



Jai & Associates
Chartered Accountants
4/66, Sector-2, Rajendra Nagar
Ghaziabad

TO WHOMSOEVER IT MAY CONCERN

This is to certify that Kunj Behari Lal Charitable Trust is as on date, having only a single activity being conducted under the name & style of "Inderprastha Dental College & Hospital".

Hence all Investments, Liabilities, Income and Expenses of Kunj Behari Lal Charitable Trust are of Inderprastha Dental College & Hospital only.

For Jai & Associates
Chartered Accountants
FRN-004000N



(J.B Sharma)
M.No.082540
UDIN: 20227891AAAAAR6685

Place: Ghaziabad
Date: 05/12/2022

FORM NO. 10B

[See rule 17B]

**Audit Report under section 12A (b) of the Income Tax Act, 1961, in the case of
Charitable or religious trusts or institutions**

We have examined the Balance Sheet of M/s. KUNJ BEHARI LAL CHARITABLE TRUST as at 31.03.2023 and the Income & Expenditure Account for the year ended on that date which is 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 branch of the above named trust visited by us so far as appears from our examination of the books.

In our opinion and to the best of our information, and according to the information given to us the said accounts give a true and fair view: -

- (i) in the case Balance Sheet of the state of affairs of the above named trust as at 31.03.2023, and
- (ii) in the case of the Income & Expenditure Account, of the excess of income over expenditure for the accounting year ended on 31.03.2023.

The prescribed particulars are annexed hereto.

For Jai & Associates
Chartered Accountants
FRN: 004000N


(J.B.Sharma)
Proprietor

M.No: 082540

Date: 20th September, 2023

UDIN: 24557857BGXRRQ2672



ANNEXURE TO FORM NO. 10B

STATEMENT OF PARTICULARS

I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

1. Amount of income of the previous year applied to charitable or religious purposes in India during that year. Rs. 19,99,15,719/-
2. Whether the trust / institution has exercised the option under clause (2) of the Explanation to section 11(1)? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year. No
3. Amount of income ----- Accumulated or set apart ----- for application to -----
Finally set apart -----
charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property wholly held under trust ----- for such purposes.
in part only Rs. 3,52,79,244/-
4. Amount of income eligible for exemption under section 11(1)(c) (Give details) NIL
5. Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2). NIL
6. Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b)? If so, the details thereof. Not Applicable
7. Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B)? If so, the details thereof. Not Applicable
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/NIL
- b) has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or No/NIL
- c) has not been utilized for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof. No/NIL



II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS

REFERRED TO IN SECTION 13(3)

1. Whether any part of the income or property of the trust/ institution was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any. NIL / Not Applicable
2. Whether any land, building or other property of the trust / institution was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any. No/ Not Applicable
3. Whether any payment was made to any such person during the previous year by way of salary, allowance or other? If so, give details. No/ Not Applicable
4. Whether the services of the trust / institution were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any. No / Not Applicable
5. Whether any share, security or other property was purchased by or on behalf of the trust / institution during the previous year from any such person? If so, give details thereof together with the consideration paid. No / Not Applicable
6. Whether any share, security or other property was sold by or on behalf of the trust / institution during the previous year to any such person? If so, give details thereof together with the consideration received. No / Not Applicable
7. Whether any income or property of the trust / institution was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted. No / Not Applicable
8. Whether the income or property of the trust / institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details. No, as explained and verified from records produced before us for our verification.



- III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERN
IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST.

Sl. No.	Name and Address of The Concern	Where the concern is a company, number and class of shares held	the National Investment value of Investment	Income from the investm ent	Whether the amount in col. 4 exceeded 5 % of the capital of the concern during the previous year - say, Yes / No.
1	2	3	4	5	6
NIL	NIL	NIL	NIL	NIL	NIL

For Jai & Associates
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