

# VIGYANSHAALA INTERNATIONAL

C-432, AVANTIKA, NORTH WEST DELHI - 110085

# ANNUAL FINANCIAL STATEMENT F Y 2023-24

1. Balance Sheet
2. Income and Expenditure Account
3. Receipt and Payment Accountant
4. Acknowledgement ITR V
5. Tax Audit Report

<b>Field</b>	<b>Use Variable</b>	<b>Give Value Here</b>
TRUST NAME	Nmae	<b>VIGYANSHAALA INTERNATIONAL</b>
Signing Name (Use <b>For</b> before name)		<b>For VIGYANSHAALA INTERNATIONAL</b>
Trust Address	Add	<b>C 432 Avantika</b>
	City	<b>New Delhi-110085</b>
Registration No	RegNo	<b>491</b>
Income Tax Reg No	URN	<b>AADTV0336RE20221</b>
Status	Status	<b>Trust</b>
Date of Incorporation	IncDate	<b>4/1/2019</b>
Permanent Account No. (PAN)	PAN	<b>AADTV0336R</b>
Range/Circle/Ward	Range	
Auditor's Firm Name (Use <b>For</b> before name)	AudName	<b>For Vaibhav Bhatnagar and Co</b>
Signing Part/Prop's Name	PartName	<b>Vaibhav Bhatnagar</b>
Signing Part/Prop's Qualifications	PartQlfn	<b>Chartered Accountants</b>
Signing Part/Prop's Designation	PartDesignation	<b>Proprietor</b>
Signing Part/Prop's Membership No.	Part Mno.	<b>521234</b>
UDIN		<b>UDIN: 24521234BKFKMA4129</b>
Auditor's Firm Reg. No.	FRN	<b>027506N</b>
Auditor's Firm Address	AudAdd	<b>A 87, Illrd Floor, Kamla Nagar</b>
	City	<b>Delhi 110007</b>
Tax Auditor's Firm Name (Use <b>For</b> before name)	TAFName	<b>For Vaibhav Bhatnagar and Co</b>
Name of proprietor/partner - TA	TAName	<b>Vaibhav Bhatnagar</b>
Signing Part/Prop's Qualifications - TA	TAQua	<b>Chartered Accountants</b>
Designation - TA	TADes	<b>Proprietor</b>
Membership No. - TA	TAMNo	<b>521234</b>
Auditor's Firm Reg. No.	FRN	<b>027506N</b>
Tax Auditor's Firm Address	TaxAudAdd	<b>A 87, Illrd Floor, Kamla Nagar</b>
	City	<b>Delhi 110007</b>
Managing Trustee and Settlor Name	MSName	<b>Dr Vijay Venugopalan and Dr Darshana Joshi</b>
DATE OF SIGNING BALANCE SHEET & REPORT	DATE	<b>28/09/2024</b>
Annual Report No	ARNNo	<b>5 TH</b>
Current Financial Year	CurrFY	<b>2023-24</b>
Previous Financial Year	PrevFY	<b>2022-23</b>
Assessment Year	AsstYr	<b>2024-25</b>
Balance Sheet Signing Date	BSSignDate	
Signatory of Financials	DesignationAR	<b>Managing Trustee and Trustee</b>
(Trustee / Managing Director / Chairman)	Managing Trustee	<b>Dr Vijay Venugopalan</b>
	Trustee	<b>Dr Darshana Joshi</b>
	Trustee	<b>Archana Sharma</b>
Tax Audit Signing Date	TaxAuditDate	<b>28/09/2024</b>
Director's Sign Place	DirPlace	<b>Place: New Delhi</b>
Auditor's Sign Place	AudPlace	<b>Place: New Delhi</b>
Tax Auditor's Sign Place	TAPlace	<b>Place: New Delhi</b>
Nature of Activity (very brief)	Nature Activity	<b>Education</b>
Method of Accounting	MethodAcc	<b>MERCANTILE SYSTEM</b>
Method of Stock Valuation	MStVal	<b>AT COST OR NET REALISABLE VALUE WHICHEVER IS LOWER</b>
BANK NAME & BRANCH		<b>Kotak Mahindra Bank, Rohini, New Delhi</b>
ACCOUNT NO.		<b>8113128383</b>

VIGYANSHAALA INTERNATIONAL

BALANCE SHEET AS ON 31.3.2024

(AMOUNT IN RS.)

