

SHREE DNYANYOG VIDYA
PRATISHTHAN

PAN NO. - **AAKTS0064Q**

ADDRESS : S.No. 59/1B, Wadgaon Budruk,
Bhide Baug, Sinhagad Road, Pune

AUDIT REPORT
FY 2022-23

THE BOMBAY PUBLIC TRUST ACT, 1950
SCHEDULE IX-C [Vide Rule - 32]
Registration No.-F 25152

Statement of Income Liabile to
Contribution for the year ending : **31 st March, 2023**
Name of the Club / Public Trust : **SHREE DNYANAYOG VIDYA PRATISHTHAN**
Address : **S.No. 59/1B, Wadgaon Budruk, Bhide Baug**
Sinhagad Road, Pune 41

Particulars	Amount Rs.
I. Income as shown in the Income and Expenditure Account [Schedule : IX]	5187458
II. Items not chargeable to contribution under Section 58 and Rule - 32 ;	
(I) Donation received from other Public Trust & Dharmadas	0
(II) Grants received from Government & Local authorities	NIL
(III) Interest on Sinking or Depreciation Fund	NIL
(IV) Amount spent for the purpose of secular education	NIL
(V) Amount spent for the purpose of medical relief	NIL
(VI) Amount spent for the purpose of veterinary treatment	NIL
(VII) Expenditure incurred from Donations for relief of distress caused by scarcity, drought, flood, fire or other natural calamity	NIL
(VIII) Deductions out of income from lands used for agricultural Purposes:	NIL
(a) Land Revenue and Local Fund Cess	
(b) Rent payable to superior Landlord.	
(c) Cost of production, if Lands are cultivated by trust	
(IX) Deductions cut of income from Lands used for non agricultural purpose:	NIL
(a) Assessment, cess and other Government or Municipal Taxes -	
(b) Ground rent payable to superior Landlord	
(c) Insurance Premium	
(d) Repairs at 10% of Gross rent of building	
(e) Cost of collection at 4 % of gross rent of building let out	
(X) Cost of collection of income or receipts from Securities, Stocks etc. at 1 % such income.	NIL
(XI) Deductions on account of repairs in income, at 10% of the estimated gross annual rent.	NIL
	0
Gross Annual Income Chargeable to contribution	5187458

Certified that while claiming deductions admissible under the above schedule, we have not claimed any amount twice, either wholly or partly, against any of the items mentioned in the schedule which have the effect of double deductions.

Trust Address :
S.No. 59/1B, Wadgaon Budruk, Bhide Baug
Sinhagad Road, Pune 41

Place : Pune
Date : 26-10-23
UDIN : 23136606BGYMSH8430

For KHIRE KHANDEKAR AND KIRLOSKAR
CHARTERED ACCOUNTANTS
FRN 105148W



(Signature)
(M.S.KHIRE)
Partner.
M.No.136606

For SHREE DNYANAYOG VIDYAPRATISHTHAN



(Signature)
Trustee
(Signature)
Trustee

**REPORT OF AN AUDITOR RELATING TO ACCOUNTS
AUDITED UNDER SUB-SECTION 33 & 34 AND RULE
19 OF THE BOMBAY PUBLIC TRUST ACT.**

Registration No. : **Registration No.-F 25152**
Name of the Trust : **SHREE DNYANAYOG VIDYA PRATISHTHAN**
For the year ending : **31 st March, 2023**

