

AUDIT REPORT
FORM 10BB

We have examined the balance sheet of **Chandigarh Manav Vikas Charitable Trust, Hanumangarh Jn.** as at 31.03.2025 and the profit and loss account (Income & expenditure account) for the year ended on that date which are in agreement with the books of account maintained by the said Trust and its units namely Karuna Shiksha Prashikshan Mahila (B.Ed.) College, Karuna College, Karuna College of Nursing, Karuna School of Nursing, Karuna Shikshak Prishikshak Mahila (Shiksha Shastri), Karuna Shikshak Prishikshak Mahila (STC) College.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches (NIL) of the above named institution visited by us so far as appears from our examination of the books, subject to the comments given below:

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 abovenamed trust as at 31.03.2025 and

(ii) in the case of the profit and loss account (Income & expenditure account) of the surplus of its accounting year ending on 31.03.2025

PLACE : 75 ADARSH NAGAR
SRI GANGANAGAR
Date : 25-09-2025
UDIN : 25076563BMIATC4031

FOR NEERAJ CHAWLA & CO.
CHARTERED ACCOUNTANTS



Neeraj Chawla
(NEERAJ CHAWLA)
PARTNER
M.NO. 076563

NEERAJ CHAWLA & CO.

Chartered Accountants

Ph. 0154 - 2485250, Mob. 94142 - 10450 , email : neerajchawlaca@gmail.com

75 Adarsh Nagar

Sri Ganganagar (Raj.)

KARUNA SHIKSHAK PRISHIKSHAK MAHILA (SHIKSHA SHASTRI), HANUMANGARH JN.

Income & Expenditure Account For The Year 2024-25 Y.E. 31.03.2025

Expenditure	Amount	Income	Amount
To Salary	4260000.00	By Fees	2353405.00
To Bank Exp.	3849.00	By Interest	12374.00
To Lab Exp.	7250.00	By Excess of Expenditure over Income	2406856.00
To Office Exp.	10340.00		
To Stationery Exp.	44075.00		
To Affiliation Fees	442394.00		
To Postage & Courier Exp.	1540.00		
To Travelling Exp.	3187.00		
	<u>4772635.00</u>		<u>4772635.00</u>

Place : 75 Adarsh Nagar
Sri Ganganagar
Date : 25-09-2025

Neeraj Chawla & Co.
Chartered Accountants

(Neeraj Chawla)
Partner
M.No. 076563

KARUNA SHIKSHAK PRISHIKSHAK MAHILA (SHIKSHA SHASTRI), HANUMANGARH JN.

Balance Sheet As At 31.03.2025

Liabilities	Amount	Assets	Amount
INTER UNIT BALANCES:-		FIXED ASSETS :-	
Chandigarh Manav Vikas -Charitable Trust	11448640.00	(As Per Schedule "A")	128207.00
Karuna Shikshak Prishikshak - -Mahila (B.Ed.) College	80000.00		
Karuna Shikshak Prishikshak - -Mahila (STC) College	625000.00		
Karuna College Of Nursing	50000.00		
CURRENT LIABILITIES:-		CASH & BANK BALANCE :-	
Salary Payable	350000.00	IDBI Bank	243131.30
		Cash	224014.00
		GENERAL FUND :-	
		Opening Bal.	9551431.70
		Add : Deficit	2406856.00
			11958287.70
	<u>12553640.00</u>		<u>12553640.00</u>

Place : 75 Adarsh Nagar

Sri Ganganagar

Date : 25-09-2025

For Neeraj Chawla & Co.
Chartered Accountants


Neeraj Chawla)
Partner
M.No. 076563

KARUNA SHIKSHAK PRISHIKSHAK MAHILA (SHIKSHA SHASTRI), HANUMANGARH JN.
(31.03.2025)

DETAIL OF FIXED ASSETS & DEPRECIATION

SCHEDULE - "A"

NAME OF ASSETS	OP.BALANCE	ADDITION		RATE DEPRECIATION	CL.BALANCE
		1st Half	2nd Half		
Books	102405.00			0.00	102405.00
Furniture	20896.00			0.00	20896.00
Sports Goods	4906.00			0.00	4906.00
	<u>128207.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>128207.00</u>



**Form 10BB
and
Balance Sheet
of**

CHANDIGARH MANAV VIKAS CHARITABLE TRUST

HANUMANGARH

Financial Year 2023-24

Assessment Year 2024-25

Auditors

NEERAJ CHAWLA & CO.

