

VIGYANSHAALA INTERNATIONAL

BALANCE SHEET AS ON 31.3.2023

(AMOUNT IN RS.)

| LIABILITY                               | 31-03-2023       | 31-03-2022       | ASSET                    | 31-03-2023       | 31-03-2022       |
|-----------------------------------------|------------------|------------------|--------------------------|------------------|------------------|
| <b>Corpus Fund</b>                      |                  |                  | <b>Fixed Assets</b>      |                  |                  |
| Opening Balance                         | 25000            | 25000            | As per Schedule attached | 9,55,186         | 17,16,617        |
| <b>General Fund</b>                     |                  |                  |                          |                  |                  |
| Opening Balance                         | 8,67,772         | (55,243)         |                          |                  |                  |
| Contribution                            | -                | 60               |                          |                  |                  |
| Add : Excess of Income Over Expenditure | 2,28,341         | 9,22,954         |                          |                  |                  |
|                                         |                  | 8,67,772         |                          |                  |                  |
| <b>Current Liabilities</b>              |                  |                  | <b>Current Assets</b>    |                  |                  |
| Audit Fee Payable                       | 20,000           | -                | Kotak Mahindra Bank      | 3,12,197         | 1,73,281         |
| Advances Received for Projects          | 37,34,127        | -                | Loans & advances         | 8,574            | 3,11,494         |
| Expense Payable                         | 62,940           | 1,55,747         | Donation Receivable      | 97,000           | 25,000           |
| Salary Expenses Payable                 | -                | 95,873           | Fixed Deposit            | 37,00,000        | 6,94,000         |
| TDS Payable including Interest          | 1,34,777         | 2,31,000         |                          | 41,17,771        | 12,03,775        |
|                                         | 39,51,844        | 4,82,620         |                          |                  |                  |
| <b>TOTAL</b>                            | <b>50,72,957</b> | <b>13,76,392</b> | <b>TOTAL</b>             | <b>50,72,957</b> | <b>13,76,392</b> |

For Vaibhav Bhatnagar & Co.  
Chartered Accountants  
FRN : 027506A

(Vaibhav Bhatnagar)  
(Proprietor)  
M.No. -521234  
Place : Delhi

Date :22-10-2023

UDIN : 23521234B6STNP 4463



For VigyanShaala International

(Dr. Vijay Venugopalan)  
(Managing Trustee)

Place : Delhi

Date :22-10-2023

For VigyanShaala International

(Dr. Darshana Joshi)  
(Trustee)

Place : Delhi

Date :22-10-2023

For VigyanShaala International

(Archana Sharma)  
(Trustee)

Place : Delhi

Date :22-10-2023



VIGYANSHAALA INTERNATIONAL

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD OF 01-04-2022 To 31-03-2023

| EXPENDITURE                         | FOR THE YEAR      |                   | INCOME                    | FOR THE YEAR ENDING |                   |
|-------------------------------------|-------------------|-------------------|---------------------------|---------------------|-------------------|
|                                     | ENDING 31-03-2023 | ENDING 31-03-2022 |                           | 31-03-2023          | ENDING 31-03-2022 |
| Accounting Charges                  | 48,000            | 24,000            | Grant Received            | 65,88,833           | 32,31,262         |
| App Development Charges             | 1,55,747          | -                 | Donation Received         | 13,93,498           | 12,83,400         |
| Audit Fees                          | 40,000            | 20,000            | Interest on Fixed Deposit | 1,622               | -                 |
| Bank Charges                        | 2,028             | 286               |                           |                     |                   |
| Books & Periodicals                 | 364               | 14,586            |                           |                     |                   |
| Consultancy Fees                    | -                 | 70,000            |                           |                     |                   |
| Consumable Expenses                 | -                 | 39,542            |                           |                     |                   |
| Conveyance Charges                  | 12,803            | 29,830            |                           |                     |                   |
| Depreciation                        | 2,29,940          | 2,790             |                           |                     |                   |
| Freight Charges                     | -                 | 4,000             |                           |                     |                   |
| Fundraising Expenses                | -                 | 784               |                           |                     |                   |
| Honorarium                          | 1,000             | -                 |                           |                     |                   |
| Internet Connection and Set up      | 15,685            | -                 |                           |                     |                   |
| Internship Expense                  | 1,33,000          | -                 |                           |                     |                   |
| Lab Material Expenses               | 1,021             | 1,01,807          |                           |                     |                   |
| Miscellaneous Expenses              | -                 | 4,575             |                           |                     |                   |
| Office Maintenance                  | 22,625            | 14,350            |                           |                     |                   |
| Office Rent                         | 2,52,000          | 20,000            |                           |                     |                   |
| Payment Processing Charges          | 39,048            | -                 |                           |                     |                   |
| Postage and Courier Charges         | 5,250             | -                 |                           |                     |                   |
| Printing & Stationery               | 37,347            | 18,208            |                           |                     |                   |
| Prize and Award Distribution        | 22,910            | -                 |                           |                     |                   |
| Professional Charges                | 3,000             | -                 |                           |                     |                   |
| Recruitment Expense                 | 3,499             | -                 |                           |                     |                   |
| Repair & Maintenance                | 12,030            | 8,600             |                           |                     |                   |
| Salary Expense                      | 47,42,000         | 27,60,650         |                           |                     |                   |
| Scholarship Expenses                | 6,40,510          | 2,36,825          |                           |                     |                   |
| Short and Excess                    | -                 | -                 |                           |                     |                   |
| Staff Training Expense              | 56,000            | -                 |                           |                     |                   |
| Staff Welfare                       | 21,255            | 280               |                           |                     |                   |
| Subscription and Registration Fees  | 1,41,894          | -                 |                           |                     |                   |
| Telephone and Internet Charges      | 49,747            | 24,746            |                           |                     |                   |
| Training Facilitation               | -                 | 6,000             |                           |                     |                   |
| Travelling Expenses                 | 3,70,073          | 1,81,149          |                           |                     |                   |
| Udyan Care Project Expense          | 6,93,137          | -                 |                           |                     |                   |
| Website and App Development Charges | 3,700             | 8,700             |                           |                     |                   |
| Excess of Income over Expenditure   | 2,28,341          | 9,22,954          |                           |                     |                   |
|                                     | 79,83,953         | 45,14,662         |                           | 79,83,953           | 45,14,662         |

