M/s Pratik D. Jain & Associates

Chartered Accountants

Office No. 7, Madhumalati Market, Above HDFC ATM, Sarda Circle, Nashik-422001.
Email:capratikdilipjain@gmail.com **Mob:** 8999584256

AUDITOR'S REPORT

Auditors Report of KALYANI CHARITABLE TRUST, for the year ended 31st March, 2025

[Annexure to Report Under Section 33 (2) and Rule 19 of the Bombay public Trust Act, 1950]

We have audited the attached Balance Sheet of KALYANI CHARITABLE TRUST (REGD No. F23935 MUMBAI) as at 31st March, 2025 and also the Income and Expenditure Account for the year ended on that date annexed thereto. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining, on test basis evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

In addition to our report attached in the prescribed form under relevant sections and rules of the Bombay Public Trust Act and subject to notes on the above.

We report that:

(i) We have obtained all the information and explanations, which are to the best of our knowledge and belief, were necessary for the purpose of our audit.

(ii) In our opinion, proper books of account as required by law have been kept by the trust as far as appears from our examination of those books.

(iii) The Balance Sheet and Income and Expenditure Account dealt with by this report are in agreement with the books of accounts.

(iv) In our opinion, the Balance Sheet and Income and Expenditure Account dealt with by this report comply with the accounting standards to the extent applicable.

(v) Some expenses were supported by Trust Voucher and not by third party bills. Trust is advised to call for Original Invoices of the party.

M/s Pratik D. Jain & Associates
Chartered Accountants
Office No. 7, Madhumalati Market, Above HDFC ATM, Sarda Circle, Nashik-422001.
Email:capratikdilipjain@gmail.com Mob: 8999584256

(vi) We were not able to verify as to amount is received from which Scholarship receivables as the Social Welfare department does not issue any advice for the same and hence, we could not reconcile the scholarship account.

(vii) During the year, Trust has charged depreciation on the basis of rates specified under Shikshan Shulk Samittee.

(viii) Expenses were incurred in cash. Trust is advised to pay all the expenses via Account Payee Cheque only.

(ix) All debtors, Creditors & Unsecured loans are subject to confirmation.

(x) Salary Muster/Sheets are not provided to us for verification

(xi) Missing Fees receipts have been communicated; however, the same were not produced for verification till the Audit date.

(xii) In our opinion and to the best of our information and according to the explanation given to us, the said account read with the remarks attached herewith give the information required by the Bombay Public Trust Act, 1950 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

   (i) In case of the Balance Sheet of the state of affairs of Trust as on March 31st, 2025 and

   (ii) In the case of Income & Expenditure Account surplus of the Trust for the year ended on that date.

For,
For Pratik D Jain and Associates
Chartered Accountants
(Firm Registration No. 157225W)

CA Pratik D Jain
Proprietor
(Membership No. 610534)
UDIN: 25610534BMJFXF6680
Place : Nashik
Date: 30-09-2025

M/S. PRATIK D. JAIN & ASSOCIATES
FRN
157225W
CHARTERED ACCOUNTANTS

The Bombay Public Trust Act, 1950.
SHEDULE - IX C
(Vide Rule 32)
Statement of Income liable to contribution for the year ending 31st March, 2025
Name of the Public Trust: KALYANI CHARITABLE TRUST
Registration No.: F 23935 MUMBAI

Particulars	Amount (Rs.)	Amount (Rs.)
I) Income as shown in the Income and Expenditure Account (Schedule IX)		296,242,756
II) Item not chargeable to contribution under section 58 and Rule 32 :		283,664,026
i) Donation received from other Public Trust and Dharmadas		
ii) Grants received from Government and Local authorities		
iii) Interest on sinking or Depreciation Fund		
iv) Amount spend for the secular education	283,664,026	
v) Amount spend for the purpose of medical relief		
vi) Amount spend for the purpose of veternity treatment of animals		
vii) Expenditure incurred from donation for the relief of distress caused by scarcity, drought, flood, fire or other natural calamity		
viii) Deductions out of the income from lands used for agricultural purpose :-		
(a) Land Revenue and Local Funds Cess		
(b) Rent payable to superior landlord		
(c) Cost of production, if lands are cultivated by trust		
ix) Deductions out of the income from lands used for non- agricultural purpose :-		
(a) Assessment, cesses and other Government or Municipal Taxes		
(b) Ground rent payable to the superior landlord		
(c) Insurance premia		
(d) Repairs at 10 % of gross rent of building		
(e) Cost of collection at 4 % of gross rent of building let out		
x) Cost of collection of income or receipt from securities, stocks, etc at 1 % of such income		
xi) Deduction on account of repairs in respect of building not rented and yielding no income, at 10 % of the estimated gross annual rent		
Gross Annual Income chargeable to contribution Rs		12,578,730