LIABILITY	3/31/2024	3/31/2023	ASSET	3/31/2024	3/31/2023
<b>Corpus Fund</b>			<b>Fixed Assets</b>		
Opeing Balance	25,000	25,000	As per Schedule attached	3,457,762	955,186
Add Introduction to Corpus	902,104	-		3,457,762	955,186
		25,000			
<b>General Fund</b>			<b>Current Assets</b>		
Opening Balance	1,096,112	867,772	Kotak Mahindra Bank	12,612,991	312,197
Add : Excess of Income Over Expenditure	2,141,581	228,340	State Bank of India - VS	110,000	-
		1,096,112	Loans & advances	209,788	8,574
			Donation Receivable	-	97,000
			Fixed Deposit	-	3,700,000
				12,932,779	4,117,771
<b>Current Liabilities</b>			<b>TOTAL</b>	<b>16,390,541</b>	<b>5,072,957</b>
Audit Fee Payable	20,000	20,000			
Advances Received for Projects	11,898,923	3,734,127			
Expense Payable	306,821	197,717			
		3,951,845			
<b>TOTAL</b>	<b>16,390,541</b>	<b>5,072,957</b>			

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

(Vaibhav Bhatnagar)  
(Proprietor)  
M.No. -521234  
Place : Delhi  
Date :28-09-2024  
UDIN: 24521234BKFKMA4129

For VigyanShaala International

(Dr. Vijay Venugopalam)  
(Managing Trustee)  
Place : Delhi  
Date :28-09-2024

For VigyanShaala International

(Dr. Archana Joshi)  
(Trustee)  
Place : Delhi  
Date :28-09-2024

For VigyanShaala International

(Archana Sharma)  
(Trustee)  
Place : Delhi  
Date :28-09-2024

VIGYANSHAALA INTERNATIONAL

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD OF 01-04-2023 To 31-03-2024

EXPENDITURE	FOR THE YEAR		INCOME	FOR THE YEAR	
	ENDING 31-03-2024	ENDING 31-03-2023		ENDING 31-03-2024	ENDING 31-03-2023
Accounting Charges	66,000	48,000	Grant Received	17,312,690	6,588,833
App Development Charges	-	155,747	Donation Received	963,102	1,393,498
Audit Fees	20,000	40,000	Interest on Fixed Deposit	11,402	1,622
Bank Charges	2,519	2,028	Training Programs by VS	3735	-
Books & Periodicals	9,500	364	Misc. Income	180258	-
Consultancy Fees	165,000	-			
Event Expenses	178,838	-			
Conveyance Charges	60,000	12,803			
Depreciation	996,193	229,940			
Freight Charges	90,680	-			
Fundraising Expenses	1,122,500	-			
Registration Charges	6,200	-			
Honorarium	5,000	1,000			
Internet Connection and Set up	223,837	15,685			
Internship Expense	307,074	133,000			
Lab Material Expenses	-	1,021			
Ecosystem Mobilization	2,149,997	-			
Office Maintenance	-	22,625			
Office Rent	268,000	252,000			
Payment Processing Charges	-	39,048			
Postage and Courier Charges	19,387	5,250			
Printing & Stationary	124,158	37,347			
Prize and Award Distribution	-	22,910			
Professional Charges	155,760	3,000			
Recruitment Expense	-	3,499			
Repair & Maintenance	79,720	12,030			
Salary Expense	5,432,235	4,742,000			
Scholarship Expenses	850,658	640,510			
Round Off	8	-			
Staff Training Expense	-	56,000			
Staff Welfare	75,588	21,255			
Subscription and Registration Fees	291,990	141,894			
Telephone and Internet Charges	74,832	49,747			
Training Facilitation	413,865	-			
Travelling Expenses	590,304	370,073			
TDS Interest - 23-24	15,229	-			
Materials and Supplies	402,124	-			
Event Training Expenses	224,200	-			
Admin Expenses	30,713	-			
Electricity Expenditure	7,496	-			
Research & Development Charges	515,000	-			
Personnel Cost-Innovation	1,375,001	-			
Udyan Care Project Expense	-	693,137			
Website and App Development Charges	-	3,700			
Excess of Income over Expenditure	2,141,581	228,340			
	18,491,187	7,983,953		18,491,187	7,983,953

For Vibha Bhargava & Co  
Chartered Accountants  
FRN : 027506N  
  
(Vibha Bhargava)  
(Proprietor)  
M.No. : 521234  
Place : Delhi  
Date : 28-09-2024  
UDIN : 24521234BKF0004123