For Vaibhav Bhatnagar & Co.  
Chartered Accountants  
FRN : 02750/M

(Vaibhav Bhatnagar)  
(Proprietor)  
M.No. -521234  
Place : Delhi  
Date :22-10-2023

UDIN : 23521234B4STNP4463



For VigyanShaala International

(Dr. Vijay Venugopalan)  
(Managing Trustee)

Place : Delhi  
Date :22-10-2023



For VigyanShaala International

(Dr. Darshana Joshi)  
(Trustee)

Place : Delhi  
Date :22-10-2023

For VigyanShaala International

(Archana Sharma)  
(Trustee)

Place : Delhi  
Date :22-10-2023

*(Handwritten signatures of Dr. Darshana Joshi, Archana Sharma, and Dr. Vijay Venugopalan)*

VIGYANSHAALA INTERNATIONAL

RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD OF 01-04-2022 To 31-03-2023

| RECEIPT                   | FOR THE YEAR<br>ENDING 31-03-2023 | FOR THE YEAR<br>ENDING 31-03-2022 | PAYMENT                      | FOR THE YEAR<br>ENDING 31-03-2023 | FOR THE YEAR<br>ENDING 31-03-2022 |
|---------------------------|-----------------------------------|-----------------------------------|------------------------------|-----------------------------------|-----------------------------------|
| <u>Opening balance</u>    |                                   |                                   |                              |                                   |                                   |
| Cash-in-Hand              | -                                 | -                                 | Accounting Charges           | 48,000                            | -                                 |
| Balance in Bank           | 1,73,281                          | 3,76,437                          | Honorarium                   | 1,000                             | 1,18,000                          |
| Fixed Deposit Matured     | 6,94,000                          | -                                 | Lab Material Expenses        | 1,621                             | 1,01,807                          |
| Donation Received         | 12,79,840                         | 12,58,136                         | Office Rent                  | -                                 | 20,000                            |
| Grant Received            | 86,22,493                         | 32,31,262                         | Travelling Expenses          | 1,94,930                          | 65,491                            |
| Interest on Fixed Deposit | 1,238                             | -                                 | Bank Charges                 | 2,028                             | 286                               |
|                           |                                   |                                   | Purchase of Fixed Assets     | 11,69,256                         | -                                 |
|                           |                                   |                                   | Scholarship Expense          | 70,500                            | 21,360                            |
|                           |                                   |                                   | Fundraising Expenses         | -                                 | 1,55,945                          |
|                           |                                   |                                   | Advance for Outreach         | 30,000                            | -                                 |
|                           |                                   |                                   | Payment Processing Charges   | 5,048                             | -                                 |
|                           |                                   |                                   | Salay/Interns Expenses       | 50,44,929                         | 29,23,725                         |
|                           |                                   |                                   | Telephone & Internet Charges | 40,485                            | 22,248                            |
|                           |                                   |                                   | Office Maintenance           | 7,141                             | -                                 |
|                           |                                   |                                   | Website Charges              | 3,700                             | 8,700                             |
|                           |                                   |                                   | Consumers Payable            | -                                 | 13,971                            |
|                           |                                   |                                   | Imprest payable              | 2,587                             | 2,10,167                          |
|                           |                                   |                                   | Audit Fees                   | 20,000                            | 20,000                            |
|                           |                                   |                                   | Misc Expenses                | -                                 | 4,575                             |
|                           |                                   |                                   | Staff Welfare                | 43,806                            | -                                 |
|                           |                                   |                                   | Books & Periodicals          | 228                               | 786                               |
|                           |                                   |                                   | Fixed Deposit                | 37,00,000                         | 6,94,000                          |
|                           |                                   |                                   | App Development payment      | -                                 | 3,11,494                          |
|                           |                                   |                                   | Professional Charges         | 3,000                             | -                                 |
|                           |                                   |                                   | Training Expense             | 70,396                            | -                                 |
|                           |                                   |                                   | <u>Closing balance</u>       |                                   |                                   |
|                           |                                   |                                   | Cash-in-Hand                 | -                                 | -                                 |
|                           |                                   |                                   | Balance in Bank              | 3,12,197                          | 1,73,281                          |
|                           |                                   |                                   |                              | <u>1,07,70,852</u>                | <u>48,65,836</u>                  |
|                           | <u>1,07,70,852</u>                | <u>48,65,836</u>                  |                              | <u>1,07,70,852</u>                | <u>48,65,836</u>                  |

