G.K. PATET & CO.
CHARTERED ACCOUNTANTS

FORM No. 10B

[See rule 16CC and 17B]

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

We have examined the balance sheet of **SMT. MANJIRA DEVI SHIKSHAN AVAM PRASHIKSHAN SAMITI** [name of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution] as at **31-MAR-2025** and the Income and Expenditure account or Profit and Loss account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

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

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

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

(1) **Our opinion on the financial statements of the entity is qualified as the assessee has not maintained appropriate records and books of accounts to enable us to verify the figures of addition to fixed assets, the debtors, creditors, payables, loans & advances, security and cash balances. Alternate audit evidence methods have been employed by us to arrive at the cumulative effect of these items which is represented through the figure of net current assets. The organisation has not accounted the fees on due basis. Accordingly, the value of fee receivables could not be ascertained. In addition, cash payments in violation of section 40(A)(1A) could not be ascertained in the absence of adequate records. In the absence of adequate records with respect to cash receipts and cash payments, payment done through non-electronic mode could not be identified. The balances of banks, loans and net current assets are not reconciled. TDS remains unidentified as the TDS returns were not made available.**

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

(i) in the case of the balance sheet, of the state of affairs of the above named * fund or trust or institution or university or other educational institution or hospital or other medical institution as on **31-MAR-2025** and

(ii) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application or profit or loss of its accounting year ending on **31-MAR-2025**

subject to the following observations/qualifications

(1) The qualifications stated in para 1 above.

The prescribed particulars are annexed hereto.

For G K PATET & CO.
Chartered Accountants
(Firm Regn No.: 0002591C)

G.K. PATET & CO. Dehradun Chartered Accountants

(PARIMAL PATET)
PARTNER
Membership No: 400548

Place :DEHRADUN
Date : 29-Oct-2025
UDIN : 25400548BMGXTR1045

ANNEXURE

Statement of particulars

Basic Details	1	PAN of the auditee	AAIAS9533R
	2	Name of the auditee	SMT. MANJIRA DEVI SHIKSHAN AVAM PRASHIKSHAN SAMITI
	3	Assessment Year	2025-2026
	4	Previous Year	From 1-APR-2024 to 31-MAR-2025
	5	Registered Address of the auditee	DR. HARISHANKAR DHANDARI HITANU , PUJARAGAN DHANDA DUNDA , , PUJARAGAN DHANDA DUNDA , UTTARKASHI , UTTARAKHAND, 249193, INDIA
	6.	Other addresses, if applicable	No
Legal	7.	Type of the auditee	Society
	8.	Whether the auditee is established under an instrument?	Yes

Registration Details

9. Details of registration/provisional registration or approval/ provisional approval or notification of the auditee under the Income-tax Act (details of all the registration/provisional registration/approval/provisional approval/notification which are valid during the previous year should be provided, however where the auditee has got the registration/approval after provisional registration/approval the details of provisional registration/approval need not be provided)

Section under which registered/provisionally registered or approved/ provisionally approved /notified	Date of registration/provisional registration or approval/ provisionally approval/ notification(dd/mm/yyyy)	Registration/Approval/ Notification/ Unique Registration No. (URN), if available	Authority granting registration/provisional registration or approval/provisional approval or notification	Date from which registration//provisional registration/approval/provisional approval/notification is effective(dd/mm/yyyy)
(1)	(2)	(3)	(4)	(5)
Clause (a) of sub-section (1) of section 12AB of the Act	**23-May-2019**	**AAIAS9533RE20198**	**PCIT/CIT**	**28-May-2021**

Management

10. 10(a) Details of all the Author (s)/ Founder (s)/ Settlor (s)/Trustee (s)/ Members of society/Members of the Governing Council/ Director (s)/ shareholders holding 5% or more of shareholding / Office Bearer (s) of the auditee at any time during the previous year

Name of person	Relation	Relation Other	Percentage of shareholding in case of shareholder	Unique Identification Number	Id Code	PAN Or Aadhar	Whether there is any change in relation during previous year of audit Yes/No	If yes, specify the change	Address/Foreign Address
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
HARI SHANKAR NAUTIYAL	**Members of the Governing Council**			**AHFPN3892B**	**PAN**	**Yes**	**No**		**HITANU,DUNDA,Dunda S.O,Dunda, UTTARKASHI,Uttarakhand,249151 INDIA**
BHAGWAN NAUTIYAL	**Office Bearer(s)**			**AVAPN7753J**	**PAN**	**Yes**	**No**		**HITANU,DUNDA,Dunda S.O,Dunda, UTTARKASHI,Uttarakhand,249151 INDIA**
SUMAN NAUTIYAL	**Members of the Governing Council**			**BCCPN7573C**	**PAN**	**Yes**	**No**		**HITANU,DUNDA,Dunda S.O,Dunda, UTTARKASHI,Uttarakhand,249151 INDIA**
PAWAN NAUTIYAL	**Members of the Governing Council**			**AWPPN1671D**	**PAN**	**Yes**	**No**		**HITANU,DUNDA,Dunda S.O,Dunda, UTTARKASHI,Uttarakhand,249151 INDIA**

