Acknowledgement Receipt of Income Tax Forms

(Other Than Income Tax Return)

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number	Date of e-Filing
454218370281023	28-Oct-2023

Name	:	**CHILDRENS LOVECASTLES TRUST**
PAN/TAN	:	**AAATL1377P**
Address	:	**CLT India,Next to Jakkur Govt. School, Jakkur Village,Bangalore North,Jakkur B.O,BANGALORE,Karnataka,INDIA,560064**
Form No.	:	**Form 10B (A.Y. 2023-24 onwards)**
Form Description	:	**Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of sub-section (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution**
Assessment Year	:	**2023-24**
Financial Year	:	-
Month	:	-
Quarter	:	-
Filing Type	:	**Original**
Capacity	:	**Chartered Accountant**
Verified By	:	**020818**

(This is a computer generated Acknowledgement Receipt and needs no signature)

Sl No	Attachment Name	Size(bytes)	Hash value of Attachment
1	CLT BS for FY 2022-23.PDF	278428	83930b61f2460fb88146c3d58d6cd64c0b31d300b25c454dd6ca1c817879fdd6
2	CLT I&E for FY 2022-23.PDF	344696	3faa47f53b21f60744ed83a0127c67e25007a10a6a6cc7fe68ee2d81c67c74cf

Acknowledgement Number:454218370281023

FORM NO. 10B

[See rule 16CC and 17B]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of subsection (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution.

We have examined the balance sheet of CHILDREN'S LOVACASTLES TRUST [name of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution] as at 31-Mar-2023 and the Income and Expenditure account or Profit and Loss account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

We have obtained all the information and explanations to the best of our knowledge and belief which are necessary for the purposes of the audit.

In our opinion, proper books of account have been maintained at the registered office of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution at the address mentioned at serial number 14 of the Annexure:

In our opinion and to the best of our information and according to explanations given to us, the particulars given in the Annexure are true and correct subject to following observations or qualifications-

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 fund or trust or institution or university or other educational institution or hospital or other medical institution as on 31-Mar-2023; and

(ii) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application or profit or loss of its accounting year ending on 31-Mar-2023.

Subject to the following observations/qualifications-

The prescribed particulars are annexed hereto.

BENGALURU
26-Oct-2023

K.V. NARASIMHAN & CO.
BANGALORE
560 027
Chartered Accountants

L R VENUGOPAL
ARCA020818
0002343S
42, 9th C Cross, 2nd Main, Wilson garden
106.196.22.150

UDIN: 23020818BGZDDV5360

ANNEXURE
Statement of particulars

Basic Details	1.	PAN of the auditee	AAATL1377P
	2.	Name of the auditee	CHILDREN'S LOVACASTLES TRUST
	3.	Assessment year	2023-24
	4.	Previous year	01-APR-2022 to 31-MAR-2023
	5.	Registered Address of the auditee	CLT India, Next to Jakkur Govt. School, Jakkur Village
	6.	Other addresses, if applicable	
Legal	7.	Type of the auditee	Trust
	8.	Whether the auditee is established under an instrument	Yes

Registration Details

9. Details of registration/provisional registration or approval/ provisional approval or notification of the auditee under the Income-tax Act (Details of all the registration/provisional registration/approval/provisional approval/notification which are valid during the previous year should be provided, however where the auditee has got the registration/approval after provisional registration/approval the details of provisional registration/approval need not be provided)

Section under which registered/provisionally registered or approved/ provisionally approved / notified	Date of registration/provisional registration or approval/ provisionally approval/ notification	Registration/Approval/ Notification/ Unique Registration No. (URN), if available	Authority granting registration/provisional registration or approval/provisional approval or notification	Date from which registration/provisional registration/approval/provisional approval/ notification is effective
(1)	(2)	(3)	(4)	(5)
Clause (a) of sub-section (1) of section 12AB of the Act	13-Mar-2022	AAATL1377PE19982	Commissioner of Income TAx	13-Mar-2022
Clause (i) of second proviso to sub-section (5) of section 80G of the Act	24-Mar-2022	AAATL1377PF20210	Commissioner of Income TAx	24-Mar-2022

Management

10. (a) Details of all the Author (s)/ Founder (s)/ Settlor (s)/Trustee (s)/ Members of society/Members of the Governing Council/ Director (s)/ shareholders holding 5% or more of shareholding / Office Bearer (s) of the auditee at any time during the previous year

S. No.	Name of person	Relation	Percentage of shareholding in case of shareholder	Unique Identification Number	ID Code	Address	Whether there is any change in relation during previous year of audit	If yes, specify the change
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	Bhagya Rangachar	Trustee		BKNPB9825N	PAN	No.30, Hoysala Landmark Apartment, 1003, Sanjay Nagar, Bangalore North, ISRO Anthariksha Bhavan S.O, BANGALORE, Karnataka, INDIA, 560094	No	
2.	Kentaro Toyama	Trustee		5061818235	Passport number	No,317,Division Street, Mi, 41894I USA, United States of America, United States of America, United States of America, United States of America, UNITED STATES, 41894	No	
3.	William Frederick Thies	Trustee		452116276	Passport number	No.10, Convent Road, Bangalore, Bangalore North, CMP Centre And School S.O, BANGALORE, Karnataka, INDIA, 560025	No	
4.	Ashish Kasi	Trustee		BDRPK-316E	PAN	No.11,59th Main, 7th Cross, Sadashivanagar, Bangalore, Bangalore North, Sadashivanagar S.O, BANGALORE, Karnataka, INDIA, 560080	No	
5.	Rohit Setty	Trustee		221988168	Passport number	No.1373, Northwyck City, VA 22102 USA, United States of America, United States of America, United States of America, United States of America, UNITED STATES, 22102	No	
6.	Gayathri Krishna	Trustee		AAWPG4509N	PAN	No.106, Embassy Tranquil, 8th Main, 3rd Block, Koramangala, Bangalore South, Koramangala S.O, BANGALORE, Karnataka, INDIA, 560034	No	

S. No.	Name of person	Relation	Percentage of shareholding in case of shareholder	Unique Identification Number	ID Code	Address	Whether there is any change in relation during previous year of audit	If yes, specify the change
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
7.	Harsha Murthy	Trustee		655078469	Passport number	No.5209, 38th Street, New York, USA, United States of America, United States of America, United States of America , United States of America, UNITED STATES, 22102	No	

(b) In case if any of the persons [as mentioned in row 10(a)] is not an individual, then provide the following details of the natural persons who are beneficial owners (5% or more) of such person at any time during the previous year.

Sl. No.	Name	Unique Identification Number	ID code	Address	Non-individual person [as mentioned in row no 10(a)] in which beneficial ownership held	Percentage of beneficial ownership	Whether there is any change during previous year of audit	If yes, specify the change
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

No Records Available

Objects

11. Objects of the auditee — Education

12. (i) Whether the auditee, being a trust or institution referred to in section 11 or 12, has adopted or undertaken modification of the objects which do not conform to the conditions of registration? — No

(ii) If yes, please furnish following information:-

(A) Date of such modification/ adoption

(B) Whether an application for registration has been made in the prescribed form and manner within the stipulated period of thirty days from the date of said adoption or modification, as per sub-clause (v) of clause (ac) of sub-section (1) of section 12A.

