

Acknowledgement Number:190745460171025

## FORM NO. 10B

[See rule 16CC and 17B]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of subsection (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution.

We have examined the balance sheet of NAYA SAWERA VIKASH KENDRA [name of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution] as at 31-Mar-2025 and the Income and Expenditure account or Profit and Loss account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

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

In our opinion, proper books of account have been maintained at the registered office of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution at the address mentioned at serial number 14 of the Annexure:

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

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

- (i) In the case of the balance sheet, of the state of affairs of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution as on 31-Mar-2025; and
- (ii) In the case of the Income and Expenditure account or Profit and Loss account, of the income and application or profit or loss of its accounting year ending on 31-Mar-2025.

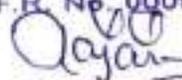
Subject to the following observations/qualifications-

The prescribed particulars are annexed hereto.

Name of Chartered Accountant  
Membership Number  
Firm Registration Number  
Address  
IP Address  
Place  
Date

RAJ KUMAR JAIN  
ARCA072216  
0000935C  
Sogani Sadan Main Road HAZARIBAG JHARKHAND  
49.37.65.28  
HAZARIBAG  
13-Oct-2025

For U. NARAIN & CO.  
Chartered Accountants  
F.R. No. 000935C

  
(Raj Kumar Jain)  
Partner  
M. No. 072216

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ANNEXURE  
Statement of particulars

|                      |  |   |   |  |   |  |
|----------------------|--|---|---|--|---|--|
| Basic Details        | 1.   | PAN of the auditee  |   | AAATN4963F   |   |  |
|                      | 2.   | Name of the auditee   |   | NAYA SAWERA VIKASH KENDRA  |   |  |
|                      | 3.   | Assessment year   |   | 2025-26  |   |  |
|                      | 4.   | Previous year   |   | 01-APR-2024 to 31-MAR-2025   |   |  |
|                      | 5.   | Registered Address of the auditee   |   | AT & P.O. ATKA, BAGODAR, GIRIDIH, JHARKHAND-825322                               |   |  |
|                      | 6.   | Other addresses, if applicable  |   |  |   |  |
| Legal                | 7.   | Type of the auditee   |   | Society  |   |  |
|                      | 8.   | Whether the auditee is established under an instrument  |   | Yes  |   |  |
| Registration Details | 9.   | Details of registration/provisional registration or approval/ provisional approval or notification of the auditee under the Income-tax Act (Details of all the registration/provisional registration/approval/provisional approval/notification which are valid during the previous year should be provided, however where the auditee has got the registration/approval after provisional registration/approval the details of provisional registration/approval need not be provided) |   |  |   |  |
|                      |  | Section under which registered/provisionally registered or approved/provisionally approved / notified   | Date of registration/provisional registration or approval/ provisionally approval/ notification   | Registration/Approval/ Notification/ Unique Registration No. (URN), if available | Authority granting registration/provisional registration or approval/provisional approval or notification | Date from which registration/provisional registration/approval/provisional approval/ notification is effective |
|                      |  | (1)   | (2)   | (3)  | (4)   | (5)  |
|                      |  | Clause (a) of sub-section (1) of section 12AB of the Act  | 28-May-2021   | AAATN4563FE20214   | PCIT  | 01-Apr-2021  |
|                      | Clause (ii) of second proviso to sub-section (5) of section 80G of the Act | 28-May-2021   | AAATN4963FF20214  | PCIT   | 01-Apr-2021   |  |
| Management           | 10.  | (a)   | Details of all the Author (s)/ Founder (s)/ Settlor (s)/Trustee (s)/ Members of society/Members of the Governing Council/ Director (s)/ shareholders holding 5% or more of shareholding / Office Bearer (s) of the auditee at any time during the previous year |  |   |  |



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| S. No. | Name of person   | Relation                         | Percentage of shareholding in case of shareholder | Unique Identification Number | ID Code       | Address   | Whether there is any change in relation during previous year of audit | If yes, specify the change |
|--------|------------------|----------------------------------|---|------------------------------|---------------|---|---|----------------------------|
| (1)    | (2)              | (3)                              | (4)   | (5)                          | (6)           | (7)   | (8)   |                            |
| 1.     | Ram Surup Tiwari | Members of the Governing Council | 0   | 44528692683                  | Aadhar number | VIII -Atka, Durgi, Dhargulf B O, GIRIDIH, Jharkhand, INDIA, 815312                    | No  |                            |
| 2.     | Birendra Kumar   | Members of the Governing Council | 0   | 886919992825                 | Aadhar number | Shanti Nagar,+, Sendor, Hazaribagh H.O, HAZARIBAG, Jharkhand, INDIA, 825301           | No  |                            |
| 3.     | Swati Maith      | Members of the Governing Council | 0   | 468424233594                 | Aadhar number | Hurhuru, Hazaribag, Hazaribagh H.O, HAZARIBAG, Jharkhand, INDIA, 825301               | No  |                            |
| 4.     | Hakim Manjhi     | Members of society               | 0   | 379963018746                 | Aadhar number | BesihwalToli, Dips Toli, Ranchi Medical College S.O, RANCHI, Jharkhand, INDIA, 834009 | No  |                            |
| 5.     | Rekha Devi       | Office Bearer (s)                | 0   | 330594593345                 | Aadhar number | Gurhet, Chandwar, Hazaribag, Hazaribagh H.O, HAZARIBAG, Jharkhand, INDIA, 825301      | No  |                            |
| 6.     | Sita Devi        | Members of society               | 0   | 915428395059                 | Aadhar number | Village - Tapin, Tapin, Tapin S.O, HAZARIBAG, Jharkhand, INDIA, 825326                | No  |                            |
| 7.     | Devanti Bharti   | Members of society               | 0   | 361122542846                 | Aadhar number | VIII -Hawadh, Dharampur, Talata B O, GIRIDIH, Jharkhand, INDIA, 815312                | No  |                            |

(b) In case if any of the persons [as mentioned in row 10(a)] is not an individual, then provide the following details of the natural persons who are beneficial owners (5% or more) of such person at any time during the previous year.

| Sr. No.              | Name | Unique Identification Number | ID code | Address | Non-individual person [as mentioned in row no 10(a)] in which beneficial ownership held | Percentage of beneficial ownership | Whether there is any change during previous year of audit | If yes, specify the change |
|----------------------|------|------------------------------|---------|---------|---|------------------------------------|---|----------------------------|
| (1)                  | (2)  | (3)                          | (4)     | (5)     | (6)   | (7)                                | (8)   | (9)                        |
| No Records Available |      |                              |         |         |   |                                    |   |                            |

Objects of the auditee

Relief of poor  
Education  
Medical relief



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Preservation of Environment  
(including watersheds, forests  
and wildlife)  
Advancement of any other  
objects of general public utility

|                      |      |   |                     |  |  |                          |
|----------------------|------|---|---------------------|--|--|--------------------------|
| 12.                  | (i)  | Whether the auditee, being a trust or institution referred to in section 11 or 12, has adopted or undertaken modification of the objects which do not conform to the conditions of registration?  |                     |  |  | No                       |
|                      | (ii) | If yes, please furnish following information:-  |                     |  |  |                          |
|                      | (A)  | Date of such modification/ adoption   |                     |  |  |                          |
|                      | (B)  | Whether an application for registration has been made in the prescribed form and manner within the stipulated period of thirty days from the date of said adoption or modification, as per sub-clause (v) of clause (ac) of sub-section (1) of section 12A. |                     |  |  |                          |
|                      | (C)  | If yes provide the following details regarding application for registration under sub-clause (v) of clause (ac) of sub-section (1) of section 12A   |                     |  |  |                          |
|                      |      | S. No.  | Date of Application | Status of registration in pursuance of application | Date of Registration or cancellation based on such application | URN of such registration |
|                      |      | (1)   | (2)                 | (3)  | (4)  | (5)                      |
| No Records Available |      |   |                     |  |  |                          |

Commencement of activities

|                      |       |   |                     |  |  |                          |
|----------------------|-------|---|---------------------|--|--|--------------------------|
| 13.                  | (i)   | Where the auditee has been granted provisional registration or provisional approval, whether activities have commenced during the previous year   |                     |  |  | No                       |
|                      | (ii)  | If yes in 13 (i) , date of commencement of activities   |                     |  |  |                          |
|                      | (iii) | If the answer to 13(i) is yes, whether application for registration under section sub-clause (iii) of clause (ac) of sub-section (1) of section 12A or application for approval under clause (iii) of the first proviso to clause (23C) of section 10 has been filed?                           |                     |  |  |                          |
|                      | (iv)  | If yes in 13(iii) above, provide the following details regarding application for registration under section sub-clause (iii) of clause (ac) of sub-section (1) of section 12A or application for approval under clause (iii) of the first proviso to Clause (23C) of section 10 has been filed? |                     |  |  |                          |
|                      |       | S. No.  | Date of Application | Status of registration in pursuance to application | Date of Registration /Cancellation based on such application | URN of such registration |
| No Records Available |       |   |                     |  |  |                          |

Books of accounts and other documents have been maintained

|     |      |  |  |  |  |     |
|-----|------|--|--|--|--|-----|
| 14. | (i)  | Whether the books of account and other documents have been kept and maintained in the form and manner and at such place as prescribed under rule 17AA by the auditee |  |  |  | Yes |
|     | (ii) | Provide the following details of the books of account and other documents  |  |  |  |     |



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| S. No. | Nature of Books of Account  | Whether maintained by the auditee | Whether maintained in a computer system | Whether maintained at registered office | If maintained at any place other than the registered place |  |   |   | Whether the books of account have been audited |
|--------|---|-----------------------------------|---|---|--|--|---|---|--|
|        |   |                                   |   |   | Address of such Place                                      | Date of decision by management to keep account at such place | Whether intimated to Assessing Officer that books of accounts are kept at such place under proviso to sub-rule (2) of rule 17AA | Date of intimation to Assessing Officer |  |
| (1)    | (2)   | (3)                               | (4)                                     | (5)                                     | (6)  | (7)  | (8)   | (9a)                                    | (9)  |
| 1.     | Cash book   | Yes                               | Yes                                     | Yes                                     |  |  |   |   | Yes  |
| 2.     | Journal   | Yes                               | Yes                                     | Yes                                     |  |  |   |   | Yes  |
| 3.     | Ledger  | Yes                               | Yes                                     | Yes                                     |  |  |   |   | Yes  |
| 4.     | Original bills wherever issued to the person and receipts in respect of payments made by the person   | Yes                               | No                                      | Yes                                     |  |  |   |   | Yes  |
| 5.     | Copies of bills, whether machine numbered or otherwise serially numbered, wherever such bills are issued by the assessee, and copies or counterfoils of machine numbered or otherwise serially numbered receipts issued by the assessee | Yes                               | No                                      | Yes                                     |  |  |   |   | Yes  |
| 6.     | Record of all the projects and institutions run by the person containing details of their name, address and objectives  | Yes                               | Yes                                     | Yes                                     |  |  |   |   | Yes  |

|     |   |   |
|-----|---|---|
| 15. | Where, in any of the projects/institutions run by auditee, one of the charitable purposes is advancement of any other object of general public utility then,- |   |
|     | (A)   | Whether any activity is being carried on by the auditee which is in the nature of trade, commerce or business referred to in proviso to clause (15) of section 2? No                    |
|     | (B)   | If yes, then percentage of receipt from such activity vis-à-vis total receipts %  |
|     | (C)   | Whether such activity in the nature of trade, commerce or business is undertaken in the course of actual carrying out of such advancement of any other object of general public utility |