Chartered Accountants

75-Adarsh Nagar

Sri Ganganagar

Mob. 94142-10450, email : neerajchawlaca@gmail.com

FORM 10BB

We have examined the balance sheet of **Chandigarh Manav Vikas Charitable Trust, Hanumangarh Jn.** as at 31.03.2024 and the profit and loss account (Income & expenditure account) for the year ended on that date which are in agreement with the books of account maintained by the said Trust and its units namely Karuna Shiksha Prashikshan Mahila (B.Ed.) College, Karuna College, Karuna College of Nursing, Karuna School of Nursing, Kaurna Shikshak Prishikshak Mahila (Shiksha Shastri), Karuna Shikshak Prishikshak Mahila (STC) College.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches (NIL) of the above named institution visited by us so far as appears from our examination of the books, subject to the comments given below:

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 abovenamed trust as at 31.03.2024 and
- (ii) in the case of the profit and loss account (Income & expenditure account) of the surplus of its accounting year ending on 31.03.2024

PLACE : 75 ADARSH NAGAR
SRI GANGANAGAR
DATE : 20.07.2024
UDIN : 24076563BKABJJ5262

NEERAJ CHAWLA & CO.
CHARTERED ACCOUNTANTS

NEERAJ CHAWLA)-Partner
M.NO. 076563

CHANDIGARH MANAV VIKAS CHARITABLE TRUST, HANUMANGARH JN.

Financial Year : 2023-24 Assessment Year : 2024-25

STATEMENT OF PARTICULARS

I. APPLICATION FOR INCOME FOR CHARITABLE PURPOSE OR RELIGIOUS PURPOSE

- 1 Amount of income of the previous Year applied to charitable or religious purposes in India during that Year 43742582.00
- 2 Whether the institution has exercised the option under clause (2) of the Explanation to section 11(1) ? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous Year. NO
- 3 Amount of Income accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 25 per cent of the income derived from property held under trust wholly in part only for such purposes. NIL
- 4 Amount of income eligible for exemption under section 11(1) (c) (Give details) NIL
- 5 Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11 (2) NIL
- 6 Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b)? If so, the details thereof N.A.
- 7 Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B)? If so, the details thereof NIL
- 8 Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year- NIL
- (a) has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or NIL
- (b) has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(i)(ii) or section 11(2)(b)(iii), or NIL
- (c) has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the Year immediately following the expiry thereof? If so, the details thereof N.A.



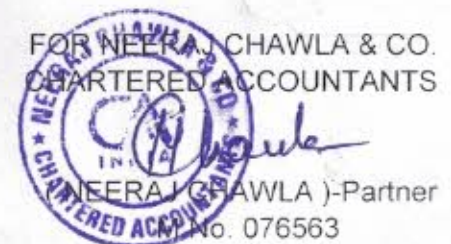
II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)

- 1 Whether any part of the income or property of the institution was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any NIL
- 2 Whether any land building or other property of the institution was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any NIL
- 3 Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details NIL
- 4 Whether the services of the institution were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any NIL
- 5 Whether any share, security or other property was purchased by or on behalf of the institution during the previous year from any such person? If so, give details thereof together with the consideration paid NIL
- 6 Whether any share, security or other property was sold by or on behalf of the institution during the previous year to any such person? If so, give details thereof together with the consideration received. NIL
- 7 Whether any income or property of the institution was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted NIL
- 8 Whether the income or property of the institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details NIL

