

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
2024-25

PAN	AAGTS3255D		
Name	SHIVAM TRUST		
Address	BOMPASS TOWN , DEOGHAR , DEOGHAR , 35-Jharkhand, 91-INDIA, 814114		
Status	07-Company	Form Number	ITR-7
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	617547601181024

Taxable Income and Tax Details			
	Current Year business loss, if any	1	0
	Total Income	2	0
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	0
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	0
	Taxes Paid	8	3,77,047
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 3,77,050
Accreted Income and Tax Detail			
	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0

This return has been digitally signed by Sant Kumar Gupta in the capacity of Managing Director having PAN AGQPG8162R from IP address 223.185.63.203 on 18-Oct-2024 17:34:47 DSC SI.No & Issuer 6888978 & 25720827CN=e-Mudhra Sub CA for Class 3 Individual 2022,OU=Certifying Authority,O=eMudhra Limited,C=IN

System Generated

Barcode/QR Code



AAGTS3255D076175476011810242c4a7b026006eefc88c67947c1c4bbf37b670fc1

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Acknowledgement Number:617547601181024

Date of filing : 18-Oct-2024

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

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

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2024-25

PAN	AAGTS3255D		
Name	SHIVAM TRUST		
Address	BOMPASS TOWN , DEOGHAR , DEOGHAR , 35-Jharkhand, 91-INDIA, 814114		
Status	07-Company	Form Number	ITR-7
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Taxable Income and Tax Details	Current Year business loss, if any	1	0
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	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	0
	Taxes Paid	8	3,77,047
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 3,77,050
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0

This return has been digitally signed by Sant Kumar Gupta in the capacity of Managing Director having PAN AGQPG8162R from IP address 223.185.63.203 on 18-Oct-2024 17:34:47 DSC SI.No & Issuer 6888978 & 25720827CN=e-Mudhra Sub CA for Class 3 Individual 2022,OU=Certifying Authority,O=eMudhra Limited,C=IN

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DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

103/12
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AUDIT REPORT

Of

SHIVAM TRUST CONSOLIDATED

AT

BOMPASS TOWN, DEOGHAR

**STATEMENT OF ACCOUNTS
FOR THE YEAR ENDED ON 31ST MARCH, 2024.**

Prepared By:-

**DUTTA P.KR. & ASSOCIATES
CHARTERED ACCOUNTANTS**

DEOGHAR * GIRIDIH * NEW DELHI

**PHONE NO. 06432 - 225494 (O)
6532 - 227345 (O)
011 - 45578454 (O)
94311 - 60287**

INDEPENDENT AUDITOR'S REPORT

To,
The Executive Members
SHIVAM TRUST
BOMPASS TOWN, B. DEOGHAR-814112
(JHARKHAND)

We have audited the financial statements of SHIVAM TRUST (CONSOLIDATED) which comprise the Income and Expenditure account for the Year Ended 31st March 2024, and summary of significant accounting policies and other explanatory information.

Management's Responsibility for the financial statements :-

"Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of SHIVAM 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."

Auditors 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 SHIVAM TRUST 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.

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) In the case of the Balance Sheet, of the state of affairs of the assessee as at March 31, 2024;
- b) the case of the Income and Expenditure account for the Year Ended 31st March, 2024,
- c) In the case of Receipt and Payment Account for the Year Ended 31st March, 2024,

For Dutta P. Kumar & Associates
Chartered Accountants



Firm Registration No. 007744C
Place : Deoghar (Jharkhand)
Dated : The 4th Day of Oct, 2024.


(P. K. DUTTA)
Partner
M. No. 076819

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 **M/S SHIVAM TRUST (CONSOLIDATED), BOMPASS TOWN DEOGHAR, - 814112**, as at 31st March, 2024 and the Income & Expenditure 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/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 trust/institution as at 31st March, 2024, and
- (ii) in the case of the Income & Expenditure Account, of the profit or loss of its accounting year ending on 31st March, 2024.

The prescribed particulars are annexed hereto.

For Dutta P. Kr. & Associates
Chartered Accountants



Firm Registration No. 007744C
Place : Deoghar
Dated : The 4th Day of Oct, 2024.


(P.K. DUTTA)
Partner
M. No. 076819

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 Rs. 7,53,49,186
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 NO
3. Amount of income accumulated or set apart* finally set apart for application to charitable or religious purposes, to the extent it does not exceed 25 per cent of the income derived from property held under trust wholly* in part only for such purposes NIL
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 NIL
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 NIL
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) or section 11(2)(b)(iii), or NIL
 - (c) has not been utilised for purposes for which it was accumulated or set apart during the period for NIL



which it was to be accumulated or set apart, or in the year immediately following the expiry thereof?