For VigyanShaala International  
  
(Dr. Vijay Vaidpal Singh)  
(Managing Director)  
Place : Delhi  
Date : 28-09-2024

For VigyanShaala International  
  
(Dr. Archana Sharma)  
(Trustee)  
Place : Delhi  
Date : 28-09-2024

For VigyanShaala International  
  
(Archana Sharma)  
(Trustee)  
Place : Delhi  
Date : 28-09-2024

VIGYANSHAALA INTERNATIONAL

RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD OF 01-04-2023 To 31-03-2024

RECEIPT	FOR THE YEAR		PAYMENT	FOR THE YEAR	
	ENDING 31-03-2024	ENDING 31-03-2023		ENDING 31-03-2024	ENDING 31-03-2023
<b>Opening balance</b>					
Cash-in-Hand	-	-	Accounting Charges	66,000	48,000
Balance in Bank	312,197	173,281	Honorarium	5,000	1,000
Fixed Deposit Matured	3,700,000	694,000	Lab Material Expenses	-	1,621
Donation Received	1,949,787	1,279,840	Office Rent	268,000	-
Grant Received	25,264,939	8,622,493	Travelling Expenses	590,304	194,930
Interest on Fixed Deposit	11,402	1,238	Bank Charges	2,519	2,028
Corpus Received	902,104	-	Purchase of Fixed Assets	3,498,769	1,169,256
			Scholarship Expense	850,658	70,500
			Fundraising Expenses	1,122,500	-
			Advance for Outreach	-	30,000
			Payment Processing Charges	-	5,048
			Salay/Interns Expenses	5,739,309	5,044,929
			Telephone & Internet Charges	74,832	40,485
			Office Maintenance	-	7,141
			Website Charges	-	3,700
			Consultancy Fees	165,000	-
			Imprest payable	-	2,587
			Audit Fees	20,000	20,000
			Event Expenses	403,037	-
			Staff Welfare	75,588	43,806
			Books & Periodicals	9,500	228
			Fixed Deposit	-	3,700,000
			Conveyance Charges	60,000	-
			Freight Charges	90,680	-
			Registration Charges	6,200	-
			Internet Connection and Set up	223,837	-
			Ecosystem Mobilization	2,623,151	-
			Postage and Courier Charges	19,387	-
			Printing & Stationery	124,158	-
			Repair & Maintenance	79,720	-
			Subscription and Registration Fees	291,990	-
			TDS Interest - 23-24	15,229	-
			Expense Payable	109,104	-
			Materials and Supplies	402,124	-
			Admin Expenses	30,713	-
			Electricity Expenditure	7,496	-
			Research & Development Charges	515,000	-
			Personnel Cost-Innovation	1,375,001	-
			Professional Charges	155,760	3,000
			Training Expense	413,865	70,396
			Advances	201,214	-
			<b>Closing balance</b>		
			Cash-in-Hand	-	-
			Balance in Bank	12,722,991	312,197
				32,140,429	10,770,852

For Vaibhav Bhatnagar & Co.  
Chartered Accountants  
FRN: 127506N  
(Vaibhav Bhatnagar)  
(Proprietor)  
M.No. 524234  
Place : Delhi  
Date :28-09-2024  
UDIN: 24524234BKFKA4129

For VigyanShaala International  
G-432  
AVANTIKA  
SECTOR 1.  
ROHINI  
DELHI  
110085

(Dr. Vijay Verma)  
(Managing Director)  
Place : Delhi  
Date :28-09-2024

For VigyanShaala International  
G-432  
AVANTIKA  
SECTOR 1.  
ROHINI  
DELHI  
110085

