

# FORM NO. 10AC

(See rule 17A/11AA/2C)  
Order for provisional registration

1	PAN	ABICS6485M
2	Name	SHRI SHANKARACHARYA SWAROOPANAND FOUNDATION
2a	Address	
	Flat/Door/Building	102,103, PLANET CITY MUJGAHAN,
	Name of premises/Building/Village	OLD DHAMTARI ROAD SEJBAHAR
	Road/Street/Post Office	Sejbarar B.O
	Area/Locality	Mujgahan
	Town/City/District	RAIPUR
	State	Chhattisgarh
	Country	INDIA
	Pin Code/Zip Code	492015
3	Document Identification Number	ABICS6485ME2022101
4	Application Number	553056970280922
5	Unique Registration Number	ABICS6485ME20221
6	Section/sub-section/clause/sub-clause/proviso in which provisional registration is being granted	02-Sub clause (vi) of clause (ac) of sub-section (1) of section 12A
7	Date of provisional registration	05-10-2022
8	Assessment year or years for which the trust or institution is provisionally registered	From AY 2023-24 to AY 2025-2026
9	Order for provisional registration:	
	a. After considering the application of the applicant and the material available on record, the applicant is hereby granted provisional registration with effect from the assessment year mentioned at serial no 8 above subject to the conditions mentioned in row number 10.	
	b. The taxability, or otherwise, of the income of the applicant would be separately considered as per the provisions of the Income Tax Act, 1961.	
	c. This order is liable to be withdrawn by the prescribed authority if it is subsequently found that the activities of the applicant are not genuine or if they are not carried out in accordance with all or any of the conditions subject to which it is granted, if it is found that the applicant has obtained the provisional registration by fraud or misrepresentation of facts or it is found that the assessee has violated any condition prescribed in the Income Tax Act, 1961.	
10	The registration is granted subject to the following conditions:-	

<p>a. Any income derived from property held under trust, wholly or in part for charitable or religious purposes, shall not be applied, other than for the objects of the trust or institution.</p>	
<p>b. The trust or institution shall not have income from profits and gains of business which is not incidental to the attainment of its objectives.</p>	
<p>c. Separate books of account shall be maintained by such trust or institution in respect of the business which is incidental to the attainment of its objectives.</p>	
<p>d. The trust or institution shall not apply 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.</p>	
<p>e. The trust or institution established for charitable purpose created or established after the commencement of this Act, shall not apply any part of its income for the benefit of any particular religious community or caste.</p>	
<p>f. No non-genuine activity shall be carried out by the trust or institution.</p>	
<p>g. No such activity shall be carried on by the trust or institution which is not in accordance with all or any of the conditions subject to which it was registered.</p>	
<p>h. The trust or institution shall comply with the requirement of any other law, as referred to in item (B) of sub-clause (i) of clause (b) of sub-section (1) of section 12AB.</p>	
<p>i. The form for registration in Form No 10A has been duly filled in by providing all the information or documents and no false or incorrect information or documents have been provided.</p>	
<p>j. The trust or institution shall apply for registration within 6 months of commencement of the activities or at least 6 months prior to the expiry of period of provisional registration, whichever is earlier.</p>	
<p>j. Where the trust or institution has adopted or undertaken modifications of the objects which do not conform to the conditions of registration, the trust or institution shall make an application in the prescribed form and manner to the Principal Commissioner or Commissioner, for registration of the trust or institution, within a period of thirty days from the date of the said adoption or modification.</p>	
<p>Name and Designation of the Registration Granting Authority</p>	<p>Principal Commissioner of Income Tax/ Commissioner of Income Tax (Digitally signed)</p>

Signature Not Verified

Digitally signed by  
SIBICHEN K MATHEW  
Date: 2022-10-05  
18:10:01 IST



**GOVERNMENT OF INDIA  
MINISTRY OF CORPORATE AFFAIRS**

Central Registration Centre

## **Certificate of Incorporation**

[Pursuant to sub-section (2) of section 7 and sub-section (1) of section 8 of the Companies Act, 2013 (18 of 2013) and rule 18 of the Companies (Incorporation) Rules, 2014]

The Corporate Identity Number of the company is

\*

\*

DS MINISTRY OF  
CORPORATE AFFAIRS 10

Digital Signature Certificate

For and on behalf of the Jurisdictional Registrar of Companies  
Registrar of Companies  
Central Registration Centre

Disclaimer: This certificate only evidences incorporation of the company on the basis of documents and declarations of the applicant(s). This certificate is neither a license nor permission to conduct business or solicit deposits or funds from public. Permission of sector regulator is necessary wherever required. Registration status and other details of the company can be verified on [www.mca.gov.in](http://www.mca.gov.in)

---

Mailing Address as per record available in Registrar of Companies office:



\* as issued by the Income Tax Department

**THE COMPANIES ACT, 2013**  
**COMPANY LIMITED BY SHARES UNDER SECTION 8 (NOT FOR PROFIT)**  
**MEMORANDUM OF ASSOCIATION**  
**OF**  
**SHRI SHANKARACHARYA SWAROOPANAND**  
**FOUNDATION**

- 1. The name of the Company is **SHRI SHANKARACHARYA SWAROOPANAND FOUNDATION****
- 2. The Registered Office of the Company will be situated in the state of **CHHATTISGARH** i.e. the jurisdiction of Registrar of Companies, **CHHATTISGARH**.**
- 3. The **objects** for which the Company is established are:**
  - A. The **main objects to be pursued by the Company on its incorporation are:****
    - i. To provide, guide, educate and to create health awareness program and to make, develop, build, promote health care centre for the under privileged public.**
    - ii. To prevent malnutrition and promote nutritional diet among children, adolescents and women, create the means for providing medical assistance, development of new methods of diagnosis, understanding and prevention and treatment of diseases to the people suffering from diseases at economical cost especially for helpless people.**
    - iii. To provide opportunities to develop skills and talents of children and women with the aim of generating a sustainable income and be independent to march with the time and age.**
    - iv. To prevent the exploitation of children and to enforce the rights of the children and also work towards abolition of child labour and sensitize them on their rights.**
  - B. Other objects considered necessary for furtherance of the main object.**
    - i. Promote a society where people of diverse cultures are able to define their own development paradigm and fulfill their economic, social, cultural, and spiritual aspirations.**

No objects of the company shall be carried out without permission of the competent authority whom so ever and no object of the Company shall be carried out on Commercial Basis however the company shall apply its profit, if any or other income in promoting its objects & to prohibit payment of dividend to its members. And the doing of all such other lawful things as considered necessary for the furtherance of the above objects.