Details of Place where and other documents  
 Director General Public Utility



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|                                |   |  |   |    |
|--------------------------------|---|--|---|----|
| Advance                        | (D)   | Whether there is any activity of rendering any service in relation to any trade, commerce or business for any consideration as referred to in proviso to clause (15) of section 2? | No  |    |
|                                | (E)   | If yes, then percentage of receipt from such activity vis-à-vis total receipts   | %   |    |
|                                | (F)   | Whether such activity of rendering service is undertaken in the course of actual carrying out of such advancement of any other object of general public utility                    |   |    |
| 16.                            | If 'A' or 'D' in 15 is Yes, the aggregate annual receipts from such activities in respect of that project/institution |  |   |    |
|                                | S. No.  | Name of Project/Institution  | Amount of aggregate annual receipts from activities referred in 15A and 15D (in Rs.)  |    |
|                                | (1)   | (2)  | (3)   |    |
|                                | Total   |  | 0   |    |
| No Records Available           |   |  |   |    |
| Business Undertaking           | 17.   | (i)  | Whether the auditee has any business undertaking as referred to in sub-section (4) of section 11  | No |
|                                |   | (ii)   | If yes, then provide the following details of the business undertaking:   |    |
|                                |   | (a)  | Nature of Business Undertaking  |    |
|                                |   | (b)  | Business code   |    |
|                                |   | (c)  | Whether separate books of account have been maintained for the business undertaking <refer note^>   |    |
|                                |   | (d)  | Income from the business undertaking for the previous year which is not to be included in the total income of the auditee as per sub-section (4) of section 11                                  | ₹  |
|                                | (e)   | Income from the business undertaking for the previous year which is to be included in the total income of the auditee as per sub-section (4) of section 11                         | ₹   |    |
| Business Incidental to Objects | 18.   | (i)  | Whether the auditee has any income being profits and gains from any business as referred in seventh proviso to Clause (23C) of section 10 or sub-section (4A) of section 11, as the case may be | No |
|                                |   | (ii)   | If yes, then provide the following details of such business:  |    |
|                                |   | (a)  | Nature of Business  |    |
|                                |   | (b)  | Business code   |    |
|                                |   | (c)  | Whether separate books of account have been maintained for the business <refer note^>   |    |
|                                |   | (d)  | Whether the business is incidental to the attainment of the objects of the auditee  |    |
|                                | (e)   | Profits and gains from the business during the previous year   | ₹   |    |



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| TDS on receipts         | 19.   | Details of the receipts of the auditee on which tax has been deducted at source referred to in sections 194C or 194J or 194H or 194Q:  |                      |                 |   |                                  |   |                                   |  |                                   |                                  |   |  |
|-------------------------|---|--|----------------------|-----------------|---|----------------------------------|---|-----------------------------------|--|-----------------------------------|----------------------------------|---|--|
|                         |   | S. No.   | Name of the deductor | TAN of deductor | Amount on which tax has been deducted at source (Rs.) | Amount of tax deducted at source | Section under which tax has been deducted at source | Category of income/receipt:       |  |                                   |                                  | Income/receipt in column 7 or 8 which is from business incidental to the attainment of the objects of the auditee (Rs.) | Whether separate books of account have been maintained for activities income/receipt which is mentioned in column 10 |
|                         |   |  |                      |                 |   |                                  |   | Trade, commerce or business (Rs.) | Activity of rendering any service in relation to any trade, commerce or business (Rs.) | Others (specify the nature) (Rs.) | Specify the nature               |   |  |
| (1)                     | (2)   | (3)  | (4)                  | (5)             | (6)   | (7)                              | (8)   | (9)                               | (10)   | (11)                              |                                  |   |  |
|                         | 1.  | INGA HEALTH FOUNDATION   | BURM11189D           | 12,080          | 241   | 194C                             | 0   | 0                                 | 12,040   | Grant                             | 0                                | Yes   |  |
|                         | 2.  | INGA HEALTH FOUNDATION   | BURM11189D           | 57,500          | 5,750   | 194J                             | 0   | 0                                 | 57,500   | Grant                             | 0                                | Yes   |  |
| Voluntary Contributions | 20.   | Whether the provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable.  |                      |                 |   |                                  |   |                                   |  |                                   | No                               |   |  |
|                         | 21.   | Whether auditee has filed Form No. 10BD for the previous year < If No then skip to row 23 >  |                      |                 |   |                                  |   |                                   |  |                                   | Yes                              |   |  |
|                         | 22.   | Total Sum of donations reported in Form No. 10BD furnished by the auditee for the previous year  |                      |                 |   |                                  |   |                                   |  |                                   | ₹ 1,39,540                       |   |  |
|                         | 23.   | Donations not reported in Form No 10BD /Not required to fill Form No. 10BD   |                      |                 |   |                                  |   |                                   |  |                                   |                                  |   |  |
|                         | (i)   | Donations received by fund or trust or institution of the auditee which is approved under clause (b) of sub-section (2) of section 80G   |                      |                 |   |                                  |   |                                   |  |                                   | ₹ 0                              |   |  |
|                         | (ii)  | Donations received by fund or trust or institution of the auditee which qualifies for deduction under section 80G (other than those donations qualifying under clause (b) of sub-section (2) of section 80G or sub-clause (iv) of clause (a) of sub-section (2) of section 80G ) |                      |                 |   |                                  |   |                                   |  |                                   | ₹ 0                              |   |  |
|                         | (iii)   | Donations received by fund or trust or institution of the auditee approved under sub-clause (iv) of clause (a) of sub-section (2) of section 80G and which are not eligible under sub-section (5) of section 80G   |                      |                 |   |                                  |   |                                   |  |                                   |                                  |   |  |
|                         | (a)   | Cash donations exceeding Rs 2000   |                      |                 |   |                                  |   |                                   |  |                                   | ₹ 0                              |   |  |
|                         | (b)   | Donations received from other charitable trusts and institution or from any fund or institution or trust or any university or other educational institutions or any hospital or other medical institution not eligible for deduction   |                      |                 |   |                                  |   |                                   |  |                                   | ₹ 0                              |   |  |
|                         | (c)   | Others (Specify the nature)  |                      |                 |   |                                  |   |                                   |  |                                   | FOREIGN CONTRIBUTION ₹ 49,39,831 |   |  |
| (d)                     | Total (a)+(b)+(c)   |  |                      |                 |   |                                  |   |                                   |  | ₹ 49,39,831                       |                                  |   |  |
| (iv)                    | Donations which could not be reported in Form No 10BD due to non-availability of identification of donor as required under Form No 10BD |  |                      |                 |   |                                  |   |                                   |  | ₹ 0                               |                                  |   |  |





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Application of Ir

| (i)                  |   | Total amount applied for charitable or religious purposes in India during the previous year  |                             |                           |                                   |           |                                   |   |
|----------------------|---|--|-----------------------------|---------------------------|-----------------------------------|-----------|-----------------------------------|---|
| (a)                  |   | Contribution or donation to any other person during the previous year  |                             |                           |                                   |           |                                   |   |
|                      |   | Electronic(₹)  |                             |                           |                                   |           | ₹ 0                               |   |
|                      |   | Other than electronic(₹)   |                             |                           |                                   |           | ₹ 0                               |   |
|                      |   | Total(₹)   |                             |                           |                                   |           | ₹ 0                               |   |
| (b)                  |   | Object wise application other than the application provided in (a)   |                             |                           |                                   |           |                                   |   |
| S. No.               |   | Electronic (₹)   |                             | Other than electronic (₹) |                                   | Total (₹) |                                   |   |
| (i)                  | Religious   | 0  |                             | 0                         |                                   | 0         |                                   |   |
| (ii)                 | Relief of poor  | 58,44,743  |                             | 0                         |                                   | 58,44,743 |                                   |   |
| (iii)                | Education   | 0  |                             | 0                         |                                   | 0         |                                   |   |
| (iv)                 | Medical relief  | 0  |                             | 0                         |                                   | 0         |                                   |   |
| (v)                  | Yoga  | 0  |                             | 0                         |                                   | 0         |                                   |   |
| (vi)                 | Preservation of Environment (including watersheds, forests and wildlife)        | 0  |                             | 0                         |                                   | 0         |                                   |   |
| (vii)                | Preservation of Monuments or Places or Objects of Artistic or Historic interest | 0  |                             | 0                         |                                   | 0         |                                   |   |
| (viii)               | Advancement of any other objects of general public utility                      | 0  |                             | 0                         |                                   | 0         |                                   |   |
| (ix)                 | Application which cannot be specifically categorized under (i) to (viii)        | 0  |                             | 0                         |                                   | 0         |                                   |   |
| (x)                  | Total   | 58,44,743  |                             | 0                         |                                   | 58,44,743 |                                   |   |
| (c)                  |   | Total application (a) + (b)(X)   |                             |                           |                                   |           |                                   |   |
|                      |   | Electronic(₹)  |                             |                           |                                   |           | ₹ 58,44,743                       |   |
|                      |   | Other than electronic(₹)   |                             |                           |                                   |           | ₹ 0                               |   |
|                      |   | Total(₹)   |                             |                           |                                   |           | ₹ 58,44,743                       |   |
| (ii)                 |   | Details of application out of (i) (a) and (i) (b) resulting in payment in excess of Rs. 50 lakh during the previous year to any person                         |                             |                           |                                   |           |                                   |   |
| S. No.               | Name of person to whom amount paid or credited                                  | PAN of such person   | Amount of application (Rs.) | Mode of Application       |                                   |           | TDS                               |   |
|                      |   |  |                             | Electronic modes (Rs.)    | Other than Electronic modes (Rs.) | Total     | Whether any TDS has been deducted | Section under which TDS has been deducted |
| (1)                  | (2)   | (3)  | (4)                         | (5)                       | (6)                               | (7)       | (8)                               | (9)                                       |
| No Records Available |   |  |                             |                           |                                   |           |                                   |   |
| (iii)                |   | Amount which was not actually paid during the previous year [if included in (i)(c)]  |                             |                           |                                   |           | ₹ 40,200                          |   |
| (iv)                 |   | Amount actually paid during the previous year which accrued during any earlier previous year but not claimed as application of income in earlier previous year |                             |                           |                                   |           | ₹ 27,588                          |   |



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|        |  |         |             |
|--------|--|---------|-------------|
| (v)    | Total amount to be allowed as application [31(i)(c)- 31(iii) +31(iv)]  |         | ₹ 58,32,131 |
| (vi)   | Bifurcation of application in 31(v) into Revenue or Capital  |         | ₹ 58,32,131 |
|        | (a)  | Revenue | ₹ 57,77,131 |
|        | (b)  | Capital | ₹ 55,000    |
| (vii)  | Amount invested or deposited back in corpus which was applied during any preceding previous year and not claimed as application during that previous year. |         | ₹ 0         |
| (viii) | Repayment of loan or borrowing during the previous year which was earlier applied and not claimed as application during that previous year.                |         | ₹ 0         |