(C) If yes provide the following details regarding application for registration under sub-clause (v) of clause (ac) of sub-section (1) of section 12A

S. No.	Date of Application	Status of registration in pursuance of application	Date of Registration or cancellation based on such application	URN of such registration
(1)	(2)	(3)	(4)	(5)

No Records Available

ment of activities

13. (i) Where the auditee has been granted provisional registration or provisional approval, whether activities have commenced during the previous year — No

(ii) If yes in 13 (i) , date of commencement of activities

Commencen		(iii)	If the answer to 13(i) is yes, whether application for registration under section sub-clause (iii) of clause (ac) of sub-section (1) of section 12A or application for approval under clause (iii) of the first proviso to clause (23C) of section 10 has been filed?	
		(iv)	If yes in 13(iii) above, provide the following details regarding application for registration under section sub-clause (iii) of clause (ac) of sub-section (1) of section 12A or application for approval under clause (iii) of the first proviso to Clause (23C) of section 10 has been filed?	

S. No.	Date of Application	Status of registration in pursuance to application	Date of Registration /Cancellation based on such application	URN of such registration

No Records Available

Details of Place where books of accounts and other documents have been maintained	14.	(i)	Whether the books of account and other documents have been kept and maintained in the form and manner and at such place as prescribed under rule 17AA by the auditee	Yes
		(ii)	Provide the following details of the books of account and other documents	

S. No.	Nature of Books of Account	Whether maintained by the auditee	Whether maintained in a computer system	Whether maintained at registered office	If maintained at any place other than the registered place			Whether the books of account have been audited
					Address of such Place	Date of decision by management to keep account at such place	Date of intimation to Assessing Officer that books of accounts are kept at such place under proviso to sub-rule (3) of rule 17AA	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1.	Cash book	Yes	Yes	Yes				Yes
2.	Any other book that may be required to be maintained in order to give a true and fair view of the state of the affairs of the person and explain the transactions effected	No	No	No	Next to Jakkur Government School, Jakkur Village and Post, Bangalore 560064	31-Dec-1997	31-Dec-1997	No

ement of General Public Utility	15.	Where, in any of the projects/institutions run by auditee, one of the charitable purposes is advancement of any other object of general public utility then,-		
		(A)	Whether any activity is being carried on by the auditee which is in the nature of trade, commerce or business referred to in proviso to clause (15) of section 2?	No
		(B)	If yes, then percentage of receipt from such activity vis-à-vis total receipts	%
		(C)	Whether such activity in the nature of trade, commerce or business is undertaken in the course of actual carrying out of such advancement of any other object of general public utility	

Advanc		(D)		Whether there is any activity of rendering any service in relation to any trade, commerce or business for any consideration as referred to in proviso to clause (15) of section 2?	No
		(E)		If yes, then percentage of receipt from such activity vis-à-vis total receipts	%
		(F)		Whether such activity of rendering service is undertaken in the course of actual carrying out of such advancement of any other object of general public utility	
	16.	If 'A' or 'D' in 15 is Yes, the aggregate annual receipts from such activities in respect of that project/institution			

S. No.	Name of Project/ Institution	Amount of aggregate annual receipts from activities referred in 15A and 15D (In Rs.)
(1)	(2)	(3)
Total		0

No Records Available

Business Undertaking	17.	(i)		Whether the auditee has any business undertaking as referred to in sub-section (4) of section 11	No
		(ii)		If yes, then provide the following details of the business undertaking:	
			(a)	Nature of Business Undertaking	
			(b)	Business code	
			(c)	Whether separate books of account have been maintained for the business undertaking <refer note^>	
			(d)	Income from the business undertaking for the previous year which is not to be included in the total income of the auditee as per sub-section (4) of section 11	₹
			(e)	Income from the business undertaking for the previous year which is to be included in the total income of the auditee as per sub-section (4) of section 11	₹
Business Incidental to Objects	18.	(i)		Whether the auditee has any income being profits and gains from any business as referred in seventh proviso to Clause (23C) of section 10 or sub-section (4A) of section 11, as the case may be	No
		(ii)		If yes, then provide the following details of such business:	
			(a)	Nature of Business	
			(b)	Business code	
			(c)	Whether separate books of account have been maintained for the business <refer note^>	
			(d)	Whether the business is incidental to the attainment of the objects of the auditee	
			(e)	Profits and gains from the business during the previous year	₹

TDS on receipts

19. Details of the receipts of the auditee on which tax has been deducted at source referred to in sections 194C or 194J or 194H or 194Q:

S. No.	Name of the deductor	TAN of deductor	Amount on which tax has been deducted at source (In Rs.)	Amount of tax deducted at source	Section under which tax has been deducted at source	Category of income/receipt				Income/receipt in column 7 or 8 which is from business incidental to the attainment of the objects of the auditee. (In Rs.)	Whether separate books of account have been maintained for activities income/receipt which is mentioned in column 10
						Trade, commerce or business (Rs.)	Activity of rendering any service in relation to any trade, commerce or business (Rs.)	Others (specify the nature) (Rs.)	Specify the nature		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(9a)	(10)	(11)

No Records Available

VoluntaryContributions

20.	Whether the provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable.			No
21.	Whether auditee has filed Form No. 10BD for the previous year < If No then skip to row 23 >			Yes
22.	Total Sum of donations reported in Form No. 10BD furnished by the auditee for the previous year			₹ 23,48,100
23.	Donations not reported in Form No 10BD /Not required to fill Form No. 10BD			
	(i)	Donations received by fund or trust or institution of the auditee which is approved under clause (b) of sub-section (2) of section 80G		₹ 0
	(ii)	Donations received by fund or trust or institution of the auditee which qualifies for deduction under section 80G (other than those donations qualifying under clause (b) of sub-section (2) of section 80G or sub-clause (iv) of clause (a) of sub-section (2) of section 80G)		₹ 0
	(iii)	Donations received by fund or trust or institution of the auditee approved under sub-clause (iv) of clause (a) of sub-section (2) of section 80G and which are not eligible under sub-section (5) of section 80G		
		(a)	Cash donations exceeding Rs 2000	₹ 0
		(b)	Donations received from other charitable trusts and institution or from any fund or institution or trust or any university or other educational institutions or any hospital or other medical institution not eligible for deduction	₹ 0
		(c)	Others (Specify the nature)	₹
		(d)	Total (a)+(b)+(c)	₹ 0
	(iv)	Donations which could not be reported in Form No 10BD due to non-availability of identification of donor as required under Form No 10BD		₹ 0
	(v)	Donations received in kind		₹ 0
	(vi)	Anonymous Donations referred to in section 115BBC		

			(a)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (i) of sub-section (1) of section 115BBC	₹ 0
			(b)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (a) of sub-section (2) of section 115BBC	₹ 0
			(c)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (b) of sub-section (2) of section 115BBC	₹ 0
			(d)	Other anonymous donations taxable @ 30 % under section 115BBC	₹ 0
			(e)	Total (a+b+c+d)	₹ 0
		(vii)		Any other voluntary contribution not part of Form No. 10BD, Please specify the nature	₹
		(viii)		Total donation not reported in form No. 10BD [23(i)+23(ii)+23(iii)(d) +23(iv)+23(v)+23(vi)(e)+23(vii)]	₹ 0
	24.			Total voluntary contributions received by the auditee during the previous year [22+23(viii)]	₹ 23,48,100
	25.			Total Foreign Contribution out of the total voluntary contributions stated in 24	₹ 0
	26.			Voluntary Contribution forming part of Corpus (which are included in 24)	₹ 0
		(A)		Corpus representing donations received for the renovation or repair of places notified under clause (b) of sub-section (2) of section 80G eligible for exemption under Explanation 1A to the third proviso to clause (23C) of section 10 or Explanation 3A to sub-section (1) of section 11	₹ 0
		(B)		Corpus donations as referred to in clause (d) of sub-section (1) of section 11 or Explanation 1 to the third proviso to section 10 (23C) eligible for exemption and invested in modes specified under sub-section (5) of section 11	₹ 0
	27.			Voluntary Contributions required to be applied by the auditee during the previous year [24-{23(vi)(d)+26A+ 26B)}]	₹ 23,48,100
Income to be applied	28.			Income other than voluntary contributions derived from property held under trust referred to in section 11 or income of fund or institution or trust or any university or other educational institution or any hospital or other medical institution (other than the contribution reported in serial number 24)	₹ 54,51,881
	29.			Income applied outside India which is eligible under clause (c) of sub-section (1) of section 11	₹ 0
	30.			Income required to be applied in India by the auditee during the previous year([27+28-29])	₹ 77,99,981
plication of Income	31.			Application of Income (excluding application not eligible and reported under serial number 37)	
		(i)		Total amount applied for charitable or religious purposes in India during the previous year	
			(a)	Contribution or donation to any other person during the previous year	