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

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

Objects

11.	Objects of the auditee	
	Religious	No
	Relief of poor	No
	Education	Yes
	Medical relief	No
	Yoga	No
	Preservation of environment (including watersheds, forests and wildlife)	No
	Preservation of monuments or places or objects of artistic or historic interest	No
	Advancement of any other objects of general public utility	No
12. (i)	Whether the auditee, being a trust or institution referred to in section 11 or 12, has adopted or undertaken modification of the objects which do not conform to the conditions of registration?	No
(ii)	If yes, please furnish following information:-	
(A)	date of such modification/ adoption (DD/MM/YYYY)	
(B)	Whether an application for registration has been made in the prescribed form and mannerwithin the stipulated period of thirty days from the date of said adoption or modification, as per sub-clause (v) of clause (ac) of sub-section (1) of section 12A.	No
(C)	If yes provide the following details regarding application for registration under sub-clause (v) of clause (ac) of sub-section (1) of section 12A	

S.No	Date of Application	Status of registration in pursuance of application	Date of Registration or cancellation based on such application	URN of such registration
1				

Commencement of activities

13. (i)	Where the auditee has been granted provisional registration or provisional approval, whether activities have commenced during the previous year	No
(ii)	If yes in 13 (i) , date of commencement of activities	
(iii)	If the answer to 13(i) is yes, whether application for registration under section sub-clause (iii) of clause (ac) of sub-section (1) of section 12A or application for approval under clause (iii) of the first proviso to clause (23C) of section 10 has been filed?	
(iv)	If yes in 13(iii) above, provide the following details regarding application for registration under section sub-clause (iii) of clause (ac) of sub section (1) of section 12A or application for approval under clause (iii) of the first proviso to clause (23C) of section	

S.No	Date of Application	Status of registration in pursuance of application	Date of Registration or cancellation based on such application	URN of such registration
1				

Details of Place where books of accounts and other documents have

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

S.No.	Nature of Books of Account	Whether maintained by the auditee (Yes/No)	Whether maintained in a computer system ,(Yes/ No)	Whether maintained at registered office(Yes/No)	If maintained at any place other than the registered place	Whether the books of account have been audited (Yes/No)

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					Address of such Place	Date of decision by management to keep account at such place	Whether intimated to Assessing Officer that books of accounts are kept at such place under proviso to sub-rule (3) of rule 17AA	Date of intimation to Assessing Officer	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	Cash book	No	No	No					No
2	Ledger	No	No	No					No
3	Journal	No	No	No					No
4	Copies of bills, whether machine numbered or otherwise serially numbered, wherever such bills are issued by the assessee, and copies or counterfoils of machine numbered or otherwise serially numbered receipts issued by the assessee	Yes	Yes	Yes					No
5	Original bills wherever issued to the person and receipts in respect of payments made by the person	Yes	Yes	Yes					No
6	Record of loan and borrowings as per rule 17AA(1)(d)(vii)	Yes	Yes	Yes					No
7	Record of properties as per rule 17AA(1)(d)(viii);	No	No	No					No

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8	Record of specified persons as per rule 17AA(1)(d)(ix)	No	No	No					No
9	Any other documents containing any other relevant information as per rule 17AA(1)(d)(x).	No	No	No					No

Advancement of General Public Utility

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

16.	If ?A? or ?D? in 15 is Yes, the aggregate annual receipts from such activities in respect of that project/institution		
	S.No.	Name of Project/ Institution	Amount of aggregate annual receipts from activities referred in 15A and 15D (In Rs.)
	Total		

Business Undertaking

17.	(i)	Whether the auditee has any business undertaking as referred to in sub-section (4) of section 11				No			
	(ii)	If yes, then provide the following details of the business undertaking:							
		Nature of Business Undertaking	Sector	Sub Sector	Business Code	Whether separate books of account have been maintained for the business undertaking	Income from the business undertaking for the previous year which is not to be included in the total income of the auditee as per sub-section (4) of section 11	Income from the business undertaking for the previous year which is to be included in the total income of the auditee as per sub-section (4) of section 11	
						No			

Business Incidental to Objects

18.	(i)	Whether the auditee has any income being profits and gains from any business as referred in seventh proviso to Clause (23C) of section 10 or sub-section (4A) of section 11, as the case may be		No
	(ii)	If yes, then provide the following details of such business:		
		(a)	Nature of Business	
		(b)	Sector	
			Sub Sector	
			Business Code	
		(c)	Whether separate books of account have been maintained for the business	No
		(d)	Whether the business is incidental to the attainment of the objects of the auditee	No
		(e)	Profits and gains from the business during the previous year	