**B. Other objects considered necessary for furtherance of the main object.**

- i. Promote a society where people of diverse cultures are able to define their own development paradigm and fulfill their economic, social, cultural, and spiritual aspirations.**

- ii. Advocate sustainable and decentralized Natural Resource Management as the principal means of addressing hunger and food and livelihood insecurity.
- iii. Alleviate poverty by addressing Hunger and Food insecurity as the primary focus of its development Endeavour.
- iv. To raise ability, capability and efficiency of both people and organizations to international standards through innovative educational and research process.
- v. To extend and receive support and expertise to / from other Societies / Trusts and institutions as and where required for enhancement of efforts towards attaining the objects.
- vi. To take up relief and rehabilitation for the victims of Natural Calamities like floods.
- vii. To publish newspaper, magazine, journals and to reproduce works of arts, literature, science, crafts and other allied works/collections of works of arts for instruction and imparting useful knowledge
- viii. To work for rural development and slum development, arrange land, building and other facilities for running school or college institution or Library etc.
- ix. To run physically, mentally and visually handicapped rehabilitation centres, old age home, Orphanage, Deaf and dumb School.
- x. To help and sponsor old age persons midday meal, groceries to enable them to get timely food.
- xi. To create Training/education centre and health centre, sensitize public on health & sanitation, education, environment, consumer rights, road safety and other social issues.
- xii. To Support, educate, help or provide medical treatment, rehabilitation, providing livelihood solutions, empower or other requirements to Elderly people.
- xiii. To incubate ideas and opportunities for leveraging information technology for economic, social and cultural growth.
- xiv. To carry out all types of development programmes and undertake all types of initiatives and interventions in the areas of Gender Equality, Education, Agriculture and Natural Resources, Poverty Alleviation, Health and Nutrition, Slum Development, Environment, Renewable Energy, Water Resources, Income and Livelihood creation and support, and any area in which development activity and intervention is required. And any other objective charitable in nature and of public

utility as may be defined or interpreted as "charitable" by the Income Tax Act, 1961 for the time being in force.

- xv. To affiliate, admit to memberships, receive aid from any other society, association, company, Corporation firm, partnership or person promoting or intending to promote any of the objects of Company.
- xvi. To introduce and promote solar energy technology for the benefit of the society at large.
- xvii. To enter into any arrangement with the Government or authority municipal, local, or otherwise or other person or institutions that may seem conducive to the company's main object or any of them and to obtain, apply for, purchase or otherwise acquire from any such Government or authority or other persons or institutions any rights, lease(s), powers concessions, grants, licenses and privileges, and decrees, which the company may think fit desirable to obtain and to carry out, exercise, an comply with such arrangements, rights, privileges, and concessions and others.
- xviii. To subscribe to become a member of corporate or collaborate with any other association or agency whose objects are altogether or in part similar to those of the Company and to procure from or communicate with any such body or association any useful information as is likely to further the objects of the Company.
- xix. To support or to aid in establishment and to support of association, institutions, funds, trusts, and conveniences calculated to benefit or employees or ex-employees of the Company or any time Directors or officers of the company or any other such company or wives, widows, families and dependants of any such persons and to grant pensions, allowances, and to subscribe guarantee money for charitable or benevolent objects or for any exhibitions or for any public, general, or useful purpose.
- xx. To refer or agree to refer any claims, demands, disputes, or any other questions, by or against the company, or in which the company is interested or concerned, and whether between the company and a member or members or his or their representatives or between the company and the third party, to arbitration in or at any place outside the India and to observe and perform an to do all acts, deeds, and things to carry out or enforce the award.
- xxi. To assist the government authorities and other institutions for rural developments, rural upliftment, creating employments, Social development, and other activities of the benefit of general

public, either actively or otherwise and by contribution of cash or otherwise and also to undertake any of the aforesaid activities alone or conjunctively with others.

- xxii. To assume such social responsibilities and obligation as may be from time to time be decided, depending upon the ideologies and social values prevalent at that time and assists the government in achieving its various socio-economic goals.
- xxiii. To acquire by purchase, lease, exchange or otherwise any movable or immovable property and any rights or privileges which the Company may deem necessary convenient for the main business of Company.
- xxiv. To undertake or promote research relating to any business or class of business in which the company is engaged in.
- xxv. To enter into any arrangements with any Government or Authorities or any persons or companies that may seem conducive to the main objects of the company or any of them and to obtain from any such Government, Authority, person or any company rights, charters, contracts, licenses and concessions which the company may obtain and to carry out, exercise and comply therewith.
- xxvi. To draw, make, accept, discount, execute and issue bills of exchange, promissory notes, bills of landing, warrants, debentures and such other negotiable or transferable instruments or securities of all types and to open Bank Accounts and to operate the same in the ordinary course of business.
- xxvii. To mortgage, lease, exchange, grant licence and other rights, manage, develop or dispose of undertaking, investments, assets and rights of the company or any part thereof for such consideration as may be conducive to the main business of the company.
- xxviii. To establish for any of the objects of the company branches or to establish any other offices in India and abroad.
- xxix. To compensate for loss of office of any Managing Director or Directors or such other officers of the company within the limitations prescribed under the Companies Act, 2013 or such other statutes or rules having the force of law and to make payments to any person whose office of employment or duties may be determined by virtue of any transaction in which the company is engaged in.