For Vaibhav Bhatnagar & Co.  
Chartered Accountants  
FRN : 027506N  
DELHI  
(Vaibhav Bhatnagar)  
(Proprietor)  
M.No. -521234  
Place : Delhi  
Date :22-10-2023  
UDIN : 23521234 BQSTNP4463

For VigyanShaala International  
(Dr. Vijay Venugopalan)  
(Managing Trustee)  
Place : Delhi  
Date :22-10-2023



For VigyanShaala International  
(Dr. Darshana Joshi)  
(Trustee)  
Place : Delhi  
Date :22-10-2023

For VigyanShaala International  
(Archana Sharma)  
(Trustee)  
Place : Delhi  
Date :22-10-2023

**VIGYANSHAALA INTERNATIONAL**

**DETAILS TO THE ACCOUNTS FOR THE PERIOD OF 01-04-2020 To 31-03-2023**

| S.<br>NO.                              | PARTICULARS                      | FOR THE YEAR ENDING<br>31-03-2023 |
|----------------------------------------|----------------------------------|-----------------------------------|
| <b>1 LOANS AND ADVANCES</b>            |                                  |                                   |
|                                        | ABL Education Private Limited    | 8,190                             |
|                                        | Accrued Interest - Fixed Deposit | 384                               |
|                                        | <b>TOTAL</b>                     | <b>8,574</b>                      |
| <b>2 ADVANCE RECEIVED FOR PROJECTS</b> |                                  |                                   |
|                                        | For Udyan Care Lab Set Up        | 3,26,063                          |
|                                        | For Projects                     | 34,08,064                         |
|                                        | <b>TOTAL</b>                     | <b>37,34,127</b>                  |
| <b>3 EXPENSE PAYABLE</b>               |                                  |                                   |
|                                        | Imprest Darshana                 | 8,680                             |
|                                        | Imprest Pradeep                  | 3,913                             |
|                                        | Vijay                            | 50,348                            |
|                                        | <b>TOTAL</b>                     | <b>62,940</b>                     |



For VigyanShaala International

(Dr. Vijay Venugopalan)  
(Managing Trustee)

Place : Delhi  
Date :22-10-2023

**VIGYANSHAALA INTERNATIONAL**  
**FIXED ASSETS SCHEDULE AS ON 31-03-2023**

**ANNEXURE - I**

| Assets                  | Rate<br>of<br>Dep. | WDV<br>as at<br>31.3.22 | Additions upto 31.03.2023 |                  | Deduction | Balance          | Depreciation<br>Allowable | WDV<br>as at<br>31.3.2023 |
|-------------------------|--------------------|-------------------------|---------------------------|------------------|-----------|------------------|---------------------------|---------------------------|
|                         |                    |                         | >180 days                 | <180 days        |           |                  |                           |                           |
| Mobile Phone            | 15%                | 15,810                  | 8,200                     | -                | -         | 24,010           | 3,602                     | 20,408                    |
| Computer & Laptop       | 0%                 | 60                      | -                         |                  |           | 60               | -                         | 60                        |
| Computer & Laptop -Dep, | 40%                |                         | -                         | 57,897           | -         | 57,897           | 11,579                    | 46,318                    |
| Cooler                  | 15%                |                         | 10,738                    | -                | -         | 10,738           | 1,611                     | 9,127                     |
| Furniture & Fixture     | 10%                |                         | 35,100                    | 6,850            | -         | 41,950           | 3,853                     | 38,097                    |
| Lab Equipments          | 40%                |                         | -                         | 10,34,483        | -         | 10,34,483        | 2,06,897                  | 8,27,586                  |
| Printer                 | 15%                |                         | 3,699                     | -                | -         | 3,699            | 555                       | 3,144                     |
| Water Purifier          | 15%                |                         | 12,289                    | -                | -         | 12,289           | 1,843                     | 10,446                    |
|                         |                    | <b>15,870</b>           | <b>70,026</b>             | <b>10,99,230</b> | - -       | <b>11,85,126</b> | <b>2,29,940</b>           | <b>9,55,186</b>           |