TDS on

19 Details of the receipts of the auditee on which tax has been deducted at source referred to in sections 194C or 194J or 194H or 194Q :

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Name of the deductor	TAN of deductor	Amount on which tax has been deducted at source (In Rs.)	Amount of tax deducted at source	Section under which tax has been deducted at source	Trade,commerceor business(Rs.)	Activity of renderingany service in relation to any trade,commerce or business(Rs.)	Others(specify the nature)(Rs.)	Nature	Incomereceipt in column 7 or 8 which is from business incidental to the attainment of the objects of the auditee (In Rs.)	Whether separate books of account have been maintained for activities income/ receipt which is mentioned in column 10(Yes/ No)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

Voluntary contributions

20.	Whether the provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable.			No
21.	Whether auditee has filed Form No. 10BD for the previous year < If No then skip to row 23 >			
22.	Total Sum of donations reported in Form No. 10BD furnished by the auditee for the previous year			0
23.	Donations not reported in Form No 10BD /Not required to fill Form No. 10BD			
(i)	Donations received by fund or trust or institution of the auditee which is approved under clause (b) of sub-section (2) of section 80G			0
(ii)	Donations received by fund or trust or institution of the auditee which qualifies for deduction under section 80G (other than those donations qualifying under clause (b) of sub-section (2) of section 80G or sub-clause (iv) of clause (a) of sub-section (2) of section 80G)			0
(iii)	Donations received by fund or trust or institution of the auditee approved under sub-clause (iv) of clause (a) of sub-section (2) of section 80G and which are not eligible under sub-section (5) of section 80G	(a)	Cash donations exceeding Rs. 2000	0
	Donations received by fund or trust or institution of the auditee approved under sub-clause (iv) of clause (a) of sub-section (2) of section 80G and which are not eligible under sub-section (5) of section 80G	(b)	Donations received from other charitable trusts and institution or from any fund or institution or trust or any university or other educational institutions or any hospital or other medical institution not eligible for deduction	0
	Donations received by fund or trust or institution of the auditee approved under sub-clause (iv) of clause (a) of sub-section (2) of section 80G and which are not eligible under sub-section (5) of section 80G	(c)	Others < Please specify the nature >	0
	Donations received by fund or trust or institution of the auditee approved under sub-clause (iv) of clause (a) of sub-section (2) of section 80G and which are not eligible under sub-section (5) of section 80G	(d)	Total (a)+(b)+(c)	0
(iv)	Donations which could not be reported in Form No 10BD due to non-availability of identification of donor as required under Form No 10BD			0
(v)	Donations received in kind			0
(vi)	Anonymous Donations referred to in section 115BBC			
	(a)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (i) of sub-section (1) of section 115BBC		0
	(b)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (a) of sub-section (2) of section 115BBC		0
	(c)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (b) of sub-section (2) of section 115BBC		0
	(d)	Other anonymous donations taxable @ 30 % under section 115BBC		0
	(e)	Total (a+b+c+d		0
(vii)	Any other voluntary contribution not part of Form No. 10BD &lt Please specify the nature>			0
(viii)	Total donation not reported in Form No 10BD [23(i)+23(ii)+23(iii)(d) +23(iv)+23(v)+23(vi)(e)+23(vii)]			0
24.	Total voluntary contributions received by the auditee during the previous year [22+23(viii)]			0
25.	Total foreign contribution out of the total voluntary contributions stated in 24			0
26.	Voluntary Contribution forming part of corpus (which are included in 24)			

	No.		Particulars	Amount
		(A)	Corpus representing donations received for the renovation or repair of places notified under clause (b) of sub-section (2) of section 80G eligible for exemption under Explanation 1A to the third proviso to clause (23C) of section 10 or Explanation 3A to sub-section (1) of section 11	0
		(B)	Corpus donations as referred to in clause (d) of sub-section (1) of section 11 or Explanation 1 to the third proviso to section 10 (23C) eligible for exemption and invested in modes specified under sub-section (5) of section 11	0
	27.		Voluntary Contributions required to be applied by the auditee during the previous year [24-\{23(vi)(d)+26A+ 26B\}]	0
Income to be applied	28		Income other than voluntary contributions derived from property held under 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 24)	55292421
	29.		Income applied outside India which is eligible under clause (c) of sub-section (1) of section 11	0
	30.		Income required to be applied in India by the auditee during the previous year [27+28-29]	55292421

