITIES</b>			
	<b>Shareholder's funds</b>			
	(a) Share capital	2	1,000	1,000
	(b) Reserves and Surplus	3	3,14,323	1,18,023
	(c) Money received against share warrants			-
2)	Share application money pending allotment			-
3)	<b>Non-current liabilities</b>			
	(a) Long-term borrowings	4	-	-
	(b) Deferred tax liability (net)	5	-	-
	(c) Other long term liabilities		-	-
	(d) Long term provisions		-	-
4)	<b>Current liabilities</b>			
	(a) Short Term Borrowings	6	3,50,000	5,28,740
	(b) Trade payables	7		
	(A) Total Outstanding Dues to Micro enterprises and Small Enterprises			
	(B) Total Outstanding Dues to Creditors Other than Micro Enterprises and Small Enterprises		15,177	6,750
	(c) Other current liabilities	8	3,77,936	1,42,289
	(d) Short-term provisions	9	21,007	14,954
	<b>Total</b>		<b>10,79,443</b>	<b>8,11,756</b>
II.	<b>ASSETS</b>			
1)	<b>Non-current assets</b>			
	(a) Property, plant and equipment and Intangible assets	10		
	(i) Property, plant and equipment		2,59,611	2,01,402
	(ii) Intangible assets			
	(iii) Capital work-in-progress			
	(iii) Capital work -in - progress			
	(iv) Intangible assets under development			
	(b) Non-current investments	11	79,872	79,690
	(c) Deferred tax asset	5	-	-
	(d) Long term loans and advances	12	-	-
	(e) Other non current assets			
2)	<b>Current assets</b>			
	(a) Current investments			
	(b) Inventories	13	-	-
	(c) Trade receivables	14	15,360	40,324
	(d) Cash and cash equivalents	15	3,23,441	88,468
	(e) Short-term loans and advances	16	4,00,252	4,00,009
	(f) Other current assets	17	907	1,863
	<b>Total</b>		<b>10,79,443</b>	<b>8,11,756</b>

Significant accounting policies

Notes referred to above form an integral part of the Financial Statements.

As per our report of even dated  
For Rinkesh Gupta & Associates  
Chartered Accountants  
ICAI F.R.No. 123016W

FOR G K RESEARCH FOUNDATION

Rinkesh Gupta (Partner)  
M.No.: 079973  
Date:- 16.08.2022  
Place:- Pune  
UDIN:22079971APBMZ9434



Director

For GK RESEARCH FOUNDATION  
Director



Place:- Pune

UDIN:22079971APBMZ9434

**Statement of Profit and Loss for the year ended 31st March, 2022**

(FIGURES IN HUNDREDS)			
Particulars	Note No.	2021 - 22 (Amount in Rs)	2020 - 21 (Amount in Rs)
I. Revenue from operations	18	12,97,716	9,69,823
II. Other income	19	5,519	5,387
III. Total Income		<b>13,03,235</b>	<b>9,75,210</b>
IV. <u>Expenses:</u>			
Consumption of Material	20	-	-
Changes in inventories of Work in Progress	21	-	-
Employee benefit expense	22	2,72,078	2,20,121
Financial costs	23	-	-
Depreciation and amortisation cost	24	58,053	60,586
Other expenses	25	7,77,013	5,86,955
Total Expenses		<b>11,07,145</b>	<b>8,67,662</b>
V. Profit before exceptional and extraordinary items and tax(III-IV)		<b>1,96,090</b>	<b>1,07,548</b>
VI. Exceptional items		-	-
VII. Profit before extraordinary items and tax(V-VI)		<b>1,96,090</b>	<b>1,07,548</b>
VIII. Extraordinary Items		-	-
IX. Profit before tax (VII-VIII)		<b>1,96,090</b>	<b>1,07,548</b>
X. Tax expense:			
(1) Current tax		-	-
(2) Deferred tax	5	-	-
XI. Profit/loss for the period from continuing operation(after tax)		<b>1,96,090</b>	<b>1,07,548</b>
XII. Profit (Loss)for the period from discontinuing operation		-	-
XIII. Tax expense of discontinuing operation		-	-
XIV. Profit (Loss)for the period from discontinuing operation after tax(XII-XIII)		-	-
XV. Profit/(Loss) for the period (XI+XIV)		<b>1,96,090</b>	<b>1,07,548</b>
XVI. Earning per equity share:	40		
Face value per equity shares Rs.100/- fully paid up.			
(1) Basic		19,609	10,755

Notes referred to above form an integral part of the Financial Statements.

As per our report of even dated  
For Rinkesh Gupta & Associates  
Chartered Accountants  
ICAI F.R.No. 123016W

FOR G K RESEARCH FOUNDATION

Rinkesh Gupta (Partner)  
M.No.: 079971  
Date:- 16.08.2022  
Place:- Pune  
UDIN:22079971APBMZN9434

