



Dnyanoday Prashikshan Sevabhavi Sanstha's

(D.No. PU/PR/C/371/2009)

# FORESIGHT

College of Commerce  
Affiliated to Savitribai Phule Pune University



382, YMCA Complex, New Rasta Peth, Quarter Gate, Pune-411011 • Mob: 9764445481 • www.fccpune.com

Chairman: Chetan Rathod

Secretary: Shailesh G Mehta

PUNCODE: CAAP014880

AISHE CODE: C-41344

NAAC: B++

CRITERION VI	
KEY INDICATOR	6.4 Financial Management and Resource Mobilization
METRIC NUMBER	6.4.1

The institution conducts internal and external financial audits regularly



Principal  
Foresight College of Commerce  
Pune



**SPCM & ASSOCIATES  
CHARTERED ACCOUNTANTS**


C.T.S. No. 6616, 5th Floor, Centre Point,  
Mitra Mandal Chowk,  
Next to Balasaheb Thakre Hospital,  
Parvati, Pune: - 411009.

**FINANCIAL STATEMENTS  
OF  
DNYANODAY PRASHIKSHAN SEVABHAVI  
SANSTHA**

**FINANCIAL YEAR 2023-24**

**ASSESSMENT YEAR 2024-25**



  
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**INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT**

[Where the data of the Return of Income in Form ITR-1(SAHU), 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)

Assessment Year  
2024-25

PAN	AABTD3360M		
Name	DNYANODAY PRASHIKSHAN SEVABHAVI SANSTHA		
Address	7, Chandanbala Apartments, Mukund Nagar, Pune City, Pune , PUNE , 19-Maharashtra, 91-INDIA, 411037		
Status	05-AOI/BOI	Form Number	ITR-7
Filed u/s	139(1)-On or before due date	e-filing Acknowledgement Number	477768780210924

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	7,767
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 7,770
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 21-Sep-2024 19:40:54 from IP address 103.96.42.173 and verified by SHAILESH G MEHTA having PAN ABBPM0649M on 21-Sep-2024 using paper ITR-Verification Form/Electronic Verification Code TBCK3WFNSI generated through Aadhaar OTP mode

System Generated  
Barcode/QR Code



AABTD3360M07477768780210924do926765e6bb6eb9a1ad7c5e88c9ff6673d8d15b

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU



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



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

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number  
477856430210924

Date of e-Filing  
21-Sep-2024

Name	: DNYANODAY PRASHIKSHAN SEVABHAVI SANSTHA
PAN/TAN	: AABTD3360M
Address	: 7, Chandanbala Apartments, Mukund Nagar, Pune City, Pune, 411 037, PUNE, Maharashtra
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	: 167035

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

Sl.No.	Attachment Name	Size(bytes)	Hash value of Attachment
1	INCOME AND EXPENDITURE.pdf	65489	00586e2e43100aa99bfc1 93246ba04e30e27292ec3 15dc480f3eecfe78486caa
2	BALANCE SHEET.pdf	67222	e62e0fb659478c7326b5a 4a1e15a34dd8e0f92de7 dd8d896728c628ed6b6fa7



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Sl No	Attachment Name	Size(bytes)	Hash value of Attachment
1	NOTES TO FORM 10BB.pdf	244153	71588bd5d9ee148895a58 3133f05583f8f349f86d1f- 3c3fe102d7a2143e5d729



  
 Director  
 Foresight College of Commerce  
 Pune

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 -477856430210924

We have examined the balance sheet of **Dnyanoday Prashikshan Sevabhavi Sanstha** [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.

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 row 11 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, if any-

Sl.no	Observations/Qualifications
1	Refer to our Notes to Audit Report

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 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
-------	-----------------------------

The prescribed particulars are annexed hereto.