**Amount to be disallowed from application**

|        |   |   |     |
|--------|---|---|-----|
| (ix)   | Amount disallowable under thirteenth proviso to clause (23C) of section 10 or Explanation 3 to sub-section (1) of section 11 read with sub-clause (ia) of clause (a) of section 40  |   | ₹ 0 |
| (x)    | Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) or (3A) of section 40A  |   | ₹ 0 |
|        | (A)   | Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) of section 40A  | ₹ 0 |
|        | (B)   | Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3A) of section 40A | ₹ 0 |
| (xi)   | Donation to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clause (iv), (v), (vi) or (via) of Clause (23C) of section 10 of the Act or any trust or institution referred to in section 11 or 12 of the Act towards Corpus          |   | ₹ 0 |
| (xii)  | Donation to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clause (iv), (v), (vi) or (via) of Clause (23C) of section 10 of the Act or any trust or institution referred to in section 11 or 12 of the Act not having same objects |   | ₹ 0 |
| (xiii) | Donation to any person other than any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clause (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in section 11 or 12 of the Act   |   | ₹ 0 |
| (xiv)  | Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has not been obtained   |   | ₹ 0 |
| (xv)   | Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has been obtained   |   | ₹ 0 |
| (xvi)  | Applied for any purpose beyond the objects of the auditee   |   | ₹ 0 |



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|               |         |  |   |             |     |
|---------------|---------|--|---|-------------|-----|
|               | (xvii)  | Any other Disallowance (Please specify)  |   | ₹ 0         |     |
|               | (xviii) | Total allowable application [(31(v)+31(vii)+31(viii)) - (31(ix) to 31(xvii))]  |   | ₹ 58,32,131 |     |
|               | (xix)   | Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub-section (1) of section 11   |   | ₹ 0         |     |
|               | (xx)    | Income accumulated as per the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 or sub-section (2) of section 11  |   | ₹ 0         |     |
|               | (xxi)   | Income accumulated or set apart for application to charitable or religious purposes or stated objects of trust or institution to the extent it does not exceed 15 % of the income  |   | ₹ 0         |     |
|               | 32.     | Taxable Income [30- (31(xviii) to 31(xxi))]  |   | ₹ -7,36,306 |     |
| Section 115BB | 33.     | Income taxable under section 115BB   |   |             |     |
|               | (a)     | Whether the auditee has any deemed income referred to in sub-section (1B) of section 11 which is chargeable to tax @ 30 % under section 115BB and the amount of such deemed income?  | No  | ₹ 0         |     |
|               | (b)     | Whether the auditee has any deemed income referred to in Explanation 4 to third proviso to clause (23C) of section 10 or sub-section (3) of section 11 which is chargeable to tax @ 30 % under section 115BB and the amount of such deemed income?   | No  | ₹ 0         |     |
|               | (i)     | Whether income accumulated is applied for the purposes other than charitable or religious purposes or ceases to be accumulated or set apart for application thereto  | No  | ₹ 0         |     |
|               | (ii)    | Whether such income accumulated ceases to remain invested or deposited in any of the forms or modes specified in sub-section (5) of section 11   | No  | ₹ 0         |     |
|               | (iii)   | Whether such income accumulated is not utilised for the purpose for which it is so accumulated or set apart during the period referred to in clause (a) of the Explanation 3 to third proviso to clause (23C) of section 10 or clause (a) of sub-section (2) of section 11   | No  | ₹ 0         |     |
|               | (iv)    | Whether such income accumulated is credited or paid to any trust or institution registered under section 12AA or section 12AB or to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10 | No  | ₹ 0         |     |
|               | (c)     | (i)  | Whether the auditee has any income which is income not to be excluded from the total income under twenty first proviso to clause (23C) of section 10 or clause (c) of sub-section (1) of section 13 which is chargeable to tax @ 30 % under section 115BB and the amount of such income | No          | ₹ 0 |
|               | (ii)    | Whether the auditee has any income which is not to be excluded from the total income under clause (b) of third proviso to clause (23C) of section 10 or clause (d) of sub-section (1) of section 13 which is chargeable to tax @ 30 % under section 115BB and the amount of such income  | No  | ₹ 0         |     |



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|  |     |  |   |           |
|--|-----|--|---|-----------|
|  | (d) | Whether the auditee has any income accumulated or set apart in excess of fifteen percent of the income where such accumulation is not allowed under any specific provision of the Act and which is chargeable to tax @ 30 % under section 115BBI and the amount of such income ? | No  | ₹ 0       |
|  | (e) | Whether the auditee has made any application out of India which is not excluded from total income under clause (c) of sub-section (1) of section 11  | No  | ₹ 0       |
|  | 34. | Anonymous donation which is chargeable to tax @ 30 % under section 115BBC  |   | ₹ 0       |
| Other Income                                   | 35. | (a)  | Whether the auditee has any income chargeable under section 12(2) and the amount of such income.  | No<br>₹ 0 |
|  |     | (b)  | Income as per Explanation 3B to sub-section (1) of section 11 in case of violation of clause (a) or (b) or (c) or (d) of Explanation 3A to sub-section (1) of section 11 read with clause (b) of sub-section (2) of section 80G                                     | ₹ 0       |
|  |     | (c)  | Income as per Explanation 1B to the third proviso to Clause (23C) of section 10 in case of violation of clause (a) or (b) or (c) or (d) of Explanation 1A to the third proviso to Clause (23C) of section 10 read with clause (b) of sub-section (2) of section 80G | ₹ 0       |
|  |     | (d)  | Income chargeable under sub-section (4) of section 11   | ₹ 0       |
| Capital Asset                                  | 36. | Details of Capital Asset Transferred under sub-section (1A) of section 11  |   |           |
|  |     | (1)  | Whether a capital asset being property held under trust wholly for charitable or religious purpose is transferred and the net consideration for which it is transferred?  | No<br>₹ 0 |
|  |     | (2)  | Whether deemed application is claimed as per clause (a) of sub-section (1A) of section 11 and the amount of such deemed application?  | No<br>₹ 0 |
|  |     | (3)  | Whether a capital asset being property held under trust in part only for charitable or religious purpose is transferred and the net consideration for which it is transferred?  | No<br>₹ 0 |
|  |     | (4)  | Whether deemed application is claimed as per clause (b) of sub-section (1A) of section 11 and the amount of such deemed application?  | No<br>₹ 0 |
| Application of income out of different sources | 37. | Application of Income out of the following sources during the previous year  |   |           |



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|  |   |   |  |                     |                             |                      |                                   |   |               |  |  |
|--|---|---|--|---------------------|-----------------------------|----------------------|-----------------------------------|---|---------------|--|--|
| Appl                                       | S. No.  | Application of income out of different sources  |  |                     |                             | Electronic Modes (₹) | other than Electronic Modes (₹)   | Total (₹)                                 |               |  |  |
|  | A   | Income accumulated under the third proviso to clause (23C) of section 10 or under sub-section (2) of section 11 during any earlier previous year      |  |                     |                             | 0                    | 0                                 | 0   |               |  |  |
|  | B   | Income deemed to be applied in any preceding year under clause (2) of Explanation 1 to sub-section (1) of section 11 during any earlier previous year |  |                     |                             | 0                    | 0                                 | 0   |               |  |  |
|  | C   | Income of earlier previous years up to 15% accumulated or set apart   |  |                     |                             | 7,36,306             | 0                                 | 7,36,306                                  |               |  |  |
|  | D   | Corpus  |  |                     |                             | 0                    | 0                                 | 0   |               |  |  |
|  | E   | Borrowed Fund   |  |                     |                             | 0                    | 0                                 | 0   |               |  |  |
|  | F   | Any other (Please specify)  |  |                     |                             | 0                    | 0                                 | 0   |               |  |  |
| 38.  | Details of application resulting in payment or credit in excess of Rs 50 lakh during previous year to a single person out of 37 |   |  |                     |                             |                      |                                   |   |               |  |  |
| S. No.                                     | Name of person  | PAN   | Amount of application  | Mode of Application |                             |                      | TDS                               |   |               |  |  |
|  |   |   |  | Electronic Modes    | Other than Electronic modes | Total                | Whether any TDS has been deducted | Section under which TDS has been deducted | Amount of TDS |  |  |
| (1)  | (2)   | (3)   | (4)  | (5)                 | (6)                         | (7)                  | (8)                               | (9)                                       | (10)          |  |  |
| No Records Available                       |   |   |  |                     |                             |                      |                                   |   |               |  |  |
| 13(10) and 22nd proviso to section 10(23C) | 39.   | (i)   | Whether provisions of twenty second proviso to Clause (23C) of section 10 or sub-section (10) of section 13 are applicable?  |                     |                             |                      |                                   | No  |               |  |  |
|  |   | (ii)  | If yes in (i) specify the reason why the provisions of twenty second proviso to Clause (23C) of section 10 or sub-section (10) of section 13 are applicable?           |                     |                             |                      |                                   |   |               |  |  |
|  |   | (a)   | Provision of proviso to clause (15) of section 2 is applicable   |                     |                             |                      |                                   | No  |               |  |  |
|  |   | (b)   | Condition specified in clause (a) of tenth proviso to clause (23C) of section 10 or sub-clause (i) of clause (b) of sub-section (1) of section 12A have been violated  |                     |                             |                      |                                   | No  |               |  |  |
|  |   | (c)   | condition specified in clause (b) of tenth proviso to clause (23C) of section 10 or sub-clause (ii) of clause (b) of sub-section (1) of section 12A have been violated |                     |                             |                      |                                   | No  |               |  |  |
|  |   | (d)   | condition specified in twentieth proviso to clause (23C) of section 10 or sub-clause (ii) of clause (ba) of sub-section (1) of section 12A have been violated          |                     |                             |                      |                                   | No  |               |  |  |
|  |   | (iii)   | If yes in (i), please provide computation of Income chargeable under twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13             |                     |                             |                      |                                   |   |               |  |  |
|  |   | (a)   | Income for the previous year   |                     |                             |                      |                                   | ₹ 0                                       |               |  |  |
|  | (b)   | Total Expenditure incurred in India, for the objects of the auditee,  |  |                     |                             |                      | ₹ 0                               |   |               |  |  |
|  | (c)   | Expenditure to be disallowed  |  |                     |                             |                      |                                   |   |               |  |  |



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|   |        |   |      |
|---|--------|---|------|
|   | (i)    | Expenditure from the corpus standing to the credit of the trust or institution as on the end of the financial year immediately preceding the previous year relevant to the assessment year for which income is being computed | ₹ 0  |
|   | (ii)   | Expenditure from any loan or borrowing  | ₹ 0  |
|   | (iii)  | Depreciation in respect of an asset, acquisition of which has been claimed as application of income, in the same or any other previous year, and  | ₹ 0  |
|   | (iv)   | Expenditure in the form of contribution or donation to any person.  | ₹ 0  |
|   | (v)    | Capital expenditure   | ₹ 0  |
|   | (vi)   | Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-clause (ia) of clause (a) of section 40                           | ₹ 0  |
|   | (vii)  | Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-section 3 or 3A of section 40A                                    | ₹ 0  |
|   | (viii) | Any other disallowance  | ₹ 0  |
|   | (ix)   | Total expenditure to be disallowed (i)+(ii)+(iii)+(iv)+(v)+(vi)+(vii)+(viii))   | ₹ 0  |
|   | (d)    | Income chargeable to tax under twenty-second proviso to clause (23C) of section 10 or sub-section (10) of section 13 ( a - b+c (ix))  | ₹ 0  |
| Expenditure Incurred for Religious Purposes | 40.    | In case auditee is approved under second proviso to sub-section (5) of section 80G, please provide the following details  |      |
|   | (a)    | Whether any amount of expenditure incurred during the previous year which is of a religious nature and the amount of such expenditure   | No ₹ |
|   | (b)    | Total income of auditee during the previous year  | ₹ 0  |
|   | (c)    | Percentage of expenditure which is of religious nature to the total income [ Amount in (a)/(b)]   | 0 %  |
| Person mentioned to in 13(3)                | 41.    | Details of specified person* as referred to in sub-section (3) of section 13  |      |



