



## INDEPENDENT AUDITOR'S REPORT

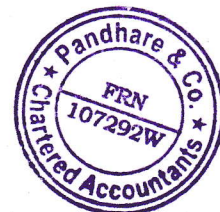
### TO THE TRUSTEE OF THE PRABHA HIRA PRATISHTHAN

#### 1. Opinion:

We have audited the accompanying financial statements of **PRABHA HIRA PRATISHTHAN** located at: 4588/1, Gatade Plot, Pandharpur, District: Solapur which comprises the Balance Sheet as at **31.03.2021** and the Income and Expenditure Account for the year then ended, and a summary of Significant Accounting Policies and other explanatory information. In our opinion, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with Bombay PublicTrust Act 1950.

#### 2. Basis for Opinion

We conducted our audit in accordance with Standards on Auditing (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion except the expenditure incurred mentioned in the Notes to Accounts No.: (b) and audit procedure carried out by us reported in key audit matters. Moreover, Notes to Accounts No.: (f) of notes to accounts, Construction of the trust building is completed under own supervision of the trust management. There was neither contract nor outsourcing of construction work. Trust has spent Rs. 8.52 lakhs, but not produced construction completion certificate from Registered Valuer to ascertain the cost of construction.



**3. Key Audit Matters:**

1. Government has declared nationwide lockdown in the country on 24.03.2020, Due to Covid 19 situation government has imposed several restrictions on travel, good movement, transportation and business timing. During lockdown period, trust has spent the funds for object in cash whose authenticated supporting are not available. Such expenditure was purchase of food grains, saloon expenses, cows maintenance, Payment made towards Salary, Repairs & Maintenance, Medicine Expenses, Education Expenses, etc. have been supported by self made vouchers (vouchers prepared by trust and acknowledged by recipient), Refer Note No.: (b)

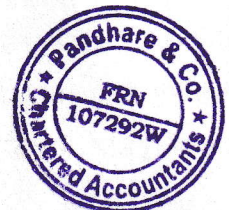
**Auditor's response**

Our audit procedures included verification the expediency of such nature of expenditure. Compare the expenditure relating to earlier year on given account head. Further also confirm ratio between the number of beneficiary and amount of expenditure incurred is within the limit. We suggested, the trust should obtain tax paid invoices receipt, bills, delivery challan etc as evidence of the payment. Even few expenditure which are through proper banking channel also required the proper supporting.

2. Refer Note No.: (d) of Notes to Accounts, where assessee has collected identity proof from 5.37% Donors only and trust is in the process of collecting identity proof from remaining donors. During the audit we verified receipts for the donors whose identity proof are not obtained, out of this 94.63% collection is received through banking channel and remaining collection from the donors is received in cash. Our opinion is not modified in this issue.

**Auditor's response**

We verified all the bank statement to confirm the collection of the amount. Trust has maintained the software for the maintenance of record of the donor. The cash receipts issued by the trust was acknowledged by the donor.



**4. Charged with Governance for the Financial Charged with Governance for the Financial Statements.**

Preparation of the financial statements in accordance with Bombay Trust Act 1950 and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

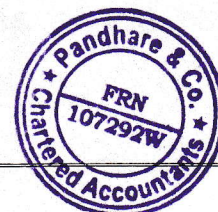
Those charged with governance are responsible for overseeing the entity's financial reporting process.

**5. Auditor's Responsibilities for the Audit of the Financial Statements:**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Standards of Audit(SA) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Standards of Audit(SA), we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve



collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management

Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**6. Report on other Regulatory requirements:**

Further our comments on the regulatory requirement as prescribed under Sub Section (2) of Section 33 and 34 r.w.r. 19 of the Maharashtra Public Trust Act, 1950 is annexed hereto separately.

For, **PANDHARE AND COMPANY**

Chartered Accountants

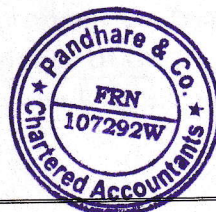
  
S. B. Pandhare

Partner, M. No.: 016834

FRN: 107292W

Place: Solapur

Date: 08-07-2021



UDIN: 21016834AAAACG6680



**PANDHARE & Co.**  
CHARTERED ACCOUNTANTS

"Arth-Shilp" 594A, South Kasba,  
Near Date Ganpati Temple,  
Navi Peth, SOLAPUR – 413 007

PH: - (0217)-2724945/2622370.

E-mail: office@capandhare.co.in

Report of Auditor relating to accounts audited under sub-section (2) of sec. 33 & 34 of Rule 19 of the Bombay Public Trust Act, 1950.

### AUDITOR'S REPORT

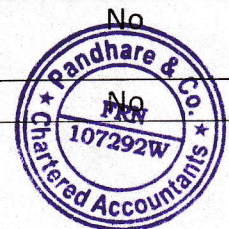
P. T. R. No.:

E-772

NAME OF THE TRUST: **PRABHA HIRA PRATISHTHAN, PANDHARPUR**

YEAR ENDED 31.03.2021

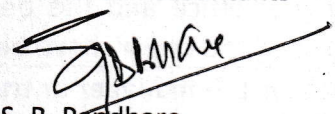
01. Whether accounts are maintained regularly and in accordance with the provisions of the Act and the Rule?	Yes
02. Whether receipts and disbursement are properly and correctly shown in the accounts?	Yes refer our independent audit report.
03. Whether the cash balance and vouchers in the custody of the manager or trustee on the date of audit were in agreement with the account?	Yes
04. Whether all books deeds, accounts vouchers & other documents or record required by the auditors were produced before him?	Yes
05. Whether a register of movable and immovable properties is properly maintained, the charges therein are communicated from time to time to the regional office and the defect and inaccuracies maintained in the previous audited report have been duly complied with?	Yes
06. 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
07. Whether any property or funds of the trust were applied for any objects or purposes other than the object or purpose of the trust?	No
08. The amounts outstanding for more than one year and the amount written of if any.	Please Refer to the Remarks stated below the table.
09. Whether tenders were invited for repairs or construction involving expenditure exceeding to Rs. 50,000?	No
10. Whether any money of the public trust has been invested contrary of the provisions of section 33?	No
11. Alienations, if any the immovable property contrary to the provisions of section 35 which have come to the notice of the auditors.	No
12. Any special matter the auditor may think for or necessary to bring to	No



the notice of the Deputy or Assistant Charity Commissioner	
13. All cases of irregular, illegal or improper expenditure or failure or omission to recover money or other property belonging to the public trust or loss or waste of money of other property thereof and whether such expenditure failure, omission, loss or waste was caused in consequence of breach of trust of misapplication or any other person while in the management of the trust.	No
14. Whether the budget has been filed in the form provided by the Rule 16A?	Yes
15a. Whether the maximum and minimum number of the trustees is mentioned?	Yes
15b. Whether the meetings are held regularly as provided in such instrument?	Yes
15c. Whether the minute book of the proceedings of the meetings is maintained?	Yes
15d. Whether any of the trustees has any interest in the investment of the trust?	No
15e. Whether any of the trustee is a debtors or creditor of the trust?	No
15f. Whether the 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

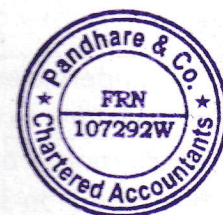
Remarks	
1	On 31.03.2020, live stock Consisting of Cows, which have been died on FY 18-19 Therefore, whole the amount Rs. 1,51,000 is written off.
2	Refund Status of Income tax website allows no refund is due, whereas per books of accounts refund of FY 12-13 to 19-20 aggregate Rs. 15,108 is due, Therefore same is Written off.

For, **PRABHA HIRA PRATISHTHAN**  
*Prabha Hira Pratishthan*  
**President**                      **Secretary**  
**Prabha-Hira Pratishthan**  
(Sou. M. A. Shah) (Sou. D. R. Ghadge)  
President                      Secretary

For, **PANDHARE AND COMPANY**  
Chartered Accountants  
  
S. B. Pandhare  
Partner, M. No.: 016834  
FRN: 107292W

Place: Solapur  
Date: 08-07-2021

UDIN: 21016834AAAACG6680



{2}  
THE BOMBAY PUBLIC TRUST ACT, 1950.  
SCHEDULE IX C  
[Vide Rule (32)]

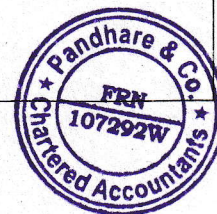
P. T. R. No: E-772

**STATEMENT OF INCOME LIABLE TO CONTRIBUTION  
FOR THE YEAR ENDED: 31<sup>ST</sup> MARCH 2021**

NAME OF THE TRUST: **PRABHA HIRA PRATISHTHAN, PANDHARPUR**

Sr.	Particulars	Amount (Rs.)
I.	Income as shown in the Income & Expenditure Account (Schedule IX)	Rs.76,68,163
II.	Items not chargeable to contribution under section 58 and Rule 32.	
1.	Donation received from Govt. and Local Authorities	
2.	Grants by Govt. and loan authorities	
3.	Interest on Sinking or Depreciation fund	
4.	Amount spent for the purpose of secular education.	
5.	Amount spent for the purpose of medical relief.	
6.	Amount spent for the purpose of veterinary treatment of animals.	
7.	Expenditure incurred from donations for relief of distress caused by scarcity, drought, flood, fire or other natural calamity.	
8.	Deduction out of income from land used for agriculture purpose. a) Land Revenue and Local Fund Cess. b) Rent payable to Superior landlords. c) Cost of production if lands are cultivated by trust.	
9.	Deduction out of income from land used for non-agriculture purpose. a) Assessment Cases and other. b) Govt. or Municipal purpose ground rent payable to the superior landlord. c) Insurance premium d) Repairs at 10% of gross rent of building e) Cost of collection at 4% of gross rent of building	

Income of the trust is not liable for contribution, since this trust is exclusively established for medical relief and rehabilitation of HIV and AIDS affected children u/s. 58(2) of the Maharashtra Public Trust Act, 1950.



	layout.	
10.	Cost of collection of income or receipt from securities, stocks etc, at 1% of such income.	
11.	Deduction on account of repairs in respect of building not rented and yielding no income at 10% of the estimated gross annual rent. Gross Annual income chargeable to contribution, "Certified that while claiming deduction admissible under the above schedule we have not claimed any amount twice either wholly or partly against any of the items mentioned in the schedule which have the effect of deduction".	
	Balance:	----- NIL =====

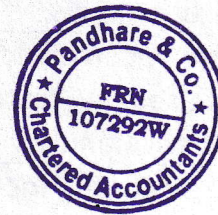
For, PRABHA HIRA PRATISHTHAN  
*21/07/2021*  
**President**                      *(Sou. M. A. Shah)*  
**Prabha-Hira Pratishthan**  
(Sou. M. A. Shah) (Sou. D. R. Ghadge)  
President                      Secretary

For, PANDHARE AND COMPANY  
Chartered Accountants

*(Signature)*  
S. B. Pandhare  
Partner, M. No.: 016834  
FRN: 107292W

Place: Solapur  
Date: 08-07-2021

UDIN: 21016834AAAACG6680





THE BOMBAY PUBLIC TRUST ACT, 1950.