Accountant Name :

CAROHAN R. NAHAR



Membership Number :

167035

Firm Registration Number :

0112165W

Address :

C.T.S. No 6616, 5th Floor, Centre Point, Mitra Mandai Chowk, Parvati

Place :

PUNE

IP Address :

210.16.95.80



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**ANNEXURE**  
Statement of particulars

**Basic Details**

1. PAN of the auditee
2. Name of the auditee
3. Assessment Year
4. Previous Year
5. Registered Address of the auditee
6. Other addresses, if applicable

AABTD3360M

Dnyanoday Prashikshan Sevabhavi Sanstha

2024-25

01-Apr-2023 To 31-Mar-2024

7, Chandanbala Apartments, Mukund Nagar,  
Pune City, Pune, 411 037, PUNE, Maharashtra

No

**Legal Status**

7. Type of the auditee
8. Whether the auditee is established under an instrument?

Trust

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

No.	Name	Designation	1-PAN	2- PAN	3- Address	4- Whether there is any change in relation during previous year of audit	5- Yes/No
1.	CHETAN M RATHOD (PRESIDENT)	4- Tru stea	1-PAN	AADPR9941C	401, DIAMOND PALACE, SANTICRUZ WEST, MUMBAI, Mumbai, Santacruz(West) S. O, MUMBAI, Maharashtra, 400054, India	No	
2.	SHAILESH G MEHTA (SECRETARY)	4- Tru stea	1-PAN	ABPPM0649 M	7, CHANDANBALA APARTMENT, MUKUNDNAGAR, PUNE, Pune City, Shivajinagar S. O, PUNE, Maharashtra, 411037, India	No	
3.	VIMLA M RATHOD (MEMBER)	4- Tru stea	1-PAN	AADPR9939E	401, DIAMOND PALACE, SANTICRUZ WEST, MUMBAI, Mumbai, Santacruz(West) S. O, MUMBAI, Maharashtra, 400054, India	No	
4.	MAIMTA C RATHOD (MEMBER)	4- Tru stea	1-PAN	AAZPH0372D	401, DIAMOND PALACE, SANTICRUZ WEST, MUMBAI, Mumbai, Santacruz(West) S. O, MUMBAI, Maharashtra, 400054, India	No	
5.	NISHA S MEHTA (MEMBER)	4- Tru stea	1-PAN	AFNPM2761G	7, CHANDANBALA APARTMENT, MUKUNDNAGAR, PUNE, Pune City, Shivajinagar S. O, PUNE, Maharashtra, 411037, India	No	
6.	Manabroj Rathod (MEMBER)	4- Tru stea	1-PAN	AADPR9216Q	401, DIAMOND PALACE, SANTICRUZ WEST, MUMBAI, Mumbai, Santacruz(West) S. O, MUMBAI, Maharashtra, 400054, 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

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S. No.	Name	ID Code	Unique Identification Number	Address	Name of the Institution	Year of Commencement	Year of Approval	Year of Audit	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

No Records Available

**Commencement of activities**

10. (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 10 (i), date of commencement of activities
- (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?
- (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) Whether intimated to Assessing Officer that accounts are kept at such place under proviso to sub-rule (3) of rule 17AA?
- 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 > Yes
13. Sum total of donations reported in Form No. 10BD furnished by the auditee for the previous year ₹ 1,00,000
14. Donations not reported in Form No 10BD/ Not required to fill Form No. 10BD
15. Total voluntary contributions received by the auditee during the previous year [13+14] ₹ 1,00,000
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)



*[Handwritten Signature]*

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19. Application outside India for which approval as per proviso to clause (c) of sub-section (1) of section 11 has been obtained ₹ 1,00,000
20. Voluntary Contributions required to be applied by the auditee during the previous year [15-(17+18+19)] ₹ 2,59,70,994
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 ₹ 2,60,70,994
22. Income required to be applied in India by the auditee during the previous year [20+21]