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| Code of Person referred to in sub-section (3) of section 13                      | Name of such person | PAN of such person | Aadhar Number of such person, if allotted | Address of such person  | If code 2 selected in column (1) specify the amount of contribution made to the auditee |
|--|---------------------|--------------------|---|---|---|
| (1)  | (2)                 | (3)                | (4)                                       | (5)   | (6)   |
| Any trustee of the trust or manager (by whatever name called) of the institution | Ram Gurup Tiwari    | AZNP72210          | 448286692683                              | VIII -Atka, Durgi, Durgi, Dhargulli B.O, GIRIDH, Jharkhand, INDIA, 825322   |   |
| Any trustee of the trust or manager (by whatever name called) of the institution | Birendra Kumar      | AMCPK5507A         | 868919992825                              | Shanti Nagar, Hazaribagh, Hazaribagh H.O, HAZARIBAG, Jharkhand, INDIA, 825301   |   |
| Any trustee of the trust or manager (by whatever name called) of the institution | Saryu Prasad        | CLZPP7179K         | 269504580660                              | VIII -Atka, Durgi, Durgi, Dhargulli B.O, GIRIDH, Jharkhand, INDIA, 825322   |   |
| Any trustee of the trust or manager (by whatever name called) of the institution | Hakim Manjhi        | ALMPM4793H         | 379962018746                              | DeshwalToli, Dipa Toli, Ranchi Medical College, Dipa Toli, Ranchi Medical College S.O, RANCHI, Jharkhand, INDIA, 834009 |   |
| Any trustee of the trust or manager (by whatever name called) of the institution | Menka Jain          | CFQPJ2401K         | 657563820725                              | 118, Gola Road, Sengur, Hazaribagh H.O, HAZARIBAG, Jharkhand, INDIA, 825301   |   |
| Any trustee of the trust or manager (by whatever name called) of the institution | Sita Devi           | GQGPD8585L         | 919428395059                              | Village - Tapin, Tapin, Tapin S.O, HAZARIBAG, Jharkhand, INDIA, 825326  |   |
| Any trustee of the trust or manager (by whatever name called) of the institution | Dewan's Bharti      | CVCFB3885P         | 361122542846                              | VIII -Nawadih, Dharampur, Dharampur, Tiklati B.O, GIRIDH, Jharkhand, INDIA, 815312                                      |   |

**42. Details of transactions referred to in section 13 (2)**

|     |  |     |
|-----|--|-----|
| (a) | Whether any part of the income or property of the auditee is, or continues to be, lent to any specified person for any period during the previous year without either adequate security or adequate interest or both   | No  |
| (b) | Whether any land, building or other property of the auditee is, or continues to be, made available for the use of any specified person, for any period during the previous year without charging adequate rent or other compensation;  | No  |
| (c) | Whether any amount is paid by way of salary, allowance or otherwise during the previous year to any specified person out of the resources of the trust or institution for services rendered by that person to such auditee and the amount so paid is in excess of what may be reasonably paid for such services; | Yes |
| (d) | Whether the services of the auditee are made available to any specified person during the previous year without adequate remuneration or other compensation  | No  |
| (e) | Whether any share, security or other property is purchased by or on behalf of the auditee from any specified person during the previous year for consideration which is more than adequate   | No  |
| (f) | Whether any share, security or other property is sold by or on behalf of the auditee to any specified person during the previous year for consideration which is less than adequate;   | No  |



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|                     |   |  |     |     |
|---------------------|---|--|-----|-----|
| Specified Violation | (g)   | Whether any income or property of the auditee is diverted during the previous year in favour of any specified person   | No  |     |
|                     | (h)   | Whether any funds of the auditee are, or continue to remain, invested for any period during the previous year, in any concern in which any specified person has a substantial interest.  | No  |     |
|                     | 43.   | Whether the auditee has incurred any specified violation as referred to in Explanation 2 to the fifteenth proviso to Clause (23C) of section 10 or Explanation to sub-section (4) of section 12AB and the amount of such violation   | No  | ₹ 0 |
|                     | (a)   | Income of the auditee has been applied, other than for the objects of the trust or institution.  | No  | ₹ 0 |
|                     | (b)   | Whether the auditee has income from profits and gains of business which is not incidental to the attainment of its objectives or separate books of account are not maintained by auditee in respect of the business which is incidental to the attainment of its objectives.                   | No  | ₹ 0 |
|                     | (c)   | Whether the auditee, referred to in clause (a) of sub-section (1) of section 13, has applied any part of its income from the property held under a trust for private religious purposes, which does not enure for the benefit of the public.   | No  | ₹ 0 |
|                     | (d)   | Whether the auditee, referred to in clause (b) of sub-section (1) of section 13, has applied any part of its income for the benefit of any particular religious community or caste   | No  | ₹ 0 |
|                     | (e)   | Whether any activity being carried out by the auditee is not genuine or is not being carried out in accordance with all or any of the conditions subject to which it was registered.   | No  | ₹ 0 |
|                     | (f)   | Whether the auditee has not complied with the requirement of any other law, for the time being in force, and the order, direction or decree, by whatever name called, holding that such non-compliance has occurred, has either not been disputed or has attained finality.                    | No  |     |
|                     | 44.   | Whether there is any claim of depreciation or otherwise has been made in terms of Explanation 1 to Clause (23C) of section 10 or sub-section (6) of section 11 in respect of any asset, acquisition of which has been claimed as an application of income and the amount of such depreciation? | No  | ₹ 0 |
| 45.                 | In view of provisions of nineteenth proviso to clause (23C) of section 10 or sub-section (7) of section 11, please specify whether the trust or institution has claimed deduction under section 10 [other than clause (1), clause (23C) and clause (46) thereof] during the previous year and the amount of such claim? | No   | ₹ 0 |     |
| 46.                 | Whether the auditee has taken or accepted any loan or deposit or any specified sum, exceeding the limit specified in section 269SS during the previous year?  | No   | ₹ 0 |     |
| 47.                 | Whether the auditee has received an amount exceeding the limit specified in section 269ST, from a person in a day, or in respect of a single transaction; or in respect of transactions relating to one event or occasion from a person during the previous year?   | No   | ₹ 0 |     |
| 48.                 | Whether the auditee has repaid any amount being loan or deposit or any specified advance exceeding the limit specified in section 269T, during the previous year?   | No   | ₹ 0 |     |
| 49.                 | Whether the auditee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB?  | Yes  |     |     |



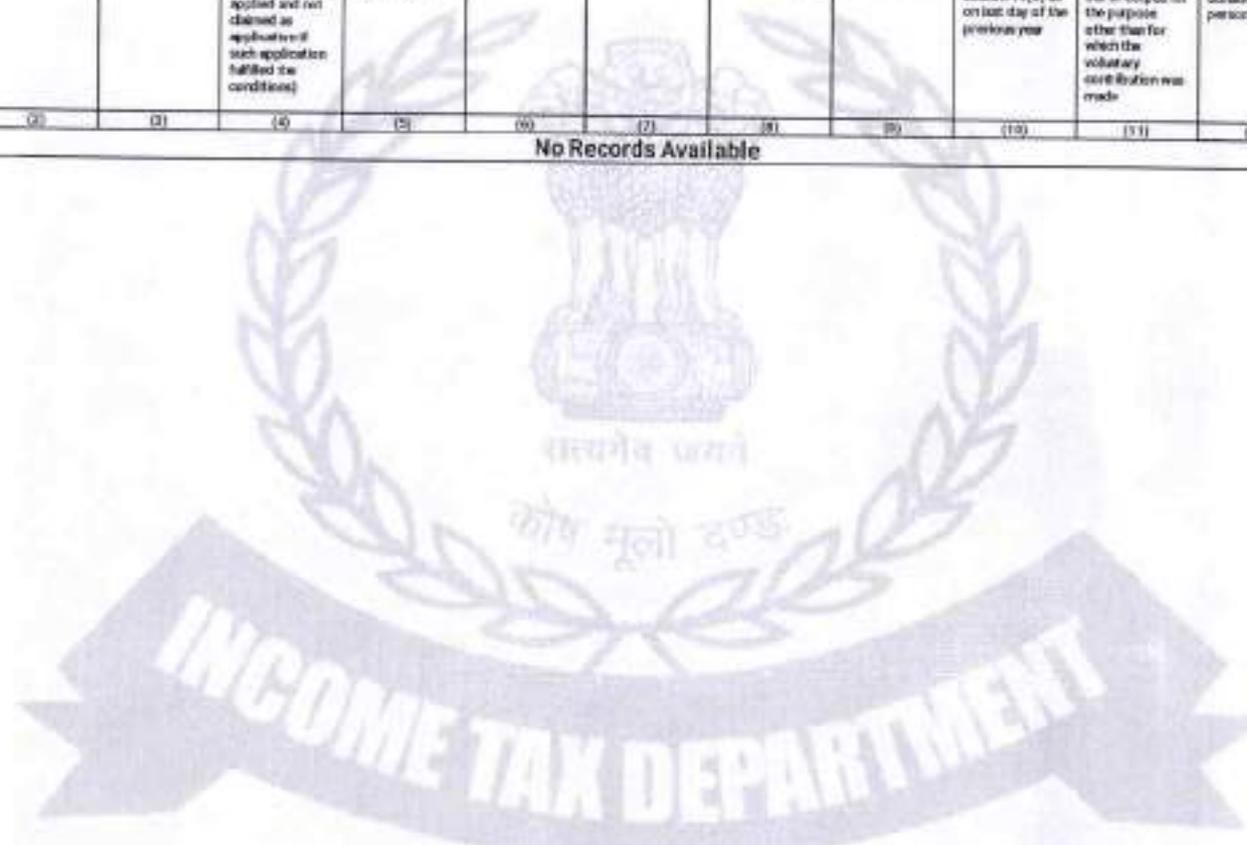
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|  |     |  |    |
|--|-----|--|----|
|  | (A) | Whether the auditee is liable to pay interest under section 201(1A) or section 206C(7) ? | No |
|--|-----|--|----|



