

**SADA RAM BANSAL EDUCATIONAL TRUST**  
**PAN No :- AACTS4193A**

**Audit Report**  
**Audit Under Section 12A(1)(b) of Income Tax Act, 1961**

**Financial Year** : 2024-2025  
**Assessment Year** : 2025-2026  
**Date of Audit Report** : 27/09/2025



**CA. VIVEK GOYAL**  
**GOYAL VIVEK & CO.**  
**Chartered Accountants**

## FORM NO. 10BB

[See rules 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 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 which is required to be furnished under clause (b) of the tenth proviso to clause (23C) of section 10 or a trust or institution which is required to be furnished under sub-clause (ii) of clause (b) of section 12A.

We have examined the balance sheet of SADA RAM BANSAL EDUCATIONAL TRUST (PAN No : AACTS4193A) as at 31/03/2025 and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said 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 which 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 11 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 31/03/2025 and
- (ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31/03/2025 subject to the following observations/qualifications

1.

The prescribed particulars are annexed hereto.

Date : 27/09/2025  
Place : FARIDKOT

FOR GOYAL VIVEK & CO.  
(Chartered Accountants)  
Firm Registration Number :0023555N

CA.VIVEK GOYAL  
(PROPRIETOR)  
M No. :506597  
PAN : AEKPG4434L  
UDIN : 25506597BMKVKD9419



**ANNEXURE**  
**Statement of particulars**

1	PAN of the auditee	AACTS4193A
2	Name of the auditee	SADA RAM BANSAL EDUCATIONAL TRUST
3	Assessment Year	2025-2026
4	Previous year date	01/04/2024-31/03/2025
5	Registered Address of the auditee	- SADA RAM BANSAL EDUCATIONAL TRUST JAITU ROAD KOTKAPURA FARIDKOT PUNJAB 151204
6	Other addresses, if applicable	SADA RAM EDUCATIONAL TRUST JAITU ROAD Kot Kapura Kotkapura S.O FARIDKOT Punjab INDIA 151204
7	Type of the auditee	Trust <input checked="" type="checkbox"/> Society <input type="checkbox"/> Comp any <input type="checkbox"/> Oth ers <input type="checkbox"/>
8	Whether the auditee is established under an instrument?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

9 (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

Name of person	Relation	Percentage of shareholding in case of shareholder	Unique Identification Number	Address	Id Code	Whether there is any change in relation during previous year of audit Yes/No	If yes, specify the change
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
NARINDER KUMAR BANSAL	4-Trustee	0	I-PAN	BANSAL SADAN JAITU ROAD Kot Kapura Kotkapura S.O FARIDKOT FARIDKOT Punjab INDIA 151204	ABDPB3008M	No	

9 (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

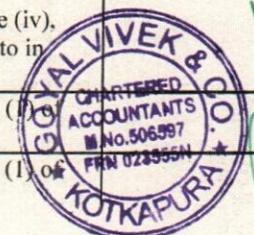
Sl. No.	Name	Unique Identification Number	ID code	Address	Non-individual person[as mentioned in row no 9(a)] in which beneficial ownership held	Percentage of beneficial ownership	Whether there is any change during previous year of audit Yes/No	If yes, specify the change
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(9)	

10	(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 10 (i), date of commencement of activities	
	(iii)	If the answer to 10(i) is yes, whether application for registration under 2[sub-clause (iii)] of clause (ac) of sub-section (1) of section 12A or approval under clause (iii) of the first proviso to clause (23C) of section 10 has been filed?	
	(iv)	If yes in 10(iii) above, the date of application for registration or approval	



11	(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)	If Yes in (i) above, whether books of account maintained are maintained at registered office?	Yes
	(iii)	If No in (ii) above, provide the following details regarding any place other than the registered place where the books of account are maintained	
	(a)	Address of such place where the books are maintained	
	(b)	Date of decision by management to keep account at such place	
	(c)	Whether intimated to Assessing Officer that accounts are kept at such place under proviso to sub-rule (3) of rule 17AA?	
		Date of intimation to Assessing Officer	