	YES/NO
(a) Whether accounts are maintained regularly and in accordance with the provision of the act and the rules ;	YES
(b) Whether receipts and disbursements are properly and correctly shown in the accounts ;	YES
(c) Whether the cash balance and vouchers in the custody of the manager or trustee on the date of audit were in agreement with the accounts;	YES
(d) Whether all books, deeds ,accounts, vouchers or other documents or records required by the auditor were produced before him;	YES
(e) Whether a register of moveable and immovable properties is properly maintained ,the changes therein are communicated from time to time with the regional office ,and the defects and inaccuracies mentioned in the previous audit report have been duly compiled with;	YES
(f) Whether the manager or trustee or any other person required by the auditor to appear before him did so and furnished the necessary information required by him;	YES
(g) Whether any property or funds of the trust were applied for any object or any purpose other than object or purpose of the trust;	NO (On the basis of records produced before us)
(h) The amounts of outstanding for more than one year and the amounts written off ,if any ;	NO
(I) Whether tenders were invited for repairs of construction involving expenditure exceeding Rs.5000/-;	YES
(j) Whether any money of the public trust has been invested contrary to the provisions of Section 35;	NO
(k) Alienations ,if any, of the immovable property contrary to the provisions of Section 36 which have come to the notice of the auditor;	NO
(l) All cases of irregular, illegal or improper expenditure ,of failure or omission to recover moneys or other property belonging to the public to the public trust or of loss or waste of money or other property thereof, and whether such expenditure ,failure ,omission, loss or waste was caused in consequence of breach of trust; misapplication or any other misconduct on the part of the trustees or any other person white in the management of the trust;	NO
(m) Whether the budget has been filed in the form provided by rule 16A;	NOT PRODUCED BEFORE US
(n) Whether the maximum & minimum number of the trustees is maintained	YES
(o) Whether the meetings are held regularly as provided in such instrument;	YES
(p) Whether the minute books of the proceedings of meeting is maintained	YES
(q) Whether any of the trustees has any interest in the investment of the trust;	NO
(r) Whether any of the trustee is a debtor or creditor of the trust;	NO
(s) whether the irregularities pointed out by the auditor in the accounts of the previous year have been duly complied with by the trustees during the period of audit;	YES
(t) Any sepecial matter which the auditor may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner ;	NO

For **KHIRE KHANDEKAR AND KIRLOSKAR**
CHARTERED ACCOUNTANTS

FRN 105148W

(M.S.KHIRE)

Partner

M.No.136606

[Signature]



Place : Pune

Date : 26-10-23

UDIN : 23136606BGYMSH8430

ANNEXURE TO FORM NO. 10B

Statement of Particulars

I) APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSE

- | | | |
|---|--|-----------|
| 1 | Amount of income of the previous year applied to charitable or religious purposes in India during that year. | : 6342260 |
| 2 | Whether the trust / institution has exercised the option under clause (2) of the Explanation to section 11 (1) ?
If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year. | : NIL |
| 3 | Amount of income accumulated or set apart/ finally set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust wholly/ in-part for such purposes. | : 0 |
| 4 | Amount of income eligible for exemption under section 11 (1) (C) (Give details) | : NIL |
| 5 | Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11 (2) | : NIL |
| 6 | Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11 (2) (b)? If so, the details thereof | : NA |
| 7 | Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11 (1) in any earlier year is deemed to be income of the previous year under section 11 (1B) ? If so, the details thereof | : NO |
| 8 | Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11 (2) in any earlier year - | : NA |
| | (a) has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or | |
| | (b) has ceased to remain invested in any security referred to in section 11(2) (b) (i) or deposited in any account referred to in section 11 (2) (b) (ii) or section 11(2) (b) (iii), or | : NA |
-

cont...2

(c) has not been utilised for purposes for which it was : NIL
accumulated or set apart during the period for
which it was to be accumulated or set apart , or
in the year immediately following the expiry
thereof ? If so,the details thereof

**II) APPLICATION OR USE OF INCOME OR PROPERTY FOR THE
BENEFIT OF PERSONS REFERRED TO IN SECTION 13 (3)**

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

III). INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR (S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13 (3) HAVE A SUBSTANTIAL INTEREST

Sr. No.	Name and address of the concern	where the concern is a company, number and class of shares held	Nominal value of the investment	Income from the Investment	whether the amount in cal. 4 exceeded 5 per cent of the capital of the concern during the previous year- say, Yes/No
1	2	3	4	5	6

NIL

TOTAL

As per our report of even date.

