

**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  
2022-23

PAN	AABTI2215G		
Name	INTERNATIONAL ROLL BALL FEDERATION (TRUST)		
Address	Flat No 11 , Tejashree Park Society , Karave Road , Erandwane , Pune , 19-Maharashtra , 91-India , 411004		
Status	AOP/BOI	Form Number	ITR-7
Filed u/s	139(1) - Return filed on or before due date	e-Filing Acknowledgement Number	627713231081022
Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		29,750
	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	
Accreted Income & Tax Detail	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+)Tax Payable /(-)Refundable (17-18)	14	0

This return has been digitally signed by CHETAN DILIP BHANDWALKAR in the capacity of Others having PAN ANBPP6215E from IP address 116.74.222.119 on 08-Oct-2022  
DSC SI. No. & Issuer 6142346 & 379533046919CN=Capricorn Sub CA for Individual DSC 2022,OU=Certifying Authority,O=Capricorn Identity Services Pvt Ltd.,C=IN

System Generated

Barcode/QR Code



AABTI2215G0762771323108102215194E9AD68FC41E3DC14B161536A40E344915DD

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

**A.Y. 2022-2023**

**Name** : INTERNATIONAL ROLL BALL FEDERATION  
(Trust)

**Previous Year** : 2021-2022

**PAN** : AABTI 2215 G

**Address** : Flat No 11  
Tejashree Park Society  
Karave Road  
Erandwane, Pune - 411 004

**Status** : Trust

**D. O. F.** : 19-Mar-2003

**Statement of Income**

	Rs.	Rs.	Rs.
Taxable Income u/s 11 to 13	1		29,748
<b>■ Total Income</b>			29,748
Total income rounded off u/s 288A			29,750
Tax on total income			0

**Schedule 1****Taxable Income u/s 11 to 13**

Return to be furnished u/s

139(4A)

Whether registered u/s 12A / 12AA / 12AB?

Yes

Whether approved u/s 10(23C) (iv) to (via)?

No

Aggregate income referred to in sections 10, 11 & 12

51,780

- 11(1): applied in India during the PY

- Revenue account

14,265

- 11(1): Accumulation to the extent of 15%

7,767

22,032

Income after application

29,748

Total additions

29,748

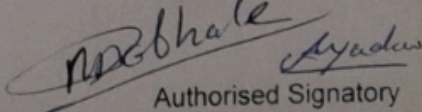
Taxable income

Bank A/c: Bank of Baroda 04500100022725 IFSC: BARB0SADASH

For INTERNATIONAL ROLL BALL FEDERATION (Trust)

Date : 08-Oct-2022

Place : Pune

  
Authorized Signatory

THE BOMBAY PUBLIC TRUST ACT, 1950

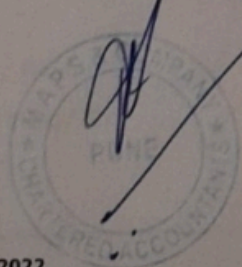
SCHEDULE VIII [ Vide Rule 17(1) ]