Change in rate of exchange of currency  
Subsidy or grant or reimbursement

NIL  
NIL



| <b>INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT</b>                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                   |                                 | Assessment<br>Year<br>2023-24 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|-------------------------------|
| [Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7<br>filed and verified]<br>(Please see Rule 12 of the Income-tax Rules, 1962)                                                                                                                                                                    |                                                                                                                                                                   |                                 |                               |
| PAN                                                                                                                                                                                                                                                                                                                                                           | AADTV0336R                                                                                                                                                        |                                 |                               |
| Name                                                                                                                                                                                                                                                                                                                                                          | VIGYANSHAALA INTERNATIONAL                                                                                                                                        |                                 |                               |
| Address                                                                                                                                                                                                                                                                                                                                                       | C-432, SECTOR 1 , NORTH WEST DELHI , AVANTIKA S.O , 09-Delhi , 110085                                                                                             |                                 |                               |
| Status                                                                                                                                                                                                                                                                                                                                                        | 05-AOP/BOI                                                                                                                                                        | Form Number                     | ITR-7                         |
| Filed u/s                                                                                                                                                                                                                                                                                                                                                     | 139(1)-On or before due date                                                                                                                                      | e-Filing Acknowledgement Number | 464145460291023               |
| Taxable Income and Tax Details                                                                                                                                                                                                                                                                                                                                | Current Year business loss, if any                                                                                                                                | 1                               | 0                             |
|                                                                                                                                                                                                                                                                                                                                                               | Total Income                                                                                                                                                      | 2                               | 0                             |
|                                                                                                                                                                                                                                                                                                                                                               | Book Profit under MAT, where applicable                                                                                                                           | 3                               | 0                             |
|                                                                                                                                                                                                                                                                                                                                                               | Adjusted Total Income under AMT, where applicable                                                                                                                 | 4                               | 0                             |
|                                                                                                                                                                                                                                                                                                                                                               | Net tax payable                                                                                                                                                   | 5                               | 0                             |
|                                                                                                                                                                                                                                                                                                                                                               | Interest and Fee Payable                                                                                                                                          | 6                               | 0                             |
|                                                                                                                                                                                                                                                                                                                                                               | Total tax, interest and Fee payable                                                                                                                               | 7                               | 0                             |
|                                                                                                                                                                                                                                                                                                                                                               | Taxes Paid                                                                                                                                                        | 8                               | 20,800                        |
|                                                                                                                                                                                                                                                                                                                                                               | (+) Tax Payable /(-) Refundable (7-8)                                                                                                                             | 9                               | (-) 20,800                    |
| Accreted Income and Tax Detail                                                                                                                                                                                                                                                                                                                                | Accreted Income as per section 115TD                                                                                                                              | 10                              | 0                             |
|                                                                                                                                                                                                                                                                                                                                                               | Additional Tax payable u/s 115TD                                                                                                                                  | 11                              | 0                             |
|                                                                                                                                                                                                                                                                                                                                                               | Interest payable u/s 115TE                                                                                                                                        | 12                              | 0                             |
|                                                                                                                                                                                                                                                                                                                                                               | Additional Tax and interest payable                                                                                                                               | 13                              | 0                             |
|                                                                                                                                                                                                                                                                                                                                                               | Tax and interest paid                                                                                                                                             | 14                              | 0                             |
|                                                                                                                                                                                                                                                                                                                                                               | (+) Tax Payable /(-) Refundable (13-14)                                                                                                                           | 15                              | 0                             |
| Income Tax Return submitted electronically on <u>29-Oct-2023 20:11:06</u> from IP address <u>115.99.124.25</u><br>and verified by <u>VIJAY VENUGOPALAN</u> having PAN <u>AJLPV7522Q</u> on <u>29-Oct-2023</u><br>using paper ITR-Verification Form /Electronic Verification Code <u>7N988U9VMI</u> generated through <u>Aadhaar</u><br>OTP <u>      </u> mode |                                                                                                                                                                   |                                 |                               |
| System Generated<br>Barcode/QR Code                                                                                                                                                                                                                                                                                                                           | <br><b>AADTV0336R07464145460291023eb40aa4f4fd7fb35da95332cfadacca9173a16d1</b> |                                 |                               |
| <b><u>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</u></b>                                                                                                                                                                                                                                                                                              |                                                                                                                                                                   |                                 |                               |

# Acknowledgement Receipt of Income Tax Forms (Other Than Income Tax Return)



e-Filing Acknowledgement Number / Quarterly Statement Receipt Number  
464137980291023