Application of Income

31. Application of Income (excluding application not eligible and reported under serial number 37)

(i)			+Electronic(In Rs)	Other than Electronic(In Rs.)	Total Amount in Rs.
(a)		Contribution or donation to any other person during the previous year	0	0	0
(b)		Object wise application other than the application provided in (a)			
	(I)	Religious	0	0	0
	(II)	Relief of poor	0	0	0
	(III)	Education	32240321	0	32240321
	(IV)	Medical relief	0	0	0
	(V)	Yoga	0	0	0
	(VI)	Preservation of environment (including watersheds, forests and wildlife)	0	0	0
	(VII)	Preservation of monuments or places or objects of artistic or historic interest	0	0	0
	(VIII)	Advancement of any other objects of general public utility	0	0	0
	(IX)	Application which cannot be specifically categorised under to	0	0	0
	(X)	Total	32240321	0	32240321
(c)		Total application [(a) + (b)(X)]	32240321	0	32240321

(ii) Details of application out of (i) (a) and (i) (b) resulting in payment in excess of Rs. 50 lakh during the previous year to any person

S.No.	Name of person to whom amount paid or credited	PAN of such person	Amount of application(Rs)	Mode of application			TDS	
				+Electronic modes(Rs.)	Other than Electronic modes(Rs.)	Total	Whether any TDS has been deducted Yes/NO	Section under which TDS has been deducted

		Particulars	Amount
(iii)		Amount which was not actually paid during the previous year [if included in (i)(c)]	0
(iv)		Amount actually paid during the previous year which accrued during any earlier previous year but not claimed as application of income in earlier previous year	0
(v)		Total amount to be allowed as application [31(i)(c)- 31(iii) +31(iv)]	32240321
(vi)		Bifurcation of application in 31(v) into Revenue or Capital	32240321
	(a)	Revenue	32240321
	(b)	Capital	0
(vii)		Amount invested or deposited back in corpus which was applied during any preceding previous year and not claimed as application during that previous year	0
(viii)		Repayment of loan or borrowing during the previous year which was earlier applied and not claimed as application during that previous year during that previous year.	0

Amount to be disallowed from application

	Particulars	Amount
(ix)	Amount disallowable under thirteenth proviso to clause (23C) of section 10 or Explanation 3 to sub_section (1) of section 11 read with sub-clause (ia) of clause (a) of section 40	219300
(x)	Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) or (3A) of section 40A	0
(xi)	Donation to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - 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	0
(xii)	Donation to Any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - 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	0
(xiii)	Donation to any person other than any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - 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	0
(xiv)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has not been obtained	0

	(xv)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has been obtained			0
	(xvi)	Applied for any purpose beyond the objects of the auditee			0
	(xvii)	Any other disallowance			0
	(xviii)	Total allowable application [V31(v)+31(vii)+31(viii) - V31(ix) to 31(xvii) }]			32021021
	(xix)	Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub_section (1) of section 11			0
	(xx)	Income accumulated as per the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 or sub-section (2) of section 11			14977537
	(xxi)	Income accumulated or set apart for application to charitable or religious purposes or stated objects of trust or institution to the extent it does not exceed 15 % of the income			8293863
32		Taxable Income [30- V31(xviii) to 31(xxi)}]			0

section 115BBI	33	Income taxable under section 115BBI				
		(a)		Whether the auditee has any deemed income referred to in sub-section (1B) of section 11 which is chargeable to tax @ 30 % under section 115BBI and the amount of such deemed income?	No	
		(b)		Whether the auditee has any deemed income referred to in Explanation 4 to third proviso to clause (23C) of section 10 or sub-section (3) of section 11 which is chargeable to tax @ 30 % under section 115BBI and the amount of such deemed income?	No	
			(i)	Whether income accumulated is applied for the purposes other than charitable or religious purposes or ceases to be accumulated or set apart for application thereto	No	
			(ii)	Whether such income accumulated ceases to remain invested or deposited in any of the forms or modes specified in sub-section (5) of section 11	No	
			(iii)	Whether such income accumulated is not utilised for the purpose for which it is so accumulated or set apart during the period referred to in clause (a) of Explanation 3 to third proviso to clause (23C) of section 10 or clause (a) of sub-section (2) of section 11	No	
			(iv)	Whether such income accumulated is credited or paid to any trust or institution registered under section 12AA or section 12AB or to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10	No	
		(c)	(i)	Whether the auditee has any income which is income not to be excluded from the total income under twenty first proviso to clause (23C) of section 10 or clause (c) of sub-section (1) of section 13 which is chargeable to tax @ 30 % under section 115BBI and the amount of such income	No	
			(ii)	Whether the auditee has any income which is not to be excluded from the total income under clause (b) of third proviso to clause (23C) of section 10 or clause (d) of sub-section (1) of section 13 which is chargeable to tax @ 30 % under section 115BBI and the amount of such income	No	
		(d)		Whether the auditee has any income accumulated or set apart in excess of fifteen per cent of the income where such accumulation is not allowed under any specific provision of the Act and which is chargeable to tax @ 30 % under section 115BBI and the amount of such income ?	No	
		(e)		Whether the auditee has made any application out of India which is not excluded from total income under clause (c) of sub-section (1) of section 11	No	
	34.	Anonymous donation which is chargeable to tax @ 30 % under section 115BBC				0
Other Income	35.	Other Income				
		(a)		Whether the auditee has any income chargeable under section 12(2) and the amount of such income.	No	
		(b)		Income as per Explanation 3B to sub-section (1) of section 11 in case of violation of clause (a) or (b) or (c) or (d) of Explanation 3A to sub-section (1) of section 11 read with clause (b) of sub-section (2) of section 80G		0
		(c)		Income as per Explanation 1B to the third proviso to clause (23C) of section 10 in case of violation of clauses (a) or (b) or (c) or (d) of Explanation 1A to the third proviso to clause (23C) of section 10 read with clause (b) of sub-section (2) of section 80G		0
		(d)		Income chargeable under sub-section (4) of section 11		0
Capital Asset	36.	Details of capital asset transferred under sub-section (1A) of section 11				
		(1)		Whether a capital asset being property held under trust wholly for charitable or religious purpose is transferred and the net consideration for which it is transferred?	No	
		(2)		Whether deemed application is claimed as per clause (a) of sub-section (1A) of section 11 and the amount of such deemed application?	No	
		(3)		Whether a capital asset being property held under trust in part only for charitable or religious purpose is transferred and the net consideration for which it is transferred?	No	
		(4)		Whether deemed application is claimed as per clause (b) of sub-section (1A) of section 11 and the amount of such deemed application?	No	

