

**H A M N & CO**  
Chartered Accountants



HIMACHAL RADIO BUILDING, CHAUHATTA  
BAZAR, OPP. SBI & PNB ATM, MANDI  
HIMACHAL PRADESH 175001  
Ph. 9418035602, 1905-226602

**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 ABHILASHI EDUCATIONAL SOCIETY AABTA0764A [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

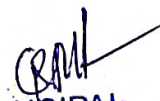
The prescribed particulars are annexed hereto.

For H A M N & CO  
Chartered Accountants

(NARESH KUMAR VASHISHT)  
PARTNER

Membership No: 098389  
Registration No: 020319N

Place :MANDI  
Date : 09/08/2022  
UDIN : 22098389APPCXU4602

  
PRINCIPAL  
Genius International Public School  
Ner-Chowk, Mandi (H.P.)

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

*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.	235871807
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 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.	14717096
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

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Genius International Public School  
Ner-Chowk, Mandi (H.P.)

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 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 :MANDI  
Date : 09/08/2022  
UDIN : 22098389APPCXU4602

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Chartered Accountants  
  
(NARESH KUMAR VASHISHT)  
PARTNER  
Membership No: 098389  
Registration No: 020319N

  
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Ner-Chowk, Mandi (H.P.)



ABHILASHI EDUCATIONAL SOCIETY NERCHOWK DISTT. MANDI (H.P.)			
BALANCE SHEET AS AT 31ST MARCH 2022			
LIABILITIES	AMOUNTS(RS.)	ASSETS	AMOUNTS(RS.)
<u>CAPITAL FUND</u>	801000.00	<u>FIXED ASSETS</u>	
		( as per schedule)	422636985.77
<u>RESERVE &amp; SURPLUSES</u>		<u>INVESTMENT</u>	
(As Per Schedule)	431079418.14		0.00
<u>SECURED LOAN</u>			
(As Per List)	43762763.80		
<u>UNSECURED LOAN</u>	0	<u>CURRENT ASSETS</u>	
<u>CURRENT LIABILITIES</u>		Advance to Parties	3695036.00
Sundry Creditors(as per list)	4188234.68	SECURITY (as per list)	183638.00
Expenses Payable ( As Per List)	10267075.70	TDS & TCS	312510.00
Alume association (Ass. Of old Student)	1240000.00	Cash & bank Balance (As per list)	64510322.54
<b>TOTAL:-</b>	<b>491338492.32</b>	<b>TOTAL:-</b>	<b>491338492.31</b>

**AUDITORS REPORT:-**

PLACE :- MANDI  
DATED:-09-08-2022

In terms of our audit report of even date annexed.

FOR : HAMN & CO.  
CHARTERED ACCOUNTANTS

NARESH KUMAR (FCA)  
PARTNER  
M.NO. 098389

Unique Document Identification Number (UDIN) for this document is  
22098389APPCXU4602

*(Signature)*  
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Ner-Chowk, Mandi (H.P.)