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/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 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 charged, 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 NIL
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

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
1.					
2.					
Total					

For Dutta P. Kr. & Associates
Chartered Accountants

Firm Registration No. 007744C
Place :Deoghar
Dated : The 4th Day of Oct, 2024.



P. Kumar
(P.K. DUTTA)
Partner
M. No. 076819

SHIVAM TRUST
BOMPASS TOWN, DEOGHAR
JHARKHAND (814112)

CONSOLIDATED BALANCE SHEET AS ON 31ST MARCH, 2024.

CAPITAL & LIABILITIES	AMOUNT	ASSETS & PROPERTIES	AMOUNT
General Fund :		Fixed Assets:	
Opeing Balance as per Last A/c.	45,137,972.72	Building b/f	21,784,171.54
Add :- Excess of Income	10,342,716.99	Add: Addition during the Year	1,800,000.00
Over Expenditure	<u>55,480,689.71</u>		<u>23,584,171.54</u>
		Less: Dep@10%	<u>2,358,417.00</u>
			21,225,754.54
Development Fee b/f	2,685,450.00	Furnitures & Fixtures b/f	1,404,787.10
		Add: Addition during	<u>1,354,800.00</u>
			<u>2,759,587.10</u>
To Secured Loan		Less: Dep@10%	<u>275,958.71</u>
Bank OD, Indian Bank	38,500,000.00		2,483,628.39
OD A/c No.7748668401		Computer & Accessories b/f	45,421.00
		Less: Dep.@40%	<u>18,168.00</u>
			27,253.00
Sundry Creditors		Tools & Equipment b/f	1,882,605.00
Salary Payable	2,192,700.00	Add :- Addition during the year	<u>1,178,256.00</u>
Creditors for Building Const.	<u>954,863.00</u>		<u>3,060,861.00</u>
(as per List Attached)	3,147,563.00	Less: Dep.15%	<u>459,129.00</u>
			2,601,732.00
Audit Fee Payable	114,100.00	FD with Allahabad Bank b/f	41,863,852.74
Less :- Received	-	Add :- Accrued Interest	<u>2,559,364.00</u>
	<u>114,100.00</u>		<u>44,423,216.74</u>
Add :- Audit Fees	<u>59,000.00</u>	Less :- TDS	<u>255,947.00</u>
	173,100.00		44,167,269.74
Advance Fee Received	5,547,460.00	TDS AY 2021-22 b/f	1,400.00
		TDS AY 2022-23 b/f	134,400.00
		TDS on FD b/f	5,004.00
		TDS FY 22-23 b/f	87,594.00
		TDS FY 23-24	377,047.00
		Closing Balance	
		Cash at Bank	32,456,747.81
		Cash in hand	1,966,432.23
		(as per cash book)	
	<u>105,534,262.71</u>		<u>105,534,262.71</u>

For DUTTA P. KR. & ASSOCIATES
Chartered Accountants

(P. K. DUTTA)
Partner
M.NO. 076819



Place : Deoghar
Dated : The 4th Day of Oct, 2024
UDIN :-24076819BKCQPX6842

**SHIVAM TRUST
BOMPASS TOWN, DEOGHAR
JHARKHAND (814112)**

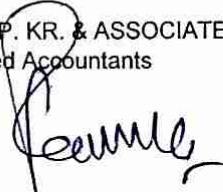
CONSOLIDATED INCOME & EXPENDITURES ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2024

EXPENDITURES	AMOUNT	INCOMES	AMOUNT
To Staff Salary	21,512,373.00	By Admission Fees	71,580,322.00
To Honorarium (Guest Faculty)	1,926,880.00	By Members Contribution	22,000.00
To Powe & Fuel Exp.	1,905,752.00	By Donation From Public	1,187,500.00
To Misc.Exp.	3,181,752.00	By Accrued Interest on FD	2,559,364.00
To News Paper & Magzines	322,093.00		
To Repairs & Maintenance	4,054,052.00		
To Admnistrative Exp.	5,456,056.00		
To Office Exps.	25,652.00		
To Postage & Stamp	252,883.00		
To Printing & Stationery	1,840,870.00		
To Annual Affiliation & Renewal Charges	1,719,605.00		
To Travelling Expenses	1,335,475.00		
To Educational Awareness Prog.	75,852.00		
To Skill Development Prog.	65,895.00		
To Employment Awareness	109,852.00		
To Literacy Awareness Prog.	51,220.00		
To Technical Development Prog.	85,652.00		
To Job Placement Fare	60,250.00		
To Depreciation	3,111,672.71		
To Bank Charges	548,113.19		
To Examnation Fee	3,416,467.00		
To Advertisement EXP.	1,941,119.00		
To Seminar & Event	652,895.00		
To Research & Development	765,652.00		
To Educational Tour	558,965.00		
To Books & Periodical	691,272.00		
To Staff Welfare Expenses	389,452.00		
To Clinical Training Expenses	985,652.00		
To Fee Discount	657,852.00		