The doing of all such other lawful things as considered necessary for the furtherance of the above objects.

4. The objects of the Company extend to whole of India.

**5.** (i). The profits, if any, or other income and property of the company, whenever derived, shall be applied, solely for the promotion of its objects as set forth in this memorandum.

(ii) No portion of the profits, other income or property aforesaid shall be paid or transferred, directly or indirectly, by way of dividend, bonus or otherwise by way of profit, to persons who, at any time are, or have been, members of the company or to any one or more of them or to any persons claiming through any one or more of them.

(iii) No remuneration or other benefit in money or money's worth shall be given by the company to any of its members, whether officers or members of the company or not, except payment of out-of-pocket expenses, reasonable and proper interest on money lent, or reasonable and proper rent on premises let to the company.

(iv) Nothing in this clause shall prevent the payment by the company in good faith of prudent remuneration to any of its officers or servants (not being members) or to any other person (not being member), in return for any services actually rendered to the company.

(v) Nothing in clauses (iii) and (iv) shall prevent the payment by the company in good faith of prudent remuneration to any of its members in return for any services (not being services of a kind which are required to be rendered by a member), actually rendered to the company;

**6.** No alteration shall be made to this Memorandum of Association or to the Articles of associations of the Company, which are for the time being in force, unless the alteration has been previously submitted to and approved by the Registrar of Companies, Ministry of Corporate Affairs, Chhattisgarh.

**7.** The liability of the members is limited.

**8.** The Authorized share capital of the Company is Rs.1, 00,000/- (Rupees One Lakh Only) divided into 10000 (Ten Thousand) equity shares of Rs. 10/- (Rupees Ten) each.

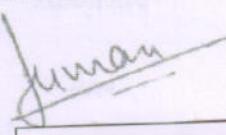
9. True accounts shall be kept of all sums of money received and expended by the company and the Matters in respect of which such receipts and expenditure take place, and of the property, credits and liabilities of the company; and, subject to any reasonable restrictions as to the time and manner of inspecting the same that may be imposed in accordance with the regulations of the company for the time being in force, the accounts shall be open to the inspection of the members.

Once at least in every year, the accounts of the company shall be examined and the correctness of the balance-sheet and the income and expenditure account ascertained by one or more properly qualified auditor or auditors.

10. If upon a winding up or dissolution of the company, there remains, after the satisfaction of all the debts and liabilities, any property whatsoever, the same shall not be distributed amongst the members of the company but shall be given or transferred to such other company having objects similar to the objects of this company, subject to such conditions as the Tribunal may impose, or may be sold and proceeds thereof credited to the Rehabilitation and Insolvency Fund formed under section 269 of the Act.

11. The Company can be amalgamated only with another company registered under section 8 of the Companies Act, 2013 and having similar objects.

12. WE, THE SEVERAL PERSONS, WHOSE NAMES, ADDRESSES AND DESCRIPTIONS ARE SUBSCRIBED BELOW, ARE DESIROUS OF BEING FORMED INTO A COMPANY NOT FOR PROFIT IN PERSUANCE OF THIS MEMORANDUM OF ASSOCIATION AND WE RESPECTIVE AGREE TO TAKE THE NUMBER OF SHARES IN THE CAPITAL OF THE COMPANY SET OPPOSITE TO OUR RESPECTIVE IN :

NAME, ADDRESS, DESCRIPTION AND OCCUPATION OF EACH SUBSCRIBER	NO. OF EQUITY SHARES	SIGNATURE OF SUBSCRIBERS	NAME, ADDRESS, DESCRIPTION AND OCCUPATION OF WITNESS AND HIS SIGNATURE
<p>1. SUMAN TRIPATHI D/O MR. INDRAJEET PRASAD MISHRA</p> <p>ADDRESS : 102,103, PLANET CITY, SHRI SHANKARACHARYA COLLEGE CAMPUS, MUJGAHAN, P.O. SEJBAHAR,OLD DHAMTARI ROAD, RAIPUR CHATTISGARH - 492015</p> <p>OCCUPATION - PROFESSIONAL</p> <p>2 NISHANT TRIPATHI S/O MR. ANAND KUMAR TRIPATHI</p> <p>ADDRESS: 102,103, PLANET CITY, SHRI SHANKARACHARYA COLLEGE CAMPUS, MUJGAHAN, P.O. SEJBAHAR,OLD DHAMTARI ROAD, RAIPUR CHATTISGARH - 492015</p> <p>OCCUPATION- PROFESSIONAL</p>	<p>5000 EQUITY SHARES</p> <p>5000 EQUITY SHARES</p>	   	<p>I WITNESS TO DIRECTORS / SUBSCRIBER (1) TO (2) WHO HAVE DIRECTOR AND SUBSCRIBER SIGNED IN MY PRESENCE AT RAIPUR ON 27/04/2022.</p> <p>FURTHER I HAVE VERIFIED THEIR IDENTITY DETAILS (ID) FOR THEIR IDENTIFICATION AND SATISFIED MYSELF OF THEIR IDENTIFICATION PARTICULARS AS FILLED IN</p> <p>CA RAKESH JAIN Ranitarai Durg (C.G.) CHARTERED ACCOUNTANTS M. No. 422793</p> <p>NAME: C.A. RAKESH KUMAR JAIN</p> <p>FULL ADDRESS:- 227, 2<sup>ND</sup> FLOOR, ORBIT COMPLEX SUNDER NAGAR, RAIPUR, CHHATTISGARH, 492001</p> <p>OCCUPATION:- C.A. PRACTICE IN WHOLE TIME, M.NO. 422793</p>