Name of The Public Trust : INTERNATIONAL ROLL BALL FEDERATION

Registration No. :- F - 21464/PUNE

Balance Sheet As At March 31, 2022

FUNDS AND LIABILITIES	Sub Total	31.3.2022 Rs	PROPERTY AND ASSETS	Sub Total	31.3.2022 Rs
<b>Trust Funds Or Corpus --</b>			<b>Trust Funds Or Corpus --</b>		
Balance as per last Balance Sheet ---		-	Balance as per last Balance Sheet ---	7,37,012.85	-
Adjustments During the Year (Give details)			Trust Funds Or Corpus --	(3,34,090.00)	
Add :- Funds received during the year	-	-	Adjustments During the Year (Give details)		
Less : Medical Aid Provided	-	-	Add :- Funds received during the year	-	-
<b>Other Earmarked Funds---</b>			Less : Medical Aid Provided	-	-
(Created under the provisions of the trust deed or scheme out of the income)				4,02,922.85	4,02,922.85
Depreciation Funds --- ---	-	-	<b>Immovable properties --[ at cost ]--</b>		
Sinking Fund --- ---	-	-	Balance as per last Balance Sheet ---	4,719.00	
Reserve Fund --- ---	-	-	Additions during the year --- ---	-	
Any other fund --- ---	-	-	Less- Sales during the year --- ---		
<b>Loans (Secured Or Unsecured)</b>			Depreciation upto date --- ---	492.00	4,227.00
From trustees --- ---	-	-	<b>Investments</b>		
From others --- ---	6,13,000.00		note : The market value of the above investment is Rs.....		
From others --- ---	-		<b>Loans (Secured or Unsecured -- Good/doubtful)</b>		
(Unsecured)	-	6,13,000.00	Loans and Advances --- ---		
<b>Liabilities---</b>			Other Loan --- ---		
For Provisions --- ---	21,975.00		<b>Advances---</b>		1,40,000.00
For advances --- ---	-		To Trustees --- ---		
For rent and other deposits --- ---	-		To Employees --- ---		
For sundry creditors Balances --- ---	-		To Contractors --- ---		
		21,975.00	To Lawyers --- ---		
<b>Income and Expenditure Account--</b>			To Others --- ---	1,40,000.00	
Balance as per last Balance Sheet	-		<b>* Income Outstanding--</b>		
Less : Appropriation if any	-		Rent --- ---		
Add : Surplus As per income & Expenditure A/c	37,514.90		Interest --- ---		
Less : Deficit as per Income & Expenditure A/c	-		Other Income --- ---		
		37,514.90	<b>Cash and Bank Balance---</b>		
<b>Total Rs.....</b>		<b>6,72,489.90</b>	(a) In current account --- ---	72,391.05	1,25,340.05
			in fixed Deposit Account --- ---	50,000.00	
			(b) With the trustees --- ---		
			Cash in Hand	2,949.00	
			(c) With the Manager --- ---		
			<b>Total Rs.....</b>		<b>6,72,489.90</b>



As Per Our Report of Even Date  
For MAPS & Co  
Chartered Accountants  
Registration No. 118913W

CA Prashant S. Kulkarni  
Partner  
M. No. 106983

The Above Balance Sheet to the best of our belief contains a true account of the funds and liabilities & of the property, assets of the trusts  
For INTERNATIONAL ROLL BALL FEDERATION

*RS Babhale*  
Trustee

*AS Yadav*  
Trustee

Place : PUNE

Date : 15/09/2022

THE BOMBAY PUBLIC TRUST ACT, 1950

SCHEDULE IX [ VIDE RULE 17 (1) ]

Registration No. :- F - 21464/PUNE

Name of The Public Trust : INTERNATIONAL ROLL BALL FEDERATION

Income and Expenditure Account for the year ending March 31, 2022

EXPENDITURE	Sub Total	31.3.2022 Rs	INCOME	Sub Total	31.3.2022 Rs
To Expenditure in respect of properties--- Rates , Taxes , Cesses --- ---			By Rent [ accrued ] [ realised ] *		
To Purchase --- --- ---			By Interest [ accrued ] on Saving A/c [ realised ] *	-	1,332.00
To Salaries --- --- ---			On Securities ---		
To Travelling Expenses --- --- ---			On Loans ---		
To Depreciation ( by way of provision of adjustments )		-	On Bank Account ---		
To Course fees		9,000.00	By Other Income --- ---		448.00
To Establishment Expenses --- ---			By Donations in Cash or Kind --- ---	-	-
To Remuneration to Trustees--- ---			By Grants --- ---		
To Remuneration ( in case of math ) to the head of the math , including his house-hold expenditure , if any			By Income from other sources --- (In details as far as possible)		
To Consultancy Charges --- ---	2,360.00	2,360.00	By Members subscription ---		50,000.00
To Bank Charges --- ---		53.10	By Admission Fees ---		
To Audit Fees --- ---	2,360.00	2,360.00	By Subscription ---		
To Amount Written Off :- --- ---			By Admission Fees ---		
a) Bad Debts --- ---			By Transfer from Reserve		
b) Loan Scholarship --- ---			By Deficit carried over to		
c) Irrecoverable Rents --- ---					
d) Other Items --- ---					
To Miscellaneous Expenses --- ---					
To Depreciation --- ---	492.00	492.00			
To Amounts transferred to Reserve or Specific Funds					
To Expenditure on Objects of the trust					
a) Religious --- ---					
b) Educational --- ---					
c) Medical Relief --- ---					
d) Relief of Poverty --- ---					
e) Other Charitable Objects ---					
To Surplus carried over to Balance Sheet	-	37,514.90			
<b>TOTAL RS.</b>		<b>51,780.00</b>	<b>TOTAL RS.</b>	<b>-</b>	<b>51,780.00</b>