Ap

		Electronic(₹)	₹ 0
		Other than electronic(₹)	₹ 0
		Total(₹)	₹ 0
	(b)	Object wise application other than the application provided in (a)	

S. No.		Electronic (₹)	Other than electronic (₹)	Total (₹)
(I)	Religious	0	0	0
(II)	Relief of poor	0	0	0
(III)	Education	66,29,984	0	66,29,984
(IV)	Medical relief	0	0	0
(V)	Yoga	0	0	0
(VI)	Preservation of Environment (including watersheds, forests and wildlife)	0	0	
(VII)	Preservation of Monuments or Places or Objects of Artistic or Historic interest	0	0	0
(VIII)	Advancement of any other objects of general public utility	0	0	0
(IX)	Application which cannot be specifically categorized under (I) to (VIII)	0	0	0
(X)	Total	66,29,984	0	66,29,984

	(c)	Total application (a) + (b)(X)	
		Electronic(₹)	₹ 66,29,984
		Other than electronic(₹)	₹ 0
		Total(₹)	₹ 66,29,984

(ii) Details of application out of (i) (a) and (i) (b) resulting in payment in excess of Rs. 50 lakh during the previous year to any person

S. No.	Name of person to whom amount paid or credited	PAN of such person	Amount of application (Rs.)	Mode of Application			TDS	
				Electronic modes (Rs.)	Other than Electronic modes (Rs.)	Total	Whether any TDS has been deducted	Section under which TDS has been deducted
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

No Records Available

(iii)	Amount which was not actually paid during the previous year [if included in (i)(c)]	₹ 2,13,566
(iv)	Amount actually paid during the previous year which accrued during any earlier previous year but not claimed as application of income in earlier previous year	₹ 0
(v)	Total amount to be allowed as application [31(i)(c)- 31(iii) +31(iv)]	₹ 64,16,418
(vi)	Bifurcation of application in 31(v) into Revenue or Capital	₹ 64,16,418

		(xix)		Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub-section (1) of section 11		₹ 0
		(xx)		Income accumulated as per the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 or sub-section (2) of section 11		₹ 2,13,566
		(xxi)		Income accumulated or set apart for application to charitable or religious purposes or stated objects of trust or institution to the extent it does not exceed 15 % of the income		₹ 11,69,997
	32.	Taxable Income [30- {31(xviii) to 31(xxi)}]				₹ 0
Section 115BBI	33.	Income taxable under section 115BBI				
		(a)		Whether the auditee has any deemed income referred to in sub-section (1B) of section 11 which is chargeable to tax @ 30 % under section 115BBI and the amount of such deemed income?	No	₹
		(b)		Whether the auditee has any deemed income referred to in Explanation 4 to third proviso to clause (23C) of section 10 or sub-section (3) of section 11 which is chargeable to tax @ 30 % under section 115BBI and the amount of such deemed income?	No	₹
			(i)	Whether income accumulated is applied for the purposes other than charitable or religious purposes or ceases to be accumulated or set apart for application thereto	No	₹
			(ii)	Whether such income accumulated ceases to remain invested or deposited in any of the forms or modes specified in sub-section (5) of section 11	No	₹
			(iii)	Whether such income accumulated is not utilised for the purpose for which it is so accumulated or set apart during the period referred to in clause (a) of the Explanation 3 to third proviso to clause (23C) of section 10 or clause (a) of sub-section (2) of section 11	No	₹
			(iv)	Whether such income accumulated is credited or paid to any trust or institution registered under section 12AA or section 12AB or to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10	No	₹
		(c)	(i)	Whether the auditee has any income which is income not to be excluded from the total income under twenty first proviso to clause (23C) of section 10 or clause (c) of sub-section (1) of section 13 which is chargeable to tax @ 30 % under section 115BBI and the amount of such income	No	₹
			(ii)	Whether the auditee has any income which is not to be excluded from the total income under clause (b) of third proviso to clause (23C) of section 10 or clause (d) of sub-section (1) of section 13 which is chargeable to tax @ 30 % under section 115BBI and the amount of such income	No	₹
		(d)		Whether the auditee has any income accumulated or set apart in excess of fifteen percent of the income where such accumulation is not allowed under any specific provision of the Act and which is chargeable to tax @ 30 % under section 115BBI and the amount of such income ?	Yes	₹ 2,13,566

	(a)	Revenue	₹ 61,52,208
	(b)	Capital	₹ 2,64,210
(vii)	Amount invested or deposited back in corpus which was applied during any preceding previous year and not claimed as application during that previous year.		₹ 0
(viii)	Repayment of loan or borrowing during the previous year which was earlier applied and not claimed as application during that previous year.		₹ 0
Amount to be disallowed from application			
(ix)	Amount disallowable under thirteenth proviso to clause (23C) of section 10 or Explanation 3 to sub-section (1) of section 11 read with sub-clause (ia) of clause (a) of section 40		₹ 0
(x)	Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) or (3A) of section 40A		₹ 0
	(A)	Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) of section 40A	₹ 0
	(B)	Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3A) of section 40A	₹ 0
(xi)	Donation to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clause (iv), (v), (vi) or (via) of Clause (23C) of section 10 of the Act or any trust or institution referred to in section 11 or 12 of the Act towards Corpus		₹ 0
(xii)	Donation to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clause (iv), (v), (vi) or (via) of Clause (23C) of section 10 of the Act or any trust or institution referred to in section 11 or 12 of the Act not having same objects		₹ 0
(xiii)	Donation to any person other than any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clause (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in section 11 or 12 of the Act		₹ 0
(xiv)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has not been obtained		₹ 0
(xv)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has been obtained		₹ 0
(xvi)	Applied for any purpose beyond the objects of the auditee		₹ 0
(xvii)	Any other Disallowance (Please specify)		₹ 0
(xviii)	Total allowable application [{31(v)+31(vii)+31(viii)} - {31(ix) to 31(xvii)}]		₹ 64,16,418