ई- स्थायी लेखा संख्या कार्ड

e - Permanent Account Number (e-PAN) Card

ABICS6485M

नाम / Name	SHRI SHANKARACHARYA SWAROOPANAND FOUNDATION
निगमन/गठन की तारीख Date of Incorporation / Formation	31/05/2022



- ✓ Permanent Account Number (PAN) facilitate Income Tax Department linking of various documents, including payment of taxes, assessment, tax demand tax arrears, matching of information and easy maintenance & retrieval of electronic information etc. relating to a taxpayer. स्थायी लेखा संख्या (पैन) एक करदाता से संबंधित विभिन्न दस्तावेजों को जोड़ने में आयकर विभाग को सहायक होता है, जिसमें करों के भुगतान, आकलन, कर मांग, टैक्स बकाया, सूचना के मिलान और इलेक्ट्रॉनिक जानकारी का आसान रखरखाव व बहाली आदि भी शामिल है।
- ✓ Quoting of PAN is now mandatory for several transactions specified under Income Tax Act, 1961 (Refer Rule 114B of Income Tax Rules, 1962) आयकर अधिनियम, 1961 के तहत निर्दिष्ट कई लेनदेन के लिए स्थायी लेखा संख्या (पैन) का उल्लेख अब अनिवार्य है (आयकर नियम, 1962 के नियम 114B, का सर्वभूत लिए)
- ✓ Possessing or using more than one PAN is against the law & may attract penalty of upto Rs. 10,000. एक से अधिक स्थायी लेखा संख्या (पैन) का रखना या उपयोग करना, कानून के विरुद्ध है और इसके लिए 10,000 रुपये तक का दंड लगाया जा सकता है।
- ✓ The PAN Card enclosed contains Enhanced QR Code which is readable by a specific Android Mobile App. Keyword to search this specific Mobile App on Google Play Store is "Enhanced QR Code Reader for PAN Card. संलग्न पैन कार्ड में एहान्स क्यूआर कोड शामिल है जो एक विशिष्ट एंड्रॉइड मोबाइल ऐप द्वारा पठनीय है। Google Play Store पर इस विशिष्ट मोबाइल ऐप को खोजने के लिए कीवर्ड "Enhanced QR Code Reader for PAN Card" है।

Cut



Electronically issued and Digitally signed ePAN is a valid mode of issue of Permanent Account Number (PAN) post amendments in clause (c) in the Explanation occurring after sub-section (8) of Section 139A of Income Tax Act, 1961 and sub-rule (6) of Rule 114 of the Income Tax Rules, 1962. For more details, [click here](#)

# **AUDIT REPORT**

**OF**

## **SHRI SHANKARACHARYA SWAROOPANAND FOUNDATION**

**CIN- U85300CT2022NPL013278**

**REGISTERED OFFICE: 102,103, PLANET CITY, SHRI SHANKARACHARYA COLLEGE  
CAMPUS, MUJGAHAN P.O. SEJBAHAR, RAIPUR 492015**

**FOR THE FINANCIAL YEAR 2022-23**

---

**AUDITOR**

**CA RAKESH KUMAR JAIN  
PARTNER**

**VINOD SINGHAL & CO.LLP  
CHARTERED ACCOUNTANTS**

---

**227, 2<sup>ND</sup> FLOOR, ORBIT COMPLEX,  
SUNDER NAGAR, RAIPUR, CHHATTISGARH, 492001  
CONTACT NO.- 8654929608  
E-MAIL – [carakeshjain@vsc.co.in](mailto:carakeshjain@vsc.co.in)**

**INDEPENDENT AUDITOR'S REPORT****To the Members of****SHRI SHANKARACHARYA SWAROOPANAND FOUNDATION**

CIN: U85300CT2022NPL013278

**Report on the Standalone Financial Statements**

We have audited the accompanying (Standalone) financial statements of **SHRI SHANKARACHARYA SWAROOPANAND FOUNDATION** ("the Company"), which comprise the Balance Sheet as at March 31, 2023, and the Statement of Profit and Loss for the year then ended, and notes to the financial statement along with a summary of significant accounting policies and other explanatory information.

**Management's Responsibility for the Standalone Financial Statements**

The management and Board of Directors of the Company are responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the act") with respect to the preparation of these (Standalone) financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with rule 7 of Companies (Accounts) Rules, 2014. This responsibility includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; design, implementation and maintenance of adequate internal financial controls, that are 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.

In preparing the financial statement management is responsible for assessing the company's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operation, or has no realistic alternative but to do so. Those Boards of Director are also responsible for overseeing the company's financial reporting process.



### Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid (Standalone) financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India of the state of affairs of the Company as at 31st March 2023, its profit/loss and its cash flows for the year ended on that date.

### Report on Other Legal and Regulatory Requirements

1. Since the company is a small company as defined under clause (85) of section 2 of the Companies Act. Therefore the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act will not be applicable.
2. As required by section 143(3) of the Act, we further report that:
  - a) we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
  - b) in our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books;
  - c) the Balance Sheet and Statement of Profit and Loss dealt with by this Report are in agreement with the books of account;
  - d) in our opinion, the aforesaid (Standalone) financial statements comply with the applicable Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules 2014
  - e) on the basis of written representations received from the directors as on March 31, 2023, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2023, from being appointed as a director in terms of Section 164(2) of the Act
  - f) In our opinion and to the best of our information and according to the explanations given to us, we report as under with respect to other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014:



227, 2ND FLOOR, ORBIT COMPLEX, SUNDER NAGAR, RAIPUR – C.G., MOB. NO. 8654929608

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these (Standalone) financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under. We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. 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 Company's preparation of the financial statements, that give a true and fair view, in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Company's management and Board of Directors, as well as evaluating the overall presentation of the financial statements.