(Dr. Darshana Joshi)  
(Trustee)  
Place : Delhi  
Date :28-09-2024

(Archana Sharma)  
(Trustee)  
Place : Delhi  
Date :28-09-2024

**VIGYANSHAALA INTERNATIONAL**  
**FIXED ASSETS SCHEDULE AS ON 31-03-2024**

**ANNEXURE - I**

Assets	Rate of Dep.	WDV as at 01.04.23	Additions upto 31.03.2024		Deduction	Balance	Depreciation Allowable	WDV as at 31.3.2024
			>180 days	<180 days				
Mobile Phone	15%	20,408	-	239,418	-	259,826	21,017	238,809
Refrigerator	15%	-	-	41,030	-	41,030	3,077	37,953
Computer & Laptop -Dep,	40%	46,378	-	2,467,497	-	2,513,875	512,050	2,001,825
Software & License	40%	-	58,410	115,333	-	173,743	46,431	127,312
Computer Accessories	40%	-	15,523	227,794	-	243,317	51,768	191,549
Cooler	15%	9,127	-	61,173	-	70,300	5,957	64,343
Furniture & Fixture	10%	38,097	89,898	147,296	-	275,291	20,165	255,126
Lab Equipments	40%	827,586	-	-	-	827,586	331,034	496,552
Printer	15%	3,144	-	35,397	-	38,541	3,127	35,414
Water Purifier	15%	10,446	-	-	-	10,446	1,567	8,879
		<b>955,186</b>	<b>163,831</b>	<b>3,334,938</b>	<b>-</b>	<b>4,453,955</b>	<b>996,193</b>	<b>3,457,762</b>

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

NIL  
NIL



**VIGYANSHAALA INTERNATIONAL**

**DETAILS TO THE ACCOUNTS FOR THE PERIOD OF 01-04-2023 To 31-03-2024**

S. NO.	PARTICULARS	FOR THE YEAR ENDING 31-03-2024
<b>1</b>	<b><u>LOANS AND ADVANCES</u></b>	
	Accrued Interest - Fixed Deposit	384
	Advance Rent Paid	26,800
	Security Deposit	100,000
	Provision	8,760
	Advance TDS Paid 192B	1,209
	<u>Advances to Vendors</u>	
	Aggarwal Packers & Movers	1,240
	Appario Retail Private Ltd.	2,025
	AVFX Solutions Pvt Ltd.	9,774
	Graphy Labs Private Limited	21,998
	Pardeshi Printers	1,560
	STAR INFO	590
	SVB & Associates	3,300
	YESTIES	5,348
	Saroja Nair	26,800
	<b>TOTAL</b>	<b>209,788</b>
<b>2</b>	<b><u>ADVANCE RECEIVED FOR PROJECTS</u></b>	
	Advances FY 2023-24	11,898,923
	<b>TOTAL</b>	<b>11,898,923</b>
<b>3</b>	<b><u>EXPENSE PAYABLE</u></b>	
	Reimbursement Payable - Monalisa Bandopadhyay	885
	Reimbursement Payable - Vijay V.	(1,361)
	Farmstede Resort	27,741
	Ignited Spectrum	205,200
	TDS - 194J-23-24	19,000
	Getnet Technologies	25
	V Champaklatha	6,000
	TDS Payable - 22-23	6,393
	TDS 194IB	26,800
	TDS 194J	16,138
	<b>TOTAL</b>	<b>306,821</b>

For VigyanShaala International



(Dr. Vijay Venugopal)  
(Managing Trustee)

Place : Delhi  
Date :28-09-2024

<b>INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT</b>		Assessment Year 2024-25	
[Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962)			
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	537859030290924
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	898
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 900
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 electronically transmitted on <u>29-Sep-2024 15:20:44</u> from IP address <u>115.99.120.214</u> and verified by <u>VIJAY VENUGOPALAN</u> having PAN <u>AJLPV7522Q</u> on <u>29-Sep-2024</u> using paper ITR-Verification Form/Electronic Verification Code <u>TB9KIIISI</u> generated through <u>Aadhaar OTP</u> mode			
System Generated Barcode/QR Code			
<b>AADTV0336R075378590302909248b87a19e3738ad0bb4ad8d7f58c5814af966a192</b>			
<b>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</b>			

Name of Assessee	VIGYANSHAALA INTERNATIONAL		
Address	C-432,SECTOR 1,NORTH WEST DELHI,AVANTIKA S.O,DELHI,110085		
E-Mail	VIGYANSHAALA@GMAIL.COM		
Status	AOP Trust	Assessment Year	2024-2025
Ward		Year Ended	31.3.2024
PAN	AADTV0336R	Formation Date	01/04/2019
Residential Status	Resident		
Filing Status	Original		
Last Year Return Filed On	29/10/2023	Acknowledgement No.:	464145460291023
Bank Name	KOTAK MAHINDRA BANK LIMITED, , A/C NO:8113128383 ,Type: Saving ,IFSC: KKBK0000197, Prevalidated : Yes, Nominate for refund : Yes		
Tele:	Mob:8586990313		
Tele(Office):	Mob:8586990313		
Registration no :			
Registration Date :			
Sub Status :	Association of persons (Trust) ,Claiming Exemption Under Section 11		