Date of e-Filing  
29-Oct-2023

|                  |   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|------------------|---|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name             | : | VIGYANSHAALA INTERNATIONAL                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| PAN/TAN          | : | AADTV0336R                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Address          | : | C-432,NORTH WEST DELHI,Avantika,Avantika<br>S.O,Delhi,INDIA,110085                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Form No.         | : | Form 10BB (A.Y. 2023-24 onwards)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Form Description | : | Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of sub-section (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 which is required to be furnished under clause (b) of the tenth proviso to clause (23C) of section 10 or a trust or institution which is required to be furnished under sub-clause (ii) of clause (b) of section 12A |
| Assessment Year  | : | 2023-24                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Financial Year   | : | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Month            | : | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Quarter          | : | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Filing Type      | : | Original                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Capacity         | : | Chartered Accountant                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Verified By      | : | 521234                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |

(This is a computer generated Acknowledgement Receipt and needs no signature)

| Sl.No. | Attachment Name | Size(bytes) | Hash value of Attachment                                                     |
|--------|-----------------|-------------|------------------------------------------------------------------------------|
| 1      | Form10BBPL.pdf  | 249486      | 45835166e36d3ee59db4c<br>c07679b5624048855e8a9<br>e1b3895bb52a5cdd91572<br>f |
| 2      | Form10BBBS.pdf  | 188663      | 1b41f4e462d8c1d10acb6<br>5cae4cdba5d460864976b                               |

| Sl.No. | Attachment Name | Size(bytes) | Hash value of Attachment |
|--------|-----------------|-------------|--------------------------|
|        |                 |             | 1d1addc9f3707f0097a741   |



# FORM NO. 10BB (A.Y. 2023-24 onwards)



[See rule 16CC and Rule 17B]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of sub-section (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 which is required to be furnished under clause (b) of the tenth proviso to clause (23C) of section 10 or a trust or institution which is required to be furnished under sub-clause (ii) of clause (b) of section 12A

Acknowledgement Number -464137980291023

I have examined the balance sheet of **VIGYANSHAALA INTERNATIONAL** [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-2023** 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.

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

In my 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 row 11 of the Annexure :

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

| Sl.no | Observations/ Qualifications |
|-------|------------------------------|
|       | No Records Added             |

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-

- in the case of the balance sheet, of the state of affairs of the above named trust as on 31-MAR-2023 ; and
- in the case of the Income and Expenditure account or Profit and Loss account, of the income and application/ profit or loss of its accounting year ending on 31-MAR-2023

subject to the following observations/qualifications-

| Sl.no | Observations/ Qualifications                                                                                                                                                                            |
|-------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1     | In respect of Clause Number 17,18,19 and 30, due to non availability of information, we could not form our opinion.                                                                                     |
| 2     | In respect of Clause number 29 (c), it is to mention that Salary has been paid to the specified person but the reasonable amount of the service is not ascertainable and hence could not commecnt upon. |

The prescribed particulars are annexed hereto.

Accountant Name

VAIBHAV BHATNAGAR

|                          |                                                                 |
|--------------------------|-----------------------------------------------------------------|
| Membership Number        | 521234                                                          |
| Firm Registration Number | 0027506N                                                        |
| Address                  | A-87, IIIRD FLOOR KAMLA NAGAR<br>NORTH DELHI DELHI 110007 INDIA |
| Place                    | DELHI                                                           |
| IP Address               | 115.99.124.25                                                   |
| Date                     | 29-Oct-2023                                                     |

## ANNEXURE

### Statement of particulars

#### Basic Details

|                                     |                                                              |
|-------------------------------------|--------------------------------------------------------------|
| 1.PAN of the auditee                | AADTV0336R                                                   |
| 2.Name of the auditee               | VIGYANSHAALA INTERNATIONAL                                   |
| 3.Assessment Year                   | 2023-24                                                      |
| 4.Previous Year                     | 1-APR-2022 to 31-MAR-2023                                    |
| 5.Registered Address of the auditee | C-432,SECTOR 1,NORTH WEST<br>DELHI,AVANTIKA S.O,DELHI,110085 |
| 6.Other addresses, if applicable    | No                                                           |

#### Legal Status

|                                                            |        |
|------------------------------------------------------------|--------|
| 7. Type of the auditee                                     | Others |
|                                                            | Trust  |
| 8. Whether the auditee is established under an instrument? | Yes    |

#### Management

9.(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

| Name of person    | Relation  | Percentage of shareholding in case of shareholder | ID Code | Unique Identification Number | 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)                        |
| VIJAY VENUGOPALAN | 4-Trustee | -                                                 | 1-PAN   | AJLPV7522Q                   | A-7, KUMAR PARAGON SECTOR 253,Pune City,PUNE, Maharashtra,411007,INDIA | No                                                                    | -                          |
| DARSHANA JOSHI    | 4-Trustee | -                                                 | 1-PAN   | AZNPJ860OR                   | B 368 SECTOR1, AVANTIKA, NORTH WEST DELHI,Delhi,110085,INDIA           | No                                                                    | -                          |