For KHIRE KHANDEKAR AND KIRLOSKAR
CHARTERED ACCOUNTANTS
FRN 105148W

M.S. Khire
(M.S.KHIRE)
Partner
M.No.136606



For SHREE DNYANYOG VIDYAPRATISHTHAN

Yashwantrao Bhide
Trustee

Yashwantrao Bhide
Trustee



Place : Pune
Date : 26-10-23
UDIN : 23136606BGYMSH8430

THE BOMBAY PUBLIC TRUST ACT, 1950
Registration No.-F 25152
SCHEDULE : VIII [Vide Rule 17 (1)]
Name of the Club / Trust : SHREE DNYANYOG VIDYAPRATISHTHAN
Balance Sheet as at 31st March, 2023

FUNDS & LIABILITIES	Current		Previous		PROPERTIES & ASSETS	Current		Previous	
	Year	Rs.	Year	Rs.		Year	Rs.	Year	Rs.
Trust's Funds or Corpus :					Immovable Properties: (At Cost)				
Balances as per last Balance Sheet	3500		3500		Balance as per last Balance Sheet	0			
Adjusted during the year	0		0		Additions during the year	0			
(Donations to corpus)	3500	3500	3500		Less: Sales during the year	0			
					Depreciation upto date	0			
						0		0	
Other Earmarked Funds :					Investments				
(Created under the provision of the trust deed or scheme or out of the income)	0		0		Fixed Deposits	1046352		1046352	
Depreciation Fund	0		0						
Sinking Fund	0		0		Furniture & Fixtures and Other Fixed Assets:				
Reserve Fund	0		0		Bal. as per Last Balance She	3674032			
Any other Fund-Development Fund	20000	20000	20000		Additions during the year	25299			
					Less: Sales during the year	0			
Loans (Secured or Unsecured)					Depreciation upto date	264640			
From trustees	423545	338639	423545	338639		3434691	3434691	3674032	
From others	110388	110388	110388	110388	Inventory	0		0	
					Loans (Secured or Unsecured)				
Liabilities :					Good / Doubtful	0		0	
For expenses					Loans Scholarships	0		0	
					Other Loans	0		0	
TDS payable	192137								
Provision for Expenses	0				Deposits				
PF Payable	70605				Security Deposit-				
Salary payable	329801				S M Bhide	500000	500000	500000	
PT Payable	3800								
Sundry Creditors (as per details)	3186291								
		3782634		2405690					
For advances					Advances :				
Fees Collected In advance	0	0	0	0	To Trustees	0		0	
For rent & other deposits					To Employees	0		0	
Refundable Deposits of Students	105155	105155	105155	105155	To Contractors	0		0	
Abhruchi Pre school	500000	500000	500000	500000	To Lawyers	0		0	
Income and Expenditure Account :					To Others	0		0	
Balance as per last Balance Sheet	1780562		1290929						
Less: Appropriation, if any	0		0		TDS AY 15-16	2153		2153	
Add: Surplus	0		489633		TDS AY 16-17	6390		6390	
					TDS AY 18-19	6904		6904	
Less: Deficit	1129503		0		Income Outstanding				
					Fees Receivable 12-13	15000		15000	
as per Income & Expenditure A/c	651059	651059	1780562		Cash and Bank Balances				
					a) Janseva Sah.Bank				
					CA 2237-SDVP	13423			
					CA IDBI 15190	22654			
					LSMBSGS BankA/c 22756	543559			
					IDBI Saving	1932			
						581568		12643	
					b) Cash in hand	3223	584791	460	
Total		5596281	5263934				5596281	5263934	

As per our report of even date.

For **KHIRE KHANDEKAR AND KIRLOSKAR**
CHARTERED ACCOUNTANTS
FRN 105148W

(M.S.KHIRE)
Partner.

Place : Pune
Date : 26-10-23
UDIN : 23136606BGYMSH8430



Income Outstanding : Not applicable
(If accounts are kept on cash basis)
Rent : } Amount are kept
Interest : } on mercantile basis
Other Income: } so not applicable
Total Rs. : }

The above Balance Sheet to the best of my belief contains a true accounts of the Funds & Liabilities & of the Property & Assets of the Trust.