ABHILASHI EDUCATIONAL SOCIETY NERCHOWK DISTT. MANDI (H.P)			
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2022			
EXPENDITURE	AMOUNTS(RS.)	INCOME	AMOUNTS(RS.)
ADMINISTRATIVE FEE	282989.00	GROSS RECEIPT	246440694.67
ADVERTISING EXP	4357400.00		
AUDIT FEE	100000.00	EPF Govt	32292.00
BAMS COUNCILLING FEES	1071882.60	INTEREST REC.	2906330.92
Bank Charges	345462.51	Interest Endowment Fund	1207413.00
Bank Interest	3301607.00	R/OFF	2172.39
B.ED EXAMINATION FEES	3663224.00		
CARRRIGE INWARD	429060.00		
COMPUTER REPAIR EXP	189804.00		
CONSULTANCEY CHARGES	321000.00		
COUNSLING EXP	38674.00		
DIESEL EXP	7130915.08		
DONATION	185504.00		
ELECTRICITY EXP	2002908.00		
EPF EMPLOYER CONT.	671778.00		
EXAMINATION CHARES	25320.00		
EXPENDITURE ON CONFRENCES	373499.00		
EXP ON SAMINAR WORKSHOP	618500.00		
FIRE SAFTY EXP	40000.00		
FUNCTION EXP	410050.00		
GENRATOR REPAIR	15000.00		
INSURENCE	1965416.00		
INTERNET EXP	867094.00		
INTERNSHIP EXP	551555.00		
INT ON MM FINANCE	581254.72		
INTREST ON TDS	26953.00		
LAB & CHEMICAL EXP.	175800.00		
LEGAL EXP	225000.00		
MESS CHARGES	3493325.00		
Misc Exp	745648.75		
NEWSPAPER EXP	36705.00		
POSTAGE EXP	2554.20		
PRACTICAL EXAMINATION FESS	33600.00		
PRINTING AND STATIONERY	2437773.00		
RATE AND TAXES	241494.00		
REGN, EXAM & AFFILIATION FEES	4652120.00		
REMUNERATION FOR EXTRANAL	232335.00		
RENT A/C	9441600.00		
REPAIR AND MANTINANCE	1312082.58		
SALARY A/C	123823952.00		
SCHOLARSHIP & REFUND	2181310.00		
SECURITY EXP	2284387.00		
STAFF WALFAIR/ OFFICE EXP	2355158.64		
Telephone Exp	159996.00		
TRANSFARMER INSTALATION	80000.00		
TRAVILLING EXP	167178.00		
Vehicle Repair and Mantinance	2515763.51		
WEB SITE EXP	327747.00		
Depreciation	25633078.46		
To Excess of Income over Expenditure	38463444.93		
TOTAL:-	250588902.98	TOTAL:-	250588902.98

AUDITORS REPORT:-

0.00

PLACE :- MANDI

DATED:-09-08-2022

In terms of our audit report of even date annexed.

FOR : HAMN & CO.  
CHARTERED ACCOUNTANTS



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Genius International Public School  
Ner-Chowk, Mandi (H.P.)

ABHILASHI EDUCATIONAL SOCIETY NERCHOWK DISTT. MANDI (H.P.)			
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2022			
RECEIPTS	AMOUNTS(RS.)	PAYMENTS	AMOUNTS(RS.)
By Opening Balance		ADMINISTRATIVE FEE	282989.00
-Cash In Hand	621710.11	ADVERTISING EXP	4357400.00
-Cash at bank	54735794.70	AUDIT FEE	100000.00
GROSS RECEIPT	246440694.67	BAMS COUNCILLING FEES	1071882.60
EPF Govt	32292.00	Bank Charges	345462.51
INTEREST REC.	2623336.92	Bank Interest	3301607.00
Interest Endowment Fund	1207413.00	B.ED EXAMINATION FEES	3663224.00
R/OFF	2172.39	CARRRIGE INWARD	429060.00
Income tax Refund	311930.00	COMPUTER REPAIR EXP	189804.00
Advance Recovery & Unpaid Exp	2909689.98	CONSULTANCEY CHARGES	321000.00
Alume association (Ass. Of old Student)	200000.00	COUNSLING EXP	38674.00
Secured Loan	2523982.80	DIESEL EXP	7130915.08
		DONATION	185504.00
		ELECTRICITY EXP	2002908.00
		EPF	579275.00
		EXAMINATION CHARES	25320.00
		EXPENDITURE ON CONFRENCES	373499.00
		EXP ON SAMINAR WORKSHOP	618500.00
		FIRE SAFTY EXP	40000.00
		FUNCTION EXP	410050.00
		GENRATOR REPAIR	15000.00
		INSURENCE	1965416.00
		INTERNET EXP	867094.00
		INTERNSHIP EXP	551555.00
		INT ON MM FINANCE	581254.72
		INTREST ON TDS	26953.00
		LAB & CHEMICAL EXP.	175800.00
		LEGAL EXP	225000.00
		MESS CHARGES	3493325.00
		Misc Exp	745648.75
		NEWSPAPER EXP	36705.00
		POSTAGE EXP	2554.20
		PRACTICAL EXAMINATION FESS	33600.00
		PRINTING AND STATIONERY	2437773.00
		RATE AND TAXES	241494.00
		REGN, EXAM & AFFILIATION FEES	4652120.00
		REMUNERATION FOR EXTRANAL	232335.00
		RENT A/C	9456600.00
		REPAIR AND MANTINANCE	1312082.58
		SALARY A/C	119648697.30
		SCHOLARSHIP & REFUND	2181310.00
		SECURITY EXP	2284387.00
		STAFF WALFAIR/ OFFICE EXP	2355158.64
		Telephone Exp	159996.00
		TRANSFARMER INSTALATION	80000.00
		TRAVILLING EXP	167178.00
		Vehicle Repair and Mantinance	2515763.51
		WEB SITE EXP	327747.00
		TDS	1667929.00
		Addition In Fixed Assets	63191143.13
		CLOSING BALANCE	
		-cash in hand	0.00
		-Cash at Bank	64510322.54
TOTAL:-	311609016.57	TOTAL:-	311609016.56