12	Whether auditee has filed Form No. 10BD for the previous year < If No then skip to row 14 >			<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No	
13	Total Sum of donations reported in Form No. 10BD furnished by the auditee for the previous year							
14	Donations not reported in Form No. 10BD /Not required to fill Form No. 10BD							
15	Total voluntary contributions received by the auditee during the previous year [13+14]							0
16	Total foreign contribution out of the total voluntary contributions stated in 15							
17	Voluntary Contribution forming part of corpus (which are included in 15)							
18	Anonymous donations taxable @30% under section 115BBC							
19	Application outside India for which approval as per the proviso to clause (c) of sub-section (1) of section 11 has been obtained							
20	Voluntary contributions required to be applied by the auditee during the previous year [15-(17+18+19)]							0
21	Income other than voluntary contributions derived from property held under the 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 15							18989955
22	Income required to be applied in India by the auditee during the previous year [20+21]							18989955
23	Application of income (excluding application not eligible and reported under serial number 27)							
	(i)	Total amount applied for charitable or religious purposes in India during the previous year					18042792	
	(ii)	Amount which was not actually paid during the previous year [if included in (i)]					0	
	(iii)	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	
	(iv)	Total amount to be allowed as application [23(i)- 23(ii) +23(iii)]					18042792	
	(v)	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	
	(vi)	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						
	(vii)	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	
	(viii)	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	
	(ix)	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	
	(x)	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	
	(xi)	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 sections 11 or 12 of the Act					0	
	(xii)	Application outside India for which approval under the proviso to clause (c) of sub-section (1) of section 11 has not been obtained					0	
	(xiii)	Application outside India for which approval under the proviso to clause (c) of sub-section (1) of section 11 has not been obtained					0	



	)	section 11 has been obtained					
	(xiv)	Applied for any purpose beyond the objects of the trust or institution				0	
	(xv)	Any other disallowance				0	
	(xvi)	Total allowable application [ {23(iv)+23(v)+23(vi) \$ {23(vii) to 23(xv)}]				18042792	
	(xvii)	Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub-section (1) of section 11				0	
	(xvii)	Income accumulated under the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 or sub-section (2) of section 11				0	
	(xix)	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				947163	
24		Taxable income 22- [23(xvi) to 23(xix)]				0	
25		Income taxable under section 115BBI					
26		Anonymous donation which is chargeable to tax @ 30 % under section 115BBC					
27		Application of income out of the following sources during the previous year					
	(a)	Income accumulated under third proviso to clause (23C) of section 10 or under sub-section (2) of section 11 during any earlier previous year				0	
0	0	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	Income of earlier previous years up to 15% accumulated or set apart				0	
0	0	Corpus				0	
0	0	Borrowed fund				0	
0	0	Any other (Please specify)				0	
28		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
29		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	<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No	0
(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:	<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No	0
(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;	<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No	0
(d)		Whether the services of the auditee are made available to any specified person during the previous year without adequate remuneration or other compensation;	<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No	0
(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;	<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No	0
(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;	<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No	0
(g)		Whether any income or property of the auditee is diverted during the previous year in favour of any specified person	<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No	0
(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.	<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No	0
30		Whether the auditee has incurred any specified violation as referred to in Explanation 2 to	<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No	0



	the fifteenth proviso to clause (23C) of section 10 or Explanation to sub-section (4) of section 12AB and the amount of such violation					
(a)	Income of the auditee has been applied, other than for the objects of the trust or institution.	<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No	0
(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.	<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No	0
(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.	<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No	0
(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.	<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No	0
(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.	<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No	0
(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.	<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No	
31	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?	<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No	0
32	Whether the auditee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB?	<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No	

**Schedules to fill as may be applicable <refer to instructions> Form 10BB**

**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 dd/mm/yyyy	Amount of payment (in Rs.)	Nature of payment	Name of Payee	PAN of payee, if available	Aadhaar of payee, if available	Address of Payee
(1)	(2)	(3)	(4)	(5)	(6)	(7)

**(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 (in Rs.)	Nature of payment	Name of Payee	PAN Aadhaar of payee, if available	Aadhaar 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)	(9)