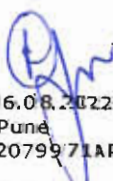





**G K RESEARCH FOUNDATION**  
*(Signature)*  
Director



Place:- Pune  
UDIN:22079971APBMZN9434



G K RESEARCH FOUNDATION	
CIN : U80904PN2016NPL167541	
CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2022	
(FIGURES IN HUNDREDS)	
Particulars	For the Year ended March 31, 2022
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>	
Net profit before tax and extraordinary items	1,96,090
Adjustments for:	
Depreciation and amortisation expense	58,053
(Profit) / Loss on sale of fixed assets	
(Profit) / Loss on redemption of investments	
Interest and other income on investments	5,519
Interest expenses	-
Appropriation of profits	210
Operating profit / (loss) before working capital changes	2,48,835
<b>Changes in working capital:</b>	
Increase / (Decrease) in trade payable	8,427
Increase / (Decrease) in short term borrowing	(1,78,740)
Increase / (Decrease) in provisions	6,053
Increase / (Decrease) in other current liabilities	2,35,647
(Increase) / Decrease in Other Current Assets	955
(Increase) / Decrease in short term loan and advances	(244)
(Increase) / Decrease in trade receivables	24,964
(Increase) / Decrease in inventories	-
	97,063
<b>CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES</b>	<b>3,45,897</b>
Less: Taxes paid	-
<b>NET CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES</b>	<b>3,45,897</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>	
Purchase of tangible / intangible assets	(1,16,262)
Sale of tangible / intangible assets	
(Increase) / Decrease in long term loan and advances	
(Increase) / Decrease in non current investments	(182)
(Profit)/Loss on redemption of investments	
Investment in fixed deposits	-
Dividend/ bank interest received	5,519
<b>NET CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES</b>	<b>(1,10,925)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>	
Interest expenses	-
Funds borrowed/Repaid	
Dividend paid	-
<b>NET CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES</b>	<b>-</b>
<b>NET INCREASE / (DECREASE) IN CASH &amp; CASH EQUIVALENTS (A+B+C)</b>	<b>2,34,972</b>
<b>Cash and Cash equivalents at beginning period (Refer Note 14)</b>	<b>88,468</b>
<b>Cash and Cash equivalents at end of period (Refer Note 14)</b>	<b>3,23,441</b>
<b>D. Cash and Cash equivalents comprise of</b>	
Cash on hand	8
<b>Balances with banks</b>	
In current accounts	323433
<b>Total</b>	<b>3,23,441</b>
This Cash Flow Statement has been prepared as per "Indirect Method" as prescribed by Accounting Standard -3 (revised) "Cash Flow Statements"	
As per our report of even date For Rinkesh Gupta & Associates Chartered Accountants ICAI F.R.No. 123016W	For & On Behalf of the Board  For GK RESEARCH FOUNDATION
	
Date:- 16.08.2022 Place:- Pune UDIN:22079971APBMZN9434	 Director Place:- Pune UDIN:22079971APBMZN9434
	 Director Place:- Pune UDIN:22079971APBMZN9434

**G K RESEARCH FOUNDATION**

**NOTES TO FINANCIAL STATEMENTS**

for the year ended on 31st March 2022

(Currency - Indian Rupees rounded off to nearest of 100)

**Note [1](i)**

**Company Overview**

G K Research and Foundation ('the Trust') was incorporated on 26/03/2004. The registered office of the Company is in Pune. The company a Section 8 Company engaged in charitable activity of Running a School in the name of G K Gurukul

**Note [1](ii)**

**Significant Accounting Policies**

**(a) Statement of Compliance**

The companies financial statements are prepared in accordance with the provisions of Companies Act 2013 and in compliance of the Companies (Accounting Standards) Rules 2006. In addition, the guidance notes/announcements issued by the Institute of Chartered Accountants of India (ICAI) are also applied except where compliance with other statutory promulgations require a different treatment.

**(b) Basis of preparation of financial statements**

The accounts have been prepared on the basis of going concern under historical cost convention as also on accrual basis and to comply with the Accounting Standards prescribed under Section 133 of the Companies Act, 2013, ('The Act') read with Rule 3 of the Companies (Accounts) Rules, 2014 ( 'the Accounting Standards') and the relevant provisions of the Act (to the extent notified). In the light of Rule 4A of the Companies (Accounts) Rules 2014, the items contained in these financial statements are in accordance with the definitions and other requirements specified in the Accounting Standards.

**(c) Presentation of Financial Statements**

The Balance Sheet, the Statement of Profit and Loss and the Statement of Changes in Equity are prepared and presented in the format prescribed in the Schedule III to the Companies Act, 2013 ("the Act"). The Statement of Cash Flows has been prepared and presented in accordance with Ind AS 7 "Statement of Cash Flows". The disclosures with respect to items in the Balance Sheet and Statement of Profit and Loss, as prescribed in the Schedule III to the Act, are presented by way of notes forming part of the financial statements along with the other notes required to be disclosed as per notified Accounting Standards

Amounts in the financial statements are presented in Indian Rupee rounded to nearest Rs. 100 as permitted by Schedule III to the Act.

**(d) Operating Cycle and Non Current Classification**

Operating cycle for the business activities of the Company covers the duration of the specific project or contract or product line or service including the defect liability period wherever applicable and extends up to the realisation of receivables (including retention monies) within the agreed credit period normally applicable to the respective lines of business.

**Assets**

An asset is classified as current when it satisfies any of the following criteria

1. it is expected to be realised in, or is intended for sale or consumption in, the Company's normal operating cycle;
2. it is held primarily for the purpose of being traded;
3. it is expected to be realised within 12 months after the reporting date; or
4. it is cash or cash equivalent unless it is restricted from being exchanged or used to settle liability for at least 12 months after the reporting date.

Current assets include current portion of non-current financial assets.

All other assets are classified as non-current.

**Liabilities**

A liability is classified as current when it satisfies any of the following criteria:-

1. it is expected to be settled in the Company's normal operating cycle;
2. it is held primarily for the purpose of being traded;
3. it is expected to be settled within 12 months after the reporting date; or
4. d. The Company does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

Current liabilities include current portion of non-current financial liabilities.

All other liabilities are classified as non-current.

**(e) Use of Estimates**

The preparation of the financial statements in conformity with the generally accepted accounting principles requires Management to make estimates and assumptions to be made that affect the reported amounts of revenues and expenses during the reporting period the reported amounts of assets and liabilities and the disclosures relating to the contingent liabilities on the date of the financial statements. Examples of such estimates include useful life of Fixed Assets, provision for doubtful debts/advances, deferred tax etc. Actual results could differ from these estimates. Such difference is recognized in the period/s in which the results are known/materialized. Estimates and underlying assumptions are reviewed on an ongoing basis. Any revision to accounting estimates is recognised prospectively in the current and future periods

**(f) Revenue Recognition**

The Company follows the mercantile system of accounting and recognizes income and expenditure on accrual basis as follows:



- a. Revenue on account of School fees is recognised on the basis of academic year of the Student.
- b. Revenue from services is recognized pro-rata over the period of the contract as and when services are rendered coupled with non-existence of any uncertainty regarding the amount of consideration that will be derived from the rendering of such services and is net of Rejections.
- c. Other Incomes
- i) Interest Income is recognised on the Accrual basis
  - ii) Dividend Income is Recognised when the right to receive the same is established
  - iii) Other items of income are accounted as and when the right to receive such income arises and it is probable that the economic benefits will flow to the Company and the amount of income can be measured reliably.