**AUDITORS REPORT:-**

PLACE :- MANDI  
DATED:-09-08-2022

In terms of our audit report of even date annexed.

FOR : HARN & CO.  
CHARTERED ACCOUNTANTS

HARESH KUMAR (FCA)  
PARTNER

PRINCIPAL

Genius International Public School  
Ner-Chowk, Mandi (H.P.)



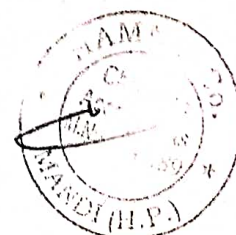
SCHEDULE-I OF DEPRECIATION & FIXED ASSETS AS ON 31ST MARCH 2022					
PARTICULARS	OPENING BALANCE	ADDITION	TOTAL	DEPRECIATION	CLOSING BALANCE
Air Conditioner	720090.00	0.00	720090.00	72009.00	648081.00
BORE WELL	200855.00	0.00	200855.00	30128.25	170726.75
Building	264216584.44	48148940.31	312365524.75	13210829.22	299154695.53
Buses	9780089.95	0.00	9780089.95	1467013.49	8313076.46
Computer & Photostat Machine	970300.72	1847999.40	2818300.12	582180.43	2236119.69
ESTP	250750.00	0.00	250750.00	0.00	250750.00
FIRE EQR	170001.70	250000.00	420001.70	37500.00	382501.70
Electricity Fitting	5381099.78	1962458.66	7343558.44	807164.97	6536393.47
Furnitures & Fixtures	26153467.78	1525198.00	27678665.78	2615346.78	25063319.00
Generator Set	1456879.60	822000.00	2278879.60	123300.00	2155579.60
Lab & Other Equipments	15339811.03	2700630.20	18040441.23	2300971.65	15739469.58
Land	32140760.00	0.00	32140760.00	0.00	32140760.00
LED & CCTV Camera	3523686.30	0.00	3523686.30	528552.95	2995133.35
Sports equipment	0.00	946000.00	946000.00	141900.00	804100.00
Library Books	5554249.53	526134.56	6080384.09	833137.43	5247246.66
Lift	1713318.47	0.00	1713318.47	256997.77	1456320.70
Misc. Fixed Assets	7497113.81	2696804.00	10193917.81	1124567.07	9069350.74
R.O. Water Purifier	60093.75	0.00	60093.75	9014.06	51079.69
Sewage Treatment Plant	1023060.00	0.00	1023060.00	153459.00	869601.00
Telephone & Mobiles	198848.51	0.00	198848.51	29827.28	169021.23
Vehicles	8727860.73	1764978.00	10492838.73	1309179.11	9183659.62
<b>Total</b>	<b>385078921.10</b>	<b>63191143.13</b>	<b>448270064.23</b>	<b>25633078.46</b>	<b>422636985.77</b>

DETAIL OF EXPENSES PAYABLE AS ON 31ST MARCH 2022	
PARTICULARS	AMOUNT (RS.)
EPF Payable	222607.00
SALARY PAYABLE	10044468.70
<b>TOTAL:-</b>	<b>10267075.70</b>