For **SHREE DNYANYOG VIDYAPRATISHTHAN**

Trustee

Trustee



THE BOMBAY PUBLIC TRUST ACT, 1950

Registration No.-F 25152

SCHEDULE : IX [Vide Rule 17 (1)]

Name of the Club / Trust : SHREE DNYANYOG VIDYAPRATISHTHAN

Income & Expenditure Account for the year ended 31 st March, 2023

EXPENDITURE	Current Year Rs.	Previous Year Rs.	INCOME	Current Year Rs.	Previous Year Rs.
<u>To Expenditure in respect of</u>			(accrued)		
Rent, Rates, Taxes, Cesses	1076495	1024760	<u>By Rent</u>	0	0
Repairs and Maintenance	9798	38437	(realised)		
Salaries (as per Annexure B)	3849876	2421831			
Other administrative Expenses (Annex C)	681495	454480			
Student Food Expenses	340226	3033			
Books and Library Expense	17231	2102			
Insurance	0	0			
Depreciation (by way of	0	0	(accrued)		
provisions of adjustments)			<u>By Interest</u>		
			(realised)		
<u>To Other Exepenses</u>	0	0	On Securities		
			On Fixed Deposits	45634	49814
<u>To Establishment Expenses</u>	0	0	On savings account		
<u>To Remuneration to Trustee</u>	0	0	<u>By Donations in Cash or Kind</u>	0	0
<u>To Remuneration</u> (in the case of a	0	0	<u>By Dividend</u>		
math) to the head of the math including					
his household expenditure, if any.)			<u>By Grants</u>	0	0
<u>To Legal Fees</u>	30000	18000			
<u>To Audit Fees</u>	47200	47200	<u>By Income from other sources</u>	0	0
<u>To Contribution & Fees</u>	0	0			
<u>To Amount Written Off</u>			Discount	0	0
(a) Bad Debts	0	0	Membership Fees	0	0
(b) Loan Scholarship	0	0	ERP Fees	0	0
(c) Irrecoverable Rents	0	0	Right to Education grant received	0	0
(d) Other Items	0	0			
<u>To Miscellaneous Expenses</u>			<u>By Fees Collected</u>	5141824	4729601
(a) Other administrative Expenses	0	0	(as per Annexure A)		
(b) Student Transportation Expenses	0	0			
(c) Student Food Expenses	0	0			
<u>To Depreciation (as per Annexure D)</u>	264640	279939			
<u>To Amounts Transferred to</u>					
<u>Reserve or Specific Funds</u>					
<u>To Expenditure on objects of the trust</u>					
(a) Religious	0	0			
(b) Educational	0	0			
(c) Medical Relief	0	0			
(d) Relif of Poverty	0	0	<u>By Income from Charity Show</u>	0	0
(e) Other Charitable Objects (Society					
Welfares)&Donations to other Charitable Insti.	0	0			
			<u>By Transferred from reserve</u>	0	0
To Surplus/(deficit) carried over to Balance					
Sheet	(1129503)	489633			
Total Rs.	5187458	4779415	Total Rs.	5187458	4779415

As per our report of even date.

For KHIRE KHANDEKAR AND KIRLOSKAR
CHARTERED ACCOUNTANTS

(M.S.KHIRE)
Partner.

Place : Pune
Date : 26-10-23
UDIN : 23136606BGYMSH8430



For SHREE DNYANYOG VIDYAPRATISHTHAN

Trustee

Trustee



SHREE DNYANYOG VIDYAPRATISHTHAN**Annexure A****Fees Collected**

Particulars	Current year	Previous Year
<u>Shree Dnyanyog Vidyapratishthan</u>		
Fees 19-20	56,000	184,560
Fees 20-21	-	506,724
Fees 21-22	624,812	3,962,173
Fees 22-23	3,974,205	35,000
Fees 23-24	75,500	-
Late Payment fees	-	500
Form Fee Received	6,600	4,000
Exam Fees	24,840	-
Food facility charges	300,000	-
Other Income	79,867	36,644
Total	5,141,824	4,729,601

Annexure B**Salaries**

<u>Shree Dnyanyog Vidyapratishthan</u>		
Salary Teachers (as per details)	3,478,022	2,196,173
Visiting Lecturer	95,300	31,500
EPF	276,554	194,158
Exgratia	-	-
Total	3,849,876	2,421,831