**Computation of Total Income**

**Income from Other Sources (Chapter IV F)** **0**

**Aggregate of income u/s 11,12 and 10(23C)(iv),(v),(vi) and (via) excluding Voluntary contribution** **3,12,92,215**

Less: Application of Income

Amount applied to charitable purposes in india during the previous year	1,85,32,801		
Amount accumulated or set apart for specified purpose	<u>1,18,98,924</u>		
		3,04,31,725	
Income Exempt u/s 11(1)(a)			
Income Accumulated or Set Apart Upto 15% (of Voluntary Contributions other than corpus and Aggregate of income referred to in sections 11 and 12 - (A1 of ScheduleA))		8,60,490	
			<u><b>-3,12,92,215</b></u>
<b>Gross Total Income</b>			<b>0</b>

<b>Total Income</b>		<b>0</b>
Round off u/s 288 A		<b>0</b>
Adjusted total income (ATI) is not more than Rs. 20 lakh hence AMT not applicable.		

Tax Due	0
T.D.S./T.C.S	<u>898</u>
	-898
Refundable (Round off u/s 288B)	900

**T.D.S./ T.C.S. From**

Non-Salary(as per Annexure)	898
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Due Date for filing of Return October 31, 2024

**Aggregate of income u/s 11,12 and 10(23C) derived during the previous year**

Receipts from main objects	31096820
Interest income	11402
Misc Income	180258
Training Programme	3735
<b>Total</b>	<b>31292215</b>

**Bank Account Detail**

S.N	Bank	Address	Account No	IFSC Code	Type	Prevalidated	Nominate for refund
1	KOTAK MAHINDRA BANK LIMITED		8113128383	KKBK0000197	Saving(Primary)	Yes	Yes

**Details of T.D.S. on Non-Salary(26 AS Import Date:25 Sep 2024)**

S.No	Name of the Deductor	Tax deduction A/C No. of the deductor	Amount Paid/credited	Total Tax deducted	Amount out of (5) claimed for this year
1	ATLASSIAN INDIA LLP	BLRA27148C	1	0	0
2	KOTAK MAHINDRA BANK LIMITED	MUMK01323A	8990	898	898
<b>TOTAL</b>			<b>8991</b>	<b>898</b>	<b>898</b>

**Details of Members of AOP**

S. No.	Name of Member
1	VIJAY VENUGOPALAN
2	DARSHANA JOSHI



PAN  
AJLPV7522Q  
AZNPJ8600R

Signature  
(VIJAY VENUGOPALAN)  
For VIGYANSHAALA INTERNATIONAL  
Date-28.09.2024

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



e-Filing *Anywhere Anytime*  
Income Tax Department, Government of India

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number  
537388650290924

Date of e-Filing  
29-Sep-2024

Name	: VIGYANSHAALA INTERNATIONAL
PAN/TAN	: AADTV0336R
Address	: C-432,SECTOR 1,NORTH WEST DELHI,AVANTIKA S.O,DELHI,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	: 2024-25
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	85630	365ba49ffc0579e00f10b 352ab268244dba14d9e5b 9dab6daf43de1fa5a390f1
2	Form10BBBS.pdf	76571	403ef7c827b116e473b37 dbfd0bcfcec6e37e2df377 998df112fdae6325af3b8

# 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 -537388650290924

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-2024** 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
-------	------------------------------

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 on **31-MAR-2024**; and,
- (ii) 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-2024**.

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 comment 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 NORTH DELHI  
DELHI 110007 INDIA

Place : Delhi

IP Address : 115.99.120.214

Date: 28-SEP-2024

**ANNEXURE**  
**Statement of particulars**

**Basic Details**

1. PAN of the auditee **AADTV0336R**
2. Name of the auditee **VIGYANSHAALA INTERNATIONAL**
3. Assessment Year **2024-25**
4. Previous Year **1-APR-2023 to 31-MAR-2024**
5. Registered Address of the auditee **C-432,SECTOR 1,NORTH WEST  
DELHI,AVANTIKA S.O,DELHI,110085**
6. Other addresses, if applicable **No**