SCHEDULE IX D

See Rule 19(2A)

Information to be submitted by the Auditor along with  
Audit Report under Sub Section (1) of Section 34 of the MPT Act,

P. T. R. No. E-772

NAME OF THE TRUST: **PRABHA HIRA PRATISHTHAN, PANDHARPUR**

Sr. No.	Particulars	Details																														
1	2	3																														
01.	PANo of the Trust:	AABTP0199C																														
02.	Registration No. of sec. 12AA:	PN/CIT-IV/Tech./12AA/96/2005-06, dt.:24.04.2006 issued by CIT-IV, Pune																														
03.	Date of Registration u/s. 12AA:	01.04.2005																														
04.	Ack. No.: with Date of Filing of the return of income for the earlier three years:																															
	<table border="1"><thead><tr><th>Fin. Year</th><th>Ack. No.:</th><th>Date of Filing</th></tr><tr><td>1</td><td>2</td><td>3</td></tr></thead><tbody><tr><td>2019-20</td><td>879728051241220</td><td>24-12-2020</td></tr><tr><td>2018-19</td><td>226677930281019</td><td>28-10-2019</td></tr><tr><td>2017-18</td><td>742036731100718</td><td>10-07-2018</td></tr></tbody></table>	Fin. Year	Ack. No.:	Date of Filing	1	2	3	2019-20	879728051241220	24-12-2020	2018-19	226677930281019	28-10-2019	2017-18	742036731100718	10-07-2018																
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05.	PANo of all the trustees:																															
	<table border="1"><thead><tr><th>Sr. No.</th><th>Name of the trustee</th><th>PANo.</th></tr><tr><td>1</td><td>2</td><td>3</td></tr></thead><tbody><tr><td>01.</td><td>Sou. Mangal Arun Shah</td><td>CQLPS1770C</td></tr><tr><td>02.</td><td>Sou. Dimple Rajkumar Ghadage</td><td>ABXPG5895P</td></tr><tr><td>03.</td><td>Sou. Shubhangi Kiran Patil</td><td>BDVPP8508F</td></tr><tr><td>04.</td><td>Shri. Ravikant Rasiklal shah</td><td>AWVPS1697J</td></tr><tr><td>05.</td><td>Shri. Uttam Subhas Abhangrao</td><td>AFQPA7570J</td></tr><tr><td>06.</td><td>Shri. Amol Dattatraya Nagtilak</td><td>AEHPN4153L</td></tr><tr><td>07.</td><td>Sou. Poonam Sukhen Gandhi</td><td>ABPPG4437R</td></tr><tr><td>08.</td><td>Sou. Ujwala Somanath Patil</td><td>CNDPP3550Q</td></tr></tbody></table>	Sr. No.	Name of the trustee	PANo.	1	2	3	01.	Sou. Mangal Arun Shah	CQLPS1770C	02.	Sou. Dimple Rajkumar Ghadage	ABXPG5895P	03.	Sou. Shubhangi Kiran Patil	BDVPP8508F	04.	Shri. Ravikant Rasiklal shah	AWVPS1697J	05.	Shri. Uttam Subhas Abhangrao	AFQPA7570J	06.	Shri. Amol Dattatraya Nagtilak	AEHPN4153L	07.	Sou. Poonam Sukhen Gandhi	ABPPG4437R	08.	Sou. Ujwala Somanath Patil	CNDPP3550Q	
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For, **PRABHA HIRA PRATISHTHAN**

For, **PANDHARE AND COMPANY**

*Prabha Hira Pratishthan*  
**President**

*Sou. D. R. Ghadge*  
**Secretary**

**Prabha-Hira Pratishthan**

(Sou. M. A. Shah) (Sou. D. R. Ghadge)

President

Secretary

Chartered Accountants

*S. B. Pandhare*  
S. B. Pandhare

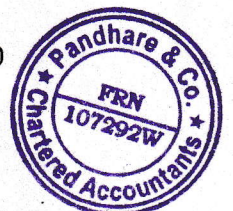
Partner, M. No.: 016834

FRN: 107292W

Place: Solapur

Date: 08-07-2021

UDIN: 21016834AAAACG6680



PRABHA HIRA PRATISHTHAN

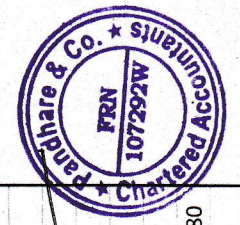
At post Pandharpur, Taluka Pandharpur, Dist. Solapur

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2020 TO 31.03.2021

Expenditures	Ann.	Rs.	Income	Rs.	Rs.
1	2.	3	4		6
Expenditure in respect of Properties	"A"	1,50,995	Rent Income		Nil
Establishment Expenses	"B"	2,48,874	Interest Income	8,857	
Remuneration to trustee	-	Nil	a) Interest on Saving a.c.		8,857
Legal expenses	-	Nil	b) Interest on FD		Nil
Audit Fees	-	23,600	Dividend		Nil
Contributions and Fees	-	Nil	Donation in Cash or Kind	72,54,749	
Amounts Written off	-	1,66,108	Domestic	3,74,400	76,29,149
Miscellaneous Expenses	-	Nil	International		
Depreciation	"D"	9,11,952	(F.C.R.A. No.083980078)		
To Amount transfer to Reserve & Fund	-	Nil	Other Sources		
Exp. on the Object of the Trust	"C"	61,03,789	From the operation of Bachat Gat		30,157
Excess of Income Over Expenditure (Surplus)		62,845			
	Total:	76,68,163		Total:	76,68,163

For, PRABHA HIRA PRATISHTHAN  
 President  
 Prabha-Hira Pratishthan  
 Smt. Mangaltai Shah (President)  
 Mrs. Dimple Ghadge (Secretary)

For, PANDHARE AND COMPANY  
 Chartered Accountants  
 S. B. Pandhare  
 Partner, M. No.: 016834  
 FRN: 107292W  
 UDIN: 21016834AAAAACG6680



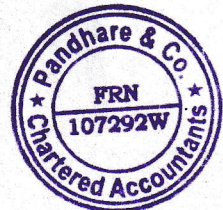
Place: Pandharpur  
 Date: 08-07-2021

**PRABHA HIRA PRATISHTHAN**

At post Pandharpur, Taluka Pandharpur, Dist. Solapur

**ANNEXURE TO THE INC. & EXP. ACC.**

<b>Sr. No.</b>	<b>Account Head</b>	<b>Rs.</b>
<b>1</b>	<b>2</b>	<b>3</b>
1	<b>Annexure "A"</b>	
	<b>Expenditure in respect of Property</b>	
a)	Municipal Taxes	Nil
b)	Repairs & Maintainance	1,50,995
	<b>Total:</b>	<b>1,50,995</b>
2	<b>Annexure "B"</b>	
	<b>Establishment Expenses</b>	
a	Advertisement	13,250
b	Bank Charges	8,546
c	Postage Telegram	5,128
d	Insurance Expenses	46,020
e	Printing & Stationery	5,500
h	Transport Expenses	28,345
i	TDS Paid	3,555
j	Light Bill	1,38,530
	<b>Total:</b>	<b>2,48,874</b>



3	<b>Annexure "C"</b>	
	<b>Exp. on object of Trust:</b>	
a	Cloths and Readymade expenses	1,56,371
b	Cows Maintenance Exp.	33,650
c	Cultural Expenses	12,793
d	Educational Expenses	2,69,318
e	Food grains Expenses	13,65,298
f	Medicines	3,28,483
g	Saloon Expenses	76,100
h	Sundry Expenses	76,034
i	Tours & Travels	50,269
j	Gas & Fuel Expenses	74,244
k	Electrical Material Purchase	2,408
l	Donation paid	19,542
m	Remuneration Paid	34,20,042
n	Gardening & Farming Expenses	14,280
o	Sanitation Expenses	87,998
p	Self Reliance Project Purchases	1,16,959
	<b>Total:</b>	<b>61,03,789</b>
<p>21/07/21</p> <p>For, <b>PRABHA HIRA PRATISHTHAN</b></p> <p><b>President</b>                      <b>Secretary</b> <i>(Smt. Mangal Shah)</i></p> <p><b>Prabha-Hira Pratishtan</b></p> <p>Smt. Mangal Shah      Mrs. Dimple Ghadge</p> <p>(President)                      (Secretary)</p> <p>Place: Pandharpur</p> <p>Date: 08-07-2021</p>		



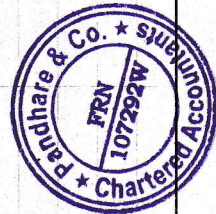
**PRABHA HIRA PRATISHTHAN**  
At post Pandharpur, Taluka Pandharpur, Dist. Solapur  
**BALANCE SHEET AS AT 31.03.2021**

FUNDS AND LIABILITIES		Ann.	Rs.	PROPERTY AND ASSETS		Ann.	Rs.
1	2	3	4	5	6	5	6
Trust Fund and Corpus	-	1,001	Immovable Property	"D"	94,70,865		
As per last Balance Sheet			Movable Property (Furniture & Fixture, Vehicles etc)	"D"	8,75,592		
Other Earmarked Funds			Investments and Deposits	-	5,00,000		
Building Fund	"I"	1,33,36,924	Loans (Secured & Unsecured)		Nil		
Loans (Secured & Unsecured)			Advances	"F"	12,190		
From Trustee	Nil		Income Outstanding	-	Nil		
From other	Nil		Cash and Bank Balances	"G"	1,31,584		
Other Liabilities			Income and Expenditure Account	"H"	23,96,295		
For Expenditures							
Sundry Creditors	"E"	48,600					
<b>Total:</b>		<b>1,33,86,525</b>		<b>Total:</b>	<b>1,33,86,525</b>		
		(0)					

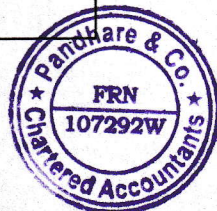
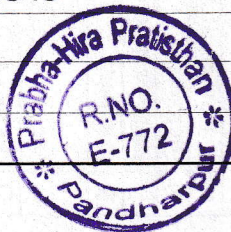
The above Balance Sheet to the best of my / our belief contains a true account of the Funds and Liabilities and of the Property and Assets of the Trust.

For, **PRABHA HIRA PRATISHTHAN**  
*(Signature)*  
**Prabha-Hira Pratishthan**  
Secretary  
Smt. Mangaltai Shah Mrs. Dimple Gharge  
(President) (Secretary)

For, **PANDHARE AND COMPANY**  
Chartered Accountants  
*(Signature)*  
S. B. Pandhare  
Partner, M. No.: 016834  
FRN: 107292W  
UDIN: 21016834AAAAACG6680

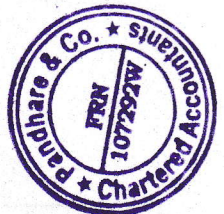


<b>PRABHA HIRA PRATISHTHAN</b>		
At post Pandharpur, Taluka Pandharpur, Dist. Solapur		
ANNEXURE TO THE BALANCE SHEET		
Sr. No.	Account Head	Rs.
1	2	3
<b>1</b>	<b>Annexure "E"</b>	
	<b>Exp. Payble &amp; Sundry Creditors</b>	
a)	Audit Fees Payable (Pandhare & Co.)	23,600
b)	Light bill	25,000
	<b>Total:</b>	<b>48,600</b>
	<b>Annexure "F"</b>	
	<b>ADVANCES &amp; REFUNDS</b>	
a)	To Trustee	Nil
b)	To Employee	Nil
c)	To Contractor	Nil
d)	To Lawyer	Nil
e)	<b>To Other</b>	
i)	Deposit with HPCL	3,600
ii)	Deposit with MSEB	8,590
	<b>Total:</b>	<b>12,190</b>
	<b>CASH AND BANK BALANCES "G"</b>	
a)	Cash-in-hand	73,853
b)	<u>Bank Balances</u>	
i)	BOI Acc. No.: 4836	843
ii)	Corp. Acc. No.:	708
iii)	IDBI Acc. No.: 4843	56,180
	<b>Total:</b>	<b>1,31,584</b>



Sr. No.	Account Head	Rs.
1	2	3
4	<b>Annexure "H"</b>	
	Income & Expenditure Account	
a)	Deficit as per last Balance Sheet	24,59,140
b)	<u>Less</u> : Current year's Surplus	62,845
	<b>Total Deficit (a-b):</b>	<b>23,96,295</b>
	<b>Annexure "I"</b>	
	Building Fund	
	Balance as per last balance sheet	1,30,36,924
	Add: Donation received this year	3,00,000
	<b>Total</b>	<b>1,33,36,924</b>
	<i>प्रबोधिता</i> For, <b>PRABHA HIRA PRATISHTHAN</b>	
	<b>President</b> <b>Secretary</b> <i>Sumit</i>	
	<b>Prabha-Hira Pratishthan</b>	
	Smt. Mangaltai Shah      Mrs. Dimple Ghadge	
	(President)                      (Secretary)	
	Place: Pandharpur	
	Date: 08-07-2021	

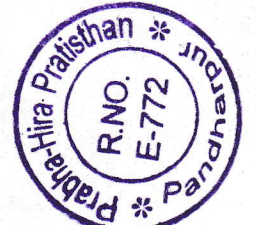




PRABHARE & CO. CHARTERED ACCOUNTANTS  
 45-88/1, Gatade Plot, Pandharpur, Dist. Solapur  
 Annexure "D"