As Per Our Report of Even Date  
For MAPS & Co  
Chartered Accountants  
Registration No. 118913W

CA Prashant S. Kulkarni  
Partner  
M. No. 106983

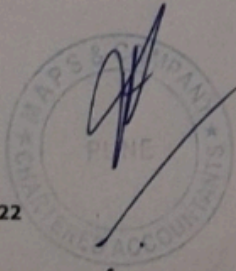
For INTERNATIONAL ROLL BALL FEDERATION

Trustee

Trustee

Place : PUNE

Date : 15/09/2022



*(Signature)*  
Trustee

*(Signature)*  
Trustee

**THE BOMBAY PUBLIC TRUST ACT, 1950**

**SCHEDULE IX [ VIDE RULE 17 (1) ]**

Registration No. :- F - 21464/PUNE

Name of The Public Trust : **INTERNATIONAL ROLL BALL FEDERATION**

Receipt and Payments Account for the year ending March 31, 2022

RECEIPT	Sub Total	31.3.2022 Rs	Payment	Sub Total	31.3.2022 Rs
To Opening Cash In Hand Cash In Bank	2,949.00 79,664.15	82,613.15 -	By Fixed Deposit By Current Laibilities By Sundry Creditors By Photography & Video Shooting	50,000.00	50,000.00 - - -
To Capital Account Trust Fund/ Corpus fund			By Course fees		9,000.00
To Loans (Liability) To Unsecured loan			By Bank Charges		53.10
To Bank Intrest Received		1,332.00	By Closing Balnce Cash In Hand Cash In Bank	2,949.00 72,391.05	75,340.05 - -
To Other Income		448.00			
To Sales					
To Donation Received		50,000.00			
<b>TOTAL RS.</b>		<b>1,34,393.15</b>	<b>TOTAL RS.</b>		<b>1,34,393.15</b>

As Per Our Report of Even Date  
For **MAPS & Co**  
Chartered Accountants  
Registration No. 118913W

For **INTERNATIONAL ROLL BALL FEDERATION**

Place : PUNE      CA Prashant S. Kulkarni  
Date : 15/09/2022      Partner  
M. No. 106983

*[Signature]*  
Trustee

*[Signature]*  
Trustee

**REPORT OF AN AUDITOR RELATING TO ACCOUNTS AUDITED UNDER  
SUB-SECTION 33 AND 34 AND RULE 19 OF THE BOMBAY PUBLIC TRUST ACT**