Certified that while claming deduction under the above Schedule, the Trust has not claimed any amount twice, either wholly or partly, against any of the items mention in the Schedule which have the effect of double - deduction.

As per my report of even date
For Pratik D Jain and Associate
Chartered Accountants
Firm Registration No.: 157225W

For Kalyani Charitable Trust

M/S. PRATIK D. JAIN & ASSOCIATES
FRN 157225W
CHARTERED ACCOUNTANTS

CA Pratik D Jain | **Chairman** | **Vice Chairperson** | **Secretary**

PLACE: NASHIK
DATE: 30-09-2025
UDIN: 25610534BMJFXF6680

Kalyani Charitable Trust, Mumbai
Reg.No.S.M./1/9/MUMBAI
Pub Trust F/23935/MUMBAI
Byculla, Mumbai-8
Ravi Communication, J.J.Hosp. Compound

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

Registration No. F-23935 (MUMBAI)

Name of Public Trust: KALYANI CHARITABLE TRUST
For the year ending 31-03-2025.

(a)	Whether accounts are maintained regularly and in accordance with the provision of the	Yes
	Act and the rules :	
(b)	Whether receipt and disbursements are properly and correctly shown in the accounts	Yes
(c)	Whether the cash balances and vouchers in the custody of the manager or trustee on the	Yes
	date of audit were in agreement with the accounts ;	
(d)	Whether all books, deeds,accounts,voucher or other documents or records required by	Yes
	the auditor were produced before him ;	
(e)	Whether a register of movable and immovable properties is properly maintained the	Yes
	changes their in are communicated from time to time to the regional office, and the	
	defects and inaccuracies mentioned in the previous audit report have been duly	
	complied with ;	
(f)	Whether the manager or trustee or any other person required by the auditor to appear	Yes
	before him did so and furnished the necessary information required by him ;	
(g)	Whether any property or funds of the Trust were applied for any object or purpose other	No
	than the object or purpose of the trust ;	
(h)	The amounts of outstanding for the more than one year and the amount written off, if any	No
(i)	Whether tenders were invited for repairs or construction involving expenditure	No
	exceeding Rs 5000/-	
(j)	Whether any money of the public trust has been invested contrary to the provisions of	No
	section 35 :	
(k)	Alienation's, if any , of the immovable property contrary to the provisions of section 36	No
	which have come to the notice of the auditor ;	
(l)	All cases of irregular, illegal or improper expenditure, or failure or omission to recover	No
	monies or other property belonging to the public trust or the loss or waste of money or	
	other property therof, and whether such expenditure, failure. Omission, loss or waste	
	was caused in consequence of breach of trust or misapplication or any other	
	misconduct on the part of the trustees or any other person while in the management	
	of the trust ;	
(m)	Whether the budget has been filed in the form provided by the rule 16A	No
(n)	Whether the maximum and minimum number of the trustees is maintained ;	Yes
(o)	Whether the meeting are held regularly as provided in such instrument ;	Yes
(p)	Whether the minute books of the proceeding of the meeting is maintained ;	Yes
(q)	Whether any of the trustees has any interest in the investment of the trust ;	Yes
(r)	Whether any of the trustees is a debtor or creditor of the trust ;	No
(s)	Whether the irregularities pointed out by the auditors in the accounts of the previous	Yes
	year have been duly complied with by the trusteees during the period of audit ;	
(t)	Any special matter which the auditor may think fit or necessary to bring to the notice of	No
	the Deputy or Assistant Charity Commissioner.	