STATEMENT OF FIXED ASSETS AND DEPRECIATION AS ON 31.03.2021

Sr.	Description of Assets	%	Opg. Bal. on 01.04.20	Additions		Total Additions	Depreciation		Total Dep.	Closing Balance
				Before 30.09.20	After 30.09.20		30.09.20	31.03.21		
1	2	3	4	5	6	7	8	9	10	11
<b>A 0% Block</b>										
a)	Garden Development	0%	73,495	0	0	0	0	0	0	73,495
b)	Gat No.: 472/1/A - 1H 21R	0%	20,10,440	0	0	0	0	0	0	20,10,440
c)	Gat No.: 461/2/C	0%	1,69,113	0	0	0	0	0	0	1,69,113
d)	Gat No.: 461/2/C	0%	1,000	0	0	0	0	0	0	1,000
<b>Total:</b>			<b>22,54,048</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22,54,048</b>
<b>B 10% Block</b>										
<b>Buildings &amp; Premises</b>										
a)	Construction	10%	13,18,986	0	0	0	1,31,899	0	1,31,899	11,87,088
b)	Building Construction	10%	52,44,342	1,31,205	7,21,406	8,52,611	5,37,555	36,070	5,73,625	55,23,328
c)	Well Construction	10%	2,71,035	0	0	0	27,103	0	27,103	2,43,931
d)	Shed Construction	10%	97,007	0	0	0	9,701	0	9,701	87,306
e)	Bund Bed	10%	1,94,627	0	0	0	19,463	0	19,463	1,75,164
<b>Total:</b>			<b>71,25,996</b>	<b>1,31,205</b>	<b>7,21,406</b>	<b>8,52,611</b>	<b>7,25,720</b>	<b>36,070</b>	<b>7,61,790</b>	<b>72,16,817</b>
<b>C 40% Block</b>										
b)	Fire Equipments	40%	6	0	0	0	3	0	3	4
c)	Inventory Battery	40%	2,216	0	0	0	886	0	886	1,330
d)	New Computer A/c 2113	40%	1,536	0	0	0	614	0	614	922
e)	Solar Electricity	40%	182	0	0	0	73	0	73	109
f)	Solar Water Inventory	40%	15	0	0	0	6	0	6	9
g)	Software	40%	20768	450	18,000	18,450	8,487	3,600	12,087	27,131
<b>Total:</b>			<b>24,761</b>	<b>0</b>	<b>20,926</b>	<b>21,376</b>	<b>10,084</b>	<b>4,185</b>	<b>14,270</b>	<b>31,867</b>
<b>D Furniture-Fixtures &amp; Dead Stock:</b>										
a)	Dead Stock	10%	1,47,801	0	0	0	14,780	0	14,780	1,33,021
b)	Electric Fitting	10%	443	0	0	0	44	0	44	399
c)	Furniture	10%	20,376	0	0	0	2,038	0	2,038	18,338
d)	Gas Shegadi	10%	454	0	0	0	45	0	45	408
e)	Stage Disc	10%	2,121	0	0	0	212	0	212	1,909
f)	Utensils	10%	25,221	0	0	0	2,522	0	2,522	22,699
<b>Total:</b>			<b>1,96,415</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19,642</b>	<b>0</b>	<b>19,642</b>	<b>1,76,774</b>





Sr.	Description of Assets	%	Opg. Bal. on 01.04.20	Additions		Total Additions	Depreciation			Closing Balance
				Before 30.09.20	After 30.09.20		30.09.20	31.03.21	Total Dep.	
1	2	3	4	5	6	7	8	9	10	11
E	15% Block									
a)	Books	15%	28,878	0	0	0	4,332	0	4,332	24,546
b)	CC TV Camera	15%	83,736	0	2899	2,899	12,560	217	12,778	73,857
c)	Cell Phone Handset	15%	59,579	0	0	0	8,937	0	8,937	50,642
d)	Cruzer	15%	2,00,878	0	0	0	30,132	0	30,132	1,70,746
e)	Digital Camera Nokia	15%	1,420	0	0	0	213	0	213	1,207
f)	Digital Camera Sony	15%	2,589	0	0	0	388	0	388	2,200
g)	Electric Motor	15%	7,388	0	0	0	1,108	0	1,108	6,280
h)	Machinery	15%	9,042	0	0	0	1,356	0	1,356	7,686
i)	Maruti Omini	15%	40,561	0	0	0	6,084	0	6,084	34,477
j)	Medical Equipment	15%	4,056	0	0	0	608	0	608	3,448
k)	Oxy Unit A/c	15%	6,812	0	0	0	1,022	0	1,022	5,790
l)	Printer Purchase	15%	1,248	0	13500	13500	187	1,013	1,200	13,548
m)	Sewing Machiner	15%	71,722	0	0	0	10,758	0	10,758	60,963
n)	Speaker Set	15%	3,991	0	0	0	599	0	599	3,392
o)	Sports Equipments	15%	2,347	0	0	0	352	0	352	1,995
p)	Table Fan	15%	738	0	0	0	111	0	111	628
q)	Wall Fan	15%	1,839	0	0	0	276	0	276	1,563
r)	Water Purifier	15%	25,457	0	0	0	3,819	0	3,819	21,639
s)	Winding Machine	15%	495	0	0	0	74	0	74	421
t)	Cycle	15%	1,526	0	0	0	229	0	229	1,297
u)	ECO Car	15%	2,12,500	0	0	0	31,875	0	31,875	1,80,625
	<b>Total:</b>		<b>7,66,802</b>	<b>0</b>	<b>16,399</b>	<b>16,399</b>	<b>1,15,020</b>	<b>1,230</b>	<b>1,16,250</b>	<b>6,66,951</b>
1	<b>Immovable Property</b>	<b>(A+B)</b>	93,80,044	1,31,205	7,21,406	8,52,611	7,25,720	36,070	7,61,790	94,70,865
2	<b>Movable Property</b>	<b>(C+D+E)</b>	9,87,978	0	37,325	37,775	1,44,746	5,415	1,50,161	8,75,592
	<b>Grand Total:</b>		<b>1,03,68,022</b>	<b>1,31,205</b>	<b>7,58,731</b>	<b>8,90,386</b>	<b>8,70,466</b>	<b>41,485</b>	<b>9,11,952</b>	<b>1,03,46,456</b>



Secretary  
Prabha-Hira Pratishthan

President  
Prabha-Hira Pratishthan

For, PRABHA HIRA PRATISHTHAN  
21/09/2021

Place: Pandharpur  
Date: 08/07/2021

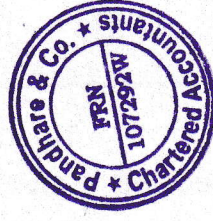
Secretary  
Prabha-Hira Pratishthan

**Prabha Hira Pratishthan**  
**Property Register**

Sr. no.	Name of the Property	Address	Year of Purchase	Purchase Consideration As per purchase deed	Value As per tally which include cost of purchase	Mode of Acquisition
1	Garden Development	NA	NA	Nil	73,495	NA
2	Land at takali Gat no.472/1/A	Land at takali Gat no.472/1/A Mouje takli, Pandharpur	13.05.1992	19,00,000	20,10,440	Purchase
3	Plot No. 25 at Takali	Land Gat no. 471 Jagdamba Nagar, Takali, Pandharpur	03.08.2006	56,000	1,69,113	Purchase
4	Plot No. 33 at Takali	Land Gat no. 461/23, Takali, Pandharpur	01.03.2005	1,001	1,000	Purchase
5	Land at Pandharpur City survey No. 4649/A/1-L-1 (Gifted Property)	City survey No. 4649/A/1-L-1, Pandharpur	05.06.2017	Nil	1	Gifted
	<b>Total</b>			<b>19,57,001</b>	<b>22,54,049</b>	
		<b>For, PRABHA HIRA PRATISHTHAN</b>				
	Place: Pandharpur					
	Date: 08-07-2021					
		<i>Mangal Shah</i>				
		Smt. Mangal Shah				
		(President)				
		Mrs. Dimple Ghadge				
		(Secretary)				



**President Secretary**  
**Prabha-Hira Pratishthan**



**PRABHA HIRA PRATISHTHAN**

4588/1, Gatade Plot, Pandharpur, District: Solapur

31.03.2021

**SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS:**

**A) Organization Overview:**

PrabhaHiraPratishthan is a public trust, established in 2003, registered under Societies Registration Act, 1890, its Registration Number is E-772.

The trust is also Registered u/s. 12AA of the Income Tax Act, 1961 vide Registration No.: PN/CIT-IV/Tech/12AA/96/2005-06, dt.: 01.04.2005 by Hon. CIT-IV, Pune. Further, the trust has been granted tax exemption u/s. 80G for donations vide Certificate No.: PN/CIT/T&J/2011-12/671, dt.: 21.06.2011 by the Hon. CIT-IV, Pune.

The trust objects include rehabilitation of HIV / AIDS affected children.

**B) SIGNIFICANT ACCOUNTING POLICIES:**

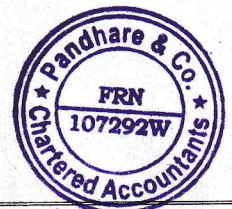
a) Basis of accounting and preparation of financial statements:

The financial statements are prepared under the "Historical Cost Convention" on accrual basis of accounting and in accordance with General Accepted Accounting Principles (GAAP) in India and comply with the accounting standards issued by the Institute of Chartered Accountants of India.

b) Uses of estimates:

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year.

The Management believes that, the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognized in the periods in which the result are known / materialize.



c) Revenue Recognition:

- Donations, which have been received in cash or kind without any stipulation or condition, have been treated as income.
- Interest on fixed deposit is recognized on accrual basis.

d) Government Grants:

- Revenue grants are accounted as income to the Income and Expenditure Account.
- The Government Grants accounted on accrual basis, where there is a reasonable assurance that, the grant will be received and all attached conditions will be complied.

e) Property Plant Equipment:

- Fixed Assets are carried at Historical Cost less accumulated depreciation wherever applicable. The trust capitalizes all the cost relating to the acquisition and installation of fixed assets. Cost comprises purchase price and any attributable cost of bringing the assets to its working condition for its intended use.

Depreciation on fixed assets is provided on Written down Value (WDV) method at the following rates based on the management's estimate of the useful life of the asset.

Sr. No.	Asset Category	Dep. Rate
1	2	3
01.	Premises	10%
02.	Furniture, Fixture, Dead Stock	10%
03.	Vehicles, Printer, Camera, Sports Equipment's, etc.,	15%
04.	Computer, fire equipment's, Software Purchase, etc.	40%



f) Employees Benefits:

- Employee Benefit Laws such as Provident Fund and Employee Gratuity Act, etc., is not applicable to the institution since number of employees are less than 20 as specified in the Act and opinion from the advocate.

g) Income Tax:

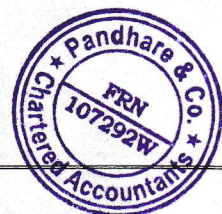
- The trust is registered u/s. 12AA of the Income Tax Act and also approved and the surplus or income of the trust is exempted u/s. 10(23C)(iii)(ac) of the Income Tax Act, hence no provision for income tax is necessary.

h) Donations:

- Where the terms and conditions have been specifically stipulated in respect of utilization of donations, such donations have been capitalized to specific or earmarked funds.

**NOTES TO THE ACCOUNTS:**

- a) We have been given to understand that, the fixed assets such as furniture-fixtures, office equipments, etc., have been verified by the management of the trust at the close of the accounting year and found they are in agreement with the books of accounts and Dead Stock Register. But we have not verified the fixed assets on account of COVID19, transportation was closed and lockdown in declared in the country.
- b) During lockdown period , trust has send the funds for object in cash whose authenticated supporting are not available such expenditure pertaining to purchase of food grains, saloon expenses, cows maintenance, Payment made towards Salary, Repairs & Maintenance, Medicine Expenses, Education Expenses, etc. have been partly supported and also partly paid by cash and through proper banking channel, which ought to have been made by Account Payee Cheque or Electronic Transfer.



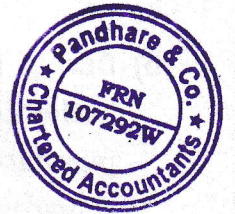
- c) All the receivable and payables either squared up during the year or outstanding at the end of the year are subject to confirmation.
- d) During the year Trust has received the donation of Rs.76.29 lakhs out of which trust has obtained identity proof from donors of Rs. 4.09 lakhs only and trust is in the process of collecting identity proof from remaining donors.
- e) During the year trust made application for Grant towards women & Child develop to the Government of Maharashtra. Such Proposal is pending & there is uncertainty on receipt of amount in the year. Hence such grant was not been accounted in the year 2020-2021.
- f) Construction of the trust building is completed under own supervisor of the trust management. There was neither contract nor outsourcing of construction work. Work was proceeded as and when the funds available to the trust.