Annexure C
Other Administrative Expenses

Shree Dnyanyog Vidyapratishthan

Advertisement	68,355	51,192
Shed Exepnses	28,000	-
Teacher training, workshop& Counselling charges	102,243	206,114
Transport and Conveyance	8,367	2,467
Electrical & Facility Charges	102,919	85,416
Housekeeping material	13,214	10,347
Interest on TDS	-	-
Exepnses on school activities	85,930	-
Other Exp	47,639	13,338
Picnic & Gathering Exp, Medals& Trophy	25,160	-
Pest control charges	48,000	-
Postage and Courier	830	66
Printing and Stationary	78,691	19,280
Telephone & Internet Exp	8,421	10,047
Water Charges	63,491	45,238
Web Designing Charges	-	10,895
Xerox	235	80
Total	681,495	454,480

SHREE DNYANYOG VIDYAPRATISHTHAN
Annexure D
Furniture & Fixtures & other Fixed Assets

Particulars	Balance as on 1-4-22	Additions	Deletion	Depreciation	Balance as on 31-3-23
Shree Dnyanyog Vidyapratishthan					-
Boards	12,607	-	-	1,261	11,347
Aqua Sure	2,755	-	-	275	2,479
Furniture	37,289	-	-	3,729	33,560
Toys & Games	36,718	6,799	-	4,352	39,165
Utensils	8,926	-	-	893	8,033
Bio Gas	100,729	-	-	10,073	90,656
Bio metric Attendance	4,089	-	-	409	3,680
Audio System	10,532	-	-	1,053	9,479
Compuetrs	115	18,500	-	7,446	11,169
ERP Package	58	-	-	23	35
EPBX System	4,918	-	-	492	4,426
LCD Projector	36,682	-	-	3,668	33,014
Fire Extenguisher	3,588	-	-	359	3,230
Tally Software	21	-	-	8	13
 Furniture at Abhiruchi	 182,491	 -	 -	 18,249	 164,242
Tables and benches	219,731	-	-	21,973	197,758
Abhiruchi school premise	1,334,822	-	-	133,482	1,201,340
Lighting Arrestor	113,573	-	-	5,679	107,894
Land Stamp Duty	1,843,776	-	-	51,216	1,792,560
WIP Abhiruchi	1	-	-	-	1
Total	3,953,421	25,299	-	264,640	3,714,080

SHREE DNYANYOG VIDYAPRATISHTHAN**Details of Sundry Creditors**

Particulars	Amount Rs.
Gurukul Liabilities	70,038
Abhiruchi Fund and Food Village Pvt. Ltd.	101,288
Abhiruchi Properties	200,486
Abhiruch Preschool	(4,523,500)
Khire Khandekar & Kirloskar	(250)
Kokate printing presss	15,030
Mr.Sunil Mohan Bhide	7,089,598
SDVP	90,000
Shree Events	6,600
Swaraaj Enterprises	36,392
TEIM	47,996
SUNIL BHIDE (BHIDE FARM)	52,613
Total	3,186,291

Details of Salary

Particulars	Amount Rs.
Gayatri Thite	21,238
Heena Shaikh	9,000
Kalyani Gaikwad	4,000
Mugdha Godbole	39,000
Ranjana Ekbote	2,730
Rekha Raykar	13,423
Aasha Dighe	90,719
Archana Shashri	64,744
Archana Shinde	84,484
Chaitali Shinde	81,200
Chanda Bankar	90,896
Gosavi Kshitikja	72,154
Jayshree Dhus	62,541
Kalpana KAdam	88,323
Kanchan Gite	61,840
Kartiki Jagtap	162,189
Kulkarni Gouri	197,168
Leena Shinde	185,422
Mrunali Kirve	210,000
Padmini Bhat	15,000
Prajakta Thakare	486,000
Radhika Washikar	118,671
Rashmi Khoche	3,000
Rekha Raikar	25,690
Rucha Arya	1,720
Sandhya Wani	89,881
Sanjeevani Phutane	154,649
Savita Chaudhary	16,731
Savita Raykar	6,986
Sheela Bakal	28,292
Shruti Kanhere	159,783
Shubhangi Shirapurkar	26,466
Shweta Ganorkar	154,398
Smita Kshirsagar	58,877
Sujata Thopate	86,451
Vaishnavi Kulkarni	190,024
Vandana Kulkarni	5,180
Vandana Moghe	123,101
Varsha Ashtaputre	28,353
Vipula Dixit	11,800
Yogesh Borade	108,256
Sindhu Ubale	37,642
Total	3,478,022