As per my report of even date
For Pratik D Jain and Associates
CHARTERED ACCOUNTANTS
Firm Registration No.: 157225W

M/S. PRATIK D. JAIN & ASSOCIATES
FRN
157225W
CHARTERED ACCOUNTANTS

CA Pratik D Jain
Proprietor
M. No-610534
PLACE: NASHIK
DATE: 30-09-2025
UDIN: 25610534BMJFXF6680

The Bombay Public Trust Act 1950

SCHEDULE - IX

Name of the Public Trust **Kalyani Charitable Trust**

Registration No. F 23935 MUMBAI

Income and Expenditure Account for the year ending 31st March 2025

	EXPENDITURE	Amount (Rs.)	Amount (Rs.)		INCOME	Amount (Rs.)	Amount (Rs.)
To	**Expenditure in respect of properties**		218,029,088	By	**Rent** (Accrued)		-
	Rates Taxes Cesses				(Realised)		
	Repairs and Maintenance (Annexure III)	21,564,311					
	Salaries	184,464,402		By	**Interest** (Accrued) Annexure I		-
	Insurance	872,710			(Realised)		
	Depreciation				On Fixed Deposits		1,476,883
	(by way of provision of adjustment)				On Other Deposits		98,622
	Other Expenses(Annexure V)	11,127,665			On Bank Accounts		73,195
To	**Establishment Expenses**				On IT Refund		31,195
To	**Remuneration to Trustees**						
To	**Remuneration** (in the case of a math)			By	**Dividend**		-
	to the head of the math including his			By	**Donation in cash or**		
	household expenditure if any				**or Kind**		860,000
To	**Legal Expenses**		-	By	**Miscellaneous Income**		-
To	**Audit Fees**		333,220	By	**Income from other Operations**		293,702,861
To	**Contribution and fees**				(Annexure II)		
To	**Amount written off**						
	(a) Bad Debts		-	By	**Transfer from Reserves**		
	(b) Loan Scholarship						
	(c) Irrecoverable Rents						
	(d) Other Items						
To	**Miscellaneous Expenses**						
To	**Depreciation**		24,393,759				
To	**Amount transferred to Reserve or Specific Funds**						
To	**Expenditure on the Objects of the Trust**						
	(a) Religious						
	(b) Educational (Annexure IV-A)		65,634,938				
	(c) Medical Relief						
	(d) Relief of Poverty						
	(e) Other Charitable Objects						
					Deficit carried over to Balance Sheet		12,148,249
	Total		**308,391,005**		**Total**		**308,391,005**

As per my report of even date
For Pratik D Jain and Associates
CHARTERED ACCOUNTANTS
Firm Registration No.: 157225W

For Kalyani Charitable Trust

CA Pratik D Jain
Proprietor
M. No-610534
PLACE: NASHIK
DATE: 30-09-2025
UDIN: 25610534BMJFXF6680

Chairman

Vice Chairperson

Secretary

M/S. PRATIK D. JAIN & ASSOCIATES
FRN
157225W
CHARTERED ACCOUNTANTS

Kalyani Charitable Trust, Mumbai
Reg.No.S.M./1/9/MUMBAI
Pub Trust F/23935/MUMBAI
Byculla, Mumbai-8
Ravi Communication, J.J. Hosp. Compound

The Bombay Public Trust Act, 1950

SCHEDULE - VIII
(Vide Rule 17(1))

Name of the Public Trust **Kalyani Charitable Trust**
Registration No:. F23935 MUMBAI
Balance Sheet As At 31st March 2025

