

CA ROHIT GUPTA

FCA, DISA, AIII

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M/S AMIT CHAMAN & ASSOCIATES

CHARTERED ACCOUNTANTS

HO : #B26, GHS 80, Sector 20,

Panchkula-Haryana-134109

RO : #638, Sector 9, Urban Estate,

Ambala City, Haryana-134003

Ref. No. 23506801BGRQJQ8627

Dated...05-09-2023..

FORM NO. 3CB

[See rule 6G(1)(b)]

Audit report under section 44AB of the Income-Tax Act, 1961 in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G

- We have examined the Balance Sheet as on 31-MAR-2023, and the Profit and Loss Account for the period beginning from 1-APR-2022 to ending on 31-MAR-2023, attached herewith, of
AGRIM EDUCATIONAL TRUST
AGRIM EDUCATIONAL TRUST, VPO SHAHZDPUR, AMBALA
PAN AAETA3650Q
- We certify that the Balance Sheet and the Profit and Loss Account are in agreement with the books of account maintained at the head office at AGRIM EDUCATIONAL TRUST, VPO SHAHZDPUR, AMBALA
- (a) We report the following observations/comments/discrepancies/inconsistencies; if any

(b) Subject to above -
 - We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of the audit.
 - In our opinion, proper books of account have been kept by the head office so far as 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, read with notes thereon, if any give a true and fair view:-
 - in the case of the Balance Sheet, of the state of the affairs of the assessee as at 31-MAR-2023; and
 - in the case of the Profit and Loss Account of the profit of the assessee for the year ended on that date
- The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
- In our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to following observations/qualifications, if any:

SN	Qualification Type	Observations/Qualifications
1	Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable	The information regarding applicability of MSMED Act, 2006 to the various suppliers/parties is not available with the assessee, hence information as required vide Clause 22 of Chapter V of MSMED Act, 2006 is not been given.
2	Records produced for verification of payments through account payee cheque were not sufficient	The assessee has not made any payments exceeding the limit in section 40A(3)/269SS/269T in Cash. However, it is not possible for us to verify whether the payments in excess the specified limit in section 40A(3) /269SS/269T have been made otherwise than by account payee cheque or account payee bank draft, as the necessary evidence are not in possession of the assessee.

For M/S AMIT CHAMAN & ASSOCIATES
Chartered Accountants
(Firm Regn No.: 0022312N)

Rohit Gupta

(CA ROHIT GUPTA)

PARTNER

Membership No: 506801

Place : AMBALA CITY

Date : 05/09/2023

UDIN : 23506801BGRQJQ8627

AGRIM EDUCATIONAL TRUST VPO SHAHZADPUR(AMBALA)
BALANCE-SHEET AS ON 31/03/2023

<u>LIABILITIES</u>	<u>AMOUNTS</u>	<u>ASSETS</u>	<u>AMOUNTS</u>
<u>Capital A/c</u>		<u>Fixed Assets</u>	
Tr From Capital A/C	652886.96	(As per chart)	9823306.00
<u>Current Liabilities</u>		<u>Current Assets</u>	
<u>Secured Loan</u>		Fees Recoverable	1378979.00
Protium Finance	7148790.00		
Indusind Bank	668931.00	<u>Investment</u>	
<u>Unsecured Loan</u>		Security HSEB	294250.00
(As Per Anx-A)	4467137.00	FDR	<u>526483.00</u> 820733.00
		<u>Sundry Debtors</u>	
		Mohinder Pal	345760.00
		<u>Cash & Bank Bal.</u>	
		Sarv Gramin Bank	15412.98
		Cash-in-hand	<u>553553.98</u> 568966.96
TOTAL	12937744.96	TOTAL	12937744.96

As per our Separate Report of even date annexed in Form 3CD

FOR AGRIM EDUCATIONAL TRUST

For M/s Amit Chaman & Associates

Chartered Accountants

FRN : 022312N

Rohit Gupta
CA. Rohit Gupta

(Partner)

M No 506801

Place : Ambala City

Date : 05.09.2023

Udin:-23506801BGRQJQ8627

Sandip Kr Gupta
(MANAGING TRUSTEE)