Details of Salary Payable

Particulars	Amount Rs.
Rekha Raykar	13,423
Salary- Aasha Dighe	6,341
Salary- Archana Shashri	6,825
Salary -Archana Shinde	8,190
Salary - Chaitali Shinde	10,620
Salary -Chanda Bankar	7,280
Salary -Gosavi Kshitikja	10,280
Salary -Jayshree Dhus	6,825
Salary - Kalpana KAdam	6,825
Salary - Kanchan Gite	2,578
Salary -Kartiki Jagtap	12,851
Salary - Kulkarni Gouri	15,170
Salary -Leena Shinde	14,260
Salary -Mrunali Kirve	16,080
Salary -Prajakta Thakare	41,700
Salary - Radhika Washikar	9,992
Salary - Rucha Arya	860
Salary- Sandhya Wani	8,797
Salary -Sanjeevani Phutane	12,540
Salary -Sheela Bakal	12,790
Salary Shruti Kanhere	12,469
Salary Shubhangi Shirapurkar	10,620
Salary -Shweta Ganorkar	13,450
Salary -Smita Kshirsagar	6,825
Salary-Sujata Thopate	6,825
Salary Vaishnavi Kulkarni	14,595
Salary - Vandana Moghe	12,293
Salary-Varsha Ashtaputre	9,100
Salary -Yogesh Borade	14,260
Sindhu Ubale	5,137
Total	329,801

SHREE DNYANAYOG VIDYA PRATISHTHAN

Statement of Significant Accounting Policies adopted
by the trust and notes forming part of the Balance
Sheet as at 31st March 2023 & Income & Expenditure
Account for the year ended on that date

A – Statement of Significant Accounting Policies -

Basis of preparation

The financial statements are prepared under the historical cost convention and on the accounting principles of going concern. The financial statements have been prepared in accordance with applicable accounting principles in India, and the mandatory Accounting Standards issued by the Institute of Chartered Accountants of India. Revenues are recognized and expenses are accounted on their accrual with necessary provisions for all known liabilities and losses.

The accounting policies adopted in the preparation of financial statements are consistent with those of previous year unless otherwise stated specifically.

Summary of significant accounting policies

(a) USE OF ESTIMATES :

The preparation of financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods

(b) TANGIBLE AND INTANGIBLE FIXED ASSETS :

Fixed assets have been stated at actual cost of acquisition (net of recoverable taxes, wherever applicable) less accumulated depreciation and impairment loss, if any. The actual cost is inclusive of freight, installation cost, duties, taxes, and any directly attributable cost of bringing the assets to their working condition for intended use which is capitalized till the assets are ready to be put to use.

Subsequent expenditures related to an item of fixed asset are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance. Projects/ Units under

which assets are not ready for their intended use are disclosed under Capital Work-In-Progress.

(c) DEPRECIATION AND AMORTISATION :

Tangible Fixed Asset:

Depreciation on Tangible Assets is provided on Written Down Value Method (WDV) at the rates specified under Income tax Act, 1961. On the addition of the assets, depreciation has been provided at 50% of the prescribed rate if asset is put to use for less than 180 days. No Depreciation in case of disposal/sale of assets has been provided.

Intangible Fixed Asset:

Amortization of intangible fixed is provided on written down value method at the rates specified under Income tax Act, 1961.

(d) INVENTORIES :

There are no inventories

(e) INVESTMENTS :

Current investments are carried at lower of cost or fair value. Long term investments are stated at cost.(Purchase Cost)

(f) REVENUE RECOGNITION :

Revenue from fee as well as govt grant is accounted for as and when they are actually received.