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

- 1 Sl.No. NIL
- 2 Name and address of the concern NIL
- 3 Whether the concern is a company, number and class of shares held NIL
- 4 Nominal value of the investment NIL
- 5 Income from the investment NIL
- 6 Whether the amount in col.4 exceeded 5% of the capital of the concern during the previous year. NIL

DATE : 20.07.2024
UDIN : 24076563BKABJJ5262



NEERAJ CHAWLA & CO.
Chartered Accountants

75 Adarsh Nagar
Sri Ganganagar (Raj.)

Ph. 0154 - 2485250, Mob. 94142 - 10450 , email : neerajchawlaca@gmail.com


KARUNA SHIKSHAK PRISHIKSHAK MAHILA(SHIKSHA SHASTRI), HANUMANGARH Jn.

Income & Expenditure Account For The Year 2022-23 Y.E. 31.03.2023

Expenditure	Amount	Income	Amount
To Travelling Exp.	2627.00	By Fees Received	3689590.00
To Salary	4579000.00	By Interest Received	15546.00
To Affilation Fees	409027.00	By Excess of Expenditure	
To Labortory Exp.	3360.00	Over Income	1302768.00
To Office Exp.	9460.00		
To Postage & Courier Exp.	4430.00		
	<u>5007904.00</u>		<u>5007904.00</u>

Place : 75 Adarsh Nagar
Sri Ganganagar
Date : 20.07.2024

For Neeraj Chawla & Co.
Chartered Accountants



Neeraj Chawla)-Partner
M.No. 076563

KARUNA SHIKSHAK PRISHIKSHAK MAHILA(SHIKSHA SHASTRI), HANUMANGARH Jn.
(31.03.2024)

DETAIL OF FIXED ASSETS & DEPRECIATION

SCHEDULE - "A"

NAME OF ASSETS	OP.BALANCE	ADDITION		RATE DEPRECIATION	CL.BALANCE
		1st Half	2nd Half		
Books	84405.00	18000.00		0.00	102405.00
Furniture	20896.00			0.00	20896.00
Sports Goods	4906.00			0.00	4906.00
	<u>110207.00</u>	<u>18000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>128207.00</u>



AUDIT REPORT
FORM 10B

We have examined the balance sheet of **Chandigarh Manav Vikas Charitable Trust, Hanumangarh Jn.** as at 31.03.2023 and the profit and loss account (Income & expenditure account) for the year ended on that date which are in agreement with the books of account maintained by the said Trust and its units namely Karuna Shiksha Prashikshan Mahila (B.Ed.) College, Karuna College, Karuna College of Nursing, Karuna School of Nursing, Karuna Shikshak Prishikshak Mahila (Shiksha Shastri), Karuna Shikshak Prishikshak Mahila (STC) College.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches (NIL) of the above named institution visited by us so far as appears from our examination of the books, subject to the comments given below:

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 abovenamed trust as at 31.03.2023 and
- (ii) in the case of the profit and loss account (Income & expenditure account) of the surplus of its accounting year ending on 31.03.2023

PLACE : 75 ADARSH NAGAR
SRI GANGANAGAR
DATE : 10.08.2023



FOR NEERAJ CHAWLA & CO.
CHARTERED ACCOUNTANTS

A handwritten signature in blue ink, appearing to read "Neeraj Chawla".

(NEERAJ CHAWLA)
M.NO. 076563

KARUNA SHIKSHAK PRISHIKSHAK MAHILA (SHIKSHA SHASTRI), HANUMANGARH JN.