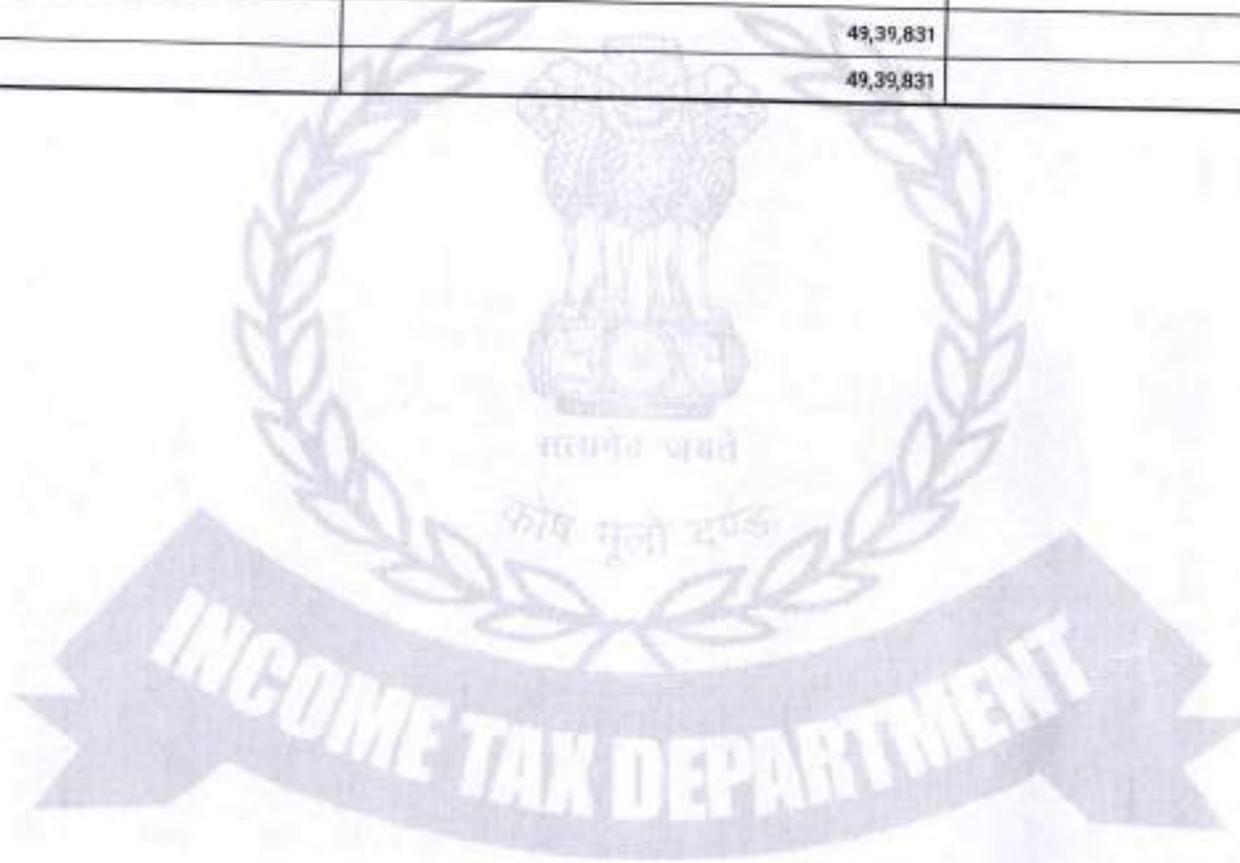
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| Schedule Corpus : Details of Corpus |  |  |                                  |  |  |   |                               |  |   |   |   |  |   |  |
|-------------------------------------|--|--|----------------------------------|--|--|---|-------------------------------|--|---|---|---|--|---|--|
| Type of Corpus donation             | Opening Balance at the beginning of the previous year (Corpus not applied till the beginning of the previous year) | Received / Invested as corpus during the previous year | Applied during the previous year | Amount invested or deposited back in to corpus (which was earlier applied and not claimed as application if such application fulfilled the conditions) | Total amount invested or deposited back in to corpus | Financial year in which (4) was applied earlier | Closing Balance [(1)+(2)-(3)] | Invested in modes specified in section 11(5) | Amount raised in previous assessment year | Invested in modes other than specified in section 11(5) as on last day of the previous year | If corpus donation is of type (i) then whether it fulfills the following conditions                   |  |   |  |
|                                     |  |  |                                  |  |  |   |                               |  |   |   | Amount applied out of corpus for the purpose other than for which the voluntary contribution was made | Contribution or donation to any person | Maintained as not separately identifiable | Invested or deposited in the forms and modes other than specified under sub-section (5) of section 11. |
| (1)                                 | (2)  | (3)  | (4)                              | (5)  | (6)  | (7)   | (8)                           | (9)  | (10)                                      | (11)  | (12)  | (13)                                   | (14)                                      |  |
| No Records Available                |  |  |                                  |  |  |   |                               |  |   |   |   |  |   |  |



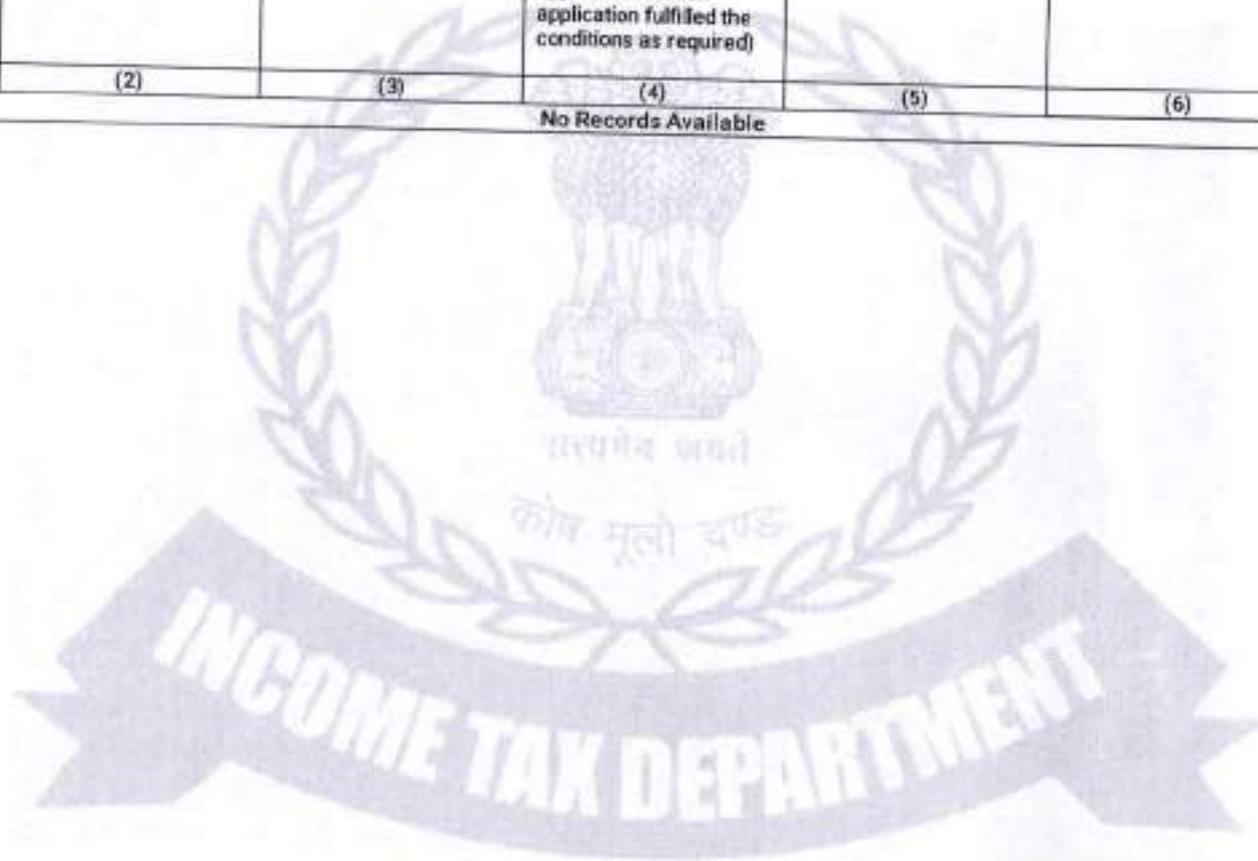
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| Schedule FC: Details of Foreign Contribution                     |   |   |
|--|---|---|
| Nature of foreign contribution received during the previous year | Amount of foreign contribution received during the previous years ( In Rs.) | Details of the total application from such contribution during the previous year ( Amount in Rs.) |
| Corpus   | 0   | 0   |
| Non-Corpus   | 49,39,831   | 49,39,831   |
| Total  | 49,39,831   | 49,39,831   |



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| Schedule LB: Details of Loan and Borrowing           |  |  |   |   |   |  |
|--|--|--|---|---|---|--|
| Opening Balance as on 1st April of the previous year | Loan & Borrowings taken for applications towards objectives during the previous year | Applied for the objects of the trust or institution during the previous year | Amount of repayment of loan or borrowing during the previous year (which was earlier applied and not claimed as application if such application fulfilled the conditions as required) | Financial year in which (4) was applied earlier | Total repayment of loan or borrowing during the previous year | Closing Balance as on 31st March (1+2-6=7) |
| (1)  | (2)  | (3)  | (4)   | (5)   | (6)   | (7)  |
|  |  |  | No Records Available  |   |   |  |



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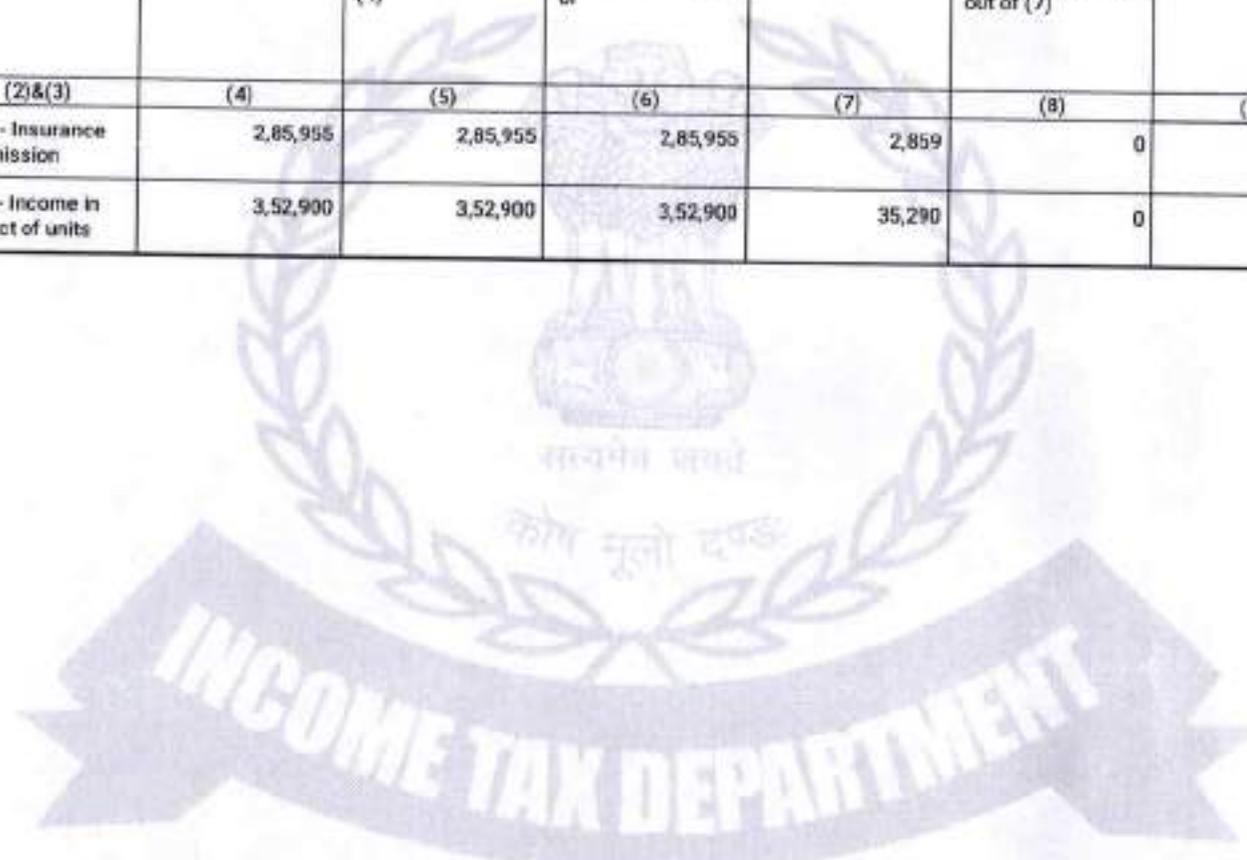
Schedule SP-c: Details of salary, allowance or otherwise which is paid to the specified person out of the resources of the auditee for services rendered by him during the previous year

| S. No. | Name of specified person | PAN of specified person | Nature of Services rendered by specified person | Details of Payment for the previous year |                   |                                |
|--------|--------------------------|-------------------------|---|--|-------------------|--------------------------------|
|        |                          |                         |   | Nature of payment                        | Amount of payment | Reasonable Amount for Services |
| (1)    | (2)                      | (3)                     | (4)   | (5)                                      | (6)               | (7)                            |
| 1.     | Birendra Kumar           | AMCPK5507A              |   | Salary                                   | 3,24,000          | 3,24,000                       |