We are independent of the Company in accordance with Code of Ethics issued by the Institute of Chartered Accountant of India with the ethical requirement that are relevant to our audit of the financial statement under the provision of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirement and Code of Ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the (Standalone) financial statements





227, 2ND FLOOR, ORBIT COMPLEX, SUNDER NAGAR, RAIPUR – C.G., Mob. No. 8654929608

- i) The Company does not have any pending litigations which would impact its financial position
- ii) The Company did not have any long-term contracts including derivative contracts; as such the question of commenting on any material foreseeable losses thereon does not arise
- iii) There has not been an occasion in case of the Company during the year under report to transfer any sums to the Investor Education and Protection Fund. The question of delay in transferring such sums does not arise.

For, Vinod Singhal & Co. LLP

PLACE: RAIPUR

Dated : 12/08/2023

Chartered Accountants

Firm Regn. No. 005826C/C400276



*Rakesh*  
CA RAKESH KUMAR JAIN  
Partner

M. No. 422793

UDIN: 23422793BGTMX09175

Particulars	Note No.	(In Rupees)	
		31st March 2023	31st March 2022
1	2	3	4
<b>I. EQUITY AND LIABILITIES</b>			
1 Shareholders' funds			
(a) Share capital	2	100,000	
(b) Reserves and surplus	3	-11,771	
(c) Money received against share warrants			
2 Share application money pending allotment			
3 Non-current liabilities			
(a) Long-term borrowings			
(b) Deferred tax liabilities (Net)			
4 Current liabilities			
(a) Short-term borrowings	9		
(b) Trade payables	4	13,610	
(c) Other current liabilities			
(d) Short-term provisions			
	<b>TOTAL</b>	<b>101,839</b>	
<b>II. ASSETS</b>			
Non-current assets			
1 (a) Fixed assets			
(i) Tangible assets	11		
(ii) Intangible assets	8		
(iii) Capital work-in-progress			
(iv) Intangible assets under development			
(c) Deferred tax assets (net)			
(d) Long-term loans and advances			
(e) Other non-current assets			
2 Current assets			
(a) Current investments			
(b) Inventories			
(c) Trade receivables			
(d) Cash and cash equivalents	7	101,839	
(e) Short-term loans and advances	5		
(f) Other current assets			
	<b>TOTAL</b>	<b>101,839</b>	
<b>SIGNIFICANT ACCOUNTING POLICIES &amp; NOTES TO ACCOUNTS</b>	<b>1</b>		

As per our report attached  
For Vinod Singhal And Co. LLP  
Chartered Accountants  
(Firm Registration No.- 005826C/C400276)

FOR AND ON BEHALF OF BOARD OF DIRECTORS  
SHRI SHANKARACHARYA SWAROOPANAND FOUNDATION

CA RAKESH KUMAR JAIN  
Chartered Accountants  
Partner  
Membership No: 422793  
Place: Raipur  
Date: 12/08/2023  
UDIN: 23422793BGTMX09175



R. Rakesh Jain

SUMAN TRIPATHI  
[Director]  
DIN: 09626052

NISHANT TRIPATHI  
[Director]  
DIN: 09626123

## Profit and loss statement as on 31st march 2023

Particulars	Refer Note No.	(In Rupees)	(In Rupees)
		31st March 2023	31st March 2022
I. Revenue from operations			
II. Other income		2,324.00	
III. Total Revenue (I + II)			
IV. Expenses:			
Cost of materials consumed		-	-
Purchases of Stock-in-Trade		-	-
Changes in inventories of finished goods work-in-progress and Stock-in-Trade		-	-
Employee benefits expense		-	-
Finance costs		-	-
Depreciation and amortization expense		-	-
Other expenses	6	14,094.94	
Total expenses		14,094.94	
Profit before exceptional and extraordinary items			
V. and tax (III-IV)		-11,770.94	
VI. Exceptional items		-	-
VII. Profit before extraordinary items and tax (V - VI)		-11,770.94	
VIII. Extraordinary Items		-	-
IX. Profit before tax (VII- VIII)		-11,770.94	
X. Tax expense:			
(1) Current tax		-	-
(2) Deferred tax		-	-
Profit (Loss) for the period from continuing operations (IX-X)		-11,770.94	
XI. Profit/(loss) from discontinuing operations		-11,770.94	
XII. Tax expense of discontinuing operations		-	-
XIII. Profit/(loss) from Discontinuing operations (after tax) (XII-XII)		-11,770.94	
XIV. Profit (Loss) for the period (XI + XIV)		-11,770.94	
XV. Earnings per equity share:			
(1) Basic		-1.18	0.00
(2) Diluted		-1.18	0.00

As per our report attached  
 For Vinod Singhal And Co. LLP  
 Chartered Accountants  
 (Firm Registration No.- 005826C/C400276)

FOR AND ON BEHALF OF BOARD OF DIRECTORS  
 SHRI SHANKARACHARYA SWAROOPANAND FOUNDATION

CA RAKESH KUMAR JAIN  
 Chartered Accountants  
 Partner  
 Membership No: 422793  
 Place: Raipur  
 Date: 12/08/2023  
 UDIN: 23422793BGTMX09175



*Rakesh Jain*

SUMAN TRIPATHI  
 [Director]  
 DIN: 09626052

NISHANT TRIPATHI  
 [Director]  
 DIN: 09626123

Notes forming part of the financial statements:

Notes 1 Significant accounting policies

1.1 Basis of accounting and preparation of financial statements

The Financial Statements of the company have been prepared in accordance with generally accepted accounting principles in India. The financial Statements have been prepared to comply in all material respects with applicable accounting standards notified under section 133 of the Companies Act, 2013 read together with paragraph 7 of the Companies (Accounts) Rules, 2014. The financial statements have been prepared on accrual basis under historical cost convention. The accounting policies adopted in the preparation of financial statements are consistent with those of previous years.