		(e)	Whether the auditee has made any application out of India which is not excluded from total income under clause (c) of sub-section (1) of section 11	No	₹
	34.	Anonymous donation which is chargeable to tax @ 30 % under section 115BBC			₹ 0
Other Income	35.	(a)	Whether the auditee has any income chargeable under section 12(2) and the amount of such income.	No	₹
		(b)	Income as per Explanation 3B to sub-section (1) of section 11 in case of violation of clause (a) or (b) or (c) or (d) of Explanation 3A to sub-section (1) of section 11 read with clause (b) of sub-section (2) of section 80G		₹ 0
		(c)	Income as per Explanation 1B to the third proviso to Clause (23C) of section 10 in case of violation of clause (a) or (b) or (c) or (d) of Explanation 1A to the third proviso to Clause (23C) of section 10 read with clause (b) of sub-section (2) of section 80G		₹ 0
		(d)	Income chargeable under sub-section (4) of section 11		₹ 0
Capital Asset	36.	Details of Capital Asset Transferred under sub-section (1A) of section 11			
		(1)	Whether a capital asset being property held under trust wholly for charitable or religious purpose is transferred and the net consideration for which it is transferred?	No	₹
		(2)	Whether deemed application is claimed as per clause (a) of sub-section (1A) of section 11 and the amount of such deemed application?	No	₹
		(3)	Whether a capital asset being property held under trust in part only for charitable or religious purpose is transferred and the net consideration for which it is transferred?	No	₹
		(4)	Whether deemed application is claimed as per clause (b) of sub-section (1A) of section 11 and the amount of such deemed application?	No	₹
Application of income out of different sources	37.	Application of Income out of the following sources during the previous year			

S. No.	Application of income out of different sources	Electronic Modes (₹)	other than Electronic Modes (₹)	Total (₹)
A	Income accumulated under the third proviso to clause (23C) of section 10 or under sub-section (2) of section 11 during any earlier previous year	0	0	0
B	Income deemed to be applied in any preceding year under clause (2) of Explanation 1 to sub-section (1) of section 11 during any earlier previous year	0	0	0
C	Income of earlier previous years up to 15% accumulated or set apart	0	0	0
D	Corpus	0	0	0
E	Borrowed Fund	0	0	0
F	Any other (Please specify)			0

13(10) and 22nd proviso to section 10(23C)

38. Details of application resulting in payment or credit in excess of Rs 50 lakh during previous year to a single person out of 37

S. No.	Name of person	PAN	Amount of application	Mode of Application			TDS		
				Electronic Modes	Other than Electronic modes	Total	Whether any TDS has been deducted	Section under which TDS has been deducted	Amount of TDS
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

No Records Available

39.	(i)		Whether provisions of twenty second proviso to Clause (23C) of section 10 or sub-section (10) of section 13 are applicable?	No
	(ii)		If yes in (i) specify the reason why the provisions of twenty second proviso to Clause (23C) of section 10 or sub-section (10) of section 13 are applicable?	
		(a)	Provision of proviso to clause (15) of section 2 is applicable	No
		(b)	Condition specified in clause (a) of tenth proviso to clause (23C) of section 10 or sub-clause (i) of clause (b) of sub-section (1) of section 12A have been violated	No
		(c)	condition specified in clause (b) of tenth proviso to clause (23C) of section 10 or sub-clause (ii) of clause (b) of sub-section (1) of section 12A have been violated	No
		(d)	condition specified in twentieth proviso to clause (23C) of section 10 or sub-clause (ii) of clause (ba) of sub-section (1) of section 12A have been violated	No
	(iii)		If yes in (i), please provide computation of Income chargeable under twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13	
		(a)	Income for the previous year	₹
		(b)	Total Expenditure incurred in India, for the objects of the auditee,	₹
		(c)	Expenditure to be disallowed	
		(i)	Expenditure from the corpus standing to the credit of the trust or institution as on the end of the financial year immediately preceding the previous year relevant to the assessment year for which income is being computed	₹
		(ii)	Expenditure from any loan or borrowing	₹
		(iii)	Depreciation in respect of an asset, acquisition of which has been claimed as application of income, in the same or any other previous year; and	₹
		(iv)	Expenditure in the form of contribution or donation to any person.	₹
		(v)	Capital expenditure	₹

			(vi)	Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-clause (ia) of clause (a) of section 40		₹
			(vii)	Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-section 3 or 3A of section 40A		₹
			(viii)	Any other disallowance		₹
			(ix)	Total expenditure to be disallowed (i)+(ii)+(iii)+(iv)+(v)+(vi)+(vii))+(viii))		₹ 0
		(d)		Income chargeable to tax under twenty-second proviso to clause (23C) of section 10 or sub-section (10) of section 13 { a - b+c (ix)}		₹ 0
Expenditure Incurred for Religious Purposes	40.	In case auditee is approved under second proviso to sub-section (5) of section 80G, please provide the following details				
		(a)		Whether any amount of expenditure incurred during the previous year which is of a religious nature and the amount of such expenditure	No	₹ 0
		(b)		Total income of auditee during the previous year		₹ 0
		(c)		Percentage of expenditure which is of religious nature to the total income [Amount in (a)/(b)]	0 %	
Person referred to in 13(3)	41.	Details of specified person* as referred to in sub-section (3) of section 13				

Code of Person referred to in sub-section (3) of section 13	Name of such person	PAN of such person	Aadhar Number of such person, if allotted	Address of such person	If code 2 selected in column (1) specify the amount of contribution made to the auditee
(1)	(2)	(3)	(4)	(5)	(6)
The author of the trust or the founder of the institution	Bhagya Rangachar	BKNPB9825N		No.30 Hoysala Landmark Apartment, 1003, Sanjay Nagar, Bangalore North, ISRO Anthariksha Bhavan S.O, BANGALORE, Karnataka, INDIA, 560094	
Any trustee of the trust or manager (by whatever name called) of the institution	Kentaro Toyama			No.317 Division Street, Mi, 418941i USA, United States of America, Unite States of America\, United States of America, United States of America, UNITED STATES, 41894	
Any trustee of the trust or manager (by whatever name called) of the institution	William Frederick Thies			No. 10 Convent Road, Bangalore North, CMP Centre And School S.O, BANGALORE, Karnataka, INDIA, 560025	
Any trustee of the trust or manager (by whatever name called) of the institution	Ashish Kasi	BDRPK3167E		No.11 59th Main, 7th Cross, Sadashivanagar, Bangalore North, Sadashivanagar S.O, BANGALORE, Karnataka, INDIA, 560080	
Any trustee of the trust or manager (by whatever name called) of the institution	Rohit Setty			No.1373, Northwyck City, VA 22102, United States of America, Unite States of America, United States of America, United States of America, UNITED STATES, 41894	
Any trustee of the trust or manager (by whatever name called) of the institution	Gayathri Krishna	AAWPG4509N		No.106 Embassy Tranquil 8th Main 3rd Block Koramanga, Bangalore South, Koramangala S.O, BANGALORE, Karnataka, INDIA, 560034	
Any trustee of the trust or manager (by whatever name called) of the institution	Harsha Murthy			No.5209, 38th Street, Newyork, United States of America, United States of America, United States of America, United States of America, UNITED STATES, 41894	