### 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 ₹ 2,26,31,117
- (ii) Amount which was not actually paid during the previous year [If included in (i)] ₹ 1,05,689
- (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 ₹ 1,13,706
- (iv) Total amount to be allowed as application [23(i) - 23(ii) + 23(iii)] ₹ 2,26,39,134
- (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

Sl. No.	Particulars	Part of payee available	Number of payee, if available	Address of Payee
(1)	(2)	(3)	(4)	(5)
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



*[Handwritten Signature]*

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Date of Payment	Amount of Payment (Rs.)	Nature of Payment	Name of Payee	AN/IF Available	Address of Payee	Amount of tax deducted	Amount of tax debited (if any)
(1)	(2)	(3)	(4)	(5)	(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

Sl. No.	Date of Payment	Amount of payment (Rs.)	Nature of payment	Details of Payee			Address
				Name	AN/IF Available	Address (if available)	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(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

Sl. No.	Date of Payment	Amount	Nature	Details of Payee			Address
				Name	AN/IF Available	Address (if available)	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(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 :-



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- (xv) Any other Disallowance
- (xvi) Total allowable application [(23(iv)+23(v)+23(vi) - (23(vii) to 23(xv)))] ₹ 2,26,39,134
- (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
- (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 ₹ 34,31,860

### 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



*[Signature]*  
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(1)	(2)	(3)	(4)	(5)
4-Any trustee of the trust or manager (by whatever name called) of the institution	CHETANM RATHOD (PRESIDENT)	AADPR9941 C	DIAMOND PALACE, SANTICRUZ WEST, MUMBAI, Mumbai, Santacruz(West) S. O, MUMBAI, Maharashtra, 400054, India	
4-Any trustee of the trust or manager (by whatever name called) of the institution	SHAMLESH MEHTA (SECRETARY)	ADPTM0649 M	CHANDANBALA APARTMENT, MUKUNDNAGAR, PUNE, Pune City, Bibwevadi S. O, PUNE, Maharashtra, 411037, India	
4-Any trustee of the trust or manager (by whatever name called) of the institution	VIMLAM RATHOD (MEMBER)	AADPR9939 E	DIAMOND PALACE, SANTICRUZ WEST, MUMBAI, Mumbai, Santacruz(West) S. O, MUMBAI, Maharashtra, 400054, India	
4-Any trustee of the trust or manager (by whatever name called) of the institution	MIAMTA C RATHOD (MEMBER)	AAZPR3372 D	401, DIAMOND PALACE, SANTICRUZ WEST, MUMBAI, Mumbai, Santacruz(West) S. O, MUMBAI, Maharashtra, 400054, India	
4-Any trustee of the trust or manager (by whatever name called) of the institution	NISHA S MEHTA (MEMBER)	AFNPM2761 Q	CHANDANBALA APARTMENT, MUKUNDNAGAR, PUNE, Pune City, Bibwevadi S. O, PUNE, Maharashtra, 411037, India	
4-Any trustee of the trust or manager (by whatever name called) of the institution	Murakraj Rathod ( ) (MEMBER)	AADPR9216 Q	DIAMOND PALACE, SANTICRUZ WEST, MUMBAI, Mumbai, Santacruz(West) S. O, MUMBAI, Maharashtra, 400054, India	
2-Any person who has made a substantial contribution to the trust or institution, that is to say, any person whose total contribution up to the end of the relevant previous year exceeds fifty thousand rupees	Sathe Jyashree Sanjay	BJHPS7762 N	Pune, Pune City, Bibwevadi S. O, PUNE, Maharashtra, 411037, India	100000

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 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
- (f) Whether any share, security or other property is sold by or on behalf of the auditee to any specified person during the previous year for consideration which is less than adequate No



  
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previous year in favour of any specified person

- (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
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 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

**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? No
32. Whether the auditee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB No

**Schedule TDS/TCS**

Tax Deduction and Collection Account Number (TAN)	Section/ Nature of payment	Total amount of payment or the nature specified in column (3)	Total amount of which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at rate of (7)	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)
No Records Available									