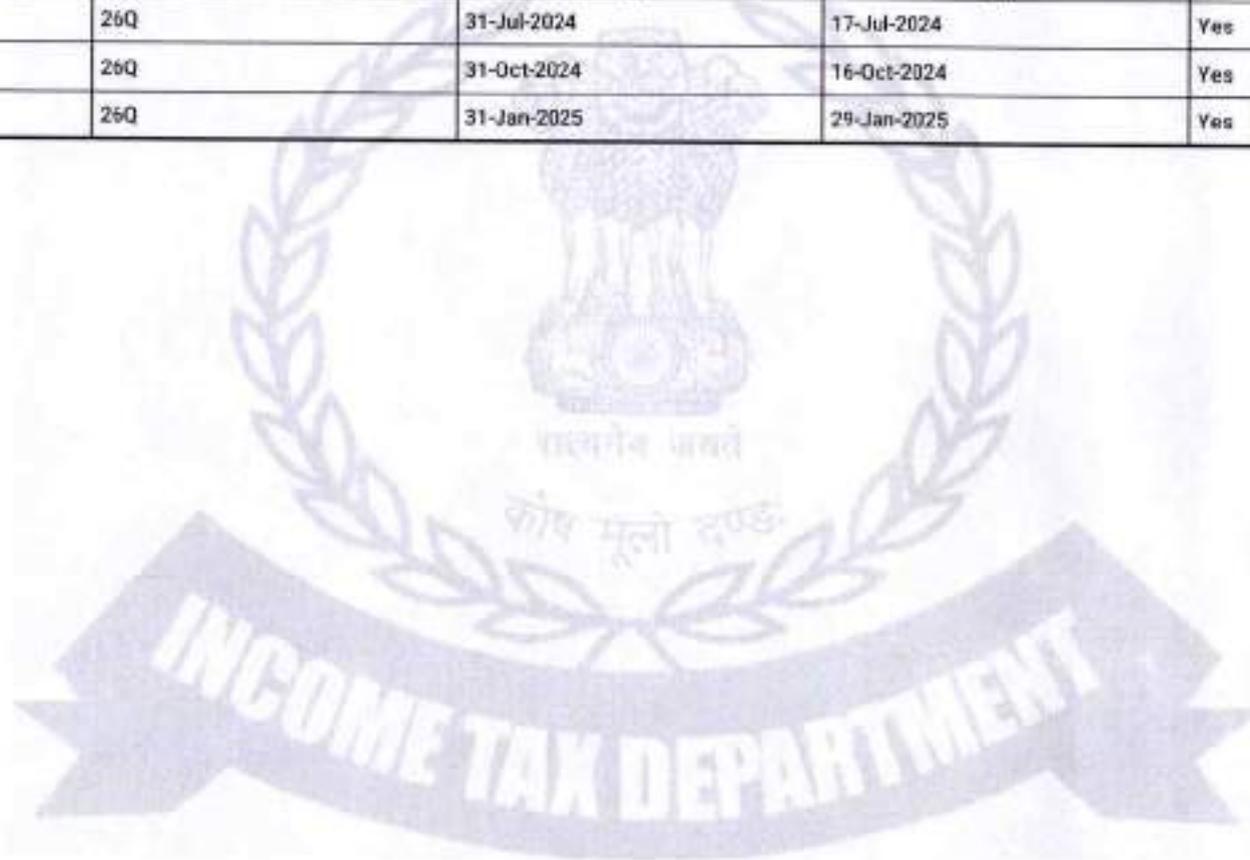
**Acknowledgement Number:190745460171025****Schedule TDS/TCS**

| Tax Deduction and Collection Account Number (TAN) | Section/ Nature of payment        | Total amount of payment or receipt of the nature specified in column (3) | Total amount on which tax was required to be deducted or collected out of (4) | Total amount on which tax was deducted or collected at specified rate out of (5) | Amount of tax deducted or collected out of (6) | Total amount on which tax was deducted or collected at less than specified rate out of (7) | Amount of tax deducted or collected on (8) | Amount of tax deducted or collected but not deposited to the credit of the Central Government out of (6) and (8) |
|---|-----------------------------------|--|---|--|--|--|--|--|
| (1)   | (2)&(3)                           | (4)  | (5)   | (6)  | (7)  | (8)  | (9)  | (10)   |
| RCHN00471C  | 194D - Insurance commission       | 2,85,955   | 2,85,955  | 2,85,955   | 2,859  | 0  | 0  | 0  |
| RCHN00471C  | 194K - Income in respect of units | 3,52,900   | 3,52,900  | 3,52,900   | 35,290   | 0  | 0  | 0  |



**Acknowledgement Number:190745460171025**

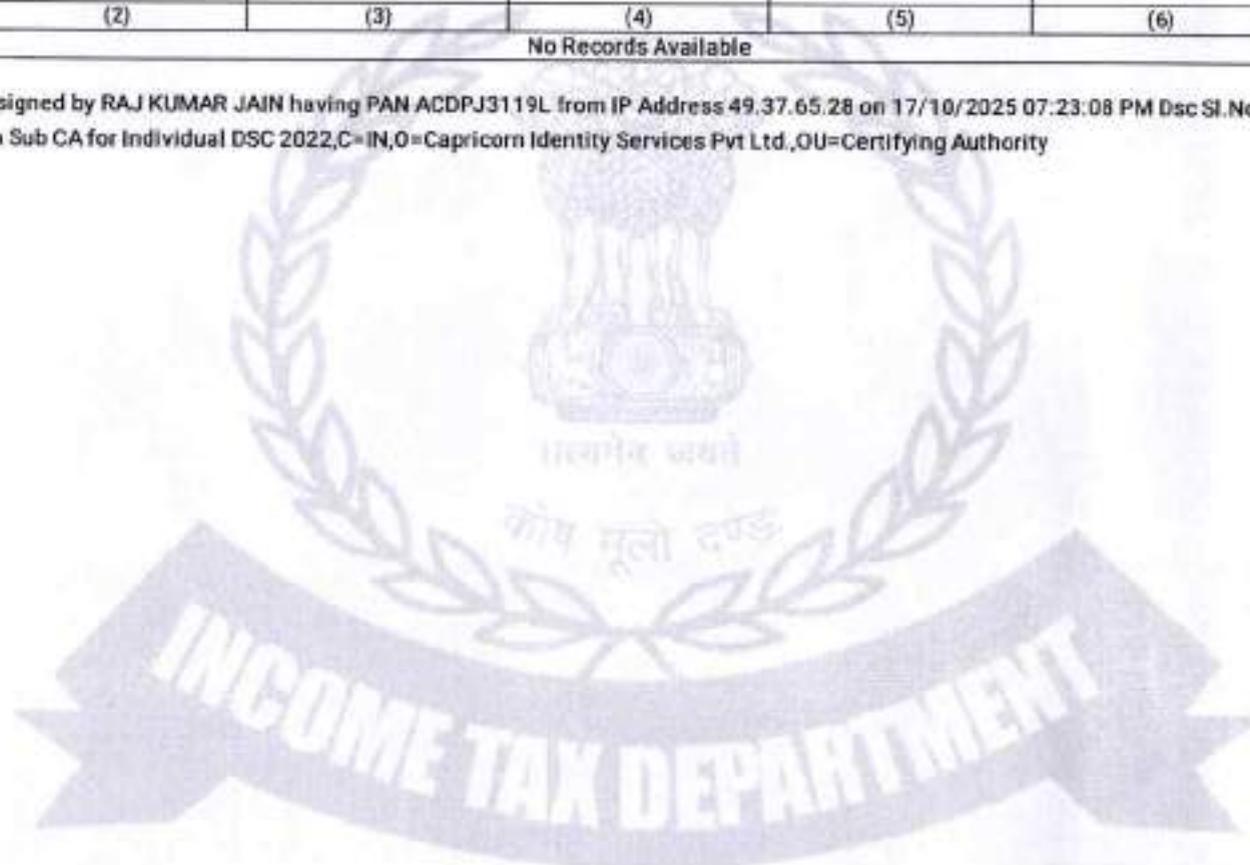
| Schedule Statement of TDS/TCS                     |              |                         |                                  |  |
|---|--------------|-------------------------|----------------------------------|--|
| Tax Deduction and Collection Account Number (TAN) | Type of Form | Due date for furnishing | Date of furnishing, if furnished | Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported |
| (1)   | (2)          | (3)                     | (4)                              | (5)  |
| RCHN00471C  | 26Q          | 31-Jul-2024             | 17-Jul-2024                      | Yes  |
| RCHN00471C  | 26Q          | 31-Oct-2024             | 16-Oct-2024                      | Yes  |
| RCHN00471C  | 26Q          | 31-Jan-2025             | 29-Jan-2025                      | Yes  |



**Acknowledgement Number:190745460171025**

| Schedule other law violation |   |                          |   |   |   |   |
|------------------------------|---|--------------------------|---|---|---|---|
| S. No.                       | Name of law under which non-compliance has occurred | Nature of non-compliance | Date of order, direction or decree, holding that such non-compliance has occurred | Whether the order, direction or decree, has been disputed before any court or appellate forum | If yes, whether dispute has attained finality | Has the dispute been finalised in favour of the auditee |
| (1)                          | (2)   | (3)                      | (4)   | (5)   | (6)   | (7)   |
| No Records Available         |   |                          |   |   |   |   |

This form has been digitally signed by RAJ KUMAR JAIN having PAN ACDPJ3119L from IP Address 49.37.65.28 on 17/10/2025 07:23:08 PM Dsc Sl.No and issuer 372058945372CN=Capricorn Sub CA for Individual DSC 2022,C=IN,O=Capricorn Identity Services Pvt Ltd,OU=Certifying Authority



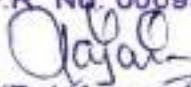
NAYA SAWERA VIKAS KENDRA  
Balance Sheet as at 31.03.2025

(Amount in Rs.)