			=+Electronic(In Rs)	Other thanElectronic(In Rs.)	Amount in Rs.
37.		Application of income out of the following sources during the previous year			
	(A)	. Income accumulated under third proviso to clause (23C) of section 10 or under sub-section (2) of section 11 during any earlier previous year	0	0	0
	(B)	. Income deemed to be applied in any preceding year under clause (2) of Explanation 1 to sub-section (1) of section 11 during any earlier previous year	0	0	0
	(C)	. Income of earlier previous years up to 15% accumulated or set apart	0	0	0
	(D)	. Corpus	0	0	0
	(E)	. Borrowed fund	0	0	0
	(F)	. Any other	0	0	0
38.		Details of application resulting in payment or credit in excess of Rs. 50 lakh during previous year to a single person out of 37			

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S.no	Name of person to whom amount paid or credited	PAN	Amount of application(Rs)	Mode of Application			TDS		
				=+Electronic modes(Rs.)	Other than Electronic modes(Rs.)	Total	Whether any TDS has been deducted Yes/NO	Section under which TDS has been deducted	Amount of TDS

13(10) and 22nd proviso to section 10(23C)	39.	(i)	Whether provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable?		
		(ii)	If yes in (i) specify the reason why the provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable?		
			(a) Provision of proviso to clause (15) of section 2 is applicable		
			(b) condition specified in clause (a) of tenth proviso to clause (23C) of section 10 or sub-clause (i) of clause (b) of sub-section (1) of section 12A have been violated		
			(c) condition specified in clause (b) of tenth proviso to clause (23C) of section 10 or sub-clause (ii) of clause (b) of sub-section (1) of section 12A have been violated		
			(d) condition specified in twentieth proviso to clause (23C) of section 10 or sub-clause (ii) of clause (ba) of sub-section (1) of section 12A have been violated		
		(iii)	If yes in (i), please provide computation of income chargeable under twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13		
			(a) Income for the previous year		0
			(b) Total Expenditure incurred in India, for the objects of the auditee,		0
			(c) Expenditure to be disallowed		
			(i) Expenditure from the corpus standing to the credit of the trust or institution as on the end of the financial year immediately preceding the previous year relevant to the assessment year for which income is being computed		0
			(ii) Expenditure from any loan or borrowing		0
			(iii) Depreciation in respect of an asset, acquisition of which has been claimed as application of income, in the same or any other previous year; and		0
			(iv) Expenditure in the form of contribution or donation to any person.		0
			(v) Capital expenditure		0
			(vi) Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-clause (ia) of clause (a) of section 40		0
			(vii) Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-sections 3 or 3A of section 40A		0
			(viii) Any other disallowance		0
			(ix) Total expenditure to be disallowed (i)+(ii)+(iii)+(iv)+(v)+(vi)+(vii)+(viii))		0
			(d) Income chargeable to tax under twenty-second proviso to clause (23C) of section 10 or sub-section (10) of section 13 [a - b+c(ix)}]		0
Expenditure Incurred for	40.		In case auditee is approved under second proviso to sub-section (5) of section 80G, please provide the following details		
		(a)	Whether any amount of expenditure incurred during the previous year which is of a religious nature and the amount of such expenditure	No	
		(b)	Total income of auditee during the previous year		0
		(c)	Percentage of expenditure which is of religious nature to the total income [Amount in (a)/(b)]		0