**(g) Exceptional Items**

An item of income or expense which by its size, type or incidence requires disclosure in order to improve an understanding of the performance of the Company is treated as an exceptional item and disclosed as such in the financial statements.

**(h) Property Plant and Equipments (PPE)**

PPE is recognised when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. PPE is stated at original cost net of tax/duty credits availed, if any less accumulated depreciation and cumulative impairment, if any. All directly attributable costs related to the acquisition of PPE and, borrowing costs in case of qualifying assets are capitalised in accordance with the Company's accounting policy.

Subsequent costs are included in the assets' carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost can be measured reliably.

PPE not ready for the intended use on the date of the Balance Sheet are disclosed as "capital work-in-progress".

Depreciation on Fixed Assets is provided on WDV Method except on the land (Leasehold), based on the useful life prescribed in part I of Schedule II to Companies Act 2013. Property, plant and equipment are carried at cost or acquisition or construction less accumulated depreciation/amortisation and provision for impairment, if any

Depreciation on additions to/deductions from, owned assets is calculated pro rata to the period of use.

PPE is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition is recognised in the Statement of Profit and Loss in the same period.

The Company has adopted Schedule II to the Act which prescribes indicative useful lives for fixed assets (except for certain assets as described below) to be considered for determining depreciation. The table below provides details of the useful lives of fixed assets

Block of asset	31 March 2021 and 31 March 2020	
	Method	Useful life (in years)
Buildings (other than factory building)	WDV	60
- With RCC frame structure		
- Other than RCC frame structure		
Non-carpeted roads		3
Leasehold improvement	WDV	5.05
Office equipment	WDV	2
- Mobile phone		
- Others		



Plant and equipment	WDV	
- Tools and gauges		3
- Others		15
Computers and peripherals	WDV	
- Servers and networks		6
- End user devices		3
Furniture and fixtures	WDV	10
Vehicles	WDV	8

Losses arising from the retirement of, and gains/losses arising from disposal of fixed assets which are carried at cost are recognised in the Statement of Profit and Loss.

**(i) Investment Property**

Properties, including those under construction, held to earn rentals and/or capital appreciation are classified as investment property and are measured and reported at cost, including transaction costs and borrowing costs capitalised for qualifying assets, in accordance with the Company's accounting policy. Policies with respect to depreciation, useful life and derecognition are followed on the same basis as stated for PPE supra.

**(j) Intangible Assets**

Intangible assets are recognised when it is probable that the future economic benefits that are attributable to the asset will flow to the Company and the cost of the asset can be measured reliably. Intangible assets are stated at original cost net of tax/duty credits availed, if any, less accumulated amortisation and cumulative impairment. All directly attributable costs and other administrative and other general overhead expenses that are specifically attributable to acquisition of intangible assets are allocated and capitalised as a part of the cost of the intangible assets.

**(k) Employee Benefits**

**(i) Short-term employee benefits:**

Employee benefits such as salaries, wages, short-term compensated absences, bonus, ex-gratia and performance-linked rewards falling due wholly within twelve months of rendering the service are classified as short-term employee benefits and are expensed in the period in which the employee renders the service.

**(ii) Post-employment benefits:**

A. Defined contribution plans: The Company's superannuation scheme, state governed provident fund scheme, employee state insurance scheme and employee pension scheme are defined contribution plans. The contribution paid/payable under the schemes is recognised during the period in which the employee renders the service.

**(iii) Long-term employee benefits:**

The obligation recognised in respect of long-term benefits such as compensated absences, long service award etc. is measured at present value of estimated future cash flows expected to be made by the Company and is recognised in a similar manner as stated supra.

Long-term employee benefit costs comprising current service cost and gains or losses on curtailments and settlements, re-measurements including actuarial gains and losses are recognised in the Statement of Profit and Loss as employee benefit expenses. Interest cost implicit in long-term employee benefit cost is recognised in the Statement of Profit and Loss under finance costs.

**(iv) Termination benefits:**

Termination benefits such as compensation under employee separation schemes are recognised as expense when the Company's offer of the termination benefit can no longer be withdrawn or when the Company recognises the related restructuring costs whichever is earlier.

**(l) Inventories**

There is no Inventory hence the same is Not Applicable

**(m) Cash and Bank balance**

Cash and bank balances include fixed deposits, margin money deposits, earmarked balances with banks and other bank balances which have restrictions on repatriation. Short-term and liquid investments being subject to more than insignificant risk of change in value, are not included as part of cash and cash equivalents.

**(n) Borrowing Costs**





Borrowing costs include finance costs calculated using the effective interest method, finance charges in respect of assets acquired on lease and exchange differences arising on foreign currency borrowings to the extent they are regarded as an adjustment to finance costs.

Borrowing costs net of any investment income from the temporary investment of related borrowings that are attributable to the acquisition, construction or production of a qualifying asset are capitalised/inventorised as part of cost of such asset till such time the asset is ready for its intended use or sale. A qualifying asset is an asset that necessarily requires a substantial period of time to get ready for its intended use or sale. All other borrowing costs are recognised in the Statement of Profit and Loss in the period in which they are incurred.

**(o) Foreign Currency**

(i) The functional currency and presentation currency of the Company is Indian Rupee.

(ii) Transactions in currencies other than the Company's functional currency are recorded on initial recognition using the exchange rate at the transaction date. At each Balance Sheet date, foreign currency monetary items are reported at the closing spot rate.

Non-monetary items that are measured in terms of historical cost in foreign currency are not translated. Exchange differences that arise on settlement of monetary items or on reporting of monetary items at each Balance Sheet date at the closing spot rate are recognised in the Statement of Profit and Loss in the period in which they arise except for:

A exchange differences on foreign currency borrowings relating to assets under construction for future productive use, are included in the cost of those assets when such exchange differences are regarded as an adjustment to finance costs on those foreign currency borrowings;

(iii) exchange rate as of the date on which the non-monetary asset or non-monetary liability is recognised on payment or receipt of advance consideration is used for initial recognition of related asset, expense or income.

**(p) Taxes on income**

Since the Activity is charitable in nature, hence there is no income tax on surplus of the Company. Therefore no Provision of Income tax and Deferred Tax is made in books of Accounts.

**(q) Provisions Contingent liabilities and Contingent assets**

Provisions are recognised only when:

- (i) the Company has a present obligation (legal or constructive) as a result of a past event; and
- (ii) it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation; and
- (iii) a reliable estimate can be made of the amount of the obligation.