| Particulars |   | Note | 31 March 2025  | 31 March 2024  |
|-------------|---|------|----------------|----------------|
| <b>I</b>    | <b>Sources of Funds</b>   |      |                |                |
| <b>1</b>    | <b>NPO Funds</b>  |      |                |                |
| (a)         | Unrestricted Funds  | 3    | 4185887        | 4451692        |
| (b)         | Restricted Funds  | 3    | 30000          | 30000          |
|             |   |      | 4215887        | 4481692        |
| <b>2</b>    | <b>Non-current liabilities</b>  |      |                |                |
| (a)         | Long-term borrowings  | 4    | 611383         | 391383         |
| (b)         | Other long-term liabilities   | 5    | 0              | 0              |
| (c)         | Long-term provisions  | 6    | 0              | 0              |
|             |   |      | 611383         | 391383         |
| <b>3</b>    | <b>Current liabilities</b>  |      |                |                |
| (a)         | Short-term borrowings   | 4    | 0              | 0              |
| (b)         | Payables  | 7    | 0              | 0              |
| (c)         | Other current liabilities   | 8    | 2161223        | 2909700        |
| (d)         | Short-term provisions   | 6    | 0              | 0              |
|             |   |      | 2161223        | 2909700        |
|             | <b>Total</b>  |      | <b>6988493</b> | <b>7782775</b> |
| <b>II</b>   | <b>Application of Funds</b>   |      |                |                |
| <b>1</b>    | <b>Non-current assets</b>   |      |                |                |
| (a)         | Property, Plant and Equipment and Intangible assets                     |      |                |                |
| (i)         | Property, Plant and Equipment   | 9    | 2256202        | 2532975        |
| (ii)        | Capital work in progress  | 9    | 1954398        | 1954398        |
| (b)         | Non-current investments   | 10   | 0              | 0              |
| (c)         | Long Term Loans and Advances  | 11   | 372000         | 175420         |
| (d)         | Other non-current assets (specify nature)                               | 12   | 0              | 0              |
|             |   |      | 4582600        | 4662793        |
| <b>2</b>    | <b>Current assets</b>   |      |                |                |
| (a)         | Current investments   | 10   | 0              | 0              |
| (b)         | Inventories   |      |                |                |
| (c)         | Receivables   | 13   | 0              | 0              |
| (d)         | Cash and bank balances  | 14   | 2393655        | 3061883        |
| (e)         | Short Term Loans and Advances   | 11   | 12238          | 58099          |
| (f)         | Other current assets  | 15   | 0              | 0              |
|             |   |      | 2405893        | 3119982        |
|             | <b>Total</b>  |      | <b>6988493</b> | <b>7782775</b> |
|             | Brief about the Entity  | 1    |                |                |
|             | Summary of significant accounting policies                              | 2    |                |                |
|             | The accompanying notes are an integral part of the financial statements |      |                |                |

PLACE : HAZARIBAG  
DATE : 16.10.2025

For U. NARAIN & CO.  
Chartered Accountants  
F.R. No. 000935C

  
(Raj Kumar Jain)  
Partner  
M.No. 072216

**NAYA SAWERA VIKAS KENDRA**

Income and Expenditure for the year ended 31.03.2025

(Amount in Rs.)

|             | Particulars  | Note | 31 March 2025      |                  |                | 31 March 2024      |                  |                |
|-------------|--|------|--------------------|------------------|----------------|--------------------|------------------|----------------|
|             |  |      | Unrestricted funds | Restricted funds | Total          | Unrestricted funds | Restricted funds | Total          |
|             |  |      |                    |                  |                |                    |                  |                |
| <b>I</b>    | <b>Income</b>  |      |                    |                  |                |                    |                  |                |
| (a)         | Donations and Grants   |      | 10500              | 5793690          | 5804190        | 399925             | 6277354          | 6677479        |
| (b)         | Fees from Rendering of Services  |      | 0                  | 0                | 0              | 0                  | 0                | 0              |
| (c)         | Other Operating Income   |      | 0                  | 0                | 0              | 0                  | 0                | 0              |
| <b>II</b>   | <b>Other Income</b>  | 16   |                    |                  | 51522          |                    |                  | 57358          |
| <b>III</b>  | <b>Total Income (I+II)</b>   |      |                    |                  | <b>5855712</b> |                    |                  | <b>6734837</b> |
| <b>IV</b>   | <b>Expenses:</b>   |      |                    |                  |                |                    |                  |                |
| (a)         | Material distributed   | 17   |                    |                  | 0              |                    |                  | 0              |
| (b)         | Donations/contributions paid   |      |                    |                  | 0              |                    |                  | 0              |
| (c)         | Employee benefits expense  | 18   |                    |                  | 0              |                    |                  | 0              |
| (d)         | Finance costs  | 19   |                    |                  | 0              |                    |                  | 0              |
| (e)         | Depreciation   | 20   |                    |                  | 331773         |                    |                  | 516769         |
| (f)         | Charitable expenses  | 21   |                    |                  | 5540812        |                    |                  | 6305434        |
| (g)         | Other expenses   | 22   |                    |                  | 248931         |                    |                  | 507411         |
|             | <b>Total expenses (IV)</b>   |      |                    |                  | <b>6121517</b> |                    |                  | <b>7329594</b> |
| <b>V</b>    | <b>Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)</b> |      |                    |                  |                |                    |                  |                |
|             |  |      |                    |                  | -265804.6      |                    |                  | -594757        |
| <b>VI</b>   | <b>Exceptional items</b>   |      |                    |                  | 0              |                    |                  | 0              |
| <b>VII</b>  | <b>Excess of Income over Expenditure for the year before extraordinary items (V-VI)</b>                    |      |                    |                  |                |                    |                  |                |
|             |  |      |                    |                  | -265804.6      |                    |                  | -594757        |
| <b>VIII</b> | <b>Extraordinary Items</b>   |      |                    |                  | 0              |                    |                  | 0              |
| <b>IX</b>   | <b>Excess of Income over Expenditure for the year (VII-VIII)</b>   |      |                    |                  |                |                    |                  |                |
|             |  |      |                    |                  | -265804.6      |                    |                  | -594757        |
|             | <b>Appropriations transfer to funds, e.g., Building fund</b>   |      |                    |                  | 0              |                    |                  | 0              |
|             | <b>Transfer from funds</b>   |      |                    |                  | 0              |                    |                  | 0              |
|             | <b>Balance transferred to General Fund</b>   |      |                    |                  | -265804.6      |                    |                  | -594757        |
|             | The accompanying notes are an integral part of the financial statements                                    |      |                    |                  |                |                    |                  |                |

PLACE : HAZARIBAG

DATE : 16.10.2025

For U. NARAIN & CO.  
Chartered Accountants  
F.R. No. 099935C

*Raj Kumar Jain*  
(Raj Kumar Jain)  
Partner  
M.No. 072216

## 1. Brief about the Entity

NAYA SAWERA VIKAS KENDRA is a non-profit organization registered as a Society under the Societies Registration Act, 1860, on 16th Dec 1999, bearing Registration No. 110 in Jharkhand. The organization is based in Bagodar, Jharkhand and its core mission is to empower marginalized groups—especially tribal communities, women, children, and persons with disabilities through education, livelihood programs, health services, gender awareness, and human rights advocacy.

NAYA SAWERA VIKAS KENDRA is also registered under Section 12A and 80G of the Income Tax Act, 1961. The Organisation also holds FCRA registration. Its operations span several districts of Jharkhand, and its programs are supported through grants and government schemes.

## 2. Significant Accounting Policies

The financial statements of NAYA SAWERA VIKAS KENDRA have been prepared in accordance with generally accepted accounting principles and the applicable provisions under the Income Tax Act, 1961.

### a. Basis of Accounting

The accounts are maintained under the mercantile system of accounting, unless otherwise stated.

### b. Revenue Recognition

- Grants and donations are recognized on a receipt basis unless they are tied to specific conditions or timelines, in which case they are recognized as income over the period of utilization.
- Interest income is recognized on an accrual basis.

### c. Expenditure Recognition

Expenses are recognized on an accrual basis and are classified by program activity and administrative overheads, in line with donor and internal reporting requirements.

### d. Fixed Assets and Depreciation

- Fixed assets are stated at written down value.
- Depreciation is provided on a written down value (WDV) method as per the rates prescribed under the Income Tax Act, 1961.
- Assets purchased from specific grants are disclosed separately, if required by donor agreements.

### e. Cash and Bank Balances

Cash and bank balances include cash in hand, balances with banks in current and savings accounts.

### f. Others

Project-wise detailed Receipt and Payment Account, Income and Expenditure Account and Balance Sheet is enclosed separately.



**NAYA SAWERA VIKAS KENDRA**

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

Note - 1 Brief about the entity: Enclosed Separately

Note - 2 Significant Accounting Policies : Enclosed Separately

Note - 3 NPOs Funds

(Amount in Rs.)

| Sr. No. | Particulars        | As at 1st April<br>2024<br>(Opening<br>Balance) | Funds<br>transferred/<br>received during<br>the year | Funds Utilised<br>during the year | As at 31st March 2025<br>(Closing Balance) |
|---------|--------------------|---|--|-----------------------------------|--|
| (A)     | Unrestricted Funds |   |  |                                   |  |
| 1       | Corpus Fund        | 0   | 0  | 0                                 | 0  |
| 2       | General Fund       | 4451692   | 0  | 265805                            | 4185887                                    |
| 3       | Designated Fund    | 0   | 0  | 0                                 | 0  |
|         | <b>TOTAL</b>       | <b>4451692</b>                                  | <b>0</b>   | <b>265805</b>                     | <b>4185887</b>                             |
|         | Previous Year (PY) | 5046449   | 0  | 594757                            | 4451692                                    |
|         |                    |   |  |                                   | -  |
| (B)     | Restricted Funds   |   |  |                                   |  |
| 1       | Corpus Fund        |   |  |                                   | 0  |
| 2       | Designated Fund    | 30000   | 0  | 0                                 | 30000                                      |
|         | <b>TOTAL</b>       | <b>30000</b>                                    | <b>0</b>   | <b>0</b>                          | <b>30000</b>                               |
|         | Previous Year (PY) | 30000   | 0  | 0                                 | 30000                                      |



**NAYA SAWERA VIKAS KENDRA**

Notes forming part of the Financial Statements for the year ended 31st March, 2025

| 4    | Borrowings                              | Long Term     |               | Short Term    |               |
|------|---|---------------|---------------|---------------|---------------|
|      |   | 31 March 2025 | 31 March 2024 | 31 March 2025 | 31 March 2024 |
|      | <u>Secured</u>                          |               |               |               |               |
| (a)  | Term loans                              |               |               |               |               |
| (i)  | from banks                              | 0             | 0             | 0             | 0             |
| (b)  | Loans repayable on demand               |               |               |               |               |
| (i)  | from banks                              | 0             | 0             | 0             | 0             |
|      | <b>Total (A)</b>                        | <b>0</b>      | <b>0</b>      | <b>0</b>      | <b>0</b>      |
|      | <u>Unsecured</u>                        |               |               |               |               |
| (a)  | Term loans                              |               |               |               |               |
| (i)  | from banks                              | 0             | 0             | 0             | 0             |
| (ii) | from other parties                      | 0             | 0             | 0             | 0             |
| (b)  | Loans repayable on demand               |               |               |               |               |
| (i)  | from banks                              | 0             | 0             | 0             | 0             |
| (ii) | from other parties                      | 0             | 0             | 0             | 0             |
| (c)  | Loans and advances from related parties | 0             | 0             | 0             | 0             |
| (d)  | Other loans advances                    | 611383        | 391383        | 0             | 0             |
|      | <b>Total (B)</b>                        | <b>611383</b> | <b>391383</b> | <b>0</b>      | <b>0</b>      |
|      | <b>Total (A) + (B)</b>                  | <b>611383</b> | <b>391383</b> | <b>0</b>      | <b>0</b>      |