FUNDS & LIABILITIES	Amount (Rs.)	Amount (Rs.)	PROPERTY AND ASSETS	Amount (Rs.)	Amount (Rs.)
Trust Funds or Corpus :-			Immovable Properties :- (At Cost)		
Balance as per last Balance Sheet	438,429,930	**438,429,930**	Balance as per last Balance Sheet	642,711,037	**634,888,511**
Adjustment during the year (give details)			Add : Addition during the year	-	
Corpus Donation for building fund	-		Less : Sales during the year	-	
			Depreciation up to date	7,822,526	
Other Earmarked Funds :-		**450,000**			
(Created under the provision of the					
trust deed scheme or out of the Income)					
Depreciation Fund	-				
Sinking Fund	450,000		**Investments :-**		**22,429,121**
Reserve Fund	-		**Note** The market value of the		
Any Other Fund	-				
Loans (Secured or Unsecured)		**490,239,609**	**Movable Assets, Furniture and Fixtures**		**107,046,950**
From Banks (Annexure VI)	490,239,609		Balance as per last Balance Sheet	115,365,971	
From Others	-		Addition during the year	8,952,213	
			Less : Sales during the year	700,000	
Liabilities :-		**102,051,448**	Trf to Institutes	-	
For Expenses (Annexure VII)	57,506,521		Depreciation up to date	16,571,233	
For Provisions (Annexure VIII)	9,972,981		As per Depreciation Schedules attached		
For Rent and Other Deposits (Annexure IX)	2,574,000				
For Statutory Payments Payable (Annexure X)	31,997,946		**Loans (Secured or Unsecured)**		
			Good/Doubtful		-
			Loans Scholarships		-
			Other Loans		-
			Advances & Deposit :-		**216,603,101**
			To Trustees		
			To Employees	-	
			To Contractors (Annexure XI)	124,826,423	
			To Lawyers		
Income and Expenditure Account		**(48,572,154)**	To Others (Annexure XII)	91,776,678	
Opening Surplus	(36,423,905)		**Income Outstanding**		
Add: Current Year deficit	(12,148,249)		Fees	34,563,077	**34,563,077**
Less: Transferred			Others	-	
			Cash and Bank Balances :-		**(32,931,928)**
			Bank Balance	(34,862,176)	
			Cash Balance	1,930,249	
			In Fixed Account with :		
			With the Trustees		
			With the Manager		
Total (Rs.)		**982,598,833**	**Total (Rs.)**		**982,598,833**

0

As per our report of even date
The above Balance Sheet to the best of my/our belief contains a true accounts of Funds & Liabilities and of the Property and Assets of the Trust.

For Pratik D Jain and Associates
CHARTERED ACCOUNTANTS
Firm Registration No.: 157225W

For Kalyani Charitable Trust

CA Pratik D Jain **Chairman** **Vice Chairperson** **Secretary**

Proprietor
M. No-610534
PLACE: NASHIK
DATE: 30-09-2025
UDIN: 25610534BMJFXF6680

M/S. PRATIK D. JAIN & ASSOCIATES FRN 157225W CHARTERED ACCOUNTANTS

Kalyani Charitable Trust, Mumbai Reg.No.S.N./1/9/MUMBAI Pub Trust F/23935/MUMBAI Byculla, Mumbai-8 Ravi Communication, J.J. Hosp. Compound

KALYANI CHARITABLE TRUST

Annexure I :

Interest :

Particulars	Amount (Rs.)
Interest Received on FDR	1,476,883
Interest on MSEDC Deposit	98,622
Interest on Bank Accounts	73,195
Interest on IT Refund	31,195
Total	**1,679,895**

Annexure II :

Income from other operations :

Particulars	Amount (Rs.)
Fees Received	268,380,418
Indirect Income	25,322,443
Total	**293,702,861**

Annexure III :

Expenditure in respect of properties

Repairs & Maintenance :

Particulars	Amount (Rs.)
Consumables and Repairs	
Repairs & Maintanance	21,564,311
Total	**21,564,311**

Expenditure on the Objects of the Trust :

Annexure IV-A :

Particulars	Amount (Rs.)
Administrative Expenses	203,552
Affiliation Charges	2,626,380
Annual Subscription & Membership	1,702,563
Bank Charges	235,261
Catering charges	190,000
Cattle Expenses - Pets	427,384
Career Katta Exp	47,850
Conference & Seminar	807,234
Computer Repairs & Stationery	918,606
DG Set- Diesel, Repairs and Main.	5,978,027
Earn and Learn A/C	53,390
Electricity Expenses (HT Line)	12,615,429
Expenses on Education	6,025,561
Examination Expenses	802,133
Committee Exp	230,618
Extra Curriculam Exp	561,840
Functions & Festivals	5,101,330
Garden Maintainance	1,546,879
Honorarium to Guest & Visiting Faculty	2,936,248

Kalyani Charitable Trust, Mumbai ★ Ravi Communication, J.J. Hosp. Compound ★
Reg.No.S.N./1/9/MUMBAI
Pub Trust F/23935/MUMBAI
Byculla, Mumbai-8