1.2 Use of estimates

The preparation of Financial Statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities, disclosures of contingent liabilities on the date of financial statements and the reported amount of revenues and expenses during the reporting period. Although these estimates are based upon Management's best knowledge of current events and actions, actual results could differ from these estimates.

1.3 Depreciation and amortisation

Depreciation is charged on the Written down Value (W.D.V.) Method at the rates prescribed in Schedule II of the Companies Act, 2013 and Leasehold land is amortised over the duration of the lease. Depreciation is charged on prorate basis on addition/disposals of Assets during the year. During the year company has no fixed assets.

1.4 Revenue recognition

Sales are recognised, net of returns and trade discounts, on transfer of significant risks and rewards of ownership to the buyer, which generally coincides with the delivery of goods to customers. Sales exclude sales tax and value added tax.

1.5 Other income

Interest income is accounted on accrual basis. Company has no other income during the year.

1.6 Inventories

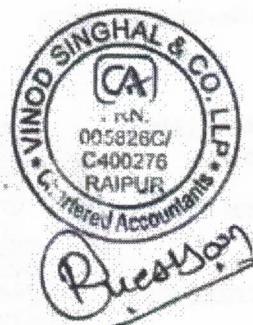
Inventories are as certified by the management and are valued At cost or net realisable value whichever is lower. Currently No Inventory has been Carried by the Company.

1.7 Employee benefits

All employee benefits payable wholly within 12 month of rendering of services are classified as short-term employee benefits. Benefits such as salaries, wages & bonus etc are recognized in the Profit & Loss Accounts in the period in which the employee renders the related service. None of the employees of the company are eligible for retirement benefits. Company has not incurred any Employee cost during the year.

1.8 Earning per share

Basic earning per share are calculated by dividing the net profit for the period attributable to equity shareholders by number of equity shares outstanding during the period.



1.9 **Tangible fixed assets**

Fixed assets are carried at cost less accumulated depreciation and impairment losses, if any. The cost of fixed assets includes interest on borrowings attributable to acquisition of qualifying fixed assets up to the date the asset is ready for its intended use and other incidental expenses incurred up to that date. No any fixed assets has been carried during the year.

1.10 **Provisions and contingencies**

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent Liabilities are not recognised but are disclosed in the notes. Contingent Assets are neither recognized nor disclosed in the financial statements. During the Year there is NO Contingent liability

1.11 **Taxation**

Current tax is determined as the amount of Tax Payable in respect of Taxable income for the year. The deferred tax for the timing difference between the book profit and tax profit for the year is accounted using the Tax Rates and Tax Laws that have been enacted or substantively enacted by the balance sheet date.

1.12 **Related party transaction**

a) **Related Party Transactions**

NAME OF PERSON	RELATION	AMOUNT	NATURE
NIL		NIL	NIL

1.13 **Notes on Accounts**

- a) Contingent liability not provided for in respect of :  
Claim against the company not acknowledged as Debts  
Amount to which company may be contingently liable
- b) In the opinion of the board the current assets, Deposits, Loans & Advances have been stated in the Balance sheet as its approximate realizable value in the ordinary course of business. Further, provision for all known liabilities made and is adequate and not in excess of amount reasonable and necessary.
- c) Sundry Debtors, Deposits, Advances, Creditors and Loan balances are subject to confirmation, reconciliation and adjustments, if any.
- d) Based on the information or documents available, no creditor is covered under The Micro, Small & Medium Enterprises Development Act, 2006. As a result, no interest provision or payments have been made by the company to such creditors, if any, and no disclosures thereof are made in these accounts.
- e) Since the company is incorporated in Current Financial year i.e. 31/05/2022, therefore the figure of previous financial year ended 31st March 2022 is NIL.

Signature to NOTE 1.1 to 1.13 forming integral part of Balance Sheet and Statement of Profit & Loss A/c

As per our report attached

For Vinod Singhal And Co. LLP

Chartered Accountants

(Firm Registration No.- 005826C/C400276)

FOR AND ON BEHALF OF BOARD OF DIRECTORS

SRI SHANKARACHARYA SWAROOPANAND FOUNDATION

**CA RAKESH KUMAR JAIN**  
Chartered Accountants

Partner

Membership No: 422793

Place: Raipur

Date: 12/08/2023

UDIN: 234227938GTMX09175

SUMAN TRIPATHI

[Director]

DIN: 09626052

NISHANT TRIPATHI

[Director]

DIN: 09626123



**Note 2 Share capital**

Particulars	As at 31 March, 2023		As at 31 March, 2022	
	Number of shares	Amount	Number of shares	Amount
Authorised share Capital				
Equity shares of Rs.10 each with voting rights	10,000	100,000		
Subscribed but not fully paid up capital*				
Equity shares of Rs.10 each with voting rights	10,000	100,000		
<b>Total</b>	<b>10,000</b>	<b>100,000</b>		

2 Details of shares held by each shareholder holding more than 5% shares:

Class of shares / Name of shareholder	As at 31 March, 2023		As at 31 March, 2022		% Change during the year
	Number of shares held	Percentage of holding	Number of shares held	Percentage of holding	
Equity shares with voting rights					
SUMAN TRIPATHI	5,000	50.00%	-	-	-
NISHANT TRIPATHI	5,000	50.00%	-	-	-