For, PRABHA HIRA PRATISHTHAN  
*Prabha Hira*  
**President**                      **Secretary** *Sumit*  
**Prabha-Hira Pratishthan**  
(Sou. M. A. Shah) (Sou. D. R. Ghadge)  
President                      Secretary

For, **PANDHARE AND COMPANY**  
Chartered Accountants  
*S. B. Pandhare*  
S. B. Pandhare  
Partner, M. No.: 016834  
FRN: 107292W

Place: Solapur  
Date: 08-07-2021

UDIN: 21016834AAAACG6680



# PRABHA HIRA PRATISHTHAN

4588/1, Gatade Plot, Pandharpur,  
District: Solapur

ANNUAL ACCOUNTS 31.03.2022

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01.	Independent Auditor's Report	1 to 4
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## INDEPENDENT AUDITOR'S REPORT

TO  
THE TRUSTEE  
PRABHA HIRA PRATISHTHAN, PANDHARPUR

### 1. Opinion:

We have audited the accompanying financial statements of **PRABHA HIRA PRATISHTHAN** located at: 4588/1, Gatade Plot, Pandharpur, District: Solapur which comprises the Balance Sheet as at **31.03.2022** and the Income and Expenditure Account for the year then ended, and a summary of Significant Accounting Policies and other explanatory information. In our opinion, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with Bombay Public Trust Act 1950.

### 2. Basis for Opinion

We conducted our audit in accordance with Standards on Auditing (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion except the expenditure incurred mentioned in the Notes to Accounts No.: (b) and audit procedure carried out by us reported in key audit matters. Moreover, Notes to Accounts No.: (f) of notes to accounts, Construction of the trust building is completed under own supervision of the trust management. There was neither contract nor outsourcing of construction work. Trust has spent Rs. 8.52 lakhs, but not produced construction completion certificate from Registered Valuer to ascertain the cost of construction.





### 3. Auditor's response

Our audit procedures included verification the expediency of such nature of expenditure. Compare the expenditure relating to earlier year on given account head. Further also confirm ratio between the number of beneficiary and amount of expenditure incurred is within the limit. We suggested, the trust should obtain tax paid invoices receipt, bills, delivery challan etc as evidence of the payment. Even few expenditure which are through proper banking channel also required the proper supporting.

Refer Note (d) to the Notes to the Accounts, the trust has collected domestic and international donations of Rs. 91.48 lakhs and in respect of donations to the extent of Rs. 22.10 lakhs of which the detailed address, identity of the owner is not held on record.

### 4. Responsibilities of Management and those charged with Governance for Financial Statements:

Preparation of the financial statements in accordance with Bombay Trust Act 1950 and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

## 5. Auditor's Responsibilities for the Audit of the Financial Statements:

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Standards of Audit(SA) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Standards of Audit(SA), we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management

Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on

evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**6. Report on other Regulatory requirements:**

Further our comments on the regulatory requirement as prescribed under Sub Section (2) of Section 33 and 34 r.w.r. 19 of the Maharashtra Public Trust Act, 1950 is annexed hereto separately.

For, **PANDHARE AND COMPANY**  
Chartered Accountants



*S. B. Pandhare*

S. B. Pandhare  
Partner, M. No.: 016834  
FRN: 107292W  
UDIN: 22016834AOYMVE8718

Place: Solapur  
Date: 13.08.2022



**PANDHARE & Co.**  
CHARTERED ACCOUNTANTS

"Arth-Shilp" 594A, South Kasba,  
Near Date Ganpati Temple,  
Navi Peth, SOLAPUR – 413 007

PH: - (0217)-2724945/2622370.

E-mail: office@capandhare.co.in

Report of Auditor relating to accounts audited under sub-section (2) of sec. 33 & 34 of Rule 19 of the Bombay Public Trust Act, 1950.

## AUDITOR'S REPORT

P. T. R. No.:

E-772

NAME OF THE TRUST: **PRABHA HIRA PRATISHTHAN, PANDHARPUR**

**YEAR ENDED 31.03.2022**

01. Whether accounts are maintained regularly and in accordance with the provisions of the Act and the Rule?	Yes
02. Whether receipts and disbursement are properly and correctly shown in the accounts?	Yes refer our independent audit report.
03. Whether the cash balance and vouchers in the custody of the manager or trustee on the date of audit were in agreement with the account?	Yes
04. Whether all books deeds, accounts vouchers & other documents or record required by the auditors were produced before him?	Yes
05. Whether a register of movable and immovable properties is properly maintained, the charges therein are communicated from time to time to the regional office and the defect and inaccuracies maintained in the previous audited report have been duly complied with?	Yes
06. 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
07. Whether any property or funds of the trust were applied for any objects or purposes other than the object or purpose of the trust?	No
08. The amounts outstanding for more than one year and the amount written of if any.	Please Refer to the Remarks stated below the table.
09. Whether tenders were invited for repairs or construction involving expenditure exceeding to Rs. 50,000?	No tenders have been called for but a certificate from the Engineer regarding cost incurred for construction given. Further

	construction was completed departmentally by the trust.
10. Whether any money of the public trust has been invested contrary of the provisions of section 33?	No
11. Alienations, if any the immovable property contrary to the provisions of section 35 which have come to the notice of the auditors.	No
12. Any special matter the auditor may think for or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner	No
13. All cases of irregular, illegal or improper expenditure or failure or omission to recover money or other property belonging to the public trust or loss or waste of money of other property thereof and whether such expenditure failure, omission, loss or waste was caused in consequence of breach of trust of misapplication or any other person while in the management of the trust.	No
14. Whether the budget has been filed in the form provided by the Rule 16A?	Yes
15a. Whether the maximum and minimum number of the trustees is mentioned?	Yes
15b. Whether the meetings are held regularly as provided in such instrument?	Yes
15c. Whether the minute book of the proceedings of the meetings is maintained?	Yes
15d. Whether any of the trustees has any interest in the investment of the trust?	No
15e. Whether any of the trustee is a debtors or creditor of the trust?	No
15f. Whether the 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

**Refer Notes to the Accounts in respect of observations in audit.**

For, PRABHA HIRA PRATISHTHAN

For, PANDHARE AND COMPANY  
Chartered Accountants

*(Signature)*

President

Prabha-Hira Pratishthan

(Sou. M. A. Shah)

*(Signature)*

Secretary

Pratishthan

(Sou. D. R. Ghadge)



*(Signature)*

S. B. Pandhare

Partner, M. No.: 016834

FRN: 107292W

UDIN: 22016834AOYMVE8718

THE BOMBAY PUBLIC TRUST ACT, 1950.  
SCHEDULE IX C  
[Vide Rule (32)]

P. T. R. No.

E-772

**STATEMENT OF INCOME LIABLE TO CONTRIBUTION  
FOR THE YEAR ENDED: 31<sup>ST</sup> MARCH 2021**

NAME OF THE TRUST: **PRABHA HIRA PRATISHTHAN, PANDHARPUR**

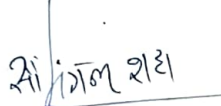
Sr.	Particulars	Amount (Rs.)
I.	Income as shown in the Income & Expenditure Account (Schedule IX)	Rs.79,03,762
II.	Items not chargeable to contribution under section 58 and Rule 32.	
1.	Donation received from Govt. and Local Authorities	
2.	Grants by Govt. and loan authorities	
3.	Interest on Sinking or Depreciation fund	
4.	Amount spent for the purpose of secular education.	
5.	Amount spent for the purpose of medical relief.	
6.	Amount spent for the purpose of veterinary treatment of animals.	
7.	Expenditure incurred from donations for relief of distress caused by scarcity, drought, flood, fire or other natural calamity.	
8.	Deduction out of income from land used for agriculture purpose. a) Land Revenue and Local Fund Cess. b) Rent payable to Superior landlords. c) Cost of production if lands are cultivated by trust.	Income of the trust is not liable for contribution, since this trust is exclusively established for medical relief, education maintenance and rehabilitation of HIV & AIDS affected children u/s. 58(2) of the Maharashtra Public Trust Act, 1950.
9.	Deduction out of income from land used for non-agriculture purpose. a) Assessment Cases and other. b) Govt. or Municipal purpose ground rent payable to the superior landlord. c) Insurance premium d) Repairs at 10% of gross rent of building e) Cost of collection at 4% of gross rent of building layout.	
10.	Cost of collection of income or receipt from securities, stocks etc, at 1% of such income.	
11.	Deduction on account of repairs is respect of	

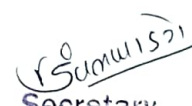


	<p>building not rented and yielding no income at 10% of the estimated gross annual rent.</p> <p>Gross Annual income chargeable to contribution, "Certified that while claiming deduction admissible under the above schedule we have not claimed any amount twice either wholly or partly against any of the items mentioned in the schedule which have the effect of deduction".</p>	
	Balance:	<p>-----</p> <p>NIL</p> <p>=====</p>


For, PRABHA HIRA PRATISHTHAN

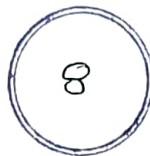
For, PANDHARE AND COMPANY  
Chartered Accountants

  
 President  
 Prabha-Hira Pratishthan  
 (Sou. M. A. Shah)

  
 Secretary  
 (Sou. D. R. Ghadge)



  
 S. B. Pandhare  
 Partner, M. No.: 016834  
 FRN: 107292W  
 UDIN: 22016834AOYMVE8718



THE BOMBAY PUBLIC TRUST ACT, 1950.

SCHEDULE IX D

See Rule 19(2A)


Information to be submitted by the Auditor along with  
Audit Report under Sub Section (1) of Section 34 of the MPT Act,

P. T. R. No. E-772

NAME OF THE TRUST: **PRABHA HIRA PRATISHTHAN, PANDHARPUR**

Sr. No.	Particulars	Details																														
1	2	3																														
01.	PANo of the Trust:	AABTP0199C																														
02.	Registration No. of sec. 12AA:	AABTP0199CE20215																														
03.	Date of Registration u/s. 12AA:	30-09-2021																														
04.	Ack. No.: with Date of Filing of the return of income for the earlier three years:																															
	<table border="1"><thead><tr><th>Fin. Year</th><th>Ack. No.:</th><th>Date of Filing</th></tr><tr><th>1</th><th>2</th><th>3</th></tr></thead><tbody><tr><td>2020-21</td><td>225116520161221</td><td>16-12-2021</td></tr><tr><td>2019-20</td><td>879728051241220</td><td>24-12-2020</td></tr><tr><td>2018-19</td><td>226677930281019</td><td>28-10-2019</td></tr></tbody></table>	Fin. Year	Ack. No.:	Date of Filing	1	2	3	2020-21	225116520161221	16-12-2021	2019-20	879728051241220	24-12-2020	2018-19	226677930281019	28-10-2019																
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05.	PANo of all the trustees:																															
	<table border="1"><thead><tr><th>Sr. No.</th><th>Name of the trustee</th><th>PANo.</th></tr><tr><th>1</th><th>2</th><th>3</th></tr></thead><tbody><tr><td>01.</td><td>Sou. Mangal Arun Shah</td><td>CQLPS1770C</td></tr><tr><td>02.</td><td>Sou. Dimple Rajkumar Ghadage</td><td>ABXPG5895P</td></tr><tr><td>03.</td><td>Sou. Shubhangi Kiran Patil</td><td>BDVPP8508F</td></tr><tr><td>04.</td><td>Shri. Ravikant Rasiklal shah</td><td>AWVPS1697J</td></tr><tr><td>05.</td><td>Shri. Uttam Subhas Abhangrao</td><td>AFQPA7570J</td></tr><tr><td>06.</td><td>Shri. Amol Dattatraya Nagtilak</td><td>AEHPN4153L</td></tr><tr><td>07.</td><td>Sou. Poonam Sukhen Gandhi</td><td>ABPPG4437R</td></tr><tr><td>08.</td><td>Sou. Ujwala Somanath Patil</td><td>CNDPP3550Q</td></tr></tbody></table>	Sr. No.	Name of the trustee	PANo.	1	2	3	01.	Sou. Mangal Arun Shah	CQLPS1770C	02.	Sou. Dimple Rajkumar Ghadage	ABXPG5895P	03.	Sou. Shubhangi Kiran Patil	BDVPP8508F	04.	Shri. Ravikant Rasiklal shah	AWVPS1697J	05.	Shri. Uttam Subhas Abhangrao	AFQPA7570J	06.	Shri. Amol Dattatraya Nagtilak	AEHPN4153L	07.	Sou. Poonam Sukhen Gandhi	ABPPG4437R	08.	Sou. Ujwala Somanath Patil	CNDPP3550Q	
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For, PRABHA HIRA PRATISHTHAN