Provision is measured using the cash flows estimated to settle the present obligation and when the effect of time value of money is material, the carrying amount of the provision is the present value of those cash flows. Reimbursement expected in respect of expenditure required to settle a provision is recognised only when it is virtually certain that the reimbursement will be received.

Contingent liability is disclosed in case of:

- (i) a present obligation arising from past events, when it is not probable that an outflow of resources will be required to settle the obligation; and
- (ii) a present obligation arising from past events, when no reliable estimate is possible. Contingent assets are disclosed where an inflow of economic benefits is probable.

Provisions, contingent liabilities and contingent assets are reviewed at each Balance Sheet date.

Where the unavoidable costs of meeting the obligations under the contract exceed the economic benefits expected to be received under such contract, the present obligation under the contract is recognised and measured as a provision.

**(r) Cash Flow Statements**

Statement of Cash Flows is prepared segregating the cash flows into operating, investing and financing activities. Cash flow from operating activities is reported using indirect method, adjusting the profit before tax excluding exceptional items for the effects of:

- (i) changes during the period in inventories and operating receivables and payables, transactions of a non-cash nature;
- (ii) non-cash items such as depreciation, provisions, unrealised foreign currency gains and losses; and
- (iii) all other items for which the cash effects are investing or financing cash flows.

**(s) Accounting for Investments and Incomes derived**

- 1) The Current Investments are recorded at their cost of acquisition or Net Realisable Value whichever is Less.
- 2) The Long term Investments are recorded at their cost of acquisition
- 3) The Incomes/Losses from Investments derived during the year is as under





Type of Income	2021-22		2020-21	
	Gross amount	Tax Deucted at Source	Gross amount	Tax Deucted at Source
Interest	3,891.00	363.00	4,668.00	5,446.00
Dividend	-	-	-	-
Rentals	-	-	-	-
Profit/loss on disposal of Current investment	-	-	-	-
Profit/loss on disposal of Long term Investment	-	-	-	-

The above are shown separately in statement of profit and losses account

**NOTE NO. 2 : SHARE CAPITAL**

**2.1 (a) Share Capital**

(FIGURES IN HUNDREDS)

Particulars	As at 31 March, 2022		As at 31 March, 2021	
	Number of Shares	Rs.	Number of Shares	Rs.
(a) Authorised: Equity Shares of Rs 100/- each.	1,000	1,000	1,000	1,000
(b) Issued, Subscribed and Paid Up: Equity Shares of Rs 100/- each fully paid up.	1,000	1,000	1,000	1,000
	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>

Disclosures:-

(The Company has only one class of Share referred to as Equity Shares having a Par Value of ` 100/- each.)  
(Each Share holder of Equity Share is entitled to one vote per share.)

(FIGURES IN HUNDREDS)

**2.1 (b) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period**

Particulars	As at 31 March, 2022		As at 31 March, 2021	
	Number of Shares	Rs.	Number of Shares	Rs.
Equity Shares at the beginning	1,000	1,000	1,000	1,000
Add: Fresh shares issued against cash	-	-	-	-
Add : Bonus Shares Issued	-	-	-	-
Equity Shares at the end	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>

**2.1 (c) Shareholders having more than 5% of Holding**

Name of the Shareholder	As at 31 March, 2022		As at 31 March, 2021	
	No. of Shares held	% holding in that class of shares	No. of Shares held	% holding in that class of shares
Mr. Vinod Chandwani	9,000	90	9,000	90
Mr. Haresh Chandwani	1,000	10	1,000	10

Note 2.2 : The Company has only one class of equity shares. Each holder of equity shares is entitled to one vote per share.  
Note 2.3 : There is no change in the number of shares outstanding at the beginning and at the end of the year.  
Note 2.4 : There is no change in the pattern of shareholding during the year. It is same as the last year.

2.5 Shares held by promoters at the end of the year 31st March 2022			% Change during the year
Promoter Name	No. of Shares	% of total shares**	
Mr. Vinod Chandwani	9,000	90	
Mr. Haresh Chandwani	1,000	10	
<b>Total</b>	<b>10,000</b>	<b>100</b>	

Shares held by promoters at the end of the year ending 31st March 2021			% Change during the year
Promoter Name	No. of Shares	% of total shares**	
Mr. Vinod Chandwani	9,000	90	
Mr. Haresh Chandwani	1,000	10	
<b>Total</b>	<b>10,000</b>	<b>100</b>	

**NOTE NO. 3 : RESERVES & SURPLUS**

(FIGURES IN HUNDREDS)

Particulars	As at 31 March, 2022	As at 31 March, 2021
	Rs.	Rs.
(A) Surplus in statement of Profit & Loss A/c		
Opening Balance	1,18,023	10,474
Add : Profit/(Loss) for the year	1,96,090	1,07,548
Add/Less: Short/excess Provision of Tax made in earlier Years	(210)	
	<b>3,14,323</b>	<b>1,18,023</b>
	<b>3,14,323</b>	<b>1,18,023</b>



<b>Note 4 : LONG TERM BORROWINGS</b>		<b>(FIGURES IN HUNDREDS)</b>	
Particulars	As at 31 March, 2022	As at 31 March, 2021	
Business Loan	-	-	
(refer 4.1)			
<b>TOTAL</b>	<b>-</b>	<b>-</b>	

**Sub Groups**

<b>4.1 Long Term Borrowings:</b>		<b>(FIGURES IN HUNDREDS)</b>	
Particulars	As at 31 March, 2022	As at 31 March, 2021	
	Rs.	Rs.	
A. Secured Loans			
B. Deferred Payment liabilities		-	
C. Intercompany Deposits			
	-	-	

<b>NOTE NO. 6 : SHORT TERM BORROWINGS</b>		<b>(FIGURES IN HUNDREDS)</b>	
Particulars	As at 31 March, 2022	As at 31 March, 2021	
	Rs.	Rs.	
A. - From Banks (refer 6.1)	-	-	
B. - From Directors / Relatives and others Unsecured Vinoó Premchand Chandawani	350000	528740	
(The Repayment terms are not Fixed and No Interest is payable on this			
<b>Total</b>	<b>3,30,000</b>	<b>5,28,740</b>	