**Note No 3**  
**RESERVE & SURPLUS**

	31-Mar-23	31-Mar-22
Rs.	Rs.	
Opening Reserve & surplus		
During the year (+/-)	-11,770.94	
<b>Closing balance</b>	<b>-11,770.94</b>	

**Note No 4**  
**OTHER CURRENT LIABILITIES**

	31-Mar-23	31-Mar-22
Rs.	Rs.	
Audit & Accounting Fees Payable	13,610.00	
<b>Closing balance</b>	<b>13,610.00</b>	

**Note No 5**  
**CASH & BANK BALANCES**

	31-Mar-23	31-Mar-22
Rs.	Rs.	
Cash Balance		
Bank Balance	101,839.06	
<b>Closing balance</b>	<b>101,839.06</b>	

**Note No 6**  
**OTHER EXPENSES**

	31-Mar-23	31-Mar-22
Rs.	Rs.	
Audit & Accounting fees		
Bank Charges	13,610.00	
	484.94	
<b>Closing balance</b>	<b>14,094.94</b>	

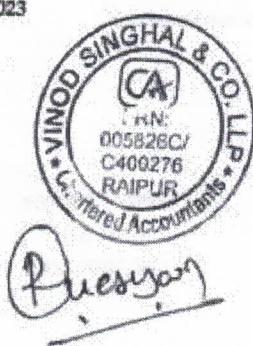
As per our report attached  
For Vinod Singhal And Co. LLP  
Chartered Accountants  
(Firm Registration No. 005826C/C400276)

FOR AND ON BEHALF OF BOARD OF DIRECTORS  
SHRI SHANKARACHARYA SWAROOPANAND FOUNDATION

**CA RAKESH KUMAR JAIN**  
Chartered Accountants  
Partner  
Membership No: 422793  
Place: Raipur  
Date: 12/08/2023

**SUMAN TRIPATHI**  
[Director]  
DIN: 09626052

**NISHANT TRIPATHI**  
[Director]  
DIN: 09626123



## Note No. 07 - Trade receivable

Particulars	As at 31st March, 2023		As at 31st March, 2022		Total
	Current	Non-Current	Current	Non-Current	
(i) Trade receivable - a) credit - considered good					
b) Disputed - considered good					
c) Disputed					
Total Trade Receivable - Credit Loans					
(ii) Trade Receivable - a) Disputed - credit impaired					
b) Disputed - credit impaired					
Total Trade Receivable - Disputed					
<b>Total Trade Receivable</b>					

## Note No. 08 - Trade receivable aging schedule

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 1 year	1-2 Years	2-3 Years	3-5 Years	More than 5 Years	
(i) Undisputed Trade receivable - considered good						
(ii) Undisputed Trade Receivable - which have significant increase in credit risk						
(iii) Undisputed Trade Receivable - credit impaired						
(iv) Disputed Trade Receivable - considered good						
(v) Disputed Trade Receivable - which have significant increase in credit risk						
(vi) Disputed Trade Receivable - credit impaired						
<b>Total</b>						

## Note No. 09 - CWIP aging schedule

Particulars	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 Years	2-3 Years	More than 3 Years	
Projects in Progress					
Projects temporarily suspended					
<b>Total</b>					

## Note No. 10 - Trade payable

Particulars	As at 31st March, 2023				Total
	Current	Non-Current	Current	Non-Current	
(i) Total outstanding dues of micro enterprises and small enterprises					
(ii) Total outstanding dues of entities other than micro enterprises and small enterprises					
<b>Total Trade payable*</b>					

(\*) The amount due to micro enterprises and small enterprises as defined in the 'The micro, small and medium enterprises development Act, 2006' has been determined to the extent such parties have been identified on the basis of information available with the company.

## Trade Payables aging schedule

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years		
(i) MSME						
(ii) Others						
(iii) Disputed Dues - MSME						
(iv) Disputed Dues - Others						

As per our report attached

For Vinod Singhania &amp; Co, LLP

Chartered Accountants

(Firm Registration No.- 005826C/C400276)

FOR AND ON BEHALF OF BOARD OF DIRECTORS

SHRI SHANKARACHARYA SWAROOP ANAND FOUNDATION

**CA RAKESH KUMAR JAIN**

Chartered Accountants

Partner

Membership No: 422793

Place: Raipur

Date: 12/04/2023

UDIN: 23422793BGTMX09175

**SUMAN TRIPATHI**

[Director]

DIN: 09626053

**NISHANT TRIPATHI**

[Director]

DIN: 09626123



THE CHAKRA SWAROOPA MANDIR FOUNDATION

SILVER SPRINGS  
TELEGRAPH



Professor

SHRI SHANKARACHARYA SWAROOPANAND FOUNDATION

ANNEXURES FORMING PART OF FORM-SCD AS AT 31-05-2023

NOTE NO. II (A)

DEPRECIATION AS PER INCOME TAX ACT

(a) Description of Asset	(b) Rate of Depn%	(c) W.D.V. as on 31.3.2022	(d) Additions during the year		(e) Deductions Sold during the year	(f) TOTAL	(g) Depreciation allowable	(h) W.D.V. as on 31.3.2023
			before 30.3.2022	after 30.3.2022				
Plant & Machinery	15.00%							
Fixtures & Funiture	10.00%	400						
<b>TOTAL :-</b>		400					800	



R. Mehta

# आयकर विभाग

# INCOME TAX DEPARTMENT

# भारत सरकार

# GOVT. OF INDIA



May 31, 2022

Ref. No.: 88305918596932/TAN/NEW

TO,  
SHRI SHANKARACHARYA SWAROOPANAND FOUNDATION

102,103,PLANET CITY SHRI  
COLLEGE CAMPUS,MUJGAHAN P.  
SHANKARACHARYA  
O. SEJBAHAR,  
RAIPUR, RAIPUR-492015  
CHHATISHGARH  
TEL. NO.:9826444080

Sir/Madam,

**Sub : Allotment of Tax Deduction Account Number  
(TAN) as per Income Tax Act, 1961**

Kindly refer to your application (Form 49B) dated May 31, 2022 for the allotment of Tax Deduction Account Number.