  
President

Prabha-Hira Pratishthan  
(Sou. M. A. Shah)

  
Secretary

(Sou. D. R. Ghadge)

For, PANDHARE AND COMPANY  
Chartered Accountants

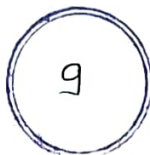


  
B. Pandhare

Partner, M. No.: 016834

FRN: 107292W

UDIN: 22016834AOYMVE8718





Trust Reg. No.: E - 772

**PRABHA HIRA PRATISHTHAN**

At post Pandharpur, Taluka Pandharpur, Dist. Solapur

## INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2021 TO 31.03.2022

Expenditures	Ann.	Rs.	Income	Rs.	Rs.
Expenditure in respect of Properties			Rent		Nil
Expenditure in respect of Properties	"A"	1,41,444	Rent Income		
Establishment Expenses	"B"	3,16,736	Interest Income		
Remuneration to trustee	-	Nil	a) Interest on Saving a.c.	27,608	
Legal expenses	-	Nil	b) Interest on FD	9,789	37,397
Audit Fees	-	47,790	Dividend		Nil
Contributions and Fees	-	Nil	Donation in Cash or Kind		
Amounts Written off	-		Domestic	64,47,384	
Miscellaneous Expenses	-	Nil	International	13,50,081	77,97,465
Depreciation	"D"	9,19,056	(F.C.R.A. No.083980078)		
To Amount transfer to Reserve & Fund	-	Nil	Other Sources		
Exp. on the Object of the Trust	"C"	64,61,814	From the operation of Bachat Gat		
Excess of Income Over Expenditure (Surplus)		16,922	Grant from Women & Child Dev. Dept.		Nil
			Self Reliance Project	68,900	68,900
<b>Total:</b>		<b>79,03,762</b>			
				<b>Total:</b>	<b>79,03,762</b>

For, PRABHA HIRA, PRATISHTHAN

*At Prabhathi*  
President

*(Smt. Dimple Ghade)*  
Secretary

**Prabha-Hira Pratishthan**

Smt. Mangaltai Shah (President)  
 Mrs. Dimple Ghade (Secretary)

Place: Pandharpur  
 Date: 13.08.2022

For, PANDHARE AND COMPANY

Chartered Accountants



*S. B. Pandhare*  
Partner, M. No.: 016834  
 FRN: 107292W  
 UDIN: 22016834AOYMVE8718

**PRABHA HIRA PRATISHTHAN**  
At post Pandharpur, Taluka Pandharpur, Dist. Solapur  
**BALANCE SHEET AS AT 31.03.2022**

FUNDS AND LIABILITIES	Ann.	Rs.	PROPERTY AND ASSETS	Ann.	Rs.
1	2	3	4	5	6
<b>Trust Fund and Corpus</b>			<b>Immovable Property</b>	"F"	94,40,807
As per last Balance Sheet		1,001	<b>Movable Property</b>	"F"	8,07,446
<b>Other Earmarked Funds</b>			(Furniture & Fixture, Vehicles etc)		
Building Fund	"D"	1,40,40,924	<b>Investments and Deposits</b>		17,00,000
Building Maintenance Fund		5,00,000			
Medical Expenditure Funds		1,47,000	<b>Loans (Secured &amp; Unsecured)</b>		Nil
<b>Loans (Secured &amp; Unsecured)</b>			<b>Advances</b>	"G"	12,190
From Trustee	Nil		<b>Income Outstanding</b>		
From other	Nil	Nil	FD int. receivable		3,537
<b>Other Liabilities</b>			Cash and Bank Balances	"H"	4,89,154
For Expenditures			<b>Income &amp; Expenditure Account</b>	"I"	
<b>Sundry Creditors</b>	"E"	1,43,580	Deficit as per last Balance Sheet		23,96,295
			Less: Current year's surplus		16,922
				<b>Total:</b>	<b>1,48,32,505</b>
				<b>Total:</b>	<b>1,48,32,505</b>

The above Balance Sheet to the best of my / our belief contains a true account of the Funds and Liabilities and of the Property and Assets of the Trust.

For, **PRABHA HIRA PRATISHTHAN**

*M. Mangal Shah*  
President

*(S. Dimple Ghadge)*  
Secretary

**Prabha-Hira Pratishthan**

Smt. Mangal Shah  
(President)

Mrs. Dimple Ghadge  
(Secretary)

Place: Pandharpur

Date: 13.08.2022

As per our report of even date.  
For, **PANDHARE AND COMPANY**  
Chartered Accountants



*S. B. Pandhare*

S. B. Pandhare

Partner, M. No.: 016834

FRN: 107292W

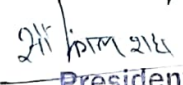
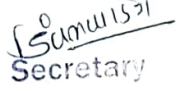

UDIN: 22016834AOYMVE8718

<b>PRABHA HIRA PRATISHTHAN</b>		
At post Pandharpur, Taluka Pandharpur, Dist. Solapur ANNEXURE TO THE INC. & EXP. ACC.		
Sr. No.	Account Head	Rs.
1	2	3
1	<b>Annexure "A"</b>	
	<b>Expenditure in respect of Property</b>	
	a) Repairs & Maintainance	1,41,444
	<b>Total:</b>	<b>1,41,444</b>
2	<b>Annexure "B"</b>	
	<b>Establishment Expenses</b>	
	a) Advertisement	23,500
	b) Bank Charges	10,957
	c) Postage Telegram	5,314
	d) Insurance Expenses	83,372
	e) Printing & Stationery	33,503
	f) Transport Expenses	2,500
	g) Light Bill	1,57,590
	<b>Total:</b>	<b>3,16,736</b>
3	<b>Annexure "C"</b>	
	<b>Exp. on object of Trust:</b>	
	a) Cloths and Readymade expenses	2,14,826
	b) Cultural Expenses	46,052
	c) Educational Expenses	3,17,441
	d) Food grains Expenses	15,01,630
	e) Medicines	2,54,870
	f) Saloon Expenses	49,402
	g) Sundry Expenses	800
	h) Tours & Travels	64,875
	i) Gas & Fuel Expenses	1,80,988
	j) Electrical Material Purchase	20,639



Sr. No.	Account Head	Rs.
1	2	3
k)	<b>Donation Paid To:</b>	
i)	Seva Sankalp Pratishthan Artiartistry Artist Identification Promo. & Event	50,000
ii)	Management	22,000
l)	Compensation to Employees	28,25,562
m)	Compensation paid to Rajkumar Ghadge	1,78,200
n)	Compensation paid to Komal Ghadge	1,55,000
o)	Compensation paid to Tejas Ghadge	2,08,500
p)	Gardening & Farming Expenses	9,630
q)	Sanitation Expenses	55,953
r)	Self Reliance Project Purchases	48,703
s)	Telephone Expense	6,076
t)	Rent paid	12,000
u)	Mobile Exp.	19,797
v)	Internet Charges	37,410
w)	Educational Trip Expenses	38,000
x)	Accounting Fees	23,000
z)	Administrative Exp	27,000
aa)	Vehicle Tax	78,460
bb)	website maintainane	15,000
	<b>Total:</b>	<b>64,61,814</b>
<p>For, <b>PRABHA HIRA PRATISHTHAN</b></p> <p><i>Smt. Mangaltai Shah</i> President      <i>Mrs. Dimple Ghadge</i> Secretary</p> <p><b>Prabha-Hira Pratishthan</b></p> <p>Smt. Mangaltai Shah (President)      Mrs. Dimple Ghadge (Secretary)</p> <p>Place: Pandharpur Date: 13.08.2022</p>		



<b>PRABHA HIRA PRATISHTHAN</b>		
At post Pandharpur, Taluka Pandharpur, Dist. Solapur		
ANNEXURE TO THE BALANCE SHEET		
Sr. No.	Account Head	Rs.
1	2	3
	<b>Annexure "D"</b>	
	Building Fund	
	Balance as per last balance sheet	1,33,36,924
	Add: Donation received this year	7,04,000
	<b>Total</b>	<b>1,40,40,924</b>
	<b>Annexure "E"</b>	
	<b>Exp. Payble &amp; Sundry Creditors</b>	
	a) Audit Fees Payable (Pandhare & Co.)	23,600
	b) Light bill	17,000
	c) Insurance payable	43,671
	d) Dr.Gajanan Bagal Payable	8,000
	e) M/s Rameshchand Kothadia	29,358
	f) R D Phade Payable	21,951
	<b>Total:</b>	<b>1,43,580</b>
<b>For, PRABHA HIRA PRATISHTHAN</b>		
	 President	 Secretary
	<b>Prabha-Hira Pratishthan</b> Smt. Mangaltai Shah      Mrs. Dimple Ghadge (President)                      (Secretary)	
		
	Place: Pandharpur	
	Date: 13.08.2022	

**PRABHA HIRA PRATISHTHAN**  
4588/1, Gatade Plot, Pandharpur, Dist. Solapur

**Annexure "F"**

STATEMENT OF FIXED ASSETS AND DEPRECIATION AS ON 31.03.2022

Sr.	Description of Assets	%	Opp. Bal. on 01.04.21	Additions		Deduction	Total Addition/Deduction	Depreciation		Total Dep.	Closing 31.03.2022
				Before 30.09.21	After 30.09.21			30.09.21	31.03.21		
1	2	3	4	5	6	7	8	9	10	11	12
<b>A</b>	<b>0% Block</b>										
<b>A)</b>	<b>0% Block</b>										
a)	Garden Development	0%	73,495	0	0	0	0	0	0	0	73,495
b)	Gat No.: 472/1/A - 1H 21R	0%	20,10,440	0	0	0	0	0	0	0	20,10,440
c)	Gat No.: 461/2/C	0%	1,69,113	0	0	0	0	0	0	0	1,69,113
d)	Gat No.: 461/2/C	0%	1,000	0	0	0	0	0	0	0	1,000
	<b>Total:</b>		<b>22,54,048</b>	-	-	-	-	-	-	-	<b>22,54,048</b>
<b>B</b>	<b>10% Block</b>										
	<b>Buildings &amp; Premises</b>										
a)	Construction	10%	11,87,088	0	0	0	0	1,18,709	0	1,18,709	10,68,379
b)	Building Construction	10%	55,23,328	3,84,362	3,63,893	0	7,48,255	5,90,769	18,195	6,08,964	56,62,619
c)	Well Construction	10%	2,43,931	0	0	0	0	24,393	0	24,393	2,19,538
d)	Shed Construction	10%	87,306	0	0	0	0	8,731	0	8,731	78,575
e)	Bund Bed	10%	1,75,164	0	0	0	0	17,516	0	17,516	1,57,647
	<b>Total:</b>		<b>72,16,817</b>	<b>3,84,362</b>	<b>3,63,893</b>	-	<b>7,48,255</b>	<b>7,60,118</b>	<b>18,195</b>	<b>7,78,313</b>	<b>71,86,759</b>
<b>C</b>	<b>40% Block</b>										
a)	Computer	40%	2,363	0	14,350	0	14,350	945	2,870	3,815	12,898
b)	Fire Equipments	40%	4	0	0	2	-2	2	0	2	0
c)	Inventory Battery	40%	1,330	0	0	0	0	532	0	532	798
d)	New Computer A/c 2113	40%	922	0	0	0	0	369	0	369	553
e)	Solar Electricity	40%	109	0	0	0	0	44	0	44	66
f)	Solar Water Inventory	40%	9	0	0	0	0	4	0	4	6
g)	Software	40%	27,131	0	17,346	0	17,346	10,852	3,469	14,322	30,155
	<b>Total:</b>		<b>31,867</b>	<b>0</b>	<b>31,696</b>	<b>2</b>	<b>31,694</b>	<b>12,747</b>	<b>6,339</b>	<b>19,086</b>	<b>44,475</b>
	<b>10% Block</b>										
<b>D</b>	<b>Furniture-Fixtures &amp; Dead Stock:</b>										
a)	Dead Stock	10%	1,33,021	0	0	0	0	13,302	0	13,302	1,19,720
b)	Electric Fitting	10%	399	0	0	0	0	40	0	40	360
c)	Furniture	10%	18,338	37850	1800	0	39,650	5,619	90	5,709	52,280
d)	Gas Shegadi	10%	408	0	0	0	0	41	0	41	367
e)	Stage Disc	10%	1,909	0	0	0	0	191	0	191	1,718
f)	Utensils	10%	22,699	0	1,250	0	1,250	2,270	62.5	2,332	21,617.65
	<b>Total:</b>		<b>1,76,774</b>	<b>37,850</b>	<b>3,050</b>	-	<b>40,900</b>	<b>21,462</b>	<b>153</b>	<b>21,617.65</b>	<b>1,96,063</b>