NAYA SAWERA VIKAS KENDRA

Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

|          |  | 31 March 2025        |                      | 31 March 2024        |                      |
|----------|--|----------------------|----------------------|----------------------|----------------------|
| <b>5</b> | <b>Other long-term liabilities</b>   |                      |                      |                      |                      |
| (a)      | Advance from customers   | 0                    |                      | 0                    |                      |
| (b)      | Others (please specify)  | 0                    |                      | 0                    |                      |
|          | <b>Total Other long-term liabilities</b>   | 0                    |                      | 0                    |                      |
| <b>6</b> | <b>Provisions</b>  | <b>Long term</b>     |                      | <b>Short term</b>    |                      |
|          |  | <b>31 March 2025</b> | <b>31 March 2024</b> | <b>31 March 2025</b> | <b>31 March 2024</b> |
| (a)      | Other provisions   | 0                    | 0                    | 0                    | 0                    |
|          | <b>Total Provisions</b>  | 0                    | 0                    | 0                    | 0                    |
| <b>7</b> | <b>Payables</b>  | 31 March 2025        |                      | 31 March 2024        |                      |
| (a)      | Total outstanding dues of creditors other than micro, small and medium enterprises | 0                    |                      | 0                    |                      |
|          | <b>Total payables</b>  | 0                    |                      | 0                    |                      |
| <b>8</b> | <b>Other current liabilities</b>   | 31 March 2025        |                      | 31 March 2024        |                      |
| (a)      | Income received in advance   |                      |                      |                      |                      |
| (b)      | TDS payable  |                      |                      |                      |                      |
| (c)      | <u>Other payables</u>  |                      |                      |                      |                      |
|          | Audit Fees Payable   | 11608                |                      | 11446                |                      |
|          | TDS Payable  | 410                  |                      | 1613                 |                      |
|          | Outstanding Expenses   | 95762                |                      | 118512               |                      |
|          | Salary Payable   | 35200                |                      | 0                    |                      |
|          | Unspent Grant  | 2018243              |                      | 2778129              |                      |
|          | <b>Total Other current liabilities</b>   | <b>2161223</b>       |                      | <b>2909700</b>       |                      |



NAYA SAWERA VIKAS KENDRA

Notes forming part of the Financial Statements for the year ended 31st March, 2025

| 9 Property, Plant and Equipment (owned assets) <span style="float: right;">(Amount in Rs.)</span> |                 |           |                     |                  |                      |          |                         |         |
|---|-----------------|-----------|---------------------|------------------|----------------------|----------|-------------------------|---------|
| Particulars/Assets  | TANGIBLE ASSETS |           |                     |                  |                      |          |                         | Total   |
|   | Freehold land   | Buildings | Plant and Equipment | Office equipment | Furniture & Fixtures | Vehicles | Others (specify nature) |         |
| <b>WRITTEN DOWN VALUE</b>   |                 |           |                     |                  |                      |          |                         |         |
| At 1 April 2024   | 458920          | 0         | 239496              | 1346195          | 319210               | 169154   |                         | 2532975 |
| Additions before September  | 0               | 0         | 0                   | 0                | 0                    | 0        |                         | 0       |
| Additions after September   | 0               | 0         | 0                   | 0                | 55000                | 0        |                         | 55000   |
| Depreciation  | 0               | 0         | 12831               | 301652           | 16935                | 355      |                         | 331773  |
| Deductions/Adjustments  | 0               | 0         | 0                   |                  | 0                    | 0        |                         | 0       |
| <b>WRITTEN DOWN VALUE</b>   |                 |           |                     |                  |                      |          |                         |         |
| At 31 March 2025  | 458920          | 0         | 226665              | 1044543          | 357275               | 168799   | 0                       | 2256202 |

| Capital Work in Progress          | 31 March 2025 | 31 March 2024 |
|-----------------------------------|---------------|---------------|
| Opening Balance                   | 1954398       | 1954398       |
| Additions before September        | 0             | 0             |
| Additions after September         | 0             | 0             |
| Less: Capitalized during the year | 0             | 0             |
| Closing Balance (B)               | 1954398       | 1954398       |



NAYA SAWERA VIKAS KENDRA

Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

| 10    | Investments - Non Current and Current       | As at 31 March 2025       |               | As at 31 March 2024       |                      |
|-------|---|---------------------------|---------------|---------------------------|----------------------|
|       |   | Numbers/ Units/<br>Shares | Book Value    | Numbers/ Units/<br>Shares | Book Value           |
|       | <u>Other Investments</u>                    |                           |               |                           |                      |
|       | Other current and non-current investments   |                           | 0             |                           | 0                    |
|       | <b>Total Investments</b>                    |                           | 0             |                           | 0                    |
| 11    | Loans and advances<br>(Unsecured)           | Long Term                 |               | Short Term                |                      |
|       |   | 31 March 2025             | 31 March 2024 | 31 March 2025             | 31 March 2024        |
|       | <u>Other loans and advances</u>             |                           |               |                           |                      |
| (i)   | Security Deposits                           | 0                         | 0             | 0                         | 0                    |
| (ii)  | Balance with government authorities (TDS)   | 0                         | 0             | 11828                     | 58099                |
| (iii) | Other advances                              | 372000                    | 175420        | 410                       | 0                    |
|       | <b>Total</b>                                | <b>372000</b>             | <b>175420</b> | <b>12238</b>              | <b>58099</b>         |
| 12    | <b>Other non-current assets</b>             |                           |               | <b>31 March 2025</b>      | <b>31 March 2024</b> |
| (a)   | Security Deposits                           |                           |               | 0                         | 0                    |
| (b)   | Prepaid expenses                            |                           |               | 0                         | 0                    |
| (c)   | Others (Specify nature)                     |                           |               | 0                         | 0                    |
|       | <b>Total other non-current other assets</b> |                           |               | <b>0</b>                  | <b>0</b>             |
| 13    | <b>Receivables</b>                          |                           |               | <b>31 March 2025</b>      | <b>31 March 2024</b> |
| (a)   | Donations/ grants receivable                |                           |               | 0                         | 0                    |
| (b)   | Others (specify nature)                     |                           |               | 0                         | 0                    |
|       | <b>Total</b>                                |                           |               | <b>0</b>                  | <b>0</b>             |
| 14    | <b>Cash and Bank Balances</b>               |                           |               | <b>31 March 2025</b>      | <b>31 March 2024</b> |
| A     | <b>Cash and cash equivalents</b>            |                           |               |                           |                      |
| (a)   | Bank balance                                |                           |               | 2355529                   | 3042454              |
| (b)   | Cash on hand                                |                           |               | 38125                     | 19429                |
|       | <b>Total</b>                                |                           |               | <b>2393655</b>            | <b>3061883</b>       |
| B     | <b>Other bank balances</b>                  |                           |               |                           |                      |
| (a)   | Bank Deposits                               |                           |               | 0                         | 0                    |
|       | <b>Total other bank balances</b>            |                           |               | <b>0</b>                  | <b>0</b>             |
|       | <b>Total Cash and bank balances</b>         |                           |               | <b>2393655</b>            | <b>3061883</b>       |
| 15    | <b>Other current assets</b>                 |                           |               | <b>31 March 2025</b>      | <b>31 March 2024</b> |
| (a)   |   |                           |               | 0                         | 0                    |
|       | <b>Total</b>                                |                           |               | <b>0</b>                  | <b>0</b>             |



NAYA SAWERA VIKAS KENDRA

Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

| PARTICULARS                                   | 31 March 2025  | 31 March 2024  |
|---|----------------|----------------|
| <b>16 Other income</b>                        |                |                |
| (a) Interest income                           | 51522          | 57358          |
| (b) Other non-operating income                | 0              | 0              |
| <b>Total other income</b>                     | <b>51522</b>   | <b>57358</b>   |
| <b>17 Materials distributed</b>               |                |                |
| <b>Total Materials distributed</b>            | <b>0</b>       | <b>0</b>       |
| <b>18 Employee benefits expense</b>           |                |                |
| (a) Salaries, wages and Honorarium            | 0              | 0              |
| (b) Contribution to provident and other funds | 0              | 0              |
| (c) Staff welfare expenses                    | 0              | 0              |
| <b>Total Employee benefits expense</b>        | <b>0</b>       | <b>0</b>       |
| <b>19 Finance cost</b>                        |                |                |
| (a) Interest expense                          |                |                |
| On bank loan                                  | 0              | 0              |
| (b) Other borrowing costs                     | 0              | 0              |
| <b>Total Finance cost</b>                     | <b>0</b>       | <b>0</b>       |
| <b>20 Depreciation</b>                        |                |                |
| (a) on tangible assets                        | 331773         | 516769         |
| <b>Total Depreciation</b>                     | <b>331773</b>  | <b>516769</b>  |
| <b>21 Charitable Expenses</b>                 |                |                |
| LOTUS-CTC, WATER WELL GUMLA                   | 1017404        | 24880          |
| LOTUS-LEARNING HUB                            | 39422          | 1238161        |
| LOTUS-CAREER COUNSELLING                      | 678813         | 589800         |
| LOTUS-CTC GUMLA                               | 1055212        | 716729         |
| LOTUS-CTC, BAHARONPUR 2ND YEAR                | 1066563        | 866330         |
| PC OTHERS                                     | 156710         | 233470         |
| LACIM INDIA                                   | 390199         | 351887         |
| CAPITAL FOR GOOD 2022-24                      | 948240         | 1692843        |
| GENERAL                                       | 188249         | 591094         |
| <b>Total Charitable Expenses</b>              | <b>5540812</b> | <b>6305414</b> |
| <b>22 Other Expenses</b>                      |                |                |
| LOTUS-CAREER COUNSELLING                      | 45709          | 209977         |
| LOTUS-CTC, BAHARONPUR                         | 0              | 2              |
| LOTUS-CTC GUMLA                               | 60488          | 21665          |
| LOTUS-CTC, BAHARONPUR 2ND YEAR                | 67442          | 16493          |
| PC OTHERS                                     | 4587           | 1490           |
| LACIM INDIA                                   | 5398           | 71604          |
| CAPITAL FOR GOOD                              | 1              | 0              |
| CAPITAL FOR GOOD 2022-24                      | 20756          | 119235         |
| GOONJ   | 0              | 920            |
| CAPITAL FOR GOOD-NEW                          | 5              | 0              |
| GENERAL                                       |                |                |
| Bank Charges                                  | 659            | 4854           |
| Repair & Maintenance                          | 550            | 10000          |
| Printing & Stationery                         | 26220          | 13171          |
| Miscellaneous Expenses                        | 1200           | 0              |
| Travel & Conveyance                           | 15916          | 0              |
| Audit Fees                                    | 0              | 38000          |
| <b>Total Other Expenses</b>                   | <b>248931</b>  | <b>507411</b>  |