<b>6.1 Short Term Borrowings:</b>		<b>(FIGURES IN HUNDREDS)</b>	
Particulars	As at 31 March, 2022	As at 31 March, 2021	
	Rs.	Rs.	
<b>Secured Loans</b>			
A. - Loan from Banks repayable on Demand ----From Banks	-	-	
B. - From Directors / Relatives and others Unsecured	-	-	
	-	-	

(EMI due on Long term Borrowings within next one year is reported as Short Term Borrowings)

**Disclosure of Total Current and Non Current Borrowings of Long term borrowings as on Balance sheet date**

		<b>(FIGURES IN HUNDREDS)</b>	
Particulars	As at 31 March, 2022	As at 31 March, 2021	
	Rs.	Rs.	
Nil			

**Note 7: TRADE PAYABLES**

Particulars	As at 31 March, 2022	As at 31 March, 2021	
Total outstanding dues of micro enterprises and small enterprises (refer 7.2)	-	-	
Total outstanding dues of creditors other than micro enterprises and small enterprises		-	
For Goods / Expenses	15,177	6,750	
<b>Total</b>	<b>15,177</b>	<b>6,750</b>	

Refer Note No 7.1 and 7.2

Note 7.1 : Steps have been taken to identify the suppliers who qualify under the definition of micro and small enterprises, as defined under the Micro, Small and Medium Enterprises Development Act 2006. Since no intimation has been received from the suppliers regarding their status under the said Act as at 31st March 2022, disclosures relating to amounts unpaid as at the year end, if any, have not been furnished. In the opinion of the management, the impact of interest, if any, that may be payable in accordance with the provisions of the Act, is not expected to be material.

Partywise List Separately Attached as List 01



## NOTE NO. 7.2 : TRADE PAYABLES AGEING SCHEDULE

(FIGURES IN HUNDREDS)

Particulars	Outstanding for following periods from due date of payment				Not due as at balance sheet date	Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years		
MSME						
Others	33,486.00	-	-	-	-	33,486.00
Disputed Dues- MSME						
Disputed Dues- Others						

Disclosure in accordance with section 22 of MSMED Act

Principal Amount remaining unpaid	-
Interest Due on Above	-
Interest paid U/s 16	-
Interest Due and Payable for the delay in payment (Were interest is paid but beyond the appointed day)	-
Interest Accrued and remaining Unpaid	-
Interest Due and Payable even in succeeding years	-

As per the information given by the management no sum is due towards Principal or Interest to any party which is Micro, Small or Medium Enterprise, and the company has not received any claims in respect thereof

## Note 8 &amp; 9 : Other Current Liabilities

(FIGURES IN HUNDREDS)

Particulars	As at March 31, 2022	As at 31 March, 2021
A. Advance fees received	346885	139912
B. Statutory Dues:	5207	2177
C. Other Dues:	25844	200
(refer 8.1)	377936	142289
Short Term Provisions		
A) Provision for Employees Benefits	21,007	14,954
(refer 9.1)		
Total	21,007	14,954

## 8.1 OTHER CURRENT LIABILITIES

(FIGURES IN HUNDREDS)

Particulars	As at March 31, 2022	As at March 31, 2021
	Rs	Rs
<b>(A) STATUTORY REMITTANCES</b>		
TDS Payable	5,059	2,061
Profession Tax Payable	148	116
Total	5,207	2,177
<b>(B) OTHER DUES</b>		
Refundable Deposit	25,844	200
Total	25,844	200
	31,051	2,377

## 9.1 : SHORT TERM PROVISIONS

## (A) PROVISION FOR EMPLOYEES BENEFITS

Provisions for Salary and wages	18,309	13,860
PF Payable	2,698	1,094
Total	21,007	14,954
(B) OTHERS	-	-
Total	-	-
Grand Total	21,007	14,954



**Note 11 : Non current investment** (FIGURES IN HUNDREDS)

Sr. No.	Particulars	31st March, 2022	31st March, 2021
1	Fixed Deposit	79,872	79,690
	<b>Total</b>	<b>79,872</b>	<b>79,690</b>

All above investments are carried at cost

**11.1 Other disclosures**

(a)	Aggregate cost of quoted investment	-	-
	Aggregate market value of quoted investments		
(b)	Aggregate amount of unquoted investments	79,872	79,690
(c)	Aggregate provision for diminution in value of investment	-	-
		<b>79,872</b>	<b>79,690</b>

**Note 12 : Long term loans and advances** (FIGURES IN HUNDREDS)

Sr. No.	Particulars	31st March, 2022	31st March, 2021
I)	<b>Security deposit</b>		
	a) Unsecured, considered good		
II)	<b>Other loans &amp; advances</b>	-	-
	Refer Note 12.1		
	<b>Total</b>	<b>-</b>	<b>-</b>

**12.1 long term loans** (FIGURES IN HUNDREDS)

	As at 31 March, 2022	As at 31 March, 2021
	Rs.	Rs.
<b>A. Long term loans</b>		
<b>Secured Considered Good</b>	-	-
	-	-

**Note 13 : Inventories\*** (FIGURES IN HUNDREDS)

Sr. No.	Particulars	As at 31 March, 2022	As at 31 March, 2021
1	Finished goods	-	-
2	Semi finished goods	-	-
3	Raw material	-	-
4	Stores & packing	-	-
	*Valued at lower of cost and net realizable value		
	*Stock as certified by Director is taken for Financial Atatements		
	<b>Total</b>	<b>-</b>	<b>-</b>

**Note 14 : School Fees Receivable** (FIGURES IN HUNDREDS)

Sr. No.	Particulars	As at 31 March, 2022	As at 31 March, 2021
1	<b>Outstanding for more than six months</b>		
	a) Secured, considered good		-
	b) Unsecured, considered good		
	c) Doubtful		
2	<b>Others</b>		
	a) Secured, considered good	15,360	40,324
	b) Unsecured, considered good		
	c) Doubtful		
	<b>Total</b>	<b>15,360</b>	<b>40,324</b>



School Fee Receivable ageing schedule as at 31st March,2022

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed receivables -considered good	15,360	-	-	-	-	15,360.00
(i) Undisputed receivables -considered doubtful	-	-	-	-	-	-
(iii) Disputed receivables considered good	-	-	-	-	-	-
(iv) Disputed receivables considered doubtful	-	-	-	-	-	-