*[Signature]*  
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Schedule Statement of TDS/TCS

Tax Deduction and Collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing	Whether the statement of tax deducted or collected contains information about TDS/TCS as required to be reported
(1)	(2)	(3)	(4)	(5)

No Records Available

Schedule Interest on TDS/TCS

Tax Deduction and Collection Account Number (TAN)	Amount of Interest payable	Section 20(A)(i) 2009/11	Amount paid out of 100%	Date of payment/deduction
(1)	(2)	(3)	(4)	(5)

No Records Available

Attachments

Income and Expenditure Account/Profit and Loss Account

INCOME AND EXPENDITURE.pdf

Balance Sheet

BALANCE SHEET.pdf

Miscellaneous Attachments

NOTES TO FORM 10BB.pdf

Acknowledgement Number -477856430210924

This form has been digitally signed by ROHAN RAJENDRA NAHAR having PAN AHLPN1957F from IP Address 210.16.95.80 on 21/09/2024 07:34:27 PM Dsc SI.No and Issuer ,C=IN,O=Professional DigiSign Pvt. Ltd.,OU=Certifying Authority



*[Signature]*  
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**NOTES TO FORM 10BB**

1. Dnyanoday Prashikshan Sevabhavi Sanstha is a charitable institution registered under the Bombay Public Trust Act, 1950.
2. The Assessee Trust is maintaining the books of accounts on mercantile basis, however for the purpose of the Income Tax.
3. 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 17A.
4. During the year, the trust has not carried any activity which is in nature of trade, commerce or business.
5. During the year the trust has not received donations, and hence, the Form 10BD is not filed.
6. We have relied upon the information given by the management for the details of specified person as per the section 13(3) which is reported under clause No 28.
7. Based on our examination of payment made there does not apparently seem to be any specified Violation which is prohibited by law, or in contravention of law. It is however impossible to confirm non-contravention of all the laws in force.
8. During the year the trust has not received any foreign contributions. Also, the trust has not applied any income outside India.



CTIS NO. 6616, Plot No 491, 5th Floor, Center Point, Mitra Mandal Chowk, Parvati, Pune - 411 009. Landline No - 020 67447171.  
www.spcm.in | accounts@spcm.in



  
Principal  
Foresight College of Commerce  
Pune

upon information and & explanation given to us by the management.

For SPCM & Associates  
Chartered Accountants  
FRN: 112165W



CA Rohan R. Nahar  
Partner

M. No. 167035

UDIN: 24167035BKDFML5384

Place: Pune

Date: 21.09.2024



Principal  
Foresight College of Commerce  
Pune



CTS NO. 6616, Plot No 491, 5th Floor, Center Point, Mitra Mandal Chowk,  
Parvati, Pune - 411 009, Landline No - 020 67447171.  
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**THE BOMBAY PUBLIC TRUST ACT, 1950**  
**SCHEDULE IX-C (VIDE RULE 32)**

**STATEMENT OF THE INCOME LIABLE TO CONTRIBUTION FOR YEAR ENDING 31.03.2024**

<b>NAME OF THE PUBLIC TRUST</b>	<b>Dnyanoday Prashikshan Sevabhavi Sanstha</b>
<b>REGISTRATION NO.</b>	<b>F-0013583(AHM)</b>