(b) In case if any of the persons [as mentioned in row 9(a)] is not an individual, then provide the following details of the natural persons who are beneficial owners (5% or more) of such person during the previous year

| Sl.no | Name | ID Code | Unique Identification Number | Address          | Non-individual person [as mentioned in serial number no 9(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 Added |                                                                                                  |                                       |                                                           |                            |

#### Commencement of activities

10. (i) Where the auditee has been granted provisional registration or provisional approval, whether activities have commenced during the previous year **Yes**
- (ii) If yes in 10 (i) , date of commencement of activities **01-Apr-2019**
- (iii) If the answer to 10(i) is yes, whether application for registration under section sub-clause (iii) of clause (ac) of sub-section (1) of section 12A or approval under clause (iii) of the first proviso to Clause (23C) of section 10 has been filed? **No**

(iv) If yes in 10(iii) above, the date of application for registration or approval -

#### Details of Place where books of accounts and other documents have been maintained

- |         |                                                                                                                                                                       |     |
|---------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| 11. (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)    | If Yes in (i) above, whether books of account are maintained at registered office?                                                                                    | Yes |
| (iii)   | If No in (ii) above, provide the following details regarding any place other than the registered place where the books of account are maintained                      |     |
| (a)     | Address of such place where the books are maintained                                                                                                                  | -   |
| (b)     | Date of decision by management to keep account at such place                                                                                                          | -   |
| (c)     | Date of intimation to Assessing Officer that accounts are kept at such place under proviso to sub-rule (3) of rule 17AA                                               | -   |

#### Voluntary contributions

- |     |                                                                                                                                                                                                                                                                                                                   |             |
|-----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| 12. | Whether auditee has filed Form No. 10BD for the previous year < If No then skip to serial number 14 >                                                                                                                                                                                                             | Yes         |
| 13. | Sum total of donations reported in Form No. 10BD furnished by the auditee for the previous year                                                                                                                                                                                                                   | ₹ 39,83,293 |
| 14. | Donations not reported in Form No 10BD/ Not required to fill Form No. 10BD                                                                                                                                                                                                                                        | ₹ 0         |
| 15. | Total voluntary contributions received by the auditee during the previous year [13+14]                                                                                                                                                                                                                            | ₹ 39,83,293 |
| 16. | Total Foreign Contribution out of the total voluntary contributions stated in 15                                                                                                                                                                                                                                  | ₹ 0         |
| 17. | Voluntary Contribution forming part of Corpus (which are included in 15)                                                                                                                                                                                                                                          | ₹ 0         |
| 18. | Anonymous donations taxable @30% under section 115BBC                                                                                                                                                                                                                                                             | ₹ 0         |
| 19. | Application outside India for which approval as per proviso to clause (c) of sub-section (1) of section 11 has been obtained                                                                                                                                                                                      | ₹ 0         |
| 20. | Voluntary Contributions required to be applied by the auditee during the previous year [15-(17+18+19)]                                                                                                                                                                                                            | ₹ 39,83,293 |
| 21. | Income other than voluntary contributions derived from property held under the trust referred to in section 11 or income of fund or institution or trust or any university or other educational institution or any hospital or other medical institution other than the contribution reported in serial number 15 | ₹ 0         |
| 22. | Income required to be applied in India by the auditee during the previous year [20+21]                                                                                                                                                                                                                            | ₹ 39,83,293 |

#### Application of income

- |       |                                                                                                                                                                |             |
|-------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| 23.   | Application of income (excluding application not eligible and reported under serial number 27)                                                                 |             |
| (i)   | Total amount applied for charitable or religious purposes in India during the previous year                                                                    | ₹ 78,70,295 |
| (ii)  | Amount which was not actually paid during the previous year [if included in (i)]                                                                               | ₹ 82,940    |
| (iii) | 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 | ₹ 0         |
| (iv)  | Total amount to be allowed as application [23(i)- 23(ii) +23(iii)]                                                                                             | ₹ 77,87,355 |
| (v)   | 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         |
| (vi)  | 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**

- (vii) 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

Schedule TDS disallowable: Details of amounts inadmissible and amount disallowable under thirteenth proviso to clause (23C) of section 10 or sub-section (1) of section 11 read with sub-clause (ia) of clause (a) of section 40:

- (a) Details of payment on which tax is not deducted

| Date of Payment  | Amount of payment(in Rs) | Nature of payment | Name of Payee | PAN of Payee, if available | Aadhar of Payee, if available | Address of Payee |
|------------------|--------------------------|-------------------|---------------|----------------------------|-------------------------------|------------------|
| (1)              | (2)                      | (3)               | (4)           | (5) (a)                    | (5) (b)                       | (6)              |
| No Records Added |                          |                   |               |                            |                               |                  |