42.	**Details of transactions referred to in section 13 (2)**		
	(a)	Whether any part of the income or property of the auditee is, or continues to be, lent to any specified person for any period during the previous year without either adequate security or adequate interest or both	No
	(b)	Whether any land, building or other property of the auditee is, or continues to be, made available for the use of any specified person, for any period during the previous year without charging adequate rent or other compensation;	No
	(c)	Whether any amount is paid by way of salary, allowance or otherwise during the previous year to any specified person out of the resources of the trust or institution for services rendered by that person to such auditee and the amount so paid is in excess of what may be reasonably paid for such services;	No
	(d)	Whether the services of the auditee are made available to any specified person during the previous year without	No

			adequate remuneration or other compensation	
		(e)	Whether any share, security or other property is purchased by or on behalf of the auditee from any specified person during the previous year for consideration which is more than adequate	No
		(f)	Whether any share, security or other property is sold by or on behalf of the auditee to any specified person during the previous year for consideration which is less than adequate;	No
		(g)	Whether any income or property of the auditee is diverted during the previous year in favour of any specified person	No
		(h)	Whether any funds of the auditee are, or continue to remain, invested for any period during the previous year, in any concern in which any specified person has a substantial interest.	No
Specified Violation	43.		Whether the auditee has incurred any specified violation as referred to in Explanation 2 to the fifteenth proviso to Clause (23C) of section 10 or Explanation to sub-section (4) of section 12AB and the amount of such violation	No ₹
		(a)	Income of the auditee has been applied, other than for the objects of the trust or institution.	No ₹
		(b)	Whether the auditee has income from profits and gains of business which is not incidental to the attainment of its objectives or separate books of account are not maintained by auditee in respect of the business which is incidental to the attainment of its objectives.	No ₹
		(c)	Whether the auditee, referred to in clause (a) of sub-section (1) of section 13, has applied any part of its income from the property held under a trust for private religious purposes, which does not enure for the benefit of the public.	No ₹
		(d)	Whether the auditee, referred to in clause (b) of sub-section (1) of section 13, has applied any part of its income for the benefit of any particular religious community or caste	No ₹
		(e)	Whether any activity being carried out by the auditee is not genuine or is not being carried out in accordance with all or any of the conditions subject to which it was registered.	No ₹
		(f)	Whether the auditee has not complied with the requirement of any other law, for the time being in force, and the order, direction or decree, by whatever name called, holding that such non-compliance has occurred, has either not been disputed or has attained finality.	No
	44.		Whether there is any claim of depreciation or otherwise has been made in terms of Explanation 1 to Clause (23C) of section 10 or sub-section (6) of section 11 in respect of any asset, acquisition of which has been claimed as an application of income and the amount of such depreciation?	No ₹
	45.		In view of provisions of nineteenth proviso to clause (23C) of section 10 or sub-section (7) of section 11, please specify whether the trust or institution has claimed deduction under section 10 [other than clause (1), clause (23C) and clause (46) thereof] during the previous year and the amount of such claim?	No ₹
	46.		Whether the auditee has taken or accepted any loan or deposit or any specified sum, exceeding the limit specified in section 269SS during the previous year?	No ₹

	47.		Whether the auditee has received an amount exceeding the limit specified in section 269ST, from a person in a day; or in respect of a single transaction; or in respect of transactions relating to one event or occasion from a person during the previous year?	No	₹
	48.		Whether the auditee has repaid any amount being loan or deposit or any specified advance exceeding the limit specified in section 269T, during the previous year?	No	₹
	49.		Whether the auditee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB?	No	
		(A)	Whether the auditee is liable to pay interest under section 201(1A) or section 206C(7) ?	No	

Schedule Corpus : Details of Corpus

Type of Corpus Donation	Opening Balance at the beginning of the previous year (Corpus not applied till the beginning of the previous year)	Received/Treated as corpus during the previous year	Applied during the previous year	Amount invested or deposited back in to corpus (which was earlier applied and not claimed as application if such application fulfilled the conditions)	Total amount invested or deposited back in to corpus	Financial year in which (4) was applied earlier	Closing Balance [(1+2+5)-3]	Invested in modes specified in section 11(5)	Amount taxed in previous assessment year	Invested in modes other than specified in section 11(5) as on last day of the previous year	If corpus donation is of type (i) then whether it fulfills the following conditions			
											Amount applied out of corpus for the purpose other than for which the voluntary contribution was made	Contribution or donation to any person	Maintained as not separately identifiable	Invested or deposited in the forms and modes other those specified under sub-section (5) of section 11.
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
No Records Available														

Schedule FC: Details of Foreign Contribution		
Nature of foreign contribution received during the previous year	Amount of foreign contribution received during the previous years (In Rs.)	Details of the total application from such contribution during the previous year (Amount in Rs.)
No Records Available		

Schedule LB: Details of Loan and Borrowing

Opening Balance as on 1st April of the previous year	Loan & Borrowings taken for applications towards objectives during the previous year	Applied for the objects of the trust or institution during the previous year	Amount of repayment of loan or borrowing during the previous year (which was earlier applied and not claimed as application if such application fulfilled the conditions as required)	Financial year in which (4) was applied earlier	Total repayment of loan or borrowing during the previous year	Closing Balance as on 31st March (1+2-6=7)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
No Records Available						

Schedule Int App: Details of income applied outside India

S. No.	Name of the person to whom remittance is made	Taxpayer Identification Number if available	Amount of remittance out of India which is reported in Form No. 15CA	Amount of remittance outside India other than (4)	Charitable or religious purpose for which application is made	Country of application	Whether applied for promoting international welfare in which India is interested and is and not to be included in total income of the auditee?	If approval for application outside India has been taken		
								Approval number	General/Special	Date of Approval
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
No Records Available										

Schedule DA: Details of accumulated income taxed in earlier assessment years as per sub-section (1B) of section 11

Year of accumulation(F.Y.)	Assessment year in which the amount referred to in column (6) of schedule DI was taxed				
	2022-23	2021-22	2020-21	2019-20	2018-19
Total	0	0	0	0	0
No Records Available					

Schedule DI: Details of deemed application under Explanation 1 sub-section (1) of section 11 and deemed income under sub-section (1B) of section 11

Year in which income is deemed to be applied (F.Y.)	Date of furnishing Form 9A	Amount deemed to be applied during the previous year referred to in column 1	Reason of deeming application	Out of the deemed application claimed earlier, amount required to be applied	Amount taxed in any earlier assessment year(s) out of the amount referred to in column (5)(Fill schedule DA)	Out of deemed application claimed, amount required to be applied during the financial year pertaining to current assessment year	Amount of deemed application claimed in earlier years, applied during the financial year relating to current AY	Amount which could not be applied and deemed to be income u/s 11(1B) during the previous year	Balance Amount of deemed application
(1)	(2)	(3)	(4)	(5)	(6)	(7) =(5)-(6)	(8)	(9)=(7)-(8)	(10)= (5)-(7)
No Records Available									

Schedule ACA: Details of accumulated income taxed in earlier assessment years as per sub-section (3) of section 11					
Year of accumulation(F.Y.)	Assessment year in which this amount was taxed				
	2022-23	2021-22	2020-21	2019-20	2018-19
Total	0	0	0	0	0
No Records Available					

Schedule AC: The details of accumulation

S. No.	Year of accumulation(F.Yr.) (1)	Date of Furnishing Form 10 (2)	Amount accumulated in the year of accumulation (3)	Purpose of accumulation (4)	Amount applied for charitable or religious purposes up to the beginning of the previous year (5)	Balance to be applied(3)-(5) (6)	Amount taxed in any earlier assessment (Fill schedule ACA) (7)	Balance available for application (6)-(7) (8)	Amounts applied for charitable or religious purpose during the previous year out of previous year's accumulation (9)	Amount applied for purposes other than the purpose for which such accumulation was made (if applicable) (10)	Amount credited or paid to any trust or institution registered u/s 12AB or approved under sub-clauses (iv) or (v) or (vi) or (via) of clause (23C) of section 10 (if applicable) (11)	Balance amount available for application (8) - (9) - (10) - (11) (12)	Amount invested or deposited in the modes specified in section 11(5) out of 12 (13)	Amount invested or deposited in the modes other than specified in section 11(5) out of 12 (if applicable) (14)	Amount which is not utilized during the period of accumulation (if applicable) (15)	Amount deemed to be income within meaning of sub-section (3) of section 11 (if applicable) (10)+(11)+ (14)+(15) (16)
1.	2022-23	17-Oct-2023	2,13,566	Object of the Trust	0	2,13,566	0	2,13,566	0			2,13,566	2,13,566			0
	Total				0	2,13,566	0	2,13,566	0	0	0	2,13,566	2,13,566	0	0	0

Schedule SP-a: Whether any part of income or property of the auditee is lent, or continues to be lent, to the specified person during the previous year?