<b>Sr. No.</b>	<b>Particulars</b>	<b>Amount</b>
1	Income as shown in the Income And Expenditure Accounts. (Schedule IX)	2,53,79,819
2	Items not chargeable to contribution under section 58 & rule 32.	Nil
I	Donation received from other Public/ Trusts & Dharamadas.	Nil
II	Grant received from Government & Local authorities.	Nil
III	Interest on Sinking or Depreciation Fund.	Nil
IV	Amount spent for the purpose of secular education.	2,15,44,389
V	Amount spent for the purpose of medical relief.	.
VI	Amount spent for the purpose of veterinary treatment of animals.	.
VII	Expenditure incurred from donation for relief of distrees caused by scarcity, drought, flood, fire or other natural calamity.	Nil
VIII	Deductions out of income from lands used for agricultural purpose. A) Land Revenue and local fund cess B) Rent payable to superior landlord C) Cost of production of lands are cultivated by Trust.	Nil
IX	Deduction out of income from lands used for non agricultural purpose of: A) Assessment cases and other Government or Municipal Taxes. B) Ground rent payable to the superior landlord C) Insurance Premia D) Repairs at 10% of gross rent of building. E) Cost of collection at 4% of gross rent of building let out	Nil
X	Cost of collection of income or receipts from securities stocks etc. at 1% such income.	Nil
XI	Deductions on account of repairs in respect of building not rented and yielding no income at 10% of the estimated gross annual rent.	Nil
<b>Gross Annual Income chargeable to Contribution</b>		<b>38,35,430</b>

SPCM & Associates  
Chartered Accountants  
FRN : 112165W

*Rohan R. Nahar*  
CA Rohan R. Nahar  
Partner

M. No. 167035  
Place :- Pune

Date :- 21.09.2024

UDIN :- 24167035BKDFMM8951



*Guest*  
Trustee

*M.S. Nekte*  
Trustee

*CA R. Nekte*  
Trustee

Place :- Pune  
Date :-



*Principal*  
Foresight College of Commerce  
Pune

REPORT OF AN AUDITOR RELATING TO ACCOUNTS AUDITED UNDER SUB-SECTION(2) OF SECTION 33 & 34 AND RULE 19 OF THE BOMBAY PUBLIC TRUST, 1959

REGISTRATION NO. F-0013882(AHM)

NAME OF THE PUBLIC TRUST Dayanoday Prashikshan Sevabhavi Sanstha

FOR THE YEAR ENDING 31/03/2024

A)	Whether accounts are maintained regularly and in accordance with the provision of the act and the rules	Yes
B)	Whether receipts and disbursements are properly and correctly shown in the accounts	Yes
C)	Whether the cash balance and vouchers in the custody of the manager or trustee on the date of audit were in agreement with accounts	Yes
D)	Whether all books deeds, accounts, vouchers, other documents or records required by the auditor were produced before him	Yes
E)	Whether a register of movable and immovable properties is properly maintained the changes therein & communicated from time to time to the regional office & the defects & inaccuracies mentioned in the previous audit report have been duly complied with	Yes
F)	Whether the manager or trustee or any other person required by the auditor to appear before him did so and furnished the necessary information required by him	Yes
G)	Whether any property of funds of the Trust were applied for any object or purpose other than object or purpose of the Trust	No
H)	Whether the amounts outstanding for more than one year and amounts written off, if any.	Not Applicable
I)	Whether Tenders were invited for repairs or construction involving expenditure exceeding Rs 5000	Yes
J)	Whether any money of the public trust has been invested contrary to the provisions of Section 35	No
K)	Alienations, if any of the immovable property contrary to the provisions of Section 36 which have come to the notice of the auditors	Not Applicable
L)	All cases of irregular, illegal or improper expenditure, or failure or commission to recover monies or other property belonging to the public trust or of loss or waste of money or other property there of & whether such expenditure, failure, omission, or waste was caused in consequence of breach or trust or misapplication of any other misconduct on the part of the trustees or any person while in the management of the trust;	No
M)	Whether the budget has been filled in the form provided by rule 16 A;	Not Applicable
N)	Whether the maximum and minimum number of the trustees is maintained.	Yes
O)	Whether the meetings are hold regularly as provided in such instrument.	Yes
P)	Whether the minutes Book or the proceedings of the meetings is maintained.	Yes
Q)	Whether any of the trustees has any interest in the investment of the trust;	No
R)	Whether any of the trustees is a debtor or creditor of the trust;	No
S)	Whether any irregularities pointed out by the auditors in the accounts of the previous year have been duly complied with by the trustees during the period of audit;	No
T)	Any special matter, which the auditor may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner.	No