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

| Date of Payment  | Amount of payment(in Rs) | Nature of payment | Name of Payee | PAN of Payee, if available | Aadhar of Payee, if available | Address of Payee | Amount of tax deducted | Amount out of (7) deposited, if any (8) |
|------------------|--------------------------|-------------------|---------------|----------------------------|-------------------------------|------------------|------------------------|-----------------------------------------|
| (1)              | (2)                      | (3)               | (4)           | (5) (a)                    | (5) (b)                       | (6)              | (7)                    | (8)                                     |
| No Records Added |                          |                   |               |                            |                               |                  |                        |                                         |

- (viii) 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

Is any amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to section 11(1) read with sub-section (3) of section 40A? No

-

Schedule 40A(3): Details of amount is 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

| Sl. No           | Date of Payment | Amount of payment(in Rs) | Nature of payment | Name of Payee | PAN of Payee, if available | Aadhar of Payee, if available | Address of Payee |
|------------------|-----------------|--------------------------|-------------------|---------------|----------------------------|-------------------------------|------------------|
| No Records Added |                 |                          |                   |               |                            |                               |                  |

Is any amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to section 11(1) read with sub-section (3A) of section 40A? No

-

Schedule 40A(3A): Details of Amount disallowable under thirteenth

proviso to section 10(23C ) or sub-section (1) of section 11 read with sub-section (3A) of section 40A

| Sl. No           | Date of Payment | Amount of payment(in Rs) | Nature of payment | Name of Payee | PAN of Payee, if available | Aadhar of Payee, if available | Address of Payee |
|------------------|-----------------|--------------------------|-------------------|---------------|----------------------------|-------------------------------|------------------|
| No Records Added |                 |                          |                   |               |                            |                               |                  |

|         |                                                                                                                                                                                                                                                                                                                                           |                                             |  |  |  |  |             |
|---------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|--|--|--|--|-------------|
| (ix)    | 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         |
| (x)     | 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         |
| (xi)    | 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         |
| (xii)   | Application outside India for which approval under the proviso to clause (c) of sub-section (1) of section 11 has not been obtained                                                                                                                                                                                                       |                                             |  |  |  |  | ₹ 0         |
| (xiii)  | Application outside India for which approval under the proviso to clause (c) of sub-section (1) of section 11 has been obtained                                                                                                                                                                                                           |                                             |  |  |  |  | ₹ 0         |
| (xiv)   | Applied for any purpose beyond the objects of the trust or institution                                                                                                                                                                                                                                                                    |                                             |  |  |  |  | ₹ 0         |
| (xv)    | Any other disallowance                                                                                                                                                                                                                                                                                                                    |                                             |  |  |  |  | ₹ 0         |
| (xvi)   | Total allowable application                                                                                                                                                                                                                                                                                                               | [23(iv)+23(v)+23(vi) – {23(vii) to 23(xv)}] |  |  |  |  | ₹ 77,87,355 |
| (xvii)  | Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub-section (1) of section 11                                                                                                                                                                                                            |                                             |  |  |  |  | ₹ 0         |
| (xviii) | Income accumulated under the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 or sub-section (2) of section 11                                                                                                                                                                                              |                                             |  |  |  |  | ₹ 0         |
| (xix)   | 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         |

#### Application of Income out of different sources

|     |                                                                                                                                                       |  |  |  |  |  |              |
|-----|-------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|--|--|--|--------------|
| 24. | Taxable Income 22- [23(xvi) to 23(xix)]                                                                                                               |  |  |  |  |  | ₹ -38,04,062 |
| 25. | Income taxable under section 115BBI                                                                                                                   |  |  |  |  |  | ₹ 0          |
| 26. | Anonymous donation which is chargeable to tax @ 30 % under section 115BBC                                                                             |  |  |  |  |  | ₹ 0          |
| 27. | Application of income out of the following sources during the previous year                                                                           |  |  |  |  |  |              |
| (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          |
| (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          |
| (C) | Income of earlier previous years up to 15% accumulated or set apart                                                                                   |  |  |  |  |  | ₹ 1,13,568   |

|                   |              |
|-------------------|--------------|
| (D) Corpus        | ₹ 0          |
| (E) Borrowed Fund | ₹ 0          |
| (F) Any other     | ₹ 6,61,596   |
| Please Specify    | General Fund |

### Persons referred to in 13(3)

28. Details of specified person as referred to in sub-section (3) of section 13

| Sl. No | 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)                                                                                                                              | (6)                                                                                     |
| 1      | 4-any trustee of the trust or manager (by whatever name called) of the institution | Vijay Venugopalan   | AJLPV7522Q         | -                                         | A-7 KUMAR PARAGON, AUNDH, PUNE, MAHARASHTRA, AUNDH, PUNE, MAHARASHTRA A,Aundh T.S. S.O,Pune City,PUNE, Maharashtra,41 1007,INDIA | -                                                                                       |
| 2      | 4-any trustee of the trust or manager (by whatever name called) of the institution | Darshana Joshi      | AZNPJ8600R         | -                                         | B 368,AVANTIK A SECTOR 1,ROHINI,Rohini Courts S.O,Rohini Courts,NORTH DELHI,Delhi, 110085,INDIA                                  | -                                                                                       |