**Schedule 40A(3): Details of amount is 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**

S.no.	Date of payment	Amount of payment (In Rs.)	Nature of payment (In Rs.)	Details of payee			
				Name	PAN if available	aadhaar, if available	Address

**Schedule TDS/TCS**

Tax Deduction	Section	Nature of payment	Total amount of	Total amount on	Total amount on	Amount of tax	Total amount on	Amount of tax	Amount of tax



and Collection Account Number (TAN)			payment or receipt of the nature specified in column (3)	which tax was required to be deducted or collected out of (4)	which tax was deducted or collected at specified rate out of	deducted or collected out of (6)	which tax was deducted or collected at less than specified rate out of (7)	deducted or collected on (8)	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)

**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)

**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 Amount
(1)	(2)	(3)	(4)



**CONSOLIDATED SADA RAM BANSAL EDUCATIONAL TRUST KOTKAPURA  
BALANCE SHEET AS ON 31ST MARCH, 2025**

Liabilities	Amount (₹) Trust	Amount Fable Public School	Amount SRBM School	Total Amount (₹)	Assets	Amount (₹) Trust	Amount Fable Public School	Amount SRBM School	Total Amount (₹)
<b>SHREE GANESHJI MAHARAJ</b>		93.25	86.00	179.25	<b>FIXED ASSETS</b>	2,88,017.00	1,49,60,909.00	58,22,865.00	2,10,71,791.00
<b>S.R.B.M. EDUCATIONAL TRUST</b> Closing Balance as on 31.03.2025 Add: LAND SALE SARAINAGA Less: FPS/SRBSS/DEPRICATIN Add: Surplus of Income over Expenditure	60,05,813.32 22,25,000.00 (25,76,200.85) 32,427.00	22,425.44	8,92,310.37	66,01,775.28	<b>INVESTMENTS</b>			1,27,985.61	1,27,985.61
<b>SECURED LOANS</b>			5,35,36,519.00	5,35,36,519.00	<b>CURRENT ASSETS, LOAN</b>				
<b>UNSECURED LOANS</b>		2,85,04,313.49	1,66,98,517.00	4,52,02,830.49	<b>A) CURRENT ASSETS</b>			1,03,869.00	1,03,869.00
<b>CURRENT LIABILITIES AND OTHER PROVISIONS</b>					<b>C) Sundry Debtors</b>	6,98,720.34	12,47,318.89	20,17,070.85	39,63,110.08
<b>A) Sundry Creditors</b>	48,000.00		9,38,275.16	9,86,275.16	<b>-Cash &amp; Bank Balances</b>			7,09,22,498.49	8,20,95,116.49
<b>B) Other Liabilities</b>		1,00,000.00	9,34,293.00	10,34,293.00	<b>B) LOAN &amp; ADVANCES</b>	8,70,000.00	1,03,02,618.00		
				<b>Total:-</b>					<b>Total:-</b>
				<b>10,73,61,872.18</b>					<b>10,73,61,872.18</b>

**AUDITOR'S REPORT**  
As Per our separate report of even date attached  
Note:- Significant Accounting Policies & Notes to the Accounts are attached separately