Sr.	Description of Assets	%	Opg. Bal. on 01.04.21	Additions		Deduction	Total Addition/Deduction	Depreciation		Total Dep.	Closing 31.03.2022
				Before 30.09.21	After 30.09.21			30.09.21	31.03.21		
1	2	3	4	5	6	7	8	9	10	11	12
<b>E</b>	<b>15% Block</b>										
a)	Books	15%	24,546	0	0	0	0	3,682	0	3,682	20,864
b)	CC TV Camera	15%	73,857	0	0	0	0	11,079	0	11,079	62,778
c)	Cell Phone Handset	15%	50,642	0	0	0	0	7,596	0	7,596	43,046
d)	Digital Camera Nokia	15%	1,207	0	0	0	0	181	0	181	1,026
e)	Digital Camera Sony	15%	2,200	0	0	0	0	330	0	330	1,870
f)	Electric Motor	15%	6,280	0	0	0	0	942	0	942	5,338
g)	Machinery	15%	7,686	0	0	0	0	1,153	0	1,153	6,533
h)	Medical Equipment	15%	3,448	0	0	0	0	517	0	517	2,931
i)	Oxy Unit A/c	15%	5,790	0	0	0	0	869	0	869	4,922
j)	Printer Purchase	15%	13,548	0	0	0	0	2,032	0	2,032	11,516
k)	Sewing Machiner	15%	60,963	0	0	0	0	9,144	0	9,144	51,819
l)	Speaker Set	15%	3,392	0	0	0	0	509	0	509	2,884
m)	Sports Equipments	15%	1,995	0	0	0	0	299	0	299	1,695
n)	Table Fan	15%	628	0	0	0	0	94	0	94	533
o)	Wall Fan	15%	1,563	0	0	0	0	234	0	234	1,329
p)	Water Purifier	15%	21,639	0	0	0	0	3,246	0	3,246	18,393
q)	Winding Machine	15%	421	0	0	0	0	63	0	63	358
r)	Cycle	15%	1,297	0	0	0	0	195	0	195	1,103
	<b>Total:</b>		<b>2,81,102</b>	-	-	-	-	<b>42,165</b>	-	<b>42,165</b>	<b>2,38,937</b>
<b>F</b>	<b>15% Block (Vehicles)</b>										
a)	ECO Car	15%	1,80,625	0	0	0	0	27,094	0	27,094	1,53,531
b)	Maruti Omini	15%	34,477	0	0	0	0	5,172	0	5,172	29,305
c)	Cruzer	15%	1,70,746	0	0	0	0	25,612	0	25,612	1,45,134
	<b>Total:</b>		<b>3,85,848</b>	-	-	-	-	<b>57,877</b>	-	<b>57,877</b>	<b>3,27,971</b>
<b>1</b>	<b>Immovable Property</b>	<b>(A+B)</b>	94,70,865	3,84,362	3,63,893	-	7,48,255	7,60,118	18,194.65	7,78,313	94,40,807
<b>2</b>	<b>Movable Property</b>	<b>(C+D+E)</b>	8,75,591	37,850	34,746	2	72,594	1,34,252	6,492	1,40,744	8,07,446
	<b>Grand Total:</b>		<b>1,03,46,455.84</b>	<b>4,22,212</b>	<b>3,98,639</b>	<b>2</b>	<b>8,20,849</b>	<b>8,94,370</b>	<b>24,686</b>	<b>9,19,056</b>	<b>1,02,48,253</b>

Place: Pandharpur  
Date: 13.08.2022

For, PRABHA HIRA PRATISHTHAN

Smt. Mangaltai Shah (President) Mrs. Dimple Ghadge (Secretary)

President Secretary

Prabha-Hira Pratishthan



**PRABHA HIRA PRATISHTHAN**  
At post Pandharpur, Taluka Pandharpur, Dist. Solapur  
**ANNEXURE TO THE BALANCE SHEET**

Sr. No.	Account Head	Rs.
1	2	3
	<b>Annexure "G"</b>	
	<b>ADVANCES &amp; REFUNDS</b>	
a)	To Trustee	Nil
b)	To Employee	Nil
c)	To Contractor	Nil
d)	To Lawyer	Nil
	<b>To Other</b>	
i)	Deposit with HPCL	3,600
ii)	Deposit with MSEB	8,590
	<b>Total:</b>	<b>12,190</b>
	<b>3 Annexure "H"</b>	
	<b>CASH AND BANK BALANCES "G"</b>	
a)	Cash-in-hand	2,11,608
b)	<u>Bank Balances</u>	
i)	IDBI Bank A/c No. 4843	1,95,522
ii)	SBI A/C FCRA 52715	13,077
iii)	Union Bank A/c 76271	68,948
	<b>Total:</b>	<b>4,89,154</b>
	<b>4 Annexure "I"</b>	
	Income & Expenditure Account	
a)	Deficit as per last Balance Sheet	23,96,295
b)	<u>Less</u> : Current year's Surplus	16,922
	<b>Total Deficit (a-b):</b>	<b>23,79,373</b>

For, PRABHA HIRA PRATISHTHAN

*Smt. Mangaltai Shah*  
President

*Mrs. Dimple Ghadge*  
Secretary

**Prabha-Hira Pratishthan**

Smt. Mangaltai Shah      Mrs. Dimple Ghadge  
(President)                      (Secretary)



Place: Pandharpur

Date: 13.08.2022



**Prabha Hira Pratishthan****Property Register**

4588/1, Gatade Plot, Pandharpur, Dist. Solapur

Sr. no.	Name of the Property	Address	Year of Purchase	Purchase Consideration As per purchase deed	Value As per tally which include cost of purchase	Dasta No./Page No	Mode of Acquisition
1	Garden Development	NA	NA	Nil	73,495	NA	NA
2	Land at takali Gat no.472/1/A	Land at takali Gat no.472/1/A Mouje takli, Pandharpur	13.05.1992	19,00,000	20,10,440	4	Purchase
3	Plot No. 25 at Takali	Land Gat no. 471 Jagdamba Nagar, Takali, Pandharpur	03.08.2006	56,000	1,69,113	6	Purchase
4	Plot No. 33 at Takali	Land Gat no. 461/23, Takali, Pandharpur	01.03.2005	1,001	1,000	4	Purchase
<b>Total</b>				<b>19,57,001</b>	<b>22,54,048</b>		

For, **PRABHA HIRA PRATISHTHAN**  
**President**  
**Secretary****Prabha Hira Pratishthan**

Smt. Mangaltai Shah Mrs. Dimple Ghadge

(President)

(Secretary)

Place: Pandharpur

Date: 13.08.2022



## PRABHA HIRA PRATISHTHAN

4588/1, Gatade Plot, Pandharpur, District: Solapur

31.03.2022

### SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS:

#### A) Organization Overview:

Prabha Hira Pratishthan is a public trust, established in 2003 registered under, Maharashtra Public Trust Act, 1950 having its Unique Registration Number: E-772. Further, the Prin. Commissioner of Income Tax has granted provisional registration and Unique Registration No.: is AABTP0199CF20213 vide certificate in Form No.: AC, dt.: 24.09.2021.

The basic object of the trust includes maintenance, medical relief and education and also rehabilitation of HIV / Aids Affected Children.

#### B) SIGNIFICANT ACCOUNTING POLICIES:

##### a) Basis of accounting and preparation of financial statements:

The financial statements are prepared under the "Historical Cost Convention" on accrual basis of accounting and in accordance with General Accepted Accounting Principles (GAAP) in India and comply with the accounting standards issued by the Institute of Chartered Accountants of India.

##### b) Uses of estimates:

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year.

The Management believes that, the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognized in the periods in which the result are known / materialize.

##### c) Revenue Recognition:

- Donations, which have been received in cash or kind without any stipulation or condition, have been treated as income.

- Interest on fixed deposit is recognized on accrual basis.

d) Government Grants:

- Revenue grants are accounted as income to the Income and Expenditure Account.
- The Government Grants accounted on accrual basis, where there is a reasonable assurance that, the grant will be received and all attached conditions will be complied.

e) Property Plant Equipment:

- Fixed Assets are carried at Historical Cost less accumulated depreciation, wherever applicable. The trust capitalizes all the cost relating to the acquisition and installation of fixed assets. Cost comprises purchase price and any attributable cost of bringing the assets to its working condition for its intended use.

Depreciation on fixed assets is provided on Written down Value (WDV) method at the following rates based on the management's estimate of the useful life of the asset.

Sr. No.	Asset Category	Dep. Rate
1	2	3
01.	Premises	10%
02.	Furniture, Fixture, Dead Stock	10%
03.	Vehicles, Printer, Camera, Sports Equipment's, etc.,	15%
04.	Computer, fire equipment's, Software Purchase, etc.	40%

f) Employees Benefits:

- Employee Benefit Laws such as Provident Fund and Employee Gratuity Act, etc., is not applicable to the institution since number of employees are exceeding 20, hence liable for contribution to Provident Fund and such other Employees Welfare Benefits. But the trust has not made provision for such liabilities.

g) Income Tax:

- The trust is registered u/s. 12AA of the Income Tax Act and also approved and the surplus or income of the trust is exempted u/s. 10(23C)(iiic) of the Income Tax Act, hence no provision for income tax is necessary.

h) Donations:

- Where the terms and conditions have been specifically stipulated in respect of utilization of donations, such donations have been capitalized to specific or earmarked funds.

**NOTES TO THE ACCOUNTS:**

- a) We have been given to understand that, the fixed assets such as furniture-fixtures, office equipments, etc., have been verified by the management of the trust at the close of the accounting year and found they are in agreement with the books of accounts and Dead Stock Register.
- b) On verification of record, it is seen that, most of the expenditure on the object of trust was incurred by cash viz. purchase of food grains, saloon expenses, Payment made towards Salary, Repairs & Maintenance, Medicine Expenses, Education Expenses, etc., such expenditure is supported by self made vouchers, which ought to have been made by Account Payee Cheque or electronic transfer.
- c) All the receivable and payables either squared up during the year or outstanding at the end of the year are subject to confirmation.

- d) During the year under audit, the trust has received donations from the "Domestic" Donors Rs. 77,98,383 and "International" Donors Rs. 13,50,081. Thus aggregating to Rs. 91,48,463. Out of which donations to the extent of Rs. 22,10,492 bears no details of the Donor regarding their address and identity etc.,
- e) The trust has made capital expenditure on construction of the building to the extent of Rs. 7.48 lakhs. But no tenders have been called for. However, a certificate from the engineer is submitted and the cost ascertained by the engineer is also same. Further, the construction has been completed by the trust departmentally.

For, **PRABHA HIRA PRATISHTHAN**

*Prabha Hira Pratishthan*  
**President**

**Prabha-Hira Pratishthan**  
(Sou. M. A. Shah) (Sou. D. R. Ghadge)

President

Secretary

For, **PANDHARE AND COMPANY**

Chartered Accountants



*B. B. Pandhare*  
B. B. Pandhare

Partner, M. No.: 016834

FRN: 107292W

Place: Solapur

**AUDITED ANNUAL ACCOUNTS**

**OF**

**PRABHA HIRA PRATISHTHAN**

**Reg no-E-772**

For the year  
ended 31-03-2023

Assessment  
Year 2023-2024

**AUDITOR'S REPORT**

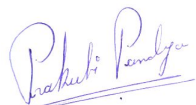
[Under sub section 2 of section 34 & Rule 19 of The Bombay Public Trust Act, 1950.]