DETAIL OF RESERVES & SURPLUSES AS ON 31-3-2022	
PARTICULARS	AMOUNT (RS.)
Opening Balance	392406477.71
-Income tax Refund	311930.00
-Excess of Income Over Expenditure	38463444.93
	<b>431181852.64</b>
Less: litds/Incomer Tax	102434.50
<b>TOTAL</b>	<b>431079418.14</b>

DETAIL OF SECURITY AS ON 31ST MARCH 2022	
PARTICULARS	AMOUNT (RS.)
SECURITY ACCOUNT	8000.00
SECURITY ELECTRICITY	175138.00
SECURITY TELEPHONE	500.00
<b>TOTAL:-</b>	<b>183638.00</b>

LIST OF Secured Loans AS ON 31 MARCH 2022	
PARTICULARS	AMOUNT (RS.)
IDBI A/C 3673200000213	14028267.00
IDBI A/C 3673200000541	15044716.00
IDBI A/C NO 3673200000426	5600000.00
PNB 3891 CAR LOAN	1646600.00
PNB A/C NO 3034009300115412	7443180.80
<b>TOTAL</b>	<b>43762763.80</b>




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LIST OF CASH & BANK BALANCE AS ON 31 MARCH 2022	
PARTICULARS	AMOUNT (RS.)
Cash-in-Hand	1071310.48
FDR A/C	45919937.94
HDFC A/C 50100322633311	29163.22
HPSCB /AC 31920100522	753547.20
HPSCB A/C 31920100523	88929.71
HPSCB A/C 31920100556	7767.00
HPSCB A/C 46110100301	26974.00
HPSCB A/C NO 33510110556	14400.60
ICICI BANK A/C 045101000759	74873.90
Icici Bank A/C 45101001807	9884741.59
IDBI 3712	12941.00
IDBI A/C NO 730102000000143	761.53
IDBI BANK 730104000013721	3058758.16
IDBI BANK A/C730102000001229	547011.80
PNB A/C 580002100115155	66976.64
PNB A/C 580002100116570	1994556.44
PNB A/C NO 3034002100116210	32668.63
SBI A/c No,55084974614	812610.20
SBI A/C NO 65007991524	112392.50
TOTAL	64510322.54

LIST OF SUNDRY CREDITORS AS ON 31 MARCH 2022	
DHALARIYA PRINTER	37727.00
Gourav Tyre	12910.00
HIMACHAL DASTAK	123457.00
JVH TECHNOLIES PVT LTV	49500.00
KULDEEP CHAND AND SONS	333225.83
LABORATORY SUPPLIERS	22425.00
MAHAJAN BIDI & GENERAL STORE	109503.00
Mahajan Enterprises	47601.00
Manchanda Electric & Gen. Store	140819.12
MATA BAGLAMUKHI BOYS HOSTEL	928681.85
NEW DO BHAI PAINTER	143250.00
NIRMANGHAR TRADERS PVT LTD	55280.00
NS BULDING SOLUTION	183400.44
PATHANIA INFOTEC SYSTEMS	88770.00
POWERLINES	136880.00
SAHIBZADA TIMBERS	402333.00
SAI FILLING & SERVICE STATION	72554.44
SH PREM CHAND	236581.00
SHREE MARVAL INDUSTRY	264156.00
SOMANY SANITARYWARE&Bath Fittings	504180.00
UNIVERSAL ENVIRO CARE	295000.00
TOTAL	4188234.68

LOAN & ADVANCE AS ON 31 MARCH 2022	
LALIT KUMAR	115190.00
AFFINITY OILS PVT LTD	150000.00
DYNAMIC SALES	500000.00
GROWELL SALES	800000.00
AMBAY SERGICAL SUPPLYER	500000.00
AMRITSARYA MALAND SONS	259252.00
Hakam Chand	375984.00
KAPIL KAPOOR	52000.00
MR NARENDER KUMAR	80000.00
MS NARBADA DEVI	219580.00
NEELAM DEVI	60000.00
PEROMILA DEVI	60000.00
RAM LOK	300000.00
SANJEEV KUMAR	73030.00
Sh. Ram Krishan	150000.00
TOTAL	3695036.00

  
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 Ner-Chowk, Mandi (H.P.)