To	Traning and Raw material	2,748,190.00	
To	Software Expenses	267,500.00	
To	Telephoen, Fax & Interenet Expenses	30,718.00	
To	Interest on Loan	1,965,651.00	
To	Apex bodies fee	437,780.00	
To	Laboratory Equipment Expenses	571,512.00	
To	Glassware Expenses	433,516.00	
To	Vehicle Expenses	791,325.00	
To	Audit Fee	59,000.00	
To	Rounding off	1.11	
To	Excess of Income Over Expenditure	10,342,716.99	
		<u>75,349,186.00</u>	<u>75,349,186.00</u>

For DUTTA P. KR. & ASSOCIATES
Chartered Accountants



(P.K. DUTTA)
Partner
M.NO. 076819



Place : Deoghar
Dated : The 4th Day of Oct, 2024
UDIN :-24076819BKCQPX6842

SHIVAM TRUST
BOMPASS TOWN, DEOGHAR
JHARKHAND (814112)

CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2024.

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To Opening Balance :		By Staff Salary	19,319,673.00
Cash in Hand	8,474,875.32	By Honorarium (Guest Faculty)	1,926,880.00
Cash at Bank	1,151,421.02	By Power & Fuel Exp.	1,905,752.00
To Admission Fees	71,580,322.00	By Misc.Exp.	3,181,752.00
To Members Contribution	22,000.00	By News Paper & Magzines	322,093.00
To Donation from Public	1,187,500.00	By Office Exps.	25,652.00
To Bank OD, Indian Bank	38,500,000.00	By Postage & Stamp	252,883.00
OD A/c No.7748668401		By Printing & Stationery	1,840,870.00
To Advance Fee received	5,547,460.00	By Travelling Expenses	1,335,475.00
		By Telephone, Fax & Internet Expenses	30,718.00
		By Repair & Maintenance	4,054,052.00
		By Admnistrative Exp.	5,456,056.00
		By Annual Affiliation & Renewal Charges	1,719,605.00
		By Educational Awareness Prog.	75,852.00
		By Skill Development Prog.	65,895.00
		By Employment Awareness	109,852.00
		By Literacy Awareness Prog.	51,220.00
		By Job Placement Fare	60,250.00
		By Books & Periodicals	691,272.00
		By Bank Charges	548,113.19
		By Staff Welfare Expenses	389,452.00
		By Technical Development Prog.	85,652.00
		By Examnation/Registration Fees	3,416,467.00
		By Advertisement EXP.	1,941,119.00
		By Training and Raw material (Production House)	2,748,190.00
		By Software Expenses	267,500.00
		By Interest on Loan	1,965,651.00
		By Apex Bodies Fee	437,780.00



By Laboratory Equipment Exp.		571,512.00	
By Glassware's Expenses		433,516.00	
By Vehicle Expenses		791,325.00	
By Clinical Training Expenses		985,652.00	
By Fee Discount		657,852.00	
By Educational Tour		558,965.00	
By Research & Development		765,652.00	
By Seminar & Event		652,895.00	
By Repayment of Loan		28,897,969.00	
By TDS on Cash Withdrawl		121,141.11	
By Capital Expenditure			
Building (Hostel)	845,137.00		
Tools & Equipment	1,178,256.00		
Furniture & Fixtures	<u>1,354,800.00</u>	3,378,193.00	
By Closing Balance			
Cash at Bank		32,456,747.81	
Cash In hand (as per cash book)		1,966,432.23	

126,463,578.34

126,463,578.34

For DUTTA P. KR. & ASSOCIATES
Chartered Accountants

Place : Deoghar
Dated : The 4th Day of Oct, 2024
UDIN :-24076819BKCCQPX6842



(Signature)
(P.K. DUTTA)
Partner
M.NO. 076819