S. No.	Name of specified person	PAN of specified person	Details		Details of Security			Details of interest	
			Nature of Income or Property which is lent	Amount for which income or property is, or continues to be, lent to specified person for any period during the previous year	Nature of security	Value of security	Value of Adequate Security	Actual Rate of interest that is charged	Adequate Rate of Interest
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
No Records Available									

Schedule SP-b: Details of land, building or other property of the auditee which is, or continues to be, made available during the previous year for use of the specified person, during the previous year :

S. No.	Name of specified person	PAN of specified person	Details of asset		Duration for which asset is, or continues to be, made available for the use of specified person during the previous year,		Details of rent for the previous year		Details of other compensation for the previous year		
			Nature of asset	Address	From	To	Amount of rent	Adequate rent	Nature	Amount of compensation	Adequate compensation
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
No Records Available											

Schedule SP-c: Details of salary, allowance or otherwise which is paid to the specified person out of the resources of the auditee for services rendered by him during the previous year

S. No.	Name of specified person	PAN of specified person	Nature of Services rendered by specified person	Details of Payment for the previous year		
				Nature of payment	Amount of payment	Reasonable Amount for Services
(1)	(2)	(3)	(4)	(5)	(6)	(7)
No Records Available						

Schedule SP-d: Details of the services of the auditee are made available to the specified person during the previous year?

S. No.	Name of specified person	PAN of specified person	Details of Services		Details of Remuneration for the previous year		Details of Compensation for the previous year		
			Nature of services made available	Value of services made available (In Rs)	Actual amount of remuneration for the service	Adequate Remuneration for the service	Nature of compensation for the service	Actual amount of compensation for the service	Adequate Compensation
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
No Records Available									

Schedule SP- e 1 : Details of any share, security is purchased by or on behalf of the auditee from the specified person during the previous year?

S. No.	Name of specified person	PAN of specified person	Nature of property purchased	Details of Shares or Security					Details of Other Property being Movable				
				Name of the Company/ Concern of which the shares are purchased	Number of shares purchased during the previous year	Price of each share/security	Total consideration paid share or security	Adequate consideration for share or security	Nature of property	Number of property purchased	Price of property	Total consideration paid for property during the previous year	Adequate Consideration
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
No Records Available													

Schedule SP- e 2 : Details in case of Other Property being Immovable:

S. No.	Name of specified person	PAN of specified person	Type of asset	Address of Property	Area (in Sq ft)	Stamp Duty Value	Details of Consideration	
							Amount of consideration paid for asset	Adequate Consideration for asset
No Records Available								

Schedule SP- f 1: Details of any share, security sold by or on behalf of the trust or institution to a specified person during the previous year?

S. No.	Name of specified person	PAN of specified person	Nature of property sold	Details of Shares or Security					Details of Other Property being Movable				
				Name of the Company or Concern of which the shares are sold	Number of shares sold during the previous year	Price of each share or security	Total consideration share or security	Adequate consideration for share or security	Nature of movable property	Number of movable properties sold	Price of Movable property	Total consideration for property during the previous year	Adequate Consideration
No Records Available													

Schedule SP-f2 : Details in case of other property being immovable								
S. No.	Name of specified person	PAN of specified person	Type of asset	Address of property	Area (in Sq ft)	Stamp Duty Value	Details of Consideration	
							Amount of consideration for asset	Adequate consideration for asset
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
No Records Available								

Schedule SP-g : Details of any income or property which is diverted during the previous year in favour of any specified person				
S. No.	Name of specified person in whose favor income or property diverted	PAN of specified person	Details of Income or property that is diverted	
			Nature of Income or property that is diverted	Value of income or property that is diverted (In Rs)
(1)	(2)	(3)	(4)	(5)
No Records Available				

Schedule h : Details of any funds that are,or continue to remain invested in any concern during the previous year in which the specified person has a substantial interest

S. No.	Nature of concern in which funds are continue to remain invested	Name of concern	Details of the Concern in which funds are, or continue to remain, invested							Details of substantial interest		
			Address of concern	Amount that is or continues to remain invested in concern during the year (In Rs.)	Duration of investment during the previous year		Nature of investment	Income from investment during the year	Name of specified person having substantial interest in concern	PAN of specified person	Nature of substantial interest	Nature of concern in which funds are continue to remain invested
					From	To						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
No Records Available												

Schedule TDS disallowable : Details of amounts inadmissible amount disallowable under thirteenth proviso to clause (23C) of section 10 or sub section (1) of section 11 read with sub-clause(ia) of clause (a) of section 40:

(a) Details of payment on which tax is not deducted

Date of Payment	Amount of payment	Nature of payment	Name of Payee	PAN or Aadhar of payee, if available	Address of Payee
(1)	(2)	(3)	(4)	(5)	(6)
No Records Available					

(b) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub- section (1) of section 139

Date of Payment	Amount of payment	Nature of payment	Name of Payee	PAN or Aadhar of payee, if available	Address of Payee	Amount of tax deducted	Amount out of (7) deposited, if any
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
No Records Available							

Schedule other law violation

S. No.	Name of law under which non-compliance has occurred	Nature of non-compliance	Date of order, direction or decree, holding that such non-compliance has occurred	Whether the order, direction or decree, has been disputed before any court or appellate forum	If yes, whether dispute has attained finality	Has the dispute been finalised in favour of the auditee
(1)	(2)	(3)	(4)	(5)	(6)	(7)
No Records Available						

Schedule 40A(3): Details of amount is disallowable under thirteenth proviso to section 10(23C) or Explanation 3 sub-section(1) of section 11 read with sub-section (3) of section 40A

S. No.	Date of Payment	Amount of payment	Nature of payment	Details of Payee		
				Name	PAN or Aadhar of payee, if available	Address
No Records Available						

Schedule 40A(3A): Details of Amount disallowable under thirteenth proviso to section 10(23C)/sub-section (1) of section 11 read with sub-section (3A) of section 40A

S. No.	Date of Payment	Amount	Nature	Details of Payee		
				Name	PAN or Aadhar of payee, if available	Address
(1)	(2)	(3)	(4)	(5)	(6)	(8)
No Records Available						

Schedule 269SS: Details of loan or deposit or any specified sum taken, exceeding the limit specified in section 269SS during the previous year

S. No.	Name of the lender or depositor	PAN or Aadhar the payee, if available	Address	Loan or Deposit or Any Specified Sum	Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared up during the previous year?	Maximum amount outstanding in the account at any time during the previous year	By Cheque or Bank Draft or use of electronic clearing system through a bank account or any other mode	Whether Account Payee if by Cheque or Bank Draft?
No Records Available									

Schedule 269ST: Details of amount received exceeding the limit specified in section 269ST, from a person in a day; or in respect of a single transaction; or in respect of transactions relating to one event or occasion from a person during the previous year?