41. 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	If code 2 selected in column (1) specify the amount of contribution made to the auditee	Address/Foreign Address
4-any trustee of the trust or manager (by whatever name called) of the institution	**HARI SHANKAR NAUTIYAL**	**AHFPN3892B**			**HITANU,DUNDA,Dunda S.O,Dunda,UTTARKASHI,Uttarakhand,249151 INDIA**

Person referred to in 13(3)

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

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

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		(f)	Whether any share, security or other property is sold by or on behalf of the auditee to any specified person during the previous year for consideration which is less than adequate;		No
		(g)	Whether any income or property of the auditee is diverted during the previous year in favour of any specified person		No
		(h)	Whether any funds of the auditee are, or continue to remain, invested for any period during the previous year, in any concern in which any specified person has a substantial interest.		No
Specified Violation	43.	Whether the auditee has incurred any specified violation as referred to in Explanation 2 to the fifteenth proviso to clause (23C) of section 10 or Explanation to sub-section (4) of section 12AB and the amount of such violation			
		Income of the auditee has been applied, other than for the objects of the trust or institution.		No	
		(a)	Income of the auditee has been applied, other than for the objects of the trust or institution.	No	
		(b)	Whether the auditee has income from profits and gains of business which is not incidental to the attainment of its objectives or separate books of account are not maintained by auditee in respect of the business which is incidental to the attainment of its objectives.	No	
		(c)	Whether the auditee, referred to in clause (a) of sub-section (1) of section 13, has applied any part of its income from the property held under a trust for private religious purposes, which does not enure for the benefit of the public.	No	
		(d)	Whether the auditee, referred to in clause (b) of sub-section (1) of section 13, has applied any part of its income for the benefit of any particular religious community or caste.	No	
		(e)	Whether any activity being carried out by the auditee is not genuine or is not being carried out in accordance with all or any of the conditions subject to which it was registered.	No	
		(f)	Whether the auditee has not complied with the requirement of any other law, for the time being in force, and the order, direction or decree, by whatever name called, holding that such non_compliance has occurred, has either not been disputed or has attained finality.	No	
	44.	Whether there is any claim of depreciation or otherwise has been made in terms of Explanation 1 to clause (23C) of section 10 or sub-section (6) of section 11 in respect of any asset, acquisition of which has been claimed as an application of income and the amount of such depreciation?		No	
	45.	In view of provisions of nineteenth proviso to clause (23C) of section 10 or sub-section (7) of section 11, please specify whether the trust or institution has claimed deduction under section 10 [other than clause (1), clause (23C) and clause (46) thereof] during the previous year and the amount of such claim?		No	
	46.	Whether the auditee has taken or accepted any loan or deposit or any specified sum, exceeding the limit specified in section 269SS during the previous year?		No	
	47.	Whether the auditee has received an amount exceeding the limit specified in section 269ST, from a person in a day; or in respect of a single transaction; or in respect of transactions relating to one event or occasion from a person during the previous year?		No	
	48.	Whether the auditee has repaid any amount being loan or deposit or any specified advance exceeding the limit specified in section 269T, during the previous year?		No	
	49.	Whether the auditee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB?			No
	49. (A)	Whether the auditee is liable to pay interest under section 201(1A) or section 206C(7) ?			No

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Schedule AC: The details of accumulation

Year of accumulation(F.Y.)	Date of furnishing Form 10d d/mm/yyyy	Amount accumulated in the year of accumulation	Purpose of accumulation	Amount applied for charitable or religious/ purposes up to the beginning of the previous year	Balance to be applied(3)-(5)	Amount taxed in any earlier assessment (Fill schedule ACA)	Balance available for application(6)-(7)	Amounts applied for charitable or religious purpose during the previous year out of previous years? accumulation	Amount applied for purposes other than the purpose for which such accumulation was made (if applicable)	Amount credited or paid to any trust or institution registered under section 12AB or approved under sub_clauses (iv)or(v)or (vi)or(via) of clause (23C) of section 10 (if applicable)	Balance amount available for application (8) -(9) -(10) -(11)	Amount invested or deposited in the modes specified in section 11(5) out of (12)	Amount invested or deposited in the modes other than specified in section 11(5) out of (12) (IF applicable)	Amount which is not utilised during the period of accumulation (if applicable)	Amount deemed to be income within themeaning of sub_section (3) of section 11 (if applicable) (10)+(11)+(14)+(15)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
2020-2021	02-Dec-2021	4001002	FOR CONSTRUCTION OF COLLEGE / INSTITUTES BUILDING	1769802	2231200	0	2231200	0	0	0	2231200	2231200	0	0	0
2024-2025	31-Oct-2025	14977537	FOR CONSTRUCTION OF COLLEGE / INSTITUTES BUILDING	0	14977537	0	14758237	0	0	0	14758237	14758237	0	0	0