In this connection, the following TAN has been issued to you/your organisation:

**JBPS18205F**

Please quote the same in all TDS challans, TDS Certificates, TDS returns, Tax Collection at Source(TCS) returns as well as other documents pertaining to such transactions.

Quoting of TAN on all TDS returns and challans for payment of TDS is necessary to ensure credit of TDS paid by you and faster processing of TDS returns.

The above TAN should also be used as Tax Collections at Source Account Number under section 206CA.

Kindly note that it is mandatory to quote TAN while furnishing TDS returns, including e-TDS returns will not be accepted if TAN is not quoted.

This supersedes all the Tax Deduction / Collection Account Number, allotted to you earlier.

**Income Tax Department**

Caution : Income Tax Department does not send e-mails regarding refunds and does not seek any taxpayer information like username, password, details of ATM, bank accounts, credit cards, etc. Taxpayers are advised not to part with such information on the basis of emails.



## Central KYC Registry

---

KYC Identifier	:	90035376956909
Name	:	SHRI SHANKARACHARYA SWAROOPANAND FOUNDATION
Entity Constitution Type	:	Trust
Date of Incorporation/Formation	:	31-05-2022
Place of Incorporation/Formation	:	RAIPUR
Email ID of Primary Contact	:	SUMANTRIPATHI1977@GMAIL.COM
Email ID of Secondary Contact	:	Not Provided
Mobile Number of Primary Contact	:	91-9826444080
Mobile Number of Secondary	:	Not Provided
Proof of Identity Submitted	:	Registration Certificate

### Registered Office Address / Place of Business:

SHRI SHANKARACHARYA SWAROOPANAND, FOUNDATION 102 103 PLANET  
CITY SHRI SHANKARA, CHARYA COLLEGE CAMPUS MUJGA HAN P O  
SEJBAHAR, Rai, Raipur, 492015, Chattisgarh, India

### Local Address in India:

SHRI SHANKARACHARYA SWAROOPANAND, FOUNDATION 102 103 PLANET  
CITY SHRI SHANKARA, CHARYA COLLEGE CAMPUS MUJGA HAN P O  
SEJBAHAR, Rai, Raipur, 492015, Chattisgarh, India

# FORM NO. 10AC

(See rule 17A/11AA/2C)  
Order for provisional approval

1	PAN	ABICS6485M
2	Name	SHRI SHANKARACHARYA SWAROOPANAND FOUNDATION
2a	Address	
	Flat/Door/Building	102,103, PLANET CITY MUJGAHAN,
	Name of premises/Building/Village	OLD DHAMTARI ROAD SEJBAHAR
	Road/Street/Post Office	Sejbarar B.O
	Area/Locality	Mujgahan
	Town/City/District	RAIPUR
	State	Chhattisgarh
	Country	INDIA
	Pin Code/Zip Code	492015
3	Document Identification Number	ABICS6485MF2022101
4	Application Number	564887860290922
5	Unique Registration Number	ABICS6485MF20221
6	Section/sub-section/clause/sub-clause/proviso in which provisional approval is being granted	12-Clause (iv) of first proviso to sub-section (5) of section 80G
7	Date of provisional approval	06-10-2022
8	Assessment year or years for which the trust or institution is provisionally approved	From 06-10-2022 to AY 2025-2026
9	Order for provisional approval:	
	a. After considering the application of the applicant and the material available on record, the applicant is hereby granted provisional approval with effect from the assessment year mentioned at serial no 8 above subject to the conditions mentioned in row number 10.	
	b. The taxability, or otherwise, of the income of the applicant would be separately considered as per the provisions of the Income Tax Act, 1961.	
	c. This order is liable to be withdrawn by the prescribed authority if it is subsequently found that the activities of the applicant are not genuine or if they are not carried out in accordance with all or any of the conditions subject to which it is granted, if it is found that the applicant has obtained the provisional approval by fraud or misrepresentation of facts or it is found that the assessee has violated any condition prescribed in the Income Tax Act, 1961.	
10	The approval is granted subject to the following conditions:-	

	<p>a. The registration granted under section 12AB or approval granted under clause (23C) of section 10 has not been cancelled by the Principal Commissioner or Commissioner for specified violations as mentioned in sub-section (4) of section 12AB or under fifteenth proviso to clause (23C) of section 10.</p> <p>b. The form for approval in Form No. 10A has been duly filled in by providing all the information or document and no false or incorrect information or documents have been provided.</p> <p>c. The institution or fund shall apply for approval within 6 months of commencement of the activities or at least 6 months prior to the expiry of period of provisional approval, whichever is earlier.</p> <p>d. The registration granted under section 12AB or approval granted under clause (23C) of section 10 has not been cancelled by the Principal Commissioner or Commissioner as authorised by the Board for non-compliance of conditions mentioned in rule 2C or rule 17A of the Income- tax Rules, 1962.</p>		
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Name and Designation of the Approving Authority</td> <td style="width: 50%;">Principal Commissioner of Income Tax/ Commissioner of Income Tax  (Digitally signed)</td> </tr> </table>	Name and Designation of the Approving Authority	Principal Commissioner of Income Tax/ Commissioner of Income Tax  (Digitally signed)
Name and Designation of the Approving Authority	Principal Commissioner of Income Tax/ Commissioner of Income Tax  (Digitally signed)		



Signature Not Verified

Digitally signed by  
SIBICHEN K MATHEW  
Date: 2022-10-06  
18:11:15 IST