



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**

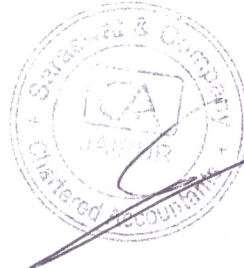
We have examined the balance sheet of POORAN MAL PHOOLA DEVI MEMORIAL TRUST AAATP1516C [name and PAN of the trust or institution] as at 31/03/2022 and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said trust or institution

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 above-named institution 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 institution as at 31/03/2022
- ii. in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31/03/2022

The prescribed particulars are annexed hereto.



For SARASWAT & COMPANY
Chartered Accountants

(SANDEEP MANIK)
PARTNER

Membership No: 074058
Registration No: 0004846C

Place :JAIPUR
Date : 23/08/2022
UDIN : 22074058APQPRS6977

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.	160985053
2.	Whether the 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.	No
3.	Amount of income Finally 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.	2585462
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 of 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.	NA
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(B)? If so, the details thereof.	NA
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 purpose 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

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 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 person) ? If so, give details of the amount, rate of interest charged and the nature of security, if any.	NO
2.	Whether any land, building or other property of the 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

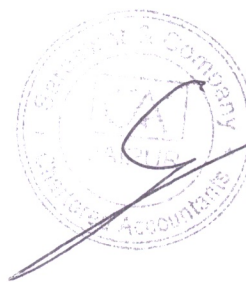


3.	Whether any payment was made to any such person during the previous year by way of salary allowance or otherwise? If so, give details.	As per annexure "A"
4.	Whether the services of the institution were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any.	NO
5.	Whether any share, security, or other property was purchased by or on behalf of the institution 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 institution during the previous year to any such person? If so, the details thereof together with the consideration received.	NO
7.	Whether any income or property of the institution 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 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. Investment held at any time during the previous year(s) in concerns in which persons referred to in section 13(3) have a substantial interest.

Sl.No	Name and address of the concern	Where the concern is a company No. and class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in Col. 4 exceeded 5% of the capital of the concern during the previous year-say. Yes/No

Place : JAIPUR
Date : 23/08/2022
UDIN : 22074058APQPRS6977



For SARASWAT & COMPANY
Chartered Accountants

(SANDEEP MANIK)
PARTNER

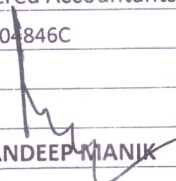
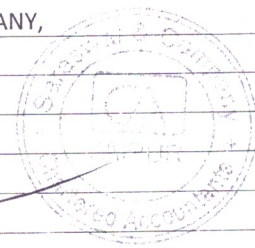
Membership No: 074058
Registration No: 0004846C

STATEMENT OF PARTICULARS ANNEXED TO AUDIT REPORT IN FORM 10B

POORAN MAL PHOOLA DEVI MEMORIAL TRUST, JAIPUR

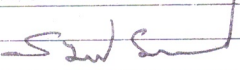
S. NO.	APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES	AMOUNT(₹)
1A	Amount of income of the previous year applied to charitable or religious purposes in India during that year.	160985052.89
		out of income as per the attachment to this report in Annexure-I
1B	Amount applied during the previous year - Utilisation of surplus accumulated during an earlier year	NIL
2	Whether the trust/institution has exercised the option under clause (2) of the <i>Explanation</i> 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 <i>accumulated or set apart</i> for application to charitable or religious purposes, to the extent it does not exceed 15% of the income derived from property held under trust wholly for such purposes.	2585462.26
4	Amount of income eligible for exemption under section 11(1)(c)(Give Details)	NIL
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)	NIL
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.	Not Applicable
7	Whether any part of the income in respect of which an option was exercised under clause (2) of the <i>Explanation</i> 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 option exercised in past years
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	NIL
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) of section 11(2)(b)(iii), or	NIL
c)	has not been utilized 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	NIL



	II APPLICATION OR USE OF INCOME OF PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)	
1	Whether any part of the income or property of the trust/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 and the nature of security, if any	NIL
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, if any.	NIL
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.	Yes, as per the annexure II to this report
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	NIL
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 details thereof together with the consideration paid	NIL
6	Whether any share, security or other property was sold by or on behalf of the 'trust/institution' during the previous year to any such person ? If so, give details thereof together with the consideration received.	NIL
7	Whether any income or property of the trust/institution 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.	NIL
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	NIL
	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	NIL
	PLACE: JAIPUR	for SARASWAT & COMPANY,
	DATED : 23rd August, 2022	Chartered Accountants
		FRN: 004846C
	UDIN: 22074058APQPRS6977	
		CA SANDEEP MANIK
		Partner
		M.No. 074058
		

SWASTHYA KALYAN HOMEOPATHIC MEDICAL COLLEGE , JAIPUR
(A UNIT OF : POORAN MAL PHOOLA DEVI MEMORIAL TRUST, JAIPUR)

BALANCE SHEET AS AT 31ST MARCH, 2022

LIABILITIES	AMOUNT(₹)	ASSETS	AMOUNT(₹)
Shri Ganesh Ji Maharaj	1.25	FIXED ASSETS	50937809.30
		(As Per Schedule-D)	
POORAN MAL PHOOLA DEVI MEMORIAL TRUST	69851582.41		
(As per Schedule-A)		CURRENT ASSETS , DEPOSITS & ADVANCES	27924052.00
		(As Per Schedule-B)	
SECURED LOANS		FDR With HDFC Bank	25000.00
Overdraft from HDFC Bank	1270145.66		
(Secured Against Mortgage of Property)		CASH & BANK BALANCES	
		Cash in Hand	1506342.02
CURRENT LIABILITIES & PROVISIONS	4304980.00	HDFC Bank A/c	30000.00
(As Per Schedule-C)			
NON-CURRENT LIABILITIES			
Caution Money	3812000.00		
Deposits from Staff	1150494.00		
DEV Enterprise Security Deposit	34000.00		
TOTAL	80423203.32	TOTAL	80423203.32
In witness & confirmation of Facts		In terms of our audit report of even date	
To Repairs & Maintenance of Vehicle		For SARASWAT & COMPANY	
(A Unit of POORAN MAL PHOOLA DEVI MEMORIAL TRUST)		CHARTERED ACCOUNTANTS	
		FRN: 004846C	
TRUSTEE		CA SANDEEP MANIK	
PLACE : Jaipur		PARTNER	
DATED : 23rd August, 2022		M. NO. 074058	
UDIN : 22074058APQPRS6977			