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Schedule ACA: Details of accumulated income taxed in earlier assessment years under sub-section (3) of section 1					
Year of accumulation (F.Y.)	Assessment year in which this amount was taxed				
	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
2020-2021	0				
2021-2022					
2022-2023					
2023-2024					
2024-2025					

Schedule TDS disallowable: Details of amounts inadmissible 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 dd/mm/yyyy	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)	(6)	(7)
09-Apr-2024	80000	REPAIR & MAINTENANCE	MHAKALESHWAR CONSTRUCTION			
28-May-2024	100000	REPAIR & MAINTENANCE	MHAKALESHWAR CONSTRUCTION			
05-Oct-2024	100000	REPAIR & MAINTENANCE	MHAKALESHWAR CONSTRUCTION			
10-Oct-2024	50000	REPAIR & MAINTENANCE	KIRAN LIGHT AND TENT HOUSE			
30-Dec-2024	100000	REPAIR & MAINTENANCE	KIRAN LIGHT AND TENT HOUSE			
11-Nov-2024	100000	ADVERTISEMENT EXPENSES	THE PRINT MALL			
11-Apr-2024	50000	REPAIR & MAINTENANCE	DESIGN STUDIO LLP			
11-Nov-2024	35000	EXAMINATION EXPENSES	DRISHTI PRINTING PRESS			
30-Oct-2024	50000	ADVERTISEMENT EXPENSES	HDF RESHU ADV. PVT. LTD.			
14-Nov-2024	66000	AUDIT FEE	G.K PATET & CO.			

G.K. PATET & CO.
Dehradun
Chartered Accountants

SRIMATI MANJIRA DEVI SHIKSHAN AVAM PRASHIKSHAN SAMITI
Dr. Harishankar Dhandari Hitanu, Pujaragaon Dhandha, Dunda
Uttarkashi

BALANCE SHEET AS ON 31ST MARCH 2025

S.No.	PARTICULARS	SCH NO.	2024-25	2023-24
I.	**SOURCE OF FUNDS**			
A.	CORPUS FUND		4,900,000.00	4,900,000.00
B	RESERVE & SURPLUS A/c	A	126,363,284.76	103,311,184.42
C	SECURITIES, LOANS & ADVANCES	B	11,092,692.00	11,207,952.00
D.	CURRENT LIABILITIES AND PROVISIONS			
	Current Liabilities		-	33,598,337.62
	TOTAL RS...		142,355,976.76	136,218,305.23
II.	**APPLICATION OF FUNDS**			
A.	FIXED ASSETS	C	98,347,844.12	98,347,844.12
B.	CURRENT ASSETS, LOANS AND ADVANCES			
(i)	*Balances with Revenue Authorities*			
	Tax Deducted At Source (2020-21)		37,734.00	37,734.00
	Tax Deducted At Source (2022-23)		105,120.00	105,120.00
	Tax Deducted At Source (2023-24)		81,972.00	81,972.00
	Tax Collected At Source (2023-24)		22,000.00	22,000.00
	Tax Collected At Source (2024-25)		186,854.00	-
(ii)	*Cash & Bank Balances*	D	34,308,802.36	29,383,840.22
(iii)	*Net Current Assets*		9,265,650.28	8,239,794.89
	TOTAL RS...		142,355,976.76	136,218,305.23

"Read with Notes to Accounts Attached"
"As Per Separate report of even date annexed"

For Srimati Manjira Devi Shikshan Avam Prashikshan Samiti

For G.K.PATET & CO.
CHARTERED ACCOUNTANTS

(CA Parimal Patet)
Chartered Accountant

Date : 29-10-2025
Place : Dehradun.

SRIMATI MANJIRA DEVI SHIKSHAN AVAM PRASHIKSHAN SAMITI
Dr. Harishankar Dhandari Hitanu, Pujaragaon Dhandha, Dunda
Uttarkashi

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING ON 31ST MARCH 2025

S.No.	PARTICULARS	2024-25	2023-24
I.	**INCOME:**		
	Academic Fee	53,423,904.06	56,105,625.00
	Interest Income	1,868,517.00	2,726,021.00
	Other Receipts	-	1,705,244.00
	Other Income		
	TOTAL [A]	55,292,421.06	60,536,890.00
II.	**EXPENDITURE:**		
	Bank Charges	26,645.72	28,930.98
	Bus Fuel Expenses	1,686,884.00	1,885,425.56
	Interest	234,740.00	258,376.00
	Salary	26,792,051.00	27,179,331.00
	Academic & Administrative expenses	3,500,000.00	10,825,392.67
TOTAL [B]		32,240,320.72	40,177,456.21
III.	SURPLUS /(DEFICIT) [A-B]	23,052,100.34	20,359,433.79
IV.	NET SURPLUS TRF TO RESERVE & SURPLUS A/C	23,052,100.34	20,359,433.79

"Read with Notes to Accounts Attached"
"As Per Separate report of even date annexed"

For Srimati Manjira Devi Shikshan Avam Prashikshan Samiti

For G.K.PATET & CO.
CHARTERED ACCOUNTANTS

(CA Parimal Patet)
Chartered Accountant

Date : 29-10-2025
Place : Dehradun.