Income & Expenditure Account For The Year 2022-23 Y.E. 31.03.2023

Expenditure	Amount	Income	Amount
To Bank Exp.	236.00	By Fees	2192420.00
To Salary	3566000.00	By Interest	11762.00
To Govt. Fees	318578.00	By Deficit	1725399.00
To Labortory Exp.	3360.00		
To Office Exp.	8280.00		
To Postage & Courier Exp.	5840.00		
To Printing & Stationery Exp.	24600.00		
To Travelling Exp.	2687.00		
	<u>3929581.00</u>		<u>3929581.00</u>

As per our audit report of even date attached herewith

Place : 75 Adarsh Nagar

Sri Ganganagar

DATE : 10.08.2023



For Neeraj Chawla & Co.
Chartered Accountants

Neeraj Chawla

(Neeraj Chawla)

M.No. 076563

KARUNA SHIKSHAK PRISHIKSHAK MAHILA (SHIKSHA SHASTRI), HANUMANGARH JN.
(31.03.2023)

DETAIL OF FIXED ASSETS & DEPRECIATION

NAME OF ASSETS	OP. BALANCE	ADDITION	
		1st Half	2nd Half
Books	84405.00	18000.00	
Furniture	20896.00		
Sports Goods	4906.00		
	<u>110207.00</u>	<u>18000.00</u>	<u>0.00</u>

SCHEDULE - "A"

RATE	DEPRECIATION	CL. BALANCE
0.00		102405.00
0.00		20896.00
0.00		4906.00
<u>0.00</u>		<u>128207.00</u>



FORM 10B
and
Balance Sheet
of

CHANDIGARH MANAV VIKAS CHARITABLE TRUST

HANUMANGARH

Financial Year

2021-22

Assessment Year

2022-23

Auditors

NEERAJ CHAWLA & CO.

Chartered Accountants

75-Adarsh Nagar

Sri Ganganagar

Ph. 0154 - 2485250, Mob. 94142-10450, email :
neerajchawlaca@gmail.com

FORM NO. 10B

[See Rule 17B]

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

I have examined the balance sheet of CHANDIGARH MANAV VIKAS CHARITABLE TRUST AAATC9246N [name and PAN of the trust or institution] as at 31/03/2022 and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said trust or institution.

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

Closing balances are subject to direct confirmation from third parties.

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

- i. in the case of the balance sheet of the state of affairs of the above-named trust as at 31/03/2022
- ii. in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31/03/2022

The prescribed particulars are annexed hereto.

For NEERAJ CHAWLA AND COMPANY
Chartered Accountants



Neeraj Chawla
(NEERAJ CHAWLA)
PROPRIETOR

Membership No: 076563
Registration No: 0007467C

Place :SRI GANGANAGAR
Date : 10/09/2022
UDIN : 22076563ATEKSB9690

ANNEXURE
STATEMENT OF PARTICULARS

Application of income for charitable or religious purposes.

1.	Amount of income of the previous year applied to charitable or religious purposes in India during that year.	21960019
2.	Whether the trust has exercised the option under clause (2) of the Explanation to section 11 (1)? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year.	No
3.	Amount of income Accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust Wholly for such purposes.	0
4.	Amount of income eligible for exemption under section 11(1)(c) [Give details]	No
5.	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2)	0
6.	Whether the amount of income of mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b)? If so, the details thereof.	No
7.	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(B)? If so, the details thereof.	No
8.	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year :-	
a.	has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	No
b.	has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2) (b) (iii), or	No
c.	has not been utilised for purpose for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof	No

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

1.	Whether any part of the income or property of the trust was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person) ? If so, give details of the amount, rate of interest charged and the nature of security, if any.	NO
2.	Whether any land, building or other property of the trust was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any.	NO

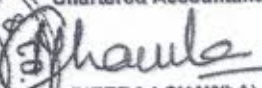



3.	Whether any payment was made to any such person during the previous year by way of salary allowance or otherwise? If so, give details.	NO
4.	Whether the services of the trust were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any.	NO
5.	Whether any share, security, or other property was purchased by or on behalf of the trust during the previous year from any such person? If so, give details thereof together with the consideration paid.	NO
6.	Whether any share, security, or other property was sold by or on behalf of the trust during the previous year to any such person? If so, the details thereof together with the consideration received.	NO
7.	Whether any income or property of the trust was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted.	NO
8.	Whether the income or property of the trust was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details.	NO