Name Of The Public Trust : **PRABHA HIRA PRATISHTHAN**  
Registration No. : E-772

We have audited the annexed balance sheet of the above trust as at 31-03-2023 and also annexed income & expenditure a/c. for the year ended on that date and report that :-

- a. The accounts of the trust are maintained regularly and in accordance with the provisions of the Act and the Rules;
- b. The receipts and the disbursements are properly and correctly shown in the
- c. The cash balance and the vouchers in the custody of the trustee on the date of the audit were in agreement with the accounts;
- d. The books, deeds, accounts, vouchers, or other documents or records required by us were produced before us;
- e. An inventory, certified by the Trustee, of the movables of the trust has been maintained;
- f. The Trustee required to appear before us did so and furnished the necessary information required by us;
- g. The property of the fund of the trust were not applied for any object or purpose other than of the trust;
- h. A sum of rupees NIL was out standing for more than 1 [one] year and rupees NIL were written off;
- i. Tenders were not invited for repairs or construction involving expenditure exceeding Rs.5000/-: N.A.
- j. The funds of the trust have/ have not been invested contrary to the provisions of section 35: N.A.
- k. There has been no alienations of the immovable properties contrary to the provisions of section 36, that has come to our notice;

For, Upadhyay & Company LLP  
Chartered Accountant





CA. Prakruti Kshitij Pandya  
Partner  
Membership No. 126582  
Date : 31/07/2023  
Place : Pune  
UDIN: 23126582BGYCBO5870



UPADHYAY & COMPANY LLP.  
CHARTERED ACCOUNTANTS  
AAJ - 6356

**AUDIT REPORT UNDER SECTION 12A(b) OF THE INCOME TAX, 1961 IN THE  
CASE OF CHARITABLE OR RELIGIOUS TRUSTS OR INSTITUTIONS**

We have examined the Balance Sheet of PRABHA HIRA PRATISTHAN as at **31st MARCH 2023** and the Income and Expenditure account for the year ended on that date which are in agreement with the books of account

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of accounts as required by law have been kept by the trust so far as it appears from our examination of the books.

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

- [A] in the case of Balance Sheet of the state of affairs of the above named trust as at **31st MARCH 2023**,  
*and*  
[B] in the case of the Income and Expenditure account of the surplus for the year ended on that date.

The prescribed particulars are annexed hereto.

For, Upadhyay & Company  
Chartered Accountants  
FRN : 131136W

CA. Prakruti Kshitij Pandya  
Partner  
Membership No. 126582  
Date : 31/07/2023  
Place : Pune





**ANNEXURE**  
**STATEMENT OF PARTICULARS**

**I APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES:-**

1	Amount of income of the previous year applied to charitable or religious purposes in India during that year.	17,026,936.36
2	Whether the trust/ institution has exercised the option under clause (2) of the explanation to section 11(1)? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year.	-
3	Amount of income accumulated or set apart/ finally set apart for application to charitable or religious purpose, to the extent it does not exceed 15% of the income derived from property held under trust wholly/ in part only for such purposes.	63,967.95
4	Amount of income eligible for exemption u/s.11(1)(c ).	Nil
5	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes u/s.11(2).	-
6	Whether the amount of income, mentioned in item 5 above has been invested or deposited in the manner laid in section 11(2)(b)? if so, the details thereof.	Not Applicable
7	Whether any part of the income in respect of which an option was exercised under clause (2) of the explanation to section 11(1) in any earlier year is deemed to be	Not Applicable
8	Whether during the previous year, any part of income accumulated or set apart for specified purposes u/s. 11(2) in any earlier year:	
a)	has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	No

b)	has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or	No
c)	has not been utilized for purposes for which it was accumulated or set apart during the period for which it was to accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof.	No

**II APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PRESONS REFERRED TO IN SECTION 13(3):-**


1	institution was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) [hereinafter referred to in this Annexure, as “such persons”? If so, give details of the amount, rate of interest charged & the nature of security, if any.	No
2	Whether any land, building or other property of the trust/ institution was made or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any.	No
3	Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details.	No
4	Whether the services of the trust/ institution were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any.	No
5	Whether any share, security or other property was purchased by or on behalf of the trust/institution during the previous year from any such person? If so, give	No
6	Whether any share, security or other property was sold by or on behalf of the trust during the previous year to any such person? If so, give details thereof together with the consideration received.	No

7	Whether any income or property of the trust/ institution was diverted during the previous year in favor of any such persons? If so, give details thereof together with the amount of income or value of property so diverted.	No
8	Whether the income or property of the trust/ institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details.	No

**III INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEARS(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SEC.13(3) HAVE SUBSTANTIAL INTEREST:-**

Sr. No.	Name & Address of the Concern	Where the Concern is a Company : No. & Class of Shares Held	Nominal Value of the Investments	Income from the Investment	Where The Amt. In Column 4 Exceeded 5% Of The Capital Of The Concern During The P.Y. [Yes/ No]
	<b>NIL</b>				
Total					

For, Upadhyay & Company  
Chartered Accountant



CA. Prakruti Kshitij Pandya

Partner

Membership No. 126582

Date : 31/07/2023

Place : Pune

UDIN: 23126582BGYCBO5870

**THE BOMBAY PUBLIC TRUST ACT, 1950 SCHEDULE VIII [vide Rule 17(1)]  
BALANCE SHEET AS ON 31st MARCH, 2023**

NAME OF THE PUBLIC TRUST: PRABHA HIRA PRATISHTHAN

REGISTRATION NO.: E-772

Funds & Liabilities	Rs.	Rs.	Property & Assets	Rs.	Rs.
<b>Trust Fund or Corpus</b>			<b>Immovable Properties: (as per schedule F)</b>		
<u>As per Last Balance Sheet</u>	1,001		Balance as per last Balance Sheet:	9,440,806	
<b>Other earmarked Fund</b>			Addition / Deduction during the year	10,000	
<u>Building Fund</u>	14,040,924		Depreciation up to date	719,176	8,721,630
Building Maintenance Fund	500,000		<b>Movable Properties: (as per schedule F)</b>		
Medical Expenditure Fund	147,000	14,688,925	Balance as per last Balance Sheet:	807,445	
			Addition / Deduction during the year	1,334,907	
			Depreciation up to date	243,063	1,899,289
<b>Other Earmarked Funds:</b>			<b>Investments :</b>		
(Created under the provision of the trust deed or scheme or out of the income)	-	-	Fixed Deposits	659,520	659,520
			<b>Loans &amp; Advances (Asset) (as per schedule G)</b>		
			FD interest receivable	2,063	
			Advance for Building	2,050,100	
			Deposit- HPCL	3,600	
			Deposit - MSEB	8,590	2,064,353
<b>Loans</b>			<b>Other Assets:</b>		
Loans - Unsecured (as per schedule B)	-	-			-
<b>Liabilities</b>			<b>3. Bank Balances:</b>		
Provision (as per schedule C)	789,471		IDBI BANK- 4843	13,632	
Creditors (as per schedule D)	358,194		State Bank of India -FCRA	55,131	
Duties & Taxes (as per schedule E)	-	1,147,665	Union bank of India	68,877	
				-	137,640
			<b>4. Cash on Hand</b>	38,753	38,753

continue on next page

NAME OF THE PUBLIC TRUST: PRABHA HIRA PRATISHTHAN

REGISTRATION NO.: E-772

continued from previous page

Funds & Liabilities	Rs.	Rs.	Property & Assets	Rs.	Rs.
<b>Income &amp; Expenditure Account</b>			<b>Income &amp; Expenditure Account</b>		
Balance as per last Balance Sheet			Balance as per last Balance Sheet	2,379,373	
Less: Appropriation if any			Less: Appropriation if any	-	
<b>Add: Surplus / Less: Deficit</b>	-		<b>Add: Deficit / Less: Surplus</b>	(63,968)	2,315,405
As per Income & Expenditure Account	-	-	As per Income & Expenditure Account		
<b>TOTAL</b>		<b>15,836,590</b>	<b>TOTAL</b>		<b>15,836,590</b>

The above Balance Sheet, to the best of our belief contains a true account of the funds & liabilities & of the properties and assets of the trust.

Upadhyay & Company  
For Chartered Accountants



CA. Prakruti Kshitij Pandya  
Partner  
Membership No. 126582  
FRN : 131136W  
Date : 31/07/2023  
Place : Pune  
UDIN : 23126582BGYCBO5870

As per our report of even date

For Prabha Hira Pratishthan

Smt Mangaltai Shah  
President

Mrs. Dimple Shah  
Secretary

**THE BOMBAY PUBLIC TRUST ACT, 1950 SCHEDULE IX [vide Rule 17(1)]  
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING ON 31st MARCH, 2023**

**NAME OF THE PUBLIC TRUST:** PRABHA HIRA PRATISHTHAN  
**REGISTRATION NO.:** E-772

EXPENDITURE	Rs.	Rs.	INCOME	Rs.	Rs.
<b>To Expenditure in Respect of Properties</b>			<b>By Rent (Accrued / *Realised)</b>		-
Repairs & Maintenance	-		<b>By Interest (Accrued / *Realised)</b>		
Salaries	-		*On Securities		-
			*On Loans		-
			*On Tax Refund		
<b>To Other Expenditures</b>			*On Bank Account		112,435
Establishment Expenses (as per Sch. A)	11,161,959		<b>By Dividends</b>		-
Remuneration to Trustees	-		<b>By Donations in Cash or in Kind</b>		16,978,469
Employee Benefit Expenses	4,715,045		<b>By Income from Other Sources</b>		
Legal Expenses	-				
Administration Expenses	107,049				
Contribution & Fees - Registration Fees	-				
Amounts written off					
a) Bad Debts	-				
b) Loan Scholarship	-				
c) Irrecoverable Rents	-				
d) Other Items	-				
Miscellaneous Expenses	80,644				
	-	16,064,697			17,090,904
<b>To Depreciation</b>	962,239	962,239	<b>By Defecit Carried Over to Balance Sheet</b>		
<b>To Amounts Transferred to Reserves or Specific Funds</b>		-			

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NAME OF THE PUBLIC TRUST:  
REGISTRATION NO.: E-772

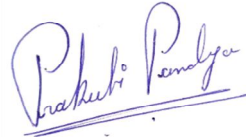
PRABHA HIRA PRATISHTHAN

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EXPENDITURE	Rs.	Rs.	INCOME	Rs.	Rs.
<b>To Expenditure on object of Trust</b>					
a) Religious	-				
b) Educational	-				
c) Medical	-				
d) Relief of Poverty	-				
e) Other Charitable Objects (Donation)	-	-			
		17,026,936			
<b>To Surplus Carried Over to Balance Sheet</b>		<b>63,968</b>			
<b>TOTAL</b>		<b>17,090,904</b>	<b>TOTAL</b>		<b>17,090,904</b>

As per our report of even date

For Upadhyay & Company LLP  
Chartered Accountants



CA. Prakruti Kshitij Pandya  
Partner  
Membership No. 126582  
FRN : 131136W  
Date : 31/07/2023  
Place : Pune  
UDIN : 23126582BGYCBO5870



For Prabha Hira Pratishthan

Smt Mangaltai Shah  
President



Mrs. Dimple Shah  
Secretary

<b>NAME OF THE PUBLIC TRUST:</b>	<b>PRABHA HIRA PRATISHTHAN</b>
<b>REGISTRATION NO.:</b>	<b>E-772 E-772</b>

**Schedules annexed to & forming part of Schedules VIII & IX**

**Schedule A**

**Expenditure on the Object of Trust**

**B) Indirect Expenses**

Advertisement Expenses	900,000.00
Audit Fees	70,800.00
BUILDING MAINTAINANCE	1,803,701.00
Repairs and Maintenance	242,736.00
Children Hair Cutting Exp	85,875.00
Cleaning Expenses	87,010.00
Cloths & Readymade Exp	281,884.90
Courior Charges	2,191.40
Cultural Expenses	298,986.37
Educational Expenses	615,367.05
Educational Trip Exp	403,390.00
Electrical Materail Purchase	98,130.00
Food Grains Exp	4,776,850.75
Gardening & Farming Expenses	6,640.04
Gas & Fuel Expenses	39,287.50
Insurance Expenses	34,451.00
Legal Charges	26,500.00
Medical Expenses	806,353.74
MSEB Bill Expenses	181,197.00
Municipal Tax	40,441.00
Postage and Telegram	2,159.20
Printing & Stationary	69,338.80
Telephone Expenses	24,666.00
Travelling Expenses	214,236.00
Website Maintenance Charges	49,766.00
	<b>11,161,958.75</b>

**Schedule B**

**Unsecured Loan**

	-
<b>TOTAL</b>	<b>-</b>

**Schedule C - Provisions**

**Provision**

Audit fees payable	70,800
Insurance Payable	43,671
Provision for Expenses	675,000
<b>TOTAL</b>	<b>789,471</b>

**Schedule D - Sundry Creditors**

Girnar Machine Pvt Ltd	305311.00
Nitin Nalawade	11000.00
Patel Glass House	7000.00
Rajkumar Dipchand Phade	28883.00
Shital Sarkate	6000.00
<b>TOTAL</b>	<b>358,194</b>

**Schedule H - Advances for Building Construction**

RAJYOG CONSTRUCTION	2,050,100.00
<b>TOTAL</b>	<b>2,050,100</b>

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NAME OF THE PUBLIC TRUST:	PRABHA HIRA PRATISHTHAN
REGISTRATION NO.:	E-772 E-772

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Schedules annexed to & forming part of Schedules VIII & IX

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**Schedule I**

**Notes on Accounts**

Significant Accounting Policy

A. Income is accounted on actual cash receipt basis.

B. Fixed assets are stated at cost of acquisition in books of accounts. Acquisition cost includes taxes, duties, freight, insurance and other incidental expenses related to acquisition and installation. Revenue expenses incidental and related to projects are capitalized along with the related fixed assets, where appropriate.