**Registration No. :- F - 21464/PUNE**

**Name of the Public Trust :- INTERNATIONAL ROLL BALL FEDERATION**

**For The Year Ending March,31 2022**

a)	Whether accounts are maintained regularly and in accordance with provision of the Act and the rules ;	YES
b)	Whether the receipts and disbursements are properly and correctly shown in the accounts	YES
c)	Whether the cash balances and vouchers in the custody of the Manager of trustee on the date of audit were in agreement with accounts	YES
d)	Whether all books , deeds , accounts , vouchers , other documents or records required by the auditor were produced before him ;	YES
e)	Whether a register of movable and immovable properties is properly maintained the changes therein communicated from time to time to the regional office and the defects and inaccuracies maintained in the previous audit report have been duly complied with ;	N.A.
f)	Whether the manager or trustee or any other person required by the auditor to appear before him did so and furnished the necessary information required by him ;	YES
g)	Whether any property or funds of the Trust were applied for any object or purpose other than objects or purpose of the Trust ;	NO
h)	The amounts outstanding for more than one year and the amounts written off ; if any	N.A.
i)	Whether tenders were invited for repairs or construction involving expenditure exceeding Rs. 5000/-	N.A.
j)	Whether any money of the public trust has been invested contrary to the provisions of section 35 ;	NO
k)	Alienation , if any of the immovable property contrary to the provisions of section 36 which have come to the notice of the auditors	N.A.
l)	Any cases of irregular , illegal , or improper expenditure or failure of the commission to recover monies or other property there or and whether such expenditure , failure of commission , or waste was caused in consequence of branch or trustee or misapplication of any other misconduct on the part of the trustees or any person while in management of the trust	NO
m)	Whether the budget has been filed in the form provided by rule 16A	NO
n)	Whether the maximum and minimum of the trustee is maintained	YES
o)	Whether the meetings are regularly held as provided in such instrument	YES
p)	Whether the minutes book or the proceedings of the meeting maintained	NO
q)	Whether any of the trustees has any interest in the investment of the trust	NO
r)	Whether any of the trustees is a debtor or creditor of the trust	NO
s)	Whether any irregularities pointed out by the auditors in the accounts of the previous year have been duly complied with by the trustees during the period of audit	N.A.
t)	Any special matter which the auditor may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner	NO

As Per Our Report of Even Date

**For MAB & Co  
Chartered Accountants  
Registration No. 118913W**



**CA Prashant S. Kulkarni  
Partner**

**M. No. 106983**

**UDIN : 22106983AXPVQK2078**

**Place : PUNE**

**Date : 15/09/2022**

**THE BOMBAY PUBLIC TRUST ACT, 1950**

**Name of The Public Trust : INTERNATIONAL ROLL BALL FEDERATION**

**SCHEDULE IX - C**

**(VIDE RULE - 32 )**

**Statement of Income Liabe to contribution for the year ending March 31, 2022**

**Name of the Public Trust :- International Roll Ball Fedration**

**Registration No. :- F - 21464/PUNE**

		Amount	Amount
I	Income as shown in the Income and Expenditure Account <b>(SCHEDULE IX )</b>		-
II	Items not Chargeable to Contribution Under Sec 58 and Rule 32		-
i)	Donation received from other Public Trust & Dharmadas		-
ii)	Grant received from Government or Local Authority		-
iii)	Interest on Sinking fund or Depreciation Fund		-
iv)	Amount spent for purpose of Secular Education		-
v)	Amount spent for the purpose of medical relief		Nil
vi)	Amount spent for purpose of veterary treatment of animals		-
vii)	Expenditure incurred from donation for relief of distress caused by scarcity , drought , flood , fire or other natural calamity		-
viii)	Deduction out of income from lands used for agricultural purposes		-
	1) Land Revenue and Local Fund Cess		-
	2) Rent Payable to superior Land lord		-
	3) Cost of production if lands are cultivated by Trust		-
ix)	Deduction out of income from lands used for non agricultural purposes		-
	1) Assessment Cases and other Government or Municipal Taxes		-
	2) Ground Rent payable to the Superior Land Lord		-
	3) Insurance Premium		-
	4) Repairs at 10 per cent of gross rent of building let out		-
	5) Cost of collection at 4 per cent of gross rent of building let out		-
x)	Cost of collection of income or receipts from securities , stock etc at one percent of such income		-
xi)	Deduction on account of receipt in respect of building not rented and yielding no income at 10 percent of the estimated gross annual rent		-
<b>Gross Annual Income Chargeable to Contribution :-</b>			<b>-</b>