S. No.	Details of Payer and amount of payment			Amount
	Name	PAN, if available	Address	
No Records Available				

Schedule TDS/TCS

Tax Deduction and Collection Account Number (TAN)	Section/ Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected but not deposited to the credit of the Central Government out of (6) and (8)
(1)	(2)&(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
No Records Available								

Schedule 269T: Details of repayment of any amount being loan or deposit or any specified advance exceeding the limit specified in section 269T, during the previous year?

S. No.	Details of Payee			Details of Transaction						Mode of Repayment	
	Name	PAN of the payee, if available	Address	Loan or Deposit or Any Specified Advance	Amount	Please specify mode of receipt [by Cheque or Bank Draft or use of electronic clearing system through a bank account or any other	Whether Account Payee, if by Cheque or Bank Draft?	Whether Squared up?	Maximum Amount outstanding	By Cheque or Bank Draft or use of electronic clearing system through a bank account or any other mode	Whether Account Payee if by Cheque or Bank Draft?
No Records Available											

Schedule Statement of TDS/TCS				
Tax Deduction and Collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported
(1)	(2)	(3)	(4)	(5)
No Records Available				

Acknowledgement Number:454218370281023

Schedule Interest on TDS/TCS

Tax Deduction and Collection Account Number (TAN)	Amount of interest under section 201(1A) or 206C(7) is payable	Amount paid out of column (2)	Date of payment
(1)	(2)	(3)	(4)
No Records Available			

This form has been digitally signed by LAKSHMIPURAM RAJAGOPALACHAR VENUGOPAL having PAN ABAPV7973N from IP Address 106.196.22.150 on 28/10/2023 11:09:05 AM Dsc Sl.No and issuer 23378751CN=e-Mudhra Sub CA for Class 3 Individual 2022,C=IN,O=eMudhra Limited,OU=Certifying Authority

Acknowledgement Number:459497361281023 **Date of filing : 28-Oct-2023**

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 2023-24

PAN	AAATL1377P		
Name	CHILDREN'S LOVACASTLES TRUST		
Address	- , NEXT TO JAKKUR GOVT SCHOOL, JAKKUR VILLAGE & POST , Bengaluru , 15-Karnataka, 91-INDIA, 560064		
Status	05-AOP/BOI	Form Number	ITR-7
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	459497361281023

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	86,680
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 86,680
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 BHAGYA RANGACHAR in the capacity of Others having PAN BKNPB9825N from IP address 117.200.125.230 on 28-Oct-2023 19:36:52 DSC Sl.No & Issuer 3529423 & 23633743CN=e-Mudhra Sub CA for Class 3 Individual 2022,OU=Certifying Authority,O=eMudhra Limited,C=IN

System Generated

Barcode/QR Code

AAATL1377P07459497361281023 15aecc245f46e640a37ce49c568542f2f48bde26

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

PAN : **AAATL1377P**

Name of The Assessee : **CHILDREN'S LOVECASTLES TRUST**

Address : **Next to Jakkur Govt School**
Jakkur Village & Post,
Bangalore - 560 064

Status : **Registered Charitable Trust**

Accounting Year : **31-03-2023**

Assessment Year : **2023 -2024**

STATEMENT OF INCOME

		Rs.
Total Income as per Income and Expenditure Account		77,99,981
Less: 15% thereof		11,69,997
		66,29,984
Less: Amount spent for Revenue purposes in the year (Vide Income and Expenditure Account)	61,52,208	
Amount spent for Capital purposes in the year (Vide Fixed Assets Schedule)	2,64,210	64,16,418
		2,13,566
Amount accumulated as per Form10 filed online		2,13,566
Total income		NIL

Tax Calculation:

Tax payable	NIL
Less: TDS	86680
Refund due	86680

Compiled on the basis of
books of account maintained
for K. V. Narasimhan & Co.,
Chartered Accountants
Firm Regn. No.02343S

(L. R. Venugopal)
Partner
Membership No 20818

K.V. NARASIMHAN & CO.
BANGALORE 560 027
Chartered Accountants

CHILDREN'S LOVECASTLES TRUST

BALANCE SHEET AS AT 31st MARCH 2023

Liabilities	Amount Rs	Amount Rs	Assets	Amount Rs	Amount Rs
General Fund (Vide extract)		15,286,697.51	**Fixed Assets:** (As per schedule - 2)		6,161,589.38
Outstanding Expenses (As per Schedule 1)		1,875,380.00	**Current Assets:**		
			Cash on Hand	36,207.00	
Advances received		2,822,892.00			
			Cash at Banks (As per schedule - 3)	5603646.21	
			Fixed Deposits with Canara Bank (Vide details)	7,606,254.00	
			Deposits	5,410.00	
			Advances/Receivables	264,389.92	
			Tax deducted/collected at source	244,216.00	
			Interest receivable	63,257.00	13,823,380.13
Total		**19,984,969.51**	**Total**		**19,984,969.51**

For Children's Lovecastles Trust

CLT

Bhagya Rangachar
Founder- Trustee
Place: Bangalore
Date : 14-06-2023

As per our report of even date
for K.V.Narasimhan & Co.,
Chartered Accountants
Firm Regn No.02343S

L. R. Venugopal
Partner
Membership No 20818

BANGALORE
560 027

CHILDREN'S LOVECASTLES TRUST

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2023

Expenditure	Amount Rs. P.	Income	Amount Rs. P.
Salaries	2,122,407.00	Receipts	7,345,751.08
PF, ESI and PT	302,429.00	Bank interest	454,230.00
Electricity Charges	33,208.00	Total	7,799,981.08
Printing and Stationery	7,004.00		
Travelling and Conveyance	747,005.00		
Telephone & internet charges	51,855.00		
Postage & Courier Charges	6,275.00		
Purchase of TV	1,126,171.00		
Purchase of Alexa devices	396,290.00		
Food expenses	114,412.00		
Insurance	33,893.00		
Honorarium	259,820.00		
Software expenses	184,418.00		
Scholorship	105,000.00		
Cloud storage charges	122,460.00		
Professional & Consultancy charges	94,771.00		
Property tax	19,856.00		
Bank Charges	1,631.54		
Repairs & Maintenance	268,845.00		
License and fees	1,023.00		
Computer consumables	28,673.00		
Audit fees	14,750.00		
Web hosting/design charges	15,823.00		
Mobile app development charges	58,251.00		
Misc.Expenses	35,937.00		
Total	6,152,207.54		
Excess of Income over Expenditure transferred to General Fund	1,647,773.54		
Total	**7,799,981.08**	Total	**7,799,981.08**

For Children's Lovecastles Trust

Bhagya Rangachar
Founder- Trustee

Place: Bangalore
Date: 14-06-2023

As per our report of even date
For K.V.Narasimhan & Co.,
Chartered Accountants
Firm Regn No.02343S

L.R.Venugopal
Partner
Membership No 20818

K.V. NARASIMHAN & CO.
BANGALORE 560 027
Chartered Accountants

CHILDREN'S LOVECASTLES TRUST

Accounting Policies and Notes on accounts for the year ending 31st March, 2023

ACCOUNTING POLICIES:

1. The Financial Statements of the Trust have been prepared in accordance with generally accepted accounting principles in India (Indian GAAP). The Financial Statements have been prepared on an accrual basis and under the historical cost convention. The accounting policies adopted in the preparation of financial statements are consistent with those of previous year
2. Depreciation is not claimed on Fixed assets since the acquisition thereof is claimed as application of income for charitable purposes.
3. Contributions to PF and ESI are accounted based on payments made to the concerned authorities.
4. Donations/license fees are accounted based on receipts thereof.
5. Donations which are intended to be treated as corpus fund are so accounted and the income therefrom is applied for such purpose/s as are stipulated by the donors.