ANNEXURE- "A" OF RESERVE & SURPLUS
FOR THE YEAR ENDING 31st MARCH 2025
SRIMATI MANJIRA DEVI SHIKSHAN AVAM PRASHIKSHAN SAMITI

PARTICULARS	2024-25	2023-24
Opening Balance as on 01.04.2024	103,311,184	82,951,751
Add: Surplus during the year	23,052,100	20,359,434
Total Amount in Rs..	126,363,285	103,311,184

ANNEXURE- "B" OF LOANS & ADVANCES
FOR THE YEAR ENDING 31st MARCH 2025
SRIMATI MANJIRA DEVI SHIKSHAN AVAM PRASHIKSHAN SAMITI

PARTICULARS	2024-25	2023-24
Unsecured Loans:		
Dr Bhagwan Nautiyal Chairman SMDIT A/c	891,213	891,213
Pawan Nautiyal Member of Samiti A/c	2,450,000	2,450,000
Suman Nautiyal Member of Samiti A/c	2,656,100	2,656,100
Others	3,000,000	3,000,000
Secured Loans:		
Zila Sahkari Bank A/c 000619006100003	1,134,704	1,063,366
Zila Sahkari Bank A/c 000618004100007	960,675	1,147,273
Total Amount in Rs..	11,092,692	11,207,952

C.K. PATEL & CO.
Dehradun
Chartered Accountants

ANNEXURE- "C" OF FIXED ASSETS
FOR THE YEAR ENDING 31st MARCH 2025
SRIMATI MANJIRA DEVI SHIKSHAN AVAM PRASHIKSHAN SAMITI

PARTICULARS	2024-25	2023-24
Air Conditioner	138,000	138,000
Books - B.Ed	134,290	134,290
Books	810,477	810,477
Books A/c - Pharmacy	1,177,680	1,177,680
Books A/c - Yoga, Ayurvedic Books	502,350	502,350
Books A/c - Nursing	611,134	611,134
Building A/c	63,595,110	63,595,110
Bus A/c	9,050,000	9,050,000
Chemical & Medicine A/c	276,829	276,829
Computer (Lab & Others)	1,990,463	1,990,463
Electrical Goods	1,968,464	1,968,464
Equipments	888,000	888,000
Ex Pharmacology Software	26,592	26,592
Fire Instruments	134,991	134,991
Furniture & Fixtures	3,786,941	3,786,941
Fan A/c	44,000	44,000
Gardening Tools & Accessories	12,340	12,340
Grass Cutting Machine	12,000	12,000
Journal	120,300	120,300
Instruments - Pharmacy	3,202,294	3,202,294
Paramedical Allop. Books A/c	120,429	120,429
Pathology Laboratory	158,024	158,024
Land A/c	4,620,000	4,620,000
Lab Equipment & Others	908,908	908,908
Medical Equipments	23,115	23,115
Mixer & Lifter Machine	200,600	200,600
Marg Accounting Software	10,609	10,609
Solar System A/c	275,250	275,250
School Van	925,400	925,400
Statue (Late. Smt. Manjira Devi)	1,600,000	1,600,000
Sports Item A/c	38,998	38,998
Tyres & Tubes	204,600	204,600
Tractor	769,000	769,000
Water Dispenser	10,655	10,655
Total Amount in Rs..	**98,347,844**	**98,347,844**

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ANNEXURE- "D" OF CASH & BANK BALANCES
FOR THE YEAR ENDING 31st MARCH 2025
SRIMATI MANJIRA DEVI SHIKSHAN AVAM PRASHIKSHAN SAMITI

PARTICULARS	2024-25	2023-24
Cash In Hand	-	7,295,558
Bank Balances:		
P.N.B A/c 1533002100001741	726,938	65,621
S.B.I A/c 36019857888	45,135	12,384,300
O.B.C Bank Security A/c	-	150,000
Zila Shakari Bank A/c 000634029000407	54,411	50,938
Zila Shakari Bank A/c 000634029000215	13,595	13,287
Zila Shakari Bank A/c 000634029000414	41,181	6,016,425
Zila Shakari Bank A/c 00634029100047	21,068	1,355,465
FDR	30,800,000	(7,120,283)
SBI A/C 42309557222	300,000	-
SBI A/C 41809982801	300,000	-
SBI A/C 42682740060	300,000	-
S.B.I A/c 36479054874	1,137,154	5,822,881
S.B.I A/c 40161237314	219,904	1,566,487
S.B.I A/c 41039776993	294,053	1,770,713
S.B.I A/c 41039795474	55,362	12,448
Total Amount in Rs..	34,308,802	29,383,840

G K PATET & CO
Dehradun
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