School Fee Receivable ageing schedule as at 31st March,2021

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed receivables -considered good	40,324	-	-	-	-	40,324.00
(i) Undisputed receivables -considered doubtful	-	-	-	-	-	-
(iii) Disputed receivables considered good	-	-	-	-	-	-
(iv) Disputed receivables considered doubtful	-	-	-	-	-	-

Partywise List Separately Attached as List 02

Note 15: Cash and bank balances

(FIGURES IN HUNDREDS)

Sr. No.	Particulars	As at 31	As at 31
1	<b>Cash and Cash equivalent</b>		
	Cash in Hand	8	1,258
	Sub total (A)	8	1,258
2	<b>Bank balances - current accounts</b>		
	HDFC BANK C/A NO. 50200023182061	5,133	645
	BANK OF BARODA-3780200000344	1,11,750	51,761
	IDFC BANK AC NO : 10059943602	1,830	34,804
	HDFC BANK S/ A/C NO-59120160002016	2,04,719	
	Sub total (B)	3,23,433	87,210
	<b>Total [ A + B ]</b>	<b>3,23,441</b>	<b>88,468</b>

Note 16: Short terms loans and advances

(FIGURES IN HUNDREDS)

Sr. No.	Particulars	As at 31	As at 31
1	Loand and Advances (refer 16.1 )	4,00,252	4,00,009
	<b>Total</b>	<b>4,00,252</b>	<b>4,00,009</b>

16.1 short term loan & advances

(FIGURES IN HUNDREDS)

Particulars	As at 31	As at 31
	Rs.	Rs.
<b>All Secured considered Good</b>		
<b>A) Other Loan &amp; Advances</b>		
Advance for Office/Staff	200	-
School expenses advance	44	-
<b>B) other deposits</b>		
Security Deposit	9	9
School building deposit	4,00,000	4,00,000
	<b>4,00,252</b>	<b>4,00,009</b>

Note 17: other current assets

(FIGURES IN HUNDREDS)

Sr. No.	Particulars	As at 31	As at 31
1	Others	907	1,863
	<b>Total</b>	<b>907</b>	<b>1,863</b>

17.1 other current assets

(FIGURES IN HUNDREDS)

Particulars	As at 31	As at 31
	Rs.	Rs.





(A) Balances with Government Authorities		
TDS Receivable	907	545
(B) Others		
IDFC PGR Amount Receivable	-	1,318
	907	1,863

**Note 18 : Revenue from operations** (FIGURES IN HUNDREDS)

Sr. No.	Particulars	2021-22	2020-21
1	Sales of products		
2	Sale of services		
3	Sale -- Exports	-	-
4	Other operating revenues - School fees received	12,97,716	9,69,823
	**Sales are net of Goods & Service Tax (GST)		
	<b>Total</b>	<b>12,97,716</b>	<b>9,69,823</b>

**Note 19 : Other income** (FIGURES IN HUNDREDS)

Sr. No.	Particulars	2021-22	2020-21
1	Interest Received on FD/MSEB/Saving Deposit	5,337	5,374
2	Interest Received on IT Refund	-	13
4	Miscellaneous income	182	-
	<b>Total</b>	<b>5,519</b>	<b>5,387</b>

13

**Note 20 : Consumption of Material** (FIGURES IN HUNDREDS)

Sr. No.	Particulars	2021-22	2020-21
1	Cost of materials consumed: (refer sub note 20.1)	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>

**20.1 Purchase of Stock in trade** (FIGURES IN HUNDREDS)

Sr. No.	Particulars	2021-22	2020-21
1	<u>Consumption of Raw Material</u>		
	Opening Stock	-	-
	Purchase during the year	-	-
	Closing stock	-	-
2	<u>Consumption of stores &amp; spares / packing materials</u>		
	Opening stock	-	-
	Add :- Purchase during the year	-	-
	Less :- Closing stock	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>

**Note 21 : Change in inventories** (FIGURES IN HUNDREDS)

Sr. No.	Particulars	2021-22	2020-21
1	<u>Change in inventories of finished goods</u>		
	Opening stock	-	-
	Closing stock	-	-
	<b>Sub total (a)</b>	<b>-</b>	<b>-</b>
2	<u>Changes in inventories of work-in-progress</u>		
	Opening stock	-	-
	Closing stock	-	-
	<b>Sub total (b)</b>	<b>-</b>	<b>-</b>
3	<u>Changes in Inventories of Stock in Trade</u>		



Opening Stock	-	-
Closing Stock	-	-
Sub total (c)	-	-
Total	-	-

**Note 22 : Employment benefit expenses (FIGURES IN HUNDREDS)**

Sr. No.	Particulars	2021-22	2020-21
	Employee benefit expenses (Refer Note 22.1 and 22.2)	2,72,078	2,20,121
	Total	2,72,078	2,20,121

\* Considered as Related Party Transaction. Refer to note no. 25 for related party disclosure.

**22.1 Employee Benefit Expenses (FIGURES IN HUNDREDS)**

Sr. No.	Particulars	2021-22	2020-21
1	Salary	2,44,918	2,04,331
2	Staff welfare	10,815	2,255
	Total	2,55,732	2,06,586

**22.2 Provident Fund & Other Contributions (FIGURES IN HUNDREDS)**

Sr. No.	Particulars	2021-22	2020-21
1	PF	16,346	13,535
	Total	16,346	13,535
	Grand Total	2,72,078	2,20,121

**Note 23: Financial cost (FIGURES IN HUNDREDS)**

Sr. No.	Particulars	2021-22	2020-21
1	Interest on Unsecured Loan & Secured Loans	-	-
	Bank Interest	-	-
	Bank Charges	-	-
	Total	-	-

**Note 24 : Depreciation and amortised cost (FIGURES IN HUNDREDS)**

Sr. No.	Particulars	2021-22	2020-21
1	Depreciation (Please refer Note 10 for Details)	58053	60586
	Total	58,053	60,586