C. As certified by Managing Trustee, expenses for which bills / receipts are not available are incurred for the purpose of the objectives of the trust.

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**THE BOMBAY PUBLIC TRUST ACT, 1950**  
**SCHEDULE IX C (vide Rule 32)**  
**STATEMENT OF INCOME LIABLE TO CONTRIBUTION**  
**FOR THE YEAR ENDING ON 31st MARCH,2023**

**NAME OF THE PUBLIC TRUS PRABHA HIRA PRATISTHAN**

**REGISTRATION NO.:** E-772

PARTICULARS	Rs.	Rs.
Gross Annual Income		17,090,904
Details of Income not Chargeable to Contribution u/s. 58 & Rule 32		
1 Donations received during the year from any source		
2 Grants by Govt. & Local Authorities		
3 Interest on sinking & depreciation fund		
4 Amount spent for the purpose of education and Relief of Poor	14,750,982	
5 Amount spent for the purpose of medical relief	686,353	
6 Deduction out of income from lands used for agricultural purposes		
a. Land revenue & local funds / cess		
b. Rent payable to superior landlord		
c. Cost of production, if lands are cultivated by trust		
7 Deduction out of income from lands used for non agricultural purposes		
a. Assessment, Cesses & other Govt. or Municipal Taxes		
b. Ground rent payable to the superior landlord		
c. Insurance Premium		
d. Repairs @ 8.33% of Gross Rent of Building		
e. Cost of collection @ 4.00% of Gross Rent of Building let out		
8 Cost of collection of income or receipt securities stock etc. @ 1.00% of such income		
9 Deduction on account of repairs in respect of Buildings not rented & yielding no income @ 8.33% of the estimate Gross Annual Rent		
	<b>15,437,335</b>	<b>17,090,904</b>
INCOME LIABLE TO CONTRIBUTION		<b>1,653,569</b>

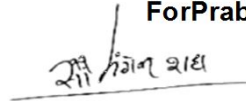
For **Upadhyay & Comp**  
Chartered Accountant



CA. Prakruti Kshitij Parasiya  
Partner  
FRN: 131136W  
Membership No: 126582  
Place : Pune  
Date : 31/07/2023  
UDIN: 23126582BGYCBO5870



For **Prabha Hira Pratishthan**



**Smt Mangaltai Shah**  
President

**Mrs. Dimple Shah**  
Secretary

**INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT**

[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)

**Assessment Year  
2020-21**

PAN AABTP0199C

Name PRABHA HIRA PRATISHTHAN PANDHARPUR

Address 4588/1, GATADE PLOT TALUKA PANDHARPUR, AT POST PANDHARPUR, GATADE PLOT, SOLAPUR, MAHARASHTRA, 413304

Status AOP/BOI

Form Number

ITR-7

Filed u/s 139(1)-On or before due date

e-Filing Acknowledgement Number

879728051241220

Taxable Income and Tax details			
Current Year business loss, if any		1	0
Total Income			0
Book Profit under MAT, where applicable		2	0
Adjusted Total Income under AMT, where applicable		3	0
Net tax payable		4	0
Interest and Fee Payable		5	0
Total tax, interest and Fee payable		6	0
Taxes Paid		7	0
(+)Tax Payable /(-)Refundable (6-7)		8	0
Dividend Distribution Tax details			
Dividend Tax Payable		9	0
Interest Payable		10	0
Total Dividend tax and interest payable		11	0
Taxes Paid		12	0
(+)Tax Payable /(-)Refundable (11-12)		13	0
Accreted Income & Tax Detail			
Accreted Income as per section 115TD		14	
Additional Tax payable u/s 115TD		15	
Interest payable u/s 115TE		16	
Additional Tax and interest payable		17	
Tax and interest paid		18	
(+)Tax Payable /(-)Refundable (17-18)		19	

Income Tax Return submitted electronically on 24-12-2020 11:32:05 from IP address 111.125.219.13 and verified by  
DIMPLE RAJKUMAR GHADGE

having PAN ABXPG5895P on 24-12-2020 11:32:05 from IP address 111.125.219.13 using

Digital Signature Certificate (DSC).

DSC details: 18219929CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

## FORM NO. 10B

[ See rule 17B ]

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

We have examined the balance sheet of **PRABHA HIRA PRATISHTHAN PANDHARPUR . AABTP0199C** [name and PAN of the trust or institution] as at **31/03/2020** and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said trust or institution.

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

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

(i) in the case of the balance sheet, of the state of affairs of the above named trust as at **02/12/2020** and

(ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on **02/12/2020**

The prescribed particulars are annexed hereto.

Place **SOLAPUR**

Date **24/12/2020**

Name	<b>SURESH BABURAO PANDHARE</b>
Membership Number	<b>016834</b>
FRN (Firm Registration Number)	<b>107292W</b>
Address	<b>594/A, ARTHSILP, SOUTH KA SABA, DATE GANPATI, SOLA PUR-413007 MAHARASHTRA</b>

## ANNEXURE

## Statement of particulars

## I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

1.	Amount of income of the previous year applied to charitable or religious purposes in India during that year ( ₹ )	7145035
2.	Whether the trust has exercised the option under clause (2) of the Explanation to section 11(1) ? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year ( ₹ )	No
3.	Amount of income accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust wholly for such purposes. ( ₹ )	Yes 0
4.	Amount of income eligible for exemption under section 11(1)(c) (Give details)	No
5.	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2) ( ₹ )	0
6.	Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b) ? If so, the details thereof.	No
7.	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B) ? If so, the details thereof ( ₹ )	No
8.	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year-	
(a)	has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	No
(b)	has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or	No

(c)	has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof	No
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**II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)**

1.	Whether any part of the income or property of the trust was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any.	No
2.	Whether any part of the income or property of the trust was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any.	No
3.	Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details	No
4.	Whether the services of the trust were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any	No
5.	Whether any share, security or other property was purchased by or on behalf of the trust during the previous year from any such person? If so, give details thereof together with the consideration paid	No
6.	Whether any share, security or other property was sold by or on behalf of the trust during the previous year to any such person? If so, give details thereof together with the consideration received	No
7.	Whether any income or property of the trust was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted	No
8.	Whether the income or property of the trust was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details	No

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

S. No	Name and address of the concern	Where the concern is a company, number and class of shares held	Nominal value of the investment(₹)	Income from the investment(₹)	Whether the amount in col. 4 exceeded 5 per cent of the capital of the concern during the previous year-say Yes No
<b>Total</b>					

Place **SOLAPUR**  
Date **24/12/2020**

Name **SURESH BABURAO PANDHARE**  
Membership Number **016834**  
FRN (Firm Registration Number) **107292W**  
Address **594/A, ARTHSILP, SOUTH KA SABA, DATE GANPATI, SOLA PUR-413007 MAHARASHTRA**

Form Filing Details	
Revision/Original	Original

# INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[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)

Assessment Year  
2021-22

PAN	AABTP0199C		
Name	PRABHA HIRA PRATISHTHAN PANDHARPUR		
Address	4588/1 , GATADE PLOT TALUKA PANDHARPUR , AT POST PANDHARPUR , GATADE PLOT , SOLAPUR , 19-Maharashtra , 91-India , 413304		
Status	AOP/BOI	Form Number	ITR-7
Filed u/s	139(1) - Return filed on or before due date	e-Filing Acknowledgement Number	225116520161221

Taxable Income and Tax details			
Current Year business loss, if any		1	0
Total Income			0
Book Profit under MAT, where applicable		2	0
Adjusted Total Income under AMT, where applicable		3	0
Net tax payable		4	0
Interest and Fee Payable		5	0
Total tax, interest and Fee payable		6	0
Taxes Paid		7	0
(+)Tax Payable /(-)Refundable (6-7)		8	0
Distribution Tax details			
Dividend Tax Payable		9	0
Interest Payable		10	0
Total Dividend tax and interest payable		11	0
Taxes Paid		12	0
(+)Tax Payable /(-)Refundable (11-12)		13	0
Accreted Income & Tax Detail			
Accreted Income as per section 115TD		14	0
Additional Tax payable u/s 115TD		15	0
Interest payable u/s 115TE		16	0
Additional Tax and interest payable		17	0
Tax and interest paid		18	0
(+)Tax Payable /(-)Refundable (17-18)		19	0

This return has been digitally signed by DIMPLE RAJKUMAR GHADGE in the capacity of having PAN ABXPG5895P from IP address 10.1.122.211 on 16-12-2021 18:24:45  
DSC SI. No. & Issuer 3299242 & 51509328CN=Capricorn CA 2014,OU=Certifying Authority,O=Capricorn Identity Services Pvt Ltd.,C=IN

System Generated


Barcode/QR Code



AABTP0199C072251165201612212642C85505C487E51FA774B7D907109EDC07DE67

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**



<b>FORM ITR-V</b>	<b>INDIAN INCOME TAX RETURN VERIFICATION FORM</b> [Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-7 filed but NOT verified electronically] (Please see Rule 12 of the Income-tax Rules, 1962)		<b>Assessment Year</b> 2022-23
<b>Name</b>	PRABHA HIRA PRATISHTHAN PANDHARPUR		
<b>PAN</b>	AABTP0199C	<b>Form Number</b>	ITR-7
<b>Filed u/s</b>	139(1) - Return filed on or before due date	<b>e-Filing Acknowledgement Number</b>	791932190071122
<b>VERIFICATION</b>			
I, <b>DIMPLE RAJKUMAR GHADGE</b> son/ daughter of <b>GHADAGE</b> , solemnly declare that to the best of my knowledge and belief, the information given in the return which has been submitted by me vide acknowledgement number <b>791932190071122</b> is correct and complete and is in accordance with the provisions of the Income-tax Act, 1961. I further declare that I am making this return in my capacity as <b>Principal Officer</b> and I am also competent to make this return and verify it. I am holding permanent account number <b>ABXPG5895P</b>			
<b>Signature &gt;</b>			
<b>Date of submission</b>	07-Nov-2022	<b>Source IP address</b>	10.131.2.1
<b>System Generated Barcode/QR Code</b>	 AABTP0199C07791932190071122EE9037E39853E59E85DA5CA5012EB8DED3DA7507		
<b>Instructions:</b>			
<ol style="list-style-type: none"> <li>1. Please send the duly signed (preferably in blue ink) Form ITR-V to "Centralized Processing Centre, Income Tax Department, Bengaluru 560500", by SPEED POST ONLY. Alternately, you may e-verify the electronic transmitted return data using Aadhaar OTP or Login to e-Filing account through Net-Banking login or EVC generated using Pre-Validated Bank Account/Demat Account or EVC generated through Bank ATM.</li> <li>2. Form ITR-V shall not be received in any other office of the Income Tax Department or in any other manner. The confirmation of receipt of this Form ITR-V at ITD-CPC will be sent to the e-mail Id registered in the e-Filing account.</li> <li>3. On successful verification, the return filing acknowledgement can be downloaded from e-Filing portal as a proof of completion of process of filing the return of Income.</li> <li>4. Please sign only in the box provided for signature. Signature anywhere else other than the box provided can render the ITR V invalid.</li> <li>5. For any queries, please contact 1800 103 0025, 1800 419 0025. For International callers +91-80-46122000, +91-80-61464700.</li> </ol> <p>The ITR V should be received at Central Processing Centre, Bengaluru - 560500 within <b>30 days</b> from the date of successful transmission of the return data. (Please note the change in time available for verifying the return, i.e from 120 days to 30 days).</p> <p><b>"Please note that if the ITR-V is received beyond 30 days of uploading the data, the date of receipt of ITR-V will be taken as the date of filing of return and all provisions of the act will apply accordingly."</b></p>			