EPCM & Associates  
Chartered Accountants  
FRN - 112165W  
*Johannal*  
A. Rohan R. Nshar  
Partner  
M. No. 167035  
Place - Pune  
Date - 21.09.2024  
UDIN - 24167036DKDFMM8951

*Pratik*  
Trustee  
Place - Pune  
Date -

*N.s. Mehta*  
Trustee

*CM Ratto*  
Trustee



*[Signature]*  
Principal  
Foresight College of Commerce  
Pune

THE BOMBAY PUBLIC TRUST ACT, 1960  
SCHEDULE VIII (VIDE RULE 17(1))

NAME OF THE PUBLIC TRUST: Dnyanodaya Pasabhikshan Swabhavni Sanstha  
REGISTRATION NO: F-0010003(AHRC)  
BALANCE SHEET AS AT 31st March, 2024

Funds & Liabilities	Amount		Property & Assets	Amount	
	Amount	Amount		Amount	Amount
<b>Trust's Funds or Corpus</b> Balance as per last balance sheet Adjustments during the year	35,000	35,000	<b>Immovable Properties</b> (Suitably classified giving mode of valuation) Additions or deductions (including those for depreciation) if any during the year	-	-
<b>Other earmarked Funds</b> (Created under the provisions of the trust deed or scheme or out of the income)			<b>Investments</b> (Suitably classified giving mode of valuation)	24,05,916	24,05,916
Depreciation Fund			<b>Furniture and Fixtures</b> Balance as per last balance sheet Additions or deductions (including those for depreciation) if any during the year	8,71,179 9,39,518	18,10,697
Sinking Fund			<b>Other Movable Assets</b>	5,58,786	5,58,786
Reserve Fund			<b>Loans (Secured or Unsecured)</b> Good/doubtful Loans Scholarship Other Loans		
Any Other Fund			<b>Advances</b> To trustees To employees To contractor To lawyers To others		
<b>Loans (secured or unsecured)</b> From Trustees From Others		12,26,500	<b>Income Outstanding</b> Rent Interest Other Income	6,64,848 7,767	6,72,615
<b>Liabilities</b> For Expenses For Advances For Rent and Other Deposits For Duties and Taxes For Sundry credit balances		1,05,689	<b>Cash and Bank Balances</b> In current account or fixed deposit account with (give name of bank and state in whose name the account stands) With the Trustees (give name) With The Manager (of the Trust)	16,96,629	16,96,629
<b>Income and Expenditure Account</b> Balance as per last balance sheet Less appropriation, if any Add/Less: Surplus or deficit as per Income and Expenditure Account	35,47,760 (16,05,726) 38,35,430	57,77,454			
		<b>71,44,643</b>			<b>71,44,643</b>

The above Balance Sheet to the best of our belief contains a true accounts of the Funds & Liabilities & of the Property & Assets of the Trust.

As per our Report of even date

SFCM & Associates  
Chartered Accountants  
FRN 112165W  
*S. Johanna*  
CA Jyoti R. Nekar  
Partner  
N. No. 167035  
Place :- Pune  
Date :- 21.09.2024  
VDIN :- 24167035BKDFMM8951



For and on behalf of the Trust

*Aut*  
Trustee  
Place :- Pune  
Date :-

*A.S. Mehta*  
Trustee

*CM Rakesh*  
Trustee



*[Signature]*  
Principal  
Foresight College of Commerce  
PUNE

THE BOMBAY PUBLIC TRUST ACT, 1950  
SCHEDULE IX (VIDE RULE 17(1))

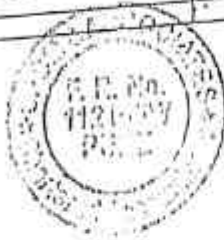
NAME OF THE PUBLIC TRUST: Dnyanaday Prashikshan Sevashali Sanstha  
REGISTRATION NO.: F-0013582(AHIM)