CONSOLIDATED SADA RAM BANSAL EDUCATIONAL TRUST  
CHAIRMAN/SECRETARY

For & On Behalf  
GOYAL VIVEK & CO.  
CHARTERED ACCOUNTANTS  
FRN 023555N  
UDIN:25506597BMKVKD9419

CA. VIVEK GOYAL  
PROPRIETOR  
M.NO.506597



Place:- KOTKAPURA  
Dated:- 27-Sep-2025

CONSOLIDATED SADA RAM BANSAL EDUCATIONAL TRUST, KOTKAPURA  
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025

Expenditure	Amount (₹) Trust	Amount (₹) Fabre Public School	Amount (₹) SRBM School	Total	Income	Amount (₹) Trust	Amount (₹) Fabre Public School	Amount (₹) SRBM School	Total
To Function exp.	-	4,635.00	14,763.00	14,763.00	By Fee Receipt A/C	-	-	-	14,763.00
To ESIC A/C	-	16,853.00	5,239.00	9,874.00	By Misc. Receipts	-	-	-	9,874.00
To EPF A/C	-	44,27,291.00	58,98,728.00	50,421.00	By Canteen Rent	-	-	-	72,000.00
To Examination expenses	-	-	37,450.00	37,450.00	By Interest on Savings Bank A/cs	-	-	-	4,859.00
To Insurance	-	-	10,980.00	10,980.00	By Interest on FDR	-	-	-	10,081.00
To Building Safety Certificate	-	-	18,000.00	18,000.00	By Receipt from LPU	-	-	-	5,63,140.00
To Building Map Expenses	-	-	29,506.00	29,506.00	By Rent Received	-	-	-	1,50,000.00
To Diesel Expenses	1,07,447.00	-	30,375.00	1,37,822.00	By Charity & Donations	247,900.00	-	-	2,47,900.00
To Tea & Refreshment Expenses	47,560.00	-	67,033.00	1,14,593.00					
To Audit Fee	-	-	-	-					
To Repair & Maintenance	-	3,535.00	-	3,535.00					
-Building Repair	-	23,369.00	880.00	24,249.00					
-Generator Repair	-	40,516.10	1,73,867.00	26,249.00					
-Car Repair	-	-	-	2,11,383.10					
-Others	-	-	-	-					
To Softwares(SMS) Expenses	-	-	11,800.00	11,800.00					
To Sports Expenses	14,826.00	-	28,558.00	43,384.00					
To Travelling Exp.	-	-	20,900.00	20,900.00					
To Electricity Bill Exp.	71,272.00	-	1,57,606.00	2,28,878.00					
To Advertisement & Publicity Exp.	35,978.00	-	10,000.00	45,978.00					
To Interest A/C	-	-	30,53,049.94	30,53,049.94					
-Axis Bank	-	-	23,78,566.00	23,78,566.00					
-Indian Bank	-	-	2,43,465.00	2,43,465.00					
-Rohit Bansal & Sons	-	-	-	-					
To Interest Bill Exp.	16,105.00	-	20,347.00	36,452.00					
To Other Expenses	-	7,930.46	1,12,976.69	1,20,907.15					
- Bank Charges	-	75,768.00	91,249.00	1,67,017.00					
- Printing & Stationery	-	345.00	32,296.00	32,641.00					
- Postal Expenses	-	1,83,829.00	1,56,226.00	3,40,055.00					
- Computer Expenses	-	-	2,477.00	2,477.00					
- Misc. Exp.	-	-	-	-					
- Science Lab	-	-	-	-					
To Whitewas Exp.	10,270.00	-	-	10,270.00					
To Telephones & Mobiles Exp.	14,770.00	-	37,538.00	52,308.00					
To Website Exp.	-	-	4,000.00	4,000.00					
To Maid Exp	20,000.00	-	-	20,000.00					
To Meeting Exp	14,250.00	-	-	14,250.00					
To Depreciation	1,81,223.00	-	-	1,81,223.00					
To Surplus Transferred to Trust Fund A/c	32,427.00	22,425.44	8,92,310.37	9,47,162.81					
<b>Total:-</b>	<b>2,47,900.00</b>	<b>51,24,725.00</b>	<b>1,36,17,330.00</b>	<b>1,89,89,955.00</b>	<b>Total:-</b>	<b>2,47,900.00</b>	<b>51,24,725.00</b>	<b>1,36,17,330.00</b>	<b>1,89,89,955.00</b>

For & On Behalf  
GOYAL VIVEK & CO.  
CHARTERED ACCOUNTANTS  
FRN 023555N  
UDIN:25506597BHKVKD9419



CA. VIVEK GOYAL  
PROPRIETOR  
M.NO.506597

**AUDITOR'S REPORT**  
As Per our separate report of even date attached  
Note:- Significant Accounting Policies & Notes to the Accounts are attached separately

CONSOLIDATED SADA RAM BANSAL EDUCATIONAL TRUST  
CHAIRMAN/SECRETARY

Place:- KOTKAPURA  
Date:- 27-Sep-2025