29. Details of income/property 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                                                                               | <b>No</b><br>- |
| (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                                                               | <b>No</b><br>- |
| (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 auditee 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 | <b>No</b><br>- |

|     |                                                                                                                                                                                                                                                                             |                |
|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| (d) | Whether the services of the auditee are made available to any specified person during the previous year without adequate remuneration or other compensation                                                                                                                 | <b>No</b><br>- |
| (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                                                                                  | <b>No</b><br>- |
| (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                                                                                         | <b>No</b><br>- |
| (g) | Whether any income or property of the auditee is diverted during the previous year in favour of any specified person                                                                                                                                                        | <b>No</b><br>- |
| (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                                                                                      | <b>No</b><br>- |
| 30. | 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                                                                           | <b>No</b>      |
|     | Amount of such violation                                                                                                                                                                                                                                                    | <b>₹ 0</b>     |
| (a) | Income of the auditee has been applied, other than for the objects of the trust or institution.                                                                                                                                                                             | <b>No</b><br>- |
| (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 | <b>No</b><br>- |
| (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.                                | <b>No</b><br>- |
| (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.                                                                                         | <b>No</b><br>- |
| (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.                                                                                        | <b>No</b><br>- |
| (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. | <b>No</b>      |

#### Depreciation claim, TDS and TCS

|     |                                                                                                                                                                                                                                                                                                |                |
|-----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| 31. | 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? | <b>No</b><br>- |
| 32. | Whether the auditee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB                                                                                                                                                                            | <b>Yes</b>     |

#### Schedule TDS/TCS

| Sl. No | Tax deduction and collection account number (TAN) | Section (2) and Nature of payment | For Others, please specify | 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) (8) | 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)                                               | (3)                               |                            | (4)                                                                      | (5)                                                                           | (6)                                                                              | (7)                                            |                                                                                                | (9)                                        | (10)                                                                                                             |
| 1      | DELV24126E                                        | 192 - Salary                      | -                          | 4097000                                                                  | 4097000                                                                       | 4097000                                                                          | 486874                                         | 0                                                                                              | 0                                          | 0                                                                                                                |

#### Schedule Statement of TDS or TCS

| Sl. No | Tax deduction and collection account number(TAN) | Type of Form | If Type of Form is "Others", please specify | 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)                                                                                                                              |
| 1      | DELV24126E                                       | Form 24Q     | -                                           | 31-Jan-2023             | 30-Jan-2023                      | Yes                                                                                                                              |
| 2      | DELV24126E                                       | Form 24Q     | -                                           | 31-May-2023             | 31-May-2023                      | Yes                                                                                                                              |
| 3      | DELV24126E                                       | Form 26Q     | -                                           | 30-Nov-2023             | 25-Nov-2022                      | Yes                                                                                                                              |
| 4      | DELV24126E                                       | Form 26Q     | -                                           | 31-Jan-2023             | 30-Jan-2023                      | Yes                                                                                                                              |
| 5      | DELV24126E                                       | Form 26Q     | -                                           | 31-May-2023             | 15-Jun-2023                      | Yes                                                                                                                              |

#### Schedule Interest on TDS/TCS

| Sl. No     | Tax deduction and collection account number(TAN) | Amount of interest under section 201(1A) or 206C(7) is payable | Amount paid out of column (2) | Date of payment of amount |
|------------|--------------------------------------------------|----------------------------------------------------------------|-------------------------------|---------------------------|
|            | (1)                                              | (2)                                                            | (3)                           | (4)                       |
| No Records |                                                  |                                                                |                               |                           |

| Sl. No | Tax deduction and collection account number(TAN)<br>(1) | Amount of interest under section 201(1A) or 206C(7) is payable<br>(2) | Amount paid out of column (2)<br>(3) | Date of payment of amount<br>(4) |
|--------|---------------------------------------------------------|-----------------------------------------------------------------------|--------------------------------------|----------------------------------|
|        |                                                         | Added                                                                 |                                      |                                  |

#### Attachments

Income and Expenditure Account/Profit and Loss Account

Form10BBPL.pdf

Balance Sheet

Form10BBBS.pdf

Miscellaneous Attachments

-

#### Acknowledgement Number - 464137980291023

Income Tax Form submitted electronically on **29-Oct-2023 08:07:25 PM** from IP Address **115.99.124.25** and verified by **\_** having PAN/TAN **\_** on **29-Oct-2023 08:07:22 PM** using Electronic Verification Code **7N988UUPRI** generated through **Aadhaar OTP** mode.