INCOME & EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED ON 31.03.2024

EXPENDITURE	AMOUNT		INCOME	AMOUNT	
To Expenditure in respect of properties: Rates, Taxes, repairs Repairs & Maintenance	-	-	By Real (Accrued) (realised)	-	-
Salaries	-	-	By Interest (Accrued) (realised)	95,047	95,047
Insurance	-	-	On Securities or FD	95,047	-
Depreciation by way of provision or adjustments	-	-	On loans	-	-
Other Expenses	-	-	On Bank account	-	-
To Establishment Expenses	-	-	By Dividend	-	1,00,000
To Remuneration to Trustees	-	-	By Donation in cash or kind	-	-
To Remuneration in the case of a math to the head of math, including his household expenditures, if any	-	-	By Grants	-	2,51,84,772
To Account Writing / Stationery	-	-	By Fees	-	-
To Bank Charges	-	-	By Income From Other Sources (In Details as far as possible)	-	-
To Legal Expenses	-	-	By Membership Subscription Fees	-	-
To Audit Fees	-	-	By Admission / Pravash Fee	-	-
To Contribution and Fees	-	-	By Transfer From Reserve	-	-
To Amounts written off (a) Bad Debts (b) Loan Scholarships (c) Irrecoverable Rents (d) Other Items	-	-	By Deficit carried over to balance sheet	-	-
To Miscellaneous Expenses	-	-			
To Depreciation	-	-			
To Amounts transferred to Reserve or specific funds	-	2,15,44,389			
To Expenditure on Object of Trust (a) Religious (b) Educational (c) Medical Relief (d) Relief of Poverty (e) Other Charitable objects	2,15,44,389	-			
To Surplus carried over to balance sheet	-	38,35,430			2,53,79,819
		2,53,79,819			

SPCM & Associates  
Chartered Accountants  
FRN - 112165W

*Johannabal*  
CA Rohan R. Nahar  
Partner  
M. No. 167035  
Place :- Pune  
Date :- 21.09.2024  
UDIN :- 24167035NIDFMM18951



For and on behalf of the Trust

*N.S. Mehta*  
Trustee  
Place :- Pune  
Date :-

*C.M. Rastogi*  
Trustee



*[Signature]*  
Principal  
Foresight College of Commerce  
Pune

<b>NAME OF THE PUBLIC TRUST</b>	Dnyanoday Prashikshan Sevabhavi Sanstha
<b>REGISTRATION NO.</b>	F-0013583(AHM)

**Note 1:- Trust Funds or Corpus**

Sr. No.	Particulars	Amt. Rs.	Amt. Rs.
1	Balance as per last balance sheet	35,000	
2	Add:- Additions during the Year		
3	Less:- Deletions during the Year		
	<b>Total</b>		

**Note 2:- Loans (secured or unsecured)**

Sr. No.	Particulars	Amt. Rs.	Amt. Rs.
1	Loans (secured) From Banks From Other Financial Institutions		
2	Loans (unsecured) From Trustees From Others Nisha S Mehta Shailesh G Mehta Foresight Inf Tech Pvt Ltd Sheshamal Rathod	12,26,500	12,26,500
	<b>Total</b>		<b>12,26,500</b>

**Note 3:- Liabilities**

Sr. No.	Particulars	Amt. Rs.	Amt. Rs.
1	Liability towards (a) Expenses (b) Advances (c) Rent and Other Deposits (d) Duties and Taxes (e) Sundry credit balances	1,05,689	1,05,689
	<b>Total</b>		<b>1,05,689</b>

**Note 4:- Income and Expenditure Account**

Sr. No.	Particulars	Amt. Rs.	Amt. Rs.
1	Balance as per last balance sheet Less: appropriation, if any Add/Less: Surplus or deficit as per Income and Expenditure Account	35,47,750 (16,05,726) 14,05,699	33,47,723
	<b>Total</b>		<b>33,47,723</b>