Particulars	Amount (Rs.)
House Keeping & Sanitazation Exp.	274,370
Industrial Tour Exp.	1,696,096
Induction Expenses	1,983,062
Internet Expenses	1,271,109
Library Expenses	28,740
Lab Consumables	1,460,584
Medical Expenses	440,854
Merit Scholorship	38,750
Misc. Exp	33,990
News Papers, Magazine & Perodicals	757,431
NSS Camp Expenses	109,188
Office Expenses	283,468
PCI Affiliation Fees	692,403
Postage & Telegram	15,809
Printing & Stationery Exp.	4,125,158
Prize Distribution Exp	21,000
Placement Exp	677,489
Promotional Activity Exp	161,550
Processing Fees	736,846
Running Cost of Vehicles	1,504,329
NAAC Fees	619,512
Seminar Expenses	126,194
Software Exp	989,155
Sports Expenses	1,437,024
Staff Welfare	275,646
Student Welfare	860,851
Tea and Refreshment Exp	228,786
Telephone Expenses	967,405
Water Charges	739,458
Xerox Exp	68,397
Total	**65,634,938**

Annexure IV-B :

Particulars	Amount (Rs.)
Salary	184,464,402
Insurance Premium	872,710
Audit Fees	333,220
Legal Expenses	-
Depreciation	24,393,759
Total	**210,064,091**

Annexure V :

Other Expenses

Particulars	Amount (Rs.)
Advertisement Expenses	6,476,421
Travelling Expenses	399,300
Professional Fees	4,201,944
Rates & Taxes	50,000
Total	**11,127,665**

For Pratik D Jain and Associates
CHARTERED ACCOUNTANTS
Firm Registration No.: 157225W

For Kalyani Charitable Trust

CA Pratik D Jain
Proprietor
M. No-610534
PLACE: NASHIK
DATE: 30-09-2025
UDIN: 25610534BMJFXF6680

Chairman **Vice Chairperson** **Secretary**

M/S. PRATIK D. JAIN & ASSOCIATES CHARTERED ACCOUNTANTS FRN 157225W

Kalyani Charitable Trust, Mumbai Reg.No.S.M/1/9/MUMBAI Pub Trust F/23935/MUMBAI Byculla, Mumbai-8 Ravi Communication, J.J. Hosp. Compound

KALYANI CHARITABLE TRUST

Annexure VI :

Loans (Secured or Unsecured) from Banks :

Particulars	Amount (Rs.)
Secured Loans	446,210,366
O.D. in Current Accounts	44,029,243
Total	**490,239,609**

Annexure VII :

Liabilities for Expenses :

Particulars	Amount (Rs.)
Sundry Creditors	50,271,800
Students Imprest Accounts	1,048,366
Grant Recd.	776,000
Alumini Fees	5,410,355
Total	**57,506,521**

Annexure VIII :

Liabilities for Provisions :

Particulars	Amount (Rs.)
Provisions	8,071,539
Staff Credit Soceity	1,901,442
Total	**9,972,981**

Annexure IX :

Liabilities for Rent and Other Deposits :

Particulars	Amount (Rs.)
Deposit from Contractors	200,000
Students Caution Money (Sec. Dep.)	2,374,000
Total	**2,574,000**

Annexure X :

Liabilities for Statutory Payments Payable :

Particulars	Amount (Rs.)
Duties & Taxes	31,997,947
Total	**31,997,947**

Annexure XI :

Advances to Contractors

Particulars	Amount (Rs.)
Deposits	124,826,423
Total	**124,826,423**

Annexure XII :

Advances & Deposits to Others :

Particulars	Amount (Rs.)
Loans & Advances	3,054,494
Scholorship	85,695,364
Prepaid Exps	908,511
TDS Receivable	1,301,798
Grant Receivable	816,511
Total	**91,776,678**

For Pratik D Jain and Associates
CHARTERED ACCOUNTANTS
Firm Registration No.: 157225W

For Kalyani Charitable Trust

CA Pratik D Jain
Proprietor
M. No-610534
PLACE: NASHIK
DATE: 30-09-2025
UDIN: 25610534BMJFXF6680

M/S. PRATIK D. JAIN & ASSOCIATES
FRN
157225W
CHARTERED ACCOUNTANTS

Chairman

Vice Chairperson

Secretary

Kalyani Charitable Trust, Mumbai
Reg.No.S.M./1/9/MUMBAI
Pub Trust F/23935/MUMBAI
Byculla, Mumbai-8
Ravi Communication, J.J. Hosp. Compound