AGRIM EDUCATIONAL TRUST VPO SHAHZADPUR(AMBALA)
INCOME & EXPENDITURE A/C FOR THE PERIOD ENDED AS ON 31/03/2023

PARTICULARS	AMOUNTS	PARTICULARS	AMOUNTS
To Electricity	88196.00	By G.Receipts	9899600.00
To Salary Staff	2479333.00		
To Bank Charges	345018.04		
To Bank Intt.	966080.00		
To legal fees	22000.00		
To Entertainment	515888.00		
To Fire Charges	45000.00		
To Flex Charges	140000.00		
To Dep.	667431.00		
To Transportaion	1889446.00		
To Wifi Charges	15400.00		
To insurance Exp.	138279.00		
To Stationery	104000.00		
To ESI	30948.00		
To PF	136736.00		
To CBSE Fees	250000.00		
To Repair Machinery	247040.00		
To Lb Material	61327.00		
To Library Books	64456.00		
To Advertisemnet	60000.00		
To Plants	40231.00		
To Repair Building	1202936.00		
To Net-Profit	389854.96		
TOTAL	9899600.00	TOTAL	9899600.00

As per our Separate Report of even date annexed in Form 3CD

FOR AGRIM EDUCATIONAL TRUST

For M/s Amit Chaman & Associates

Chartered Accountants

FRN : 022312N

Rohit Gupta
CA. Rohit Gupta

(Partner)

M No 506801

Place :Ambala City

Date : 05.09.2023

Udin:-23506801BGRQJQ8627

Sandeep K. Goyal
(MANAGING TRUSTEE)

AGRIM EDUCATIONAL TRUST VPO SHAHZADPUR(AMBALA)
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As per our Separate Report of even date annexed in Form 3CD

FOR AGRIM EDUCATIONAL TRUST

For M/s Amit Chaman & Associates

Chartered Accountants

FRN : 022312N

Rohit Gupta
CA. Rohit Gupta

(Partner)

M No 506801

Place : Ambala City

Date : 05.09.2023

Udin:-23506801BGRQJQ8627



Sandeep K. Goyal
(MANAGING TRUSTEE)

<u>AGRIM EDUCATIONAL TRUST VPO SHAHZADPUR(AMBALA)</u>			
<u>CAPITAL ACCOUNT AS ON 31/03/2023</u>			
<u>PARTICULARS</u>	<u>AMOUNTS</u>	<u>PARTICULARS</u>	<u>AMOUNTS</u>
To Withdrawls	800000.00	By Op Bal.	1037172.00
To Trf Corpus	652886.96	By Profit	389854.96
		By Intt	25860.00
TOTAL	1452886.96	TOTAL	1452886.96

<u>AGRIM EDUCATIONAL TRUST VPO SHAHZADPUR(AMBALA)</u>						
<u>DEPRECIATION CHART</u>						
<u>Assets</u>	<u>WDV As On</u> <u>01.04.2022</u>	<u>Addition</u>	<u>Total</u>	<u>Rate</u>	<u>Dep</u>	<u>WDV As On</u> <u>31.03.2023</u>
Bus	1185837.00		1185837.00	15%	177876.00	1007961.00
Computer	3592.00		3592.00	15%	539.00	3053.00
Van	239497.00		239497.00	15%	35925.00	203572.00
Building	7886015.00	553000.00	8439015.00	5%	421951.00	8017064.00
Furniture	622796.00		622796.00	5%	31140.00	591656.00
TOTAL	9937737.00	553000.00	10490737.00		667431.00	9823306.00

<u>AGRIM EDUCATIONAL TRUST VPO SHAHZADPUR(AMBALA)</u>	
<u>LIST OF UNSECURED LOANS (ANX-A)</u>	
MILAP CLOTH HOUSE	607800.00
SHIV KUMAR	478672.00
SANDEEP GOYAL	2040850.00
NISHI GUPTA	62820.00
ONKAR SINGH	100000.00
KAMAL KANT	300000.00
CHAND BAJAJ	215000.00
SHIV KUMAR	276000.00
KRISHNA KUMARI	385995.00
TOTAL	4467137.00