**NOTE NO. 25: OTHER EXPENSES (FIGURES IN HUNDREDS)**

Sr. No.	Particulars	2021-22	2020-21
		Rs.	Rs.
	Manufacturing, Trading and Administrative Charges		
1	Bank Charges	81	52
2	Electricity Expenses	9,863	13,919
3	Expenses on Promotional Activities	979	7,235
4	Fees concession Given to Needy Students	74,787	80,240
5	Legal Expenses	60	9
6	Membership Charges	1,415	355
7	Miscellaneous Expenses	816	(693)
8	Office Expenses	5,682	844
9	Printing and Stationery	880	77
10	Property Tax	13,333	13,649
11	Professional fees	10,104	20,263
12	Repairs & Maintenance - Machinery/Equipments	2,285	2,681
13	Repairs & Maintenance- Building	9,286	26
14	School / Curricular Activity Expenses	44,367	15,375
15	School Building Rent	5,66,400	4,02,300
16	Security and Housekeeping	29,728	26,619
17	Telephone & Internet Expense	5,276	2,384
18	Water Expense	1,491	1,367
19	Transport Exp	181	254
	TOTAL	777013	586955



Sr. No.	Particulars	2021-22	2020-21
	Audit fees	0	0
	Consultancy charges	0	0
	Total	0	0

Sr. No.	Particulars	2021-22	2020-21
1	Travelling - Foreign		
2	Travelling - Local		
	Total		0

Note No 26  
Title deeds of Immovable Property not held in name of the Company

Relevant line item in Balance Sheet	Description of item	Gross Carrying	Title deeds held in the name of	Whether title deed holder is a promoter, director or relative of promoter/director held	Reasons for not being held in the name of the company**
Investment property					
PPE retired from active use and held for disposal					
Others					Nil

Note No 27  
Revaluation of Property, Plant and Equipments  
The Company has not revalued any of its Property Plant and Equipments during the year

Note No 28  
Loans and Advances granted to Promoters, Directors and Related Parties

Type of Borrower	As at 31.03.2022 Amount of loan or advance in the nature of outstanding loans	As at 31.03.2021 Amount of loan or advance in the nature of outstanding loans	Percentage to the total loans and advances in the nature of outstanding loans
Promoter			
Directors			
KMP's	NA	NA	NA
Related parties			
Total			NA

Note No 29  
Details of Benami Property held  
As per the information given to us, no proceedings have been initiated or pending against the company or holding any benami property under the Benami Transactions (Prohibitions) Act, 1988 (41 of 1988) and the Rules made thereunder

Note No 30  
Security of Current Agalised Borrowings  
The Company has obtained security from Financial Institutions against the Security of Current Assets. Quarterly/monthly statements are filed with the financial institutions. Their Reconciliation with Books of Accounts is as under:-

Quarter	Name of Bank	Particulars of Security Offered	Amount as per Books of	Amount as reported in Quarterly	Amount of Difference	Reason for Material Discrepancies
June						
September						
December						
March						
						Nil





Particulars	Amount Spent CIF during the period
Professional Fees	NA
Interest	
Other Expenses (if Specify)	

Particular	Amount	% to total
3. Comparison of total imported and indigenous material		
Total Material Consumption during the year		
Imported Material Consumption		
Indigenous Material Consumption		Nil

Note No 38  
Earnings in Foreign Exchange

Particulars	Amount Spent CIF during the period
Export of Goods on FOB basis	
Royalty, Know How, Professional and Consultancy Fees	
Interest and Dividends	
Other income (including the nature thereof)	Nil
Exchange gain / Loss during the year	

\* Note No 39

Related Party Disclosures

1. Names of related parties and description of relationship :  
(All key personal Details to be mandatorily provided)

Sr. No.	Name	Relation
	Shri Vinod P Chandwani	Director of Company
	Shri Hareesh P Chandwani	Director of Company
	Mrs. Jyoti Chandwani Jeswani	Daughter of Director of Company
	Shree Ganesh Enterprises	Director is Partner in the said Firm

2. Transactions with related parties for the year ended March 31, 2022

Sr. No.	Particulars	Purchase & Labour Charges		Interest Expenses		Sundry Expenses		Rent		Other Incomes	
		2021-22	2020-21	2021-22	2020-21	2021-22	2020-21	2021-22	2020-21	2021-22	2020-21
1	Shri Vinod P Chandwani	0	0	0	0	0	0	0	0	0	0
2	Shri Hareesh P Chandwani	-	-	-	-	-	-	-	-	-	-
3	Mrs. Jyoti Chandwani Jeswani	-	-	-	-	12,000	7,000	-	-	-	-
4	Shree Ganesh Enterprises	-	-	-	-	-	-	5,66,430	4,02,300	-	-
	<b>Total</b>	-	-	-	-	<b>12,000</b>	<b>7,000</b>	<b>5,66,430</b>	<b>4,02,300</b>	-	-





3. Details of Outstanding balances of related party as well as written off amounts

Name of Related Party	Outstanding balance as on 31.03.2022	Line of Balance sheet	Written off amount during the year if any	Line of P & L statement
Shri Vinod P Chandwani	3,50,000	Short Term	0	0
Shree Ganesh Enterprises	4,00,000	Short Term		

Note no 40

Basic Earnings Per share As 20

(FIGURES IN HUNDREDS)

Particulars	31.03.2022	31.03.2021
Net profit/Loss after tax for the Period for continuing operations	196090	107548
Net profit/Loss after tax for the Period for Discontinuing operations	NIL	NIL
Total Profit for the period	196090	107548
Weighted Average Number fo Equity Shares outstanding	10	10
Basic Earnings Per Share	19,609	10,755

Note No 41

Details of Contingent Liabilities

(FIGURES IN HUNDREDS)

Particulars	31.03.2022	31.03.2021
1. Claims against the Company not acknowledged as debts	NIL	
2. Sales tax/GST liability that may arise in respect of matters in appeal		
3. Excise duty/service tax/customs duty liability that may arise including those in respect of matters in appeal/challenged by the Company in Writ		
4. Income tax liability that may arise in respect of which the Company is in appeal		
5. Outstanding Bank guarnatees against performance of any contract		
6. Guarantees given by Company against any Loans		

Note No 42

Figures for the previous year have been regrouped/reclassified to conform to the figures of the current year.