Certified that while claiming deduction admissible under the above schedule, the Trust has not claimed any amount twice either wholly or partly against any of the items mentioned in the Schedule which have the effect of double deduction

As Per Our Report of Even Date  
**For MAPS & Co**  
Chartered Accountants  
Registration No. 118913W



**CA Prashant S. Kulkarni**  
Partner  
M. No. 106983

UDIN : 22106983AXPVQK2078

Place : PUNE

Date : 15/09/2022

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

- 1 Clause D All books of account, vouchers, deeds other documents were made available for our verification. However, with respect to proceedings book it was informed to us that no proceeding book for meetings held (12 meetings) during the year and proceeding sheets are filed in a separate file. We have obtained Certificate from the trustees to that effect.
- 2 Clause F The Treasurer/Chairman of Pune Chapter furnished the necessary information as required for the audit.
- 3 Clause I As Informed to us there were expenditure on repairs or construction exceeding Rs 5,000/- (Rs Five Thousands only ) during the period under audit, the same has been certified by the trustees however no tenders were obtained.
- 4 Clause O As informed to us 12 meetings was held during the audit period under consideration and separate and P proceeding sheet has been maintained and filled separately.
- 5 Clause S As pointed out earlier the trust has to maintain its Budget under Rule 16A, which was asked to be prepared, however, the same has not been complied with during the current year of audit.



**INTERNATIONAL ROLL BALL FEDERATION  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED MARCH 31, 2022**

**1. ACCOUNTINGS CONVENTION :**

Financial statements are prepared under the historical cost convention, on accrual basis, in accordance with generally accepted accounting principles in India.

**2. INCOME :**

Interest on loans and advances issued is calculated according to accrual system of accounting.

**3. FIXED ASSETS :**

Fixed assets are stated at cost less depreciation.

**4. DEPRECIATION :**

Depreciation has been charged using Written down value method at the rates prescribed under the Income Tax Act, 1961

**5. FUNDS -**

**a) CORPUS FUND -**

The Corpus fund is created out of the amounts received from members as entrance fees.

**b) RESERVE FUND -**

During the year as surplus is very low, no amount is transfer to reserve fund.

**c) WELFARE FUND -**

Welfare fund is created out of the amounts received from members with specific objective of utilization of the amount towards welfare of the members.

**6. CASH IN HAND -**

We have not verified cash physically on March 31, 2022. The same has been accepted by us on the basis of certificate issued by the management.

7. In case of expenses, which were having no supporting documents, have been accepted by us on the basis of management vouchers prepared and certified by the directors of the society and as per the explanations given to us.

8. Wherever necessary figures of previous year have been regrouped or reclassified.

As per our report of even date attached

**For MAPS & CO.**

**CHARTERED ACCOUNTANTS**

REGISTRATION NO. 118913W

**PRASHANT S. KULKARNI  
PARTNER**

**M. NO. 106983**

**UDIN : 22106983AXPVQK2078**



For and on behalf of Trustees of  
**INTERNATIONAL ROLL BALL FEDERATION**  
ERANDWANA, PUNE. - 411004

**Mr.  
PRESIDENT**

**Mr.  
SECRETARY**

**Place : Pune**

**Date : 15/09/2022**

**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 **INTERNATIONAL ROLL BALL FEDERATION (Trust), AABTI 2215 G** [name and PAN of the trust or institution] as at 31<sup>st</sup> March 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 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 31<sup>st</sup> March 2022 and
- (ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31<sup>st</sup> March 2022.

The prescribed particulars are annexed hereto.