**Legal Status**

7. Type of the auditee **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**

S. No.	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)	
1.	VIJAY VENUGOP ALAN	4-Trustee		1-PAN	AJLPV7522Q	A-7, KUMAR PARAGON SECTOR 253,Pune City,PUNE,Maharashtra,411007,INDIA	No	
2.	DARSHAN A JOSHI	4-Trustee		1-PAN	AZNPJ8600R	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**

S. 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)

**Commencement of activities**

- |         |   |                    |
|---------|---|--------------------|
| 10. (i) | Where the auditee has been granted provisional registration or provisional approval, whether activities have commenced during the previous year   | <b>Yes</b>         |
| (ii)    | If yes in 10 (i) , date of commencement of activities   | <b>01-APR-2019</b> |
| (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? | <b>No</b>          |
| (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?  | <b>Yes</b> |
| (ii)    | If Yes in (i) above, whether books of account are maintained at registered office?   | <b>Yes</b> |
| (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>0,0</b> |
| (b)     | Date of decision by management to keep account at such place   |            |
| (c)     | Whether intimated to Assessing Officer that accounts are kept at such place under proviso to sub-rule (3) of rule 17AA?<br><br>Date of intimation to Assessing Officer |            |

**Voluntary contributions**

- |     |  |                      |
|-----|--|----------------------|
| 12. | Whether auditee has filed Form No. 10BD for the previous year < If No then skip to serial number 14>                         | <b>Yes</b>           |
| 13. | Sum total of donations reported in Form No. 10BD furnished by the auditee for the previous year                              | <b>₹ 2,76,46,015</b> |
| 14. | Donations not reported in Form No 10BD/ Not required to fill Form No. 10BD   | <b>₹ 34,50,805</b>   |
| 15. | Total voluntary contributions received by the auditee during the previous year [13+14]                                       | <b>₹ 3,10,96,820</b> |
| 16. | Total Foreign Contribution out of the total voluntary contributions stated in 15   |                      |
| 17. | Voluntary Contribution forming part of Corpus (which are included in 15)   |                      |
| 18. | Anonymous donations taxable @30% under section 115BBC  |                      |
| 19. | Application outside India for which approval as per proviso to clause (c) of sub-section (1) of section 11 has been obtained |                      |

20. Voluntary Contributions required to be applied by the auditee during the previous year [15-(17+18+19)]	<b>₹ 3,10,96,820</b>
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	<b>₹ 1,95,395</b>
22. Income required to be applied in India by the auditee during the previous year [20+21]	<b>₹ 3,12,92,215</b>

**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	<b>₹ 1,86,88,351</b>
(ii) Amount which was not actually paid during the previous year [if included in (i)]	<b>₹ 2,38,490</b>
(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	<b>₹ 82,940</b>
(iv) Total amount to be allowed as application [23(i)- 23(ii) +23(iii)]	<b>₹ 1,85,32,801</b>
(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.	
(vi) Repayment of loan or borrowing during the previous year which was earlier applied and not claimed as application during that previous year	

**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

**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	Aadhaar Number of payee, if available	Address of Payee
(1)	(2)	(3)	(4)	(5a)	(5b)	(6)

No Records Available

- (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	Aadhaar Number of payee, if available	Address of Payee	Amount of tax deducted	Amount out of (7) deposited, if any
(1)	(2)	(3)	(4)	(5a)	(5b)	(6)	(7)	(8)

No Records Available

- (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

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 sub-section(1) of section 11 read with sub-section (3) of section 40A

S. No.	Date of Payment	Amount of payment (In Rs.)	Nature of payment	Details of Payee			
				Name	PAN, if available	Aadhaar, if available	Address
(1)	(2)	(3)	(4)	(5)	(6a)	(6b)	(7)

No Records Available

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

S. No.	Date of Payment	Amount	Nature	Details of Payee			
				Name	PAN, if available	Aadhaar, if available	Address
(1)	(2)	(3)	(4)	(5)	(6a)	(6b)	(7)

No Records Available

- (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 - clauses (iv), (v), (vi) or (via) of Clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act towards Corpus
- (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 - clauses (iv), (v), (vi) or (via) of Clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act not having same objects
- (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 - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act
- (xii) Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has not been obtained
- (xiii) Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has been obtained
- (xiv) Applied for any purpose beyond the objects of the trust or institution
- (xv) Any other Disallowance
- (xvi) Total allowable application  $[\{23(iv)+23(v)+23(vi) - \{23(vii) \text{ to } 23(xv)\}]$  **₹ 1,85,32,801**