Note No. 7 a Trade Payables

Name of Supplier	AMOUNT	AMOUNT
	21-22	20-21
MEGHNA ROY CHOUDHURY	0	126.82
SWAPNA KURDUKAR- PROFESSIONAL FEES	0	202.50
G K KIDS	0	-631.00
GREENSCAPE HORTICULTURE	0	550.00
HANU ENTERPRISES	55	0.00
SHREE S.S. READYMADES	-290	0.00
SHRI GANESH TRADERS	69	0.00
SUPPORT STAFF SALARY	0	0.00
ADMIN - STAFF	6160.69	4710.96
PRE - PRIMARY STAFF	0	0.00
PRIMARY - STAFF	12148	9148.70
SIHANQIAI INTERIORS	3934	0.00
VIN TECHNOLOGY	3432	0.00
ENLIT KIDS	0	825
DHANRAJ TRADERS	58	0
UNITED CRUSHINGS	733	0.00
JHAMTANI PLY LAM	4372	762.11
K.G. INTERIORS	0	-3000.00
COMMUNITY CLOUD LLP	0	277.50
NITIN AHIR	360	0.00
OM SHREE SAI SERVICES	0	99.90
ABHIVYAKTI UNLIMITED	0	16.65
Deep Gas System	29	756.00
HEXAGON INNOVATIONS PVT. LTD.	0	260.95
HPCE INDUSTRIES LLP	81	0.00
ION EXCHANGE (I) LTD	-22	1273.52
NILESH YADAV	35	0.00
TORRINS ANTHEM PRIVATE LIMITED	306	0.00
VIPUL ENTERPRISES	80	0.00
VODAFONE IDEA LIMITED	0	0.01
MAHARASHTRA STATE ELECTRICITY DISTRIBUTION CO.LTD.	1799	2599
OM SHREE SAI SERVICES	0	99.90
PRAKASH HARDWARE STORES	66	0.00
BVG INDIA LIMITED	0	1092.68
DEEPAK GIRI	0	616.87
HAWK EYE SECURITIES AND FACILITIES PVT.LTD.	0	851.82
AAKRITI CREATIVES	79	0.00
KAMAL ENTERPRISES	0	28.75
NEXTSTEP	0	41.86
Provisions for Salary and wages	-18309	-13860.00
<b>TOTAL</b>	<b>15177</b>	<b>6850</b>

Since there were similar parties for goods and expenses hence bifurcation could not be made of creditors between Goods and Expenses



**G K RESEARCH FOUNDATION**  
 Note 10 :- Property, plant & equipments as on 31st March, 2022  
 (As per the Companies Act, 2013)

Tangible Assets	Rate %	w.dv 01.04.2021	Gross Block			Total	As On 01st April, 2021	Accumulated Depreciation For The Year	As on 31st March, 2022	Residual Value	As At 31st March, 2022	Net Block As At 31st March, 2021
			As On 01st April, 2021	Additions	Deduction							
Furniture & Fixtures	25.89%	132364	280049	30,717		3,10,765.08	147084	37627	15,538	1,23,454	1,32,364.19	
IT Department Equipments	25.89%	9099	22045	8,608		30,653	12616	3053	1,533	14,954	9,398.78	
Computer & Software	63.16%	5202	72329	806		73,135	67127	2351	3,657	3,657	5,202.19	
Electrical & Hardware	25.89%	16389	26829	8,119		34,948	10440	4704	1,747	9,803	16,388.72	
Office Equipment	45.07%	3704	18028	3,235.27		21,264	14324	3581	1,063	4,358	3,704.01	
Education Kit	45.07%	8203	42693	1,551		44,245	34490	4020	2,212	5,734	8,203.12	
Plant & Machinery	14.34%	537	745		745	208		77	37	460	536.99	
BUILDING CONSTRUCTION	0.00%	5211	5211	32,688		37,899	0	0	1,895	7,899	5,211.23	
ELECTRICAL TRANSCFORMER	13.91%	3463	3658		3,658	195		482	183	2,981	3,462.83	
BUILDING (LABORATORY)	9.50%	16930	17142	30,538		47,680	212	3157	2,384	44,311	16,929.79	
<b>INTANGIBLE ASSETS</b>		<b>2,01,402</b>	<b>4,88,729</b>	<b>1,16,262</b>	<b>-</b>	<b>6,04,992</b>	<b>2,87,328</b>	<b>58,053</b>	<b>30,250</b>	<b>2,54,611</b>	<b>2,01,402</b>	
Software development												
Total rounded		<b>2,01,402</b>	<b>4,88,729</b>	<b>1,16,262</b>	<b>-</b>	<b>6,04,992</b>	<b>2,87,328</b>	<b>58,053</b>	<b>30,250</b>	<b>2,54,611</b>	<b>2,01,402</b>	



(FIGURES IN HUNDREDS)

**G K RESEARCH FOUNDATION**

**Note 12 :- Property, plant & equipments as on 31st March, 2022**  
 ( As per the Income Tax Act, 1986 )

BLOCK OF ASSETS	W.D.V AS ON 01.04.2021	ADDITIONS		Deletions	Total as on 31.03.2022	Rate of Depreciation	Depreciation for the year	Net Block as on 31.03.2022
		Before Sept.	After Sept.					
Furniture & Fixtures	205680.01	8,199	22,517		236396.60	10%	23639.66	212756.94
IT Department Equipments	13220.23	3,342	5,267		21828.31	15%	3274.25	18554.06
Computer & Software	14234.53	805	-		15040.53	40%	6016.21	9024.32
Electrical & Hardware	19203.57	863	7,256		27322.56	15%	3424.73	23897.82
Office Equipment	12937.94	3,233	-		16173.21	10%	1617.32	14555.89
Education Kit	30239.16	1,091	460	-	31790.44	10%	3179.04	28611.39
Honda	497.89				497.89	15%	74.68	423.21
BUILDING CONSTRUCTION	5211.23	-	32,688		37899.18	0%	0.00	37899.18
ELECTRICAL TRANSFORMER	3383.65				3383.65	15%	507.55	2876.10
BUILDING (LABORATORY)	16218.87	4,931	15,607		46756.88	10%	4675.69	42081.19
	<b>320827.08</b>	<b>32467.50</b>	<b>83794.66</b>	<b>0.00</b>	<b>437089.24</b>		<b>46409.14</b>	<b>390680.10</b>