For **M.A.P.S. AND COMPANY**

**PRASHANT S KULKARNI**

Partner, M. No. ARCA106983

Firm reg No. 118913W

Place: **PUNE**

Date: **30-Sep-2022**

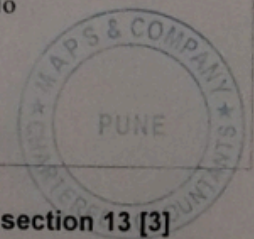
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**ANNEXURE**  
**STATEMENT OF PARTICULARS**

**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.	14,265
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 7,767
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.	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(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 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.	No

**II. Application or use of income or property for the benefit of persons referred to in section 13 [3]**



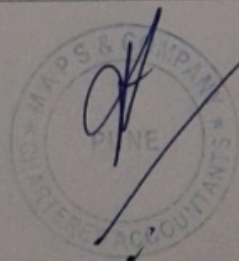
1.	Whether any part of the income or property of the Trust was lent, or continues to be lent in the previous year to any person referred to in section 13(3) [hereinafter referred to in this Annexure as such person]? If so, give details of the amount, rate of interest charged and the nature of security, if any	No
2.	Whether any land, building or other 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. 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, 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
1	2	3	4	5	6
	Total				

Place: PUNE

Date: 30-Sep-2022



For M. A. P. S. AND COMPANY

PRASHANT S KULKARNI

Partner, M. No. ARCA106983

Firm reg No. 118913W

**MAPS & CO.**  
**CHARTERED ACCOUNTANTS**  
**B-5 Seoul Co-Op Housing Society,**  
**S.No. 47/4-B, Kothrud,**  
**Pune - 411038**  
**Tel No : 020-25380403**  
**E - Mail : prashant@mapsca.co**

**To,**  
**The Members of**  
**M/s INTERNATIONAL ROLL BALL FEDERATION**  
**Pune**

**Report on the Financial Statements**

We have audited the accompanying financial statements of **M/s INTERNATIONAL ROLL BALL FEDERATION PUNE**, which comprise the Balance Sheet as at March 31, 2022 and the Statement of Income and Expenditure for the year then ended, and a summary of significant accounting policies and other explanatory information.

**Trustee's Responsibility for the Financial Statements**

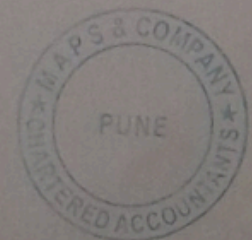
Trustees are responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Trust. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Trust's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion**

In our opinion, as shown by books of trust and to the best of our information and according to the explanations given to us the said accounts together with the notes there on give the information required by the Bombay Public Trust act, 1950 and rules made there-under in manner so required to give a true and fair view in conformity with the accounting principles generally accepted in India:



**AUDITOR'S REPORT – 31.03.2022**

- (a) In the case of the Balance Sheet, of the state of affairs of the Trust as at March 31, 2022 and,
- (b) In the case of the Income and Expenditure Account, of the surplus for the year ended on that date.

**Report on Other Legal and Regulatory Requirements -**

The Balance Sheet and the Income and Expenditure Account have been drawn up in accordance with the provisions of Bombay Public Trust Act, 1950, and rules made there-under. We believe that our audit provides a reasonable basis for our opinion and we report that:

- (a) We have obtained all the information and explanations which to the best of our knowledge and belief, were necessary for the purposes of our audit and have found them to be satisfactory.
- (b) The transactions of the Trust, which have come to our notice, have been within the powers of the trust.
- (c) The returns received from the office of trust have been found adequate for the purposes of our audit.

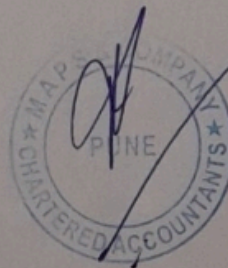
In our opinion, the Balance Sheet and Income and Expenditure Account comply with the applicable accounting standards issued by Institute of Chartered Accountants of India (ICAI) to the extent applicable.

We further report that:

- (i) The Balance Sheet and Income and Expenditure account read with notes to accounts dealt with by this report are in agreement with the books of account and the returns.
- (ii) In our opinion, proper books of account as required by law have been kept by the trust so far as appears from our examination of those books.

**Place : Pune**

**Date : 15/09/2022**



**For MAPS & CO.  
Chartered Accountants  
Registration No. 118913W**

**CA Prashant S. Kulkarni  
Partner**

**M. No. 106983**

**UDIN : 22106983AXPVQK2078**