- (xvii) Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub-section (1) of section 11
- (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 ₹ 1,18,98,924
- (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 ₹ 8,60,490

### Application of income out of different sources

24. Taxable Income 22- [23(xvi) to 23(xix)]
25. Income taxable under section 115BBI
26. Anonymous donation which is chargeable to tax @ 30 % under section 115BBC
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
- (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
- (C) Income of earlier previous years up to 15% accumulated or set apart
- (D) Corpus
- (E) Borrowed Fund
- (F) Any other

Please specify

### Person referred to in 13(3)

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

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)
4-Any trustee of the trust or manager (by whatever name called) of the institution	Vijay Venugopalan	AJLPV7522 Q		A-7 KUMAR PARAGON, AUNDH, PUNE, MAHARASHTRA, AUNDH, PUNE, MAHARASHTRA, Aundh T.S. S. O, Pune City, PUNE, Maharashtra, 411007, INDIA	
4-Any trustee of the trust or manager (by whatever name called) of the institution	Darshana Joshi	AZNPJ8600 R		B 368, AVANTIKA 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 **No**
- (b) Whether any land, building or other property of the auditee is, or continues to be, made available for the use of any specified person, for any period during the previous year without charging adequate rent or other compensation **No**

- |     |  |           |
|-----|--|-----------|
| (c) | Whether any amount is paid by way of salary, allowance or otherwise during the previous year to any specified person out of the resources of the 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> |
| (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> |
| (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> |
| (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> |
| (g) | Whether any income or property of the auditee is diverted during the previous year in favour of any specified person   | <b>No</b> |
| (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> |
| 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 and the amount of such violation   | <b>No</b> |
| (a) | Income of the auditee has been applied, other than for the objects of the trust or institution.  | <b>No</b> |
| (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> |
| (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> |
| (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> |
| (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> |
| (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> |
|-----|--|-----------|

32. Whether the auditee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB **Yes**

**Schedule TDS/TCS**

Tax Deduction and Collection Account Number (TAN)	Section/ Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected but not deposited to the credit of the Central Government out of (6) and (8)
(1)	(2)&(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
DELV24126E	192 - Salary	1,01,26,804	1,01,26,804	1,01,26,804	9,26,446	0	0	0
DELV24126E	194J - Fees for professional or technical services	10,62,000	10,62,000	10,62,000	1,06,200	0	0	0
DELV24126E	194C - Payments to contractors	44,000	44,000	44,000	880	0	0	0
DELV24126E	194-IB - Payment of rent by certain individuals or Hindu undivided family.	70,000	70,000	70,000	7,000	0	0	0

**Schedule Statement of TDS/TCS**

Tax Deduction and Collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported
(1)	(2)	(3)	(4)	(5)
DELV24126E	Form 24Q	31-JUL-2023	31-JUL-2023	Yes
DELV24126E	Form 24Q	31-OCT-2023	28-OCT-2023	Yes
DELV24126E	Form 24Q	31-JAN-2024	24-JAN-2024	Yes
DELV24126E	Form 24Q	31-MAY-2024	11-MAY-2024	Yes
DELV24126E	Form 26Q	30-SEP-2023	29-SEP-2023	Yes
DELV24126E	Form 26Q	31-OCT-2023	25-OCT-2023	Yes

Tax Deduction and Collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported
(1)	(2)	(3)	(4)	(5)
DELV24126E	Form 26Q	31-JAN-2024	24-JAN-2024	Yes
DELV24126E	Form 26Q	31-MAY-2024	17-MAY-2024	Yes

**Schedule Interest on TDS/TCS**

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 Available			

**Attachments**

Income and Expenditure Account/Profit and Loss Account

**Form10BBPL.pdf**

Balance Sheet

**Form10BBBS.pdf**

Miscellaneous Attachments

Acknowledgement Number - **537388650290924**

This form has been digitally signed by VAIBHAV BHATNAGAR having PAN BGIPB3636G from IP Address 115.99.120.214 on 29/09/2024 02:57:30 PM Dsc Sl.No and issuer 111625239387989CN=SignX sub-CA for Class 3 Individual 2022,C=IN,O=FuturiQ Systems Private Limited,OU=Sub-CA