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

Sl.No	Name and address of the concern	Where the concern is a company No. and class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in Col. 4 exceeded 5% of the capital of the concern during the previous year-say. Yes/No

For NEERAJ CHAWLA AND COMPANY
Chartered Accountants


 (NEERAJ CHAWLA)
 PROPRIETOR
 Membership No: 076563
 Registration No: 0007467C



Place :SRI GANGANAGAR
Date : 10/09/2022
UDIN : 22076563ATEKSB9690

NEERAJ CHAWLA & CO.

Chartered Accountants

Ph. 0154 - 2485250, Mob. 94142 - 10450 , email : neerajchawlaca@gmail.com

75 Adarsh Nagar
Sri Ganganagar (Raj.)

KARUNA SHIKSHAK PRISHIKSHAK MAHILA (SHIKSHA SHASTRI), HANUMANGARH JN.

Income & Expenditure Account For The Year 2021-22 Y.E. 31.03.2022

Expenditure	Amount	Income	Amount
To Salary	2982000.00	By Fees	1880138.00
To Govt. Fees	313616.00	By Interest	8539.00
To Labortory Exp.	3320.00	By Deficit	1429671.00
To Office Exp.	8000.00		
To Postage & Courier Exp.	4250.00		
To Printing & Stationery Exp.	4675.00		
To Travelling Exp.	2487.00		
	<u>3318348.00</u>		<u>3318348.00</u>

As per our audit report of even date attached herewith

For Neeraj Chawla & Co.
Chartered Accountants



Chawla
(Neeraj Chawla)
M.No. 076563

Place : 75 Adarsh Nagar
Sri Ganganagar
DATE : 10.09.2022

KARUNA SHIKSHAK PRISHIKSHAK MAHILA (SHIKSHA SHASTRI), HANUMANGARH JN.

Balance Sheet As At 31.03.2022

Liabilities	Amount	Assets	Amount
BORROWINGS :-		FIXED ASSETS :-	
Chandigarh Manav Vikas -Charitable Trust	6221500.00	(As Per Schedule "A")	110207.00
CURRENT LIABILITIES :-		CASH & BANK BALANCE :-	
Karuna Shikshak Prishikshak - -Mahila (B.Ed.) College	80000.00	IDBI Bank	626813.30
Karuna Shikshak Prishikshak - -Mahila (STC) College	625000.00	SBI	3840.00
Karuna College Of Nursing	50000.00	Cash	136375.00
Salary Payable	248500.00		
Advance Fee	175500.00		
		GENERAL FUND :-	
		Opening Bal.	5093593.70
		Less : Deficit	1429671
			6523264.70
	<u>7400500.00</u>		<u>7400500.00</u>

As per our audit report of even date attached herewith

For Neeraj Chawla & Co.
Chartered AccountantsPlace : 75 Adarsh Nagar
Sri Ganganagar
DATE : 10.09.2022

(Neeraj Chawla)
M.No. 076563

KARUNA SHIKSHAK PRISHIKSHAK MAHILA (SHIKSHA SHASTRI), HANUMANGARH JN.
(31.03.2022)

DETAIL OF FIXED ASSETS & DEPRECIATION

NAME OF ASSETS	OP. BALANCE	ADDITION	
		1st Half	2nd Half
Books	84405.00		
Furniture	20896.00		
Sports Goods	4906.00		
	<u>110207.00</u>	<u>0.00</u>	<u>0.00</u>

SCHEDULE - "A"

RATE DEPRECIATION	CL. BALANCE
0.00	84405.00
0.00	20896.00
0.00	4906.00
<u>0.00</u>	<u>110207.00</u>