Revenue from sale of goods is recognized when risk and rewards in respect of ownership of goods are transferred to the customers and no significant uncertainty exists regarding the amount of consideration that is derived from the sale of goods.

Revenue from sale of products is stated exclusive of Returns, duties and taxes and applicable Rebates & Discounts as per Policy of the enterprise

Interest income is accounted for on accrual basis taking into account, the amount outstanding and applicable interest rate. Dividend income on Investments is accounted for, when the right to receive the payment is established. Rental income is also accounted for on accrual basis.

(g) FOREIGN CURRENCY TRANSACTIONS:

There are no foreign currency transactions

(h) BORROWING COSTS:

Borrowing cost pertaining to prior to date qualifying asset is put to use, is capitalized. Other borrowing cost is expensed out in Profit and loss account. In the absence of any qualifying asset no part of the borrowing cost is capitalized during the year.

(i) RETIREMENT BENEFITS:

1. The concern provides only short term employee benefits which have been accounted for as an expense if paid and the unpaid part has been shown as a liability.
2. No post employment benefits are being provided by the concern.

(j) IMPAIRMENT OF ASSETS:

Impairment is ascertained at each balance sheet date in respect of individual assets. An impairment loss is recognized whenever carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the net selling price and value in use. The concern has not identified impairment in any of the assets during the year.

(k) INTANGIBLE ASSETS:

The assessee has no intangible asset.

(l) GOVERNMENT GRANTS:

Government Grants if any received during the year is accounted for as and when it is actually received..

B –Other Relevant Notes: -

1. Previous year's figures are regrouped wherever necessary to make them comparable.
2. Balance confirmations from sundry debtors & sundry creditors have not been obtained as at the end of the year.

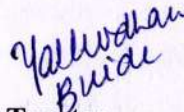
As per our report of even date

**For KHIRE KHANDEKAR AND KIRLOSKAR
CHARTERED ACCOUNTANTS**


(M. S. KHIRE)
Partner.



**For SHREE DNYANAYOG
VIDYA PRATISHTHAN**


Trustee


Trustee



Place :- Pune.

Date :- 26-10-2023

UDIN: 23136606BGYMSH8430

Annexure referred to in clause 13(f) of Form 3CD regarding disclosure as per Income Computation and disclosure standards.

ICDS I -

Please refer summary of Significant Accounting Policies Points (a) to (l)

ICDS II - VALUATION OF INVENTORIES

There is no inventory

ICDS III - CONSTRUCTION CONTRACTS : NOT APPLICABLE

ICDS IV - REVENUE RECOGNITION

In a transaction involving sale of goods, total amount not recognized as revenue during the previous year due to lack of reasonably certainty of its ultimate collection along with nature of uncertainty :

NIL

There is no revenue from service transactions.

ICDS V - TANGIBLE FIXED ASSETS

Please refer Depreciation Schedule for required disclosures. Clause No. 18 of Form 3CD

ICDS VI - FOREIGN CURRENCY- NOT APPLICABLE

ICDS VII - GOVERNMENT GRANTS

(Government grants are recognized when there is a reasonable assurance that the entity will comply the conditions attaching to them and grants will be received.)

No Government grants have been received

ICDS VIII - SECURITIES- NOT APPLICABLE

ICDS IX - BORROWING COSTS

(a) Please refer point no.(h) of Significant Accounting Policies.

(b) Amount of borrowing costs capitalized during the previous year - **NIL**

ICDS X - PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS :

1. A provision is a liability which is of uncertain timing or amount and hence accruals are treated as liabilities and not provisions and accordingly reporting is made.
2. There are no contingent liabilities which are provided in the books of accounts.
3. There are no contingent assets from which any kind of income is recognized or will be recognized during the previous year.

As per our report of even date

**For KHIRE KHANDEKAR AND KIRLOSKAR
CHARTERED ACCOUNTANTS**

(Signature)

(M. S. KHIRE)
Partner.



**For SHREE DNYANAYOG
VIDYA PRATISHTHAN**

(Signature)
Trustee

(Signature)
Trustee

Place :- Pune.

Date :- 26-10-2023

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