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



e-Filing *Anywhere Anytime*  
Income Tax Department, Government of India

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number

406245020280824

Date of e-Filing

28-Aug-2024

Name	: VIGYANSHAALA INTERNATIONAL
PAN/TAN	: AADTV0336R
Address	: C-432,NORTH WEST DELHI,Avantika,Avantika S.O,Delhi,INDIA,110085
Form No.	: Form 10
Form Description	: Statement to be furnished to the Assessing Officer/Prescribed Authority under clause (a) of the Explanation 3 to the third proviso to clause (23C) of section 10 or under clause (a) of sub-section (2) of section 11 of the Income-tax Act, 1961
Assessment Year	: 2024-25
Financial Year	: -
Month	: -
Quarter	: -
Filing Type	: Original
Capacity	: TRUSTEE
Verified By	: AJLPV7522Q

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

# FORM NO. 10 [See rule 17(2)]

Statement to be furnished to the Assessing Officer/Prescribed Authority under clause (a) of the Explanation 3 to the third proviso to clause (23C) of section 10 or under clause (a) of sub-section (2) of section 11 of the Income-tax Act, 1961. This form is in compliance with rule 17(2).



e-Filing Anywhere Anytime  
Income Tax Department, Government of India

Acknowledgement Number -406245020280824

To

The Prescribed Authority

I, VIJAY VENUGOPALAN, on behalf of VIGYANSHAALA INTERNATIONAL [name of the fund /institution / trust / any university / other educational institution /any hospital / other medical institution/association] having Permanent Account Number AADTV0336R hereby bring to your notice that it has been decided by a resolution passed by the trustees/governing body/management, by whatever name called, on 29-Mar-2024 that, out of the income of the fund /institution / trust / any university / other educational institution /any hospital / other medical institution /association for the previous year, relevant to the assessment year 2024-25 an amount of ₹ 1,18,98,924 which is 44.42 per cent of the income of the fund /institution / trust / any university / other educational institution /any hospital / other medical institution/association for the said previous year, shall be accumulated or set apart for carrying out the purposes of the fund /institution / trust / any university / other educational institution /any hospital / other medical institution/association.

1. The details of the amount, the purpose and period of the proposed accumulation or setting apart is as under:-

Sl. No.	Section under which statement is being furnished	Purpose for which amount is being accumulated or set apart	Amount of accumulation (In Rs.)	Period of accumulation/setting apart		
				Starting previous year	Ending previous year	Period in years
1	Clause (a) of sub-section (2) of section 11	TO FULFILL THE OBJECT OF THE TRUST	11898924	2024-25	2025-26	2

2. The amount so accumulated or set apart has been invested or deposited in any one or more of the forms or modes specified in sub-section (5) of section 11 of the Income-tax Act, 1961.
3. It is further brought to your notice that the said VIGYANSHAALA INTERNATIONAL [name of the fund /institution / trust / any university / other educational institution /any hospital / other medical institution/association] had in respect of an assessment year preceding the relevant assessment year given the statement regarding accumulation or setting apart of an amount as required under clause (a) of the Explanation 3 to the third proviso to clause (23C) of section 10/ clause (a) of sub-section (2) of section 11 of the Income-tax Act, 1961 as detailed below:

Sl. No.	Year of accumulation	Date of filing Form 10	Amount accumulated	Period for which accumulated/ set apart	Amount applied upto the end of the previous year	Amount remaining for appreciation	Amount deemed to be income within the meaning of the Explanation 4 to the third proviso to clause(23C) of section 10/ sub-section (3) of section 11
1	2022-23	30-Sep-2023	3700000	1	3700000	0	0

4. It is also brought to your notice that, out of incomes detailed in 3 above, due to the order/injunction of the court the income as detailed below could not be applied for the purpose for which it was accumulated or set apart:-

Sl. No.	Amount of income	Previous year in which accumulated or set apart	Period during which it could not be applied due to court order		Details of court order
			From	To	
No Records Added					

Name: VIJAY VENUGOPALAN

Designation: TRUSTEE

Address: A-7, KUMAR PARAGON, Pune City, Aundh T.S. S.O, PUNE, Maharashtra, India - 411007

Place: PUNE

IP Address: 115.99.121.231

Date: 28-Aug-2024

Acknowledgement Number - 406245020280824

Income Tax Form submitted electronically on 28-Aug-2024 08:51:55 PM from IP Address - and verified by VIJAY VENUGOPALAN having PAN/TAN AJLPV7522Q on 28-Aug-2024 08:51:52 PM using Electronic Verification Code TGZKSGMTZI generated through Aadhaar OTP mode.