**Note 5:- Investments**

Sr. No.	Particulars	Amt. Rs.	Amt. Rs.
1	Fixed Deposits		24,05,916



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	Total	44,00,510
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*[Signature]*  
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Foresight College of Commerce  
Pune

**Note 6:- Furniture and Fixtures**

Sr. No.	Particulars	Amt. Rs.	Amt. Rs.
1	Balance as per last balance sheet	8,71,179	18,10,697
	Additions during the year	9,39,518	
	Deletions during the year	-	
	Depreciation for the year	-	
	<b>Total</b>		<b>18,10,697</b>

**Note 7:- Other Movable Properties**

Sr. No.	Particulars	Amt. Rs.	Amt. Rs.
1	Tangible Assets		1,21,620
	Plant and Machinery	1,21,620	
	Vehicles		
2	Intangible Assets		4,37,166
	Software	4,37,166	
	<b>Total</b>		<b>5,58,786</b>

**Note 8:- Income Outstanding (Sundry Debtors)**

Sr. No.	Particulars	Amt. Rs.	Amt. Rs.
1	Rent	6,64,848	6,72,615
2	Interest	7,767	
3	Other Income	-	
	Sundry Debtors	7,767	
	TDS RECEIVABLE		
	<b>Total</b>		<b>6,72,615</b>

**Note 9:- Cash and Bank Balances**

Sr. No.	Particulars	Amt. Rs.	Amt. Rs.
	In current account or fixed deposit account with (give name of bank and state in whose name the account stands)		16,96,629
	With the Trustees (give name)	16,96,629	
	With The Manager (give name)	1,01,729	
	Cash in hand	15,94,900	
	Bank Balance		
	<b>Total</b>		<b>16,96,629</b>



*[Signature]*  
Principal  
Foresight College of Commerce  
Pune

NAME OF THE PUBLIC TRUST	Dnyanoday Prashikshan Sevabhavi Sanstha
REGISTRATION NO.	F-0013583(AHM)

**Note 10:- Expenditure on Object of Trust**

Sr. No.	Particulars	Amt. Rs.
	Religious Educational Medical Relief Relief of Poverty Other Charitable objects veterinary treatment of Animals	2,15,44,389
	<b>Total</b>	<b>2,15,44,389</b>

**Note 11:- Interest Income**

Sr. No.	Particulars	Amt. Rs.
	Interest Received:- On Securities or FD On loans On Bank account	95,047
	<b>Total</b>	<b>95,047</b>

**Note 12:- Donations**

Sr. No.	Particulars	Amt. Rs.
	Donation Received	1,00,000
	<b>Total</b>	<b>1,00,000</b>

**Note 13:- Fees**

Sr. No.	Particulars	Amt. Rs.
	Fees Received (as per conso)	2,51,84,772
	<b>Total</b>	<b>2,51,84,772</b>

  
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Pune





Dnyanoday Prashikshan Sevabhavi Sanstha

STATEMENT SHOWING DETAILS OF FIXED ASSET AND DEPRECIATION AS ON 31.03.2024

Sr. No.	Assets	As on 01.04.2023	Additions before 30.09.2023	Deletions before 30.09.2023	Additions after 30.09.2023	Deletions	Depreciation	Balance as on 31.03.2024
A)	Building							18,10,697
B)	FURNITURE & FLXTURE	8,71,179	9,39,518					43,894
C)	PLANT & MACHINERY 15% BLOCK	43,894						-
D)	Electrical Fittings							4,37,166
E)	Software	3,29,956	1,07,210					77,726
F)	Other Equipments	37,726	40,000					23,69,483
	Grand Total	12,82,755	10,86,728					



*[Signature]*  
Principal  
Foresight College of Commerce  
Pune