NOTES ON ACCOUNTS

1. The surplus as per the income and expenditure account is transferred to General Fund.

2 The Donations received are accounted as income in the income and expenditure account since they do not include any sum received towards corpus fund

3 Expenses such as travelling and telephone include reimbursement of expenses in incurred in this regard by the managing trustee for and on behalf of the trust.

4 Bank accounts and Fixed deposits with banks are reconciled with the respective bank statements

K.V. NARASIMHAN & CO.
Chartered Accountants
BANGALORE
560 027

Childrens Lovecastles Trust
Year ended 31-3-2023

Schedule-1

Details of Outstanding expenses:	**Rs.**
Salaries/honorarium	401252.00
PF. ESI and PT	21120.00
Electricity charges	10942.00
TV purchase	981959.00
Cloud storage charges	28990.00
Telephone & internet	600.00
Profession tax	1200.00
Software	51741.00
Audit Fees	14750.00
Food expenses	10826.00
TV purchase (Bluestone)	352000.00
	1875380.00

Schedule-3

List of Bank accounts:

SBI, New Delhi FCRA A.c No......47987	27456.5
Canara Bank- FCRA A/C No......39161	87071.39
Canara Bank- A/c No....9428	3195188.32
Canara Bank A/c No....43074.	446375.52
Canara Bank- A/c No....8700	1686430.68
Canara Bank- A/c No.....9429	161123.80
	5603646.21

Extract of General Fund Account:	Dr.	Cr.
By Opening balance		13,638,923.97
" Excess of income over expenditure transferred		1,647,773.54
" Balance c/d	15,286,697.51	
	15,286,697.51	15,286,697.51

Details of Fixed deposits with Canara Bank:

FDR No. 0417303000701/1	4,000,000.00
FDR No.0417359000054/3	1,800,000.00
F0R No.417303000550/6	1,806,254.00
	7,606,254.00

K.V. NARASIMHAN & CO.
Chartered Accountants
BANGALORE
560 027

Children's Lovecastles Trust

Schedule - 2 - Fixed Assets as on 31st March, 2023

Sl No	Name of the Asset	Balance as at 1/4/2022	Additions during the year		Total additions during the year	Deletion during the year	Total	Depreciation For the year	Balance as at 31-3-2023
			before	after					
			1/10/2022	30-09-2022					
		Rs	Rs	Rs			Rs	Rs	Rs
1	Building - Learning Centre	1,588,957.94					1,588,957.94		1,588,957.94
2	Building - Intel Club House	1,799,407.26					1,799,407.26		1,799,407.26
3	Computers & Computer acc	469,284.40	56,640.00	109,150.00	165,790.00		635,074.40		635,074.40
4	Office Equipments	78,230.34					78,230.34		78,230.34
5	Furniture & Fixtures	265,235.41					265,235.41		265,235.41
6	Electrical Materials	146,822.22					146,822.22		146,822.22
7	UPS	229,076.79	88,500.00		88,500.00		317,576.79		317,576.79
8	LCD Projector	18,615.28					18,615.28		18,615.28
9	Printer cum fax machine	4,162.40					4,162.40		4,162.40
10	Printer & Scanner	15,755.76					15,755.76		15,755.76
11	Projector & Screen	17,937.20					17,937.20		17,937.20
12	SATA Server	102.24					102.24		102.24
13	Camcorder	20,335.32					20,335.32		20,335.32
14	DVD Player	27,197.82					27,197.82		27,197.82
15	Water Purifier	10,191.50					10,191.50		10,191.50
16	Air cooler	12,367.50					12,367.50		12,367.50
17	LED TV	406,750.00					406,750.00		406,750.00
18	New Server	637,450.00					637,450.00		637,450.00
19	Dell Server	116,000.00					116,000.00		116,000.00
20	AirConditioner	33,500.00					33,500.00		33,500.00
21	CC TV Camera		9,920.00		9,920.00		9,920.00		9,920.00
		5,897,379.38	**155,060.00**	**109,150.00**	**264,210.00**		**6,161,589.38**		**6,161,589.38**

Note: 1. No depreciation has been provided in view of the provisions of
section 11(6) of the Income tax Act, 1961.

CLT

K.V. NARASIMHAN & CO.
Chartered Accountants

CLT india
come share our joy
(Established in 1997)

Childrens Love Castles Trust
(Access to Quality Education for All)

Extract of the Resolution passed by the Board of Trustees of Childrens Lovecastles Trust at their Meeting held on 30th June, 2023.

RESOLVED THAT out of the income of the Trust for the year ending 31st March, 2023 as per the audited accounts a sum of Rs. 213566/- is hereby accumulated till the accounting year ending 31st March, 2028 for the purpose of executing various schemes of charitable nature as contemplated under the object clause of the Trust Deed.

FURTHER RESOLVED that Mrs. Bhagya Rangachar, Founder and Managing Trustee, be and is hereby authorized to file the required statutory forms with the Assessing Officer as required under the Income tax Act, 1961 along with a copy of this Resolution.

By Order of the Board

For CHILDRENS LOVECASTLES TRUST

CLT
India

(BHAGYA RANGACHAR)

FOUNDER-TRUSTEE

Bangalore,

03-07-2023

Jakkur, Bengaluru, Karnataka 560064 info@cltindia.org 9606184748 www.cltindia.org

K. V. NARASIMHAN & CO.
CHARTERED ACCOUNTANTS

No.42, 2nd Main, 9th 'C' Cross,
Opp. Hombegowda Ground,
Wilson Garden,
BENGALURU - 560 027
PHONE : 080-22116673 / 22114527
Email : kvn.company@gmail.com

Independent Auditor's Report to the Trustees of Childrens Lovecastles Trust

I Report on the Financial Statement:

We have audited the accompanying financial statements of Childrens Lovecastles Trust (the Trust), which comprise the Balance Sheet as at March 31, 2023, and the Statement of Income and Expenditure Account (hereinafter referred to as Financial Statements) for the year then ended, and a summary of significant accounting policies and other explanatory information.

II. Management's Responsibility for the Financial Statements

The Board of Trustees/Executive Committee are responsible for the matters with respect to the preparation of these financial statements that give a true and fair view of the financial position, and financial performance of the Trust in accordance with the accounting principles generally accepted in India, including the Accounting Standards prescribed by ICAI. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Trust and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate Internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, 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.

III. Authors' 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 as applicable to the Trust. 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 financial control relevant to the Trust's preparation of the financial statements that give true and fair view In order to design audit

BANGALORE
560 027

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 Trustees /Executive committee 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 on the financial statements

IV. Opinion

In our opinion and to the best of our Information and according to the explanations given to us, the aforesaid financial statements given the relevant information and given 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 Trust as at March 31, 2023; and

b) In the case of the Statement of Income and Expenditure Accounts of the surplus of the Trust for the year ended on that date;

V. Report on other Legal and Regulatory Requirements

1. Further to our comments as mentioned above, we report as follows:

a) We have sought and obtained all the Information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

b) In our opinion proper books of account as required by taw have been kept by the Trust so far as It appears from our examination of those books

c) The Balance Sheet and the Statement of Income and Expenditure Account dealt with by this Report are in agreement with the books of account.

For K. V.NARASIMHAN & CO.,
Chartered Accountants
FRN: 02343S

(L. R. VENUGOPAL)
Partner
Mem. No.020818
UDIN:
23020818BGZDDA7585
Place: Bangalore
Date: 14-06-2023