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HARISH OBEROI & ASSOCIATES
CHARTERED ACCOUNTANTS
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UDIN 25089954BMLLXC1213

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 **Amar Shaheed Baba Ajit Singh Jujhar Singh Memorial College** [name of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution] as at **31/03/2025** 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 **trust** 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 :-

(a) Except Labour & Other Petty Expenses majority of the Application of funds are made electronically

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 **trust** as on **31/03/2025** 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 **31/03/2025**

subject to the following observations/qualifications :-

The prescribed particulars are annexed hereto.

Place : **ROPAR**
Date : **01/10/2025**

HARISH OBEROI & ASSOCIATES Chartered Accountants FRN 011340

HARISH KUMAR
M. No. : 089954
FRN : 0011340N
 # 2443, NEAR JAIN JANJ GHAR,
ROPAR-140001 PUNJAB

ANNEXURE

Statement of Particulars

Basic Details

1.	PAN of the auditee	**AACTA2270N**
2.	Name of the auditee	**Amar Shaheed Baba Ajit Singh Jujhar Singh Memorial College**
3.	Assessment Year	**2025-26**
4.	Previous Year	**01/04/2024 to 31/03/2025**
5.	Registered Address of the auditee	**Amar Shaheed Baba Ajit Singh Jujhar Singh Memorial,[Managing Committee , Student Fund & College Fund,& [Pharmacy Wing],VPO BELA,ROPAR,PUNJAB - 140111,INDIA**
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 (dd/mm/yyyy)	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 (dd/mm/yyyy)
(1)	(2)	(3)	(4)	(5)
Clause (i) of second proviso to clause (23C) of section 10 of the Act	21/04/2022	592067680210422	Principal Commissioner of Income Tax	21/04/2022

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	SANGAT SINGH LONGIA	Founder		AAJPL8612Q	01-Permanent Account Number	VPO BHAIRONMAJRA ,CHAMKAUR SAHIB,PUNJAB, 140111,Bhairon Majra,Bhairon Majra B.O,RUPNAGAR, INDIA		
2	HARMINDER SINGH	Founder		ABPPS4657P	01-Permanent Account Number	70 D,SAINI BHAWAN ROAD,PUNJAB,140001,Rupnagar, Ropar H.O,RUPNAGAR ,INDIA		
3	BHAG SINGH BOLA	Founder		AMNPS8195F	01-Permanent Account Number	H NO 342,ZAIL SINGH NAGAR,PUNJAB ,140001,Rupnagar,Ropar H.O,RUPNAGAR ,INDIA		
4	SUKHWINDER SING	Office Bearers		BBYPS8388H	01-Permanent Account Number	70D SAINI BHAWAN ROAD,PUNJAB,140001,Rupnagar, Ropar		

	H					H.O RUPNAGAR INDIA
5	JAGWINDER SINGH	Office Bearers		AYZPS0949R	01-Permanent Account Number	H NO 135/7 NEAR GURDWARA RAM GARHIA,MORINDA,PUNJAB,140101,Morinda,Morinda S.O,RUPNAGAR,INDIA
6	HARINDER SINGH	Office Bearers		AYZPS0948R	01-Permanent Account Number	BELA COLG,BELA,PUNJAB,140111,Bela,Bela S.O (Rupnagar),RUPNAGAR,INDIA

(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.

S. 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)

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	No
		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 to application	Date of Registration or cancellation based on such application	URN of such registration

Commencement 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	
	(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?	No
	(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

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	No
	(ii)	Provide the following details of the books of account and other documents	

S. No.	Nature of Books of	Whether maintaine	Whether maintained in a	Whether maintaine	If maintained at any place other than the	Whether the books of

	Account	d by the auditee	computer system	d at registered office	registered place				account have been audited
					Address of such Place	Date of decision by management to keep account at such place	Whether intimated to Assessing Officer that books of accounts are kept at such place under proviso to sub-rule (3) of rule 17AA	Date of intimation to Assessing Officer	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(8a)	(9)
1	Cash book	Yes	Yes	Yes					Yes
2	Ledger	Yes	Yes	Yes					Yes
3	Journal	Yes	Yes	Yes					Yes

Advancement 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 100	
(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	No
(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 50	
(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	No

16. If 'A' or 'D' in 15 is Yes, the aggregate annual receipts from such activities in respect of that project / institution

S.N.	Name of Project/ Institution	Amount of aggregate annual receipts from activities referred in 15A and 15D (In Rs.)

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)	Sector	
	(c)	Whether separate books of account have been maintained for the business undertaking	No
	(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	0
	(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	0
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)	Sector	

(c)	Whether separate books of account have been maintained for the business	No
(d)	Whether the business is incidental to the attainment of the objects of the auditee	No
(e)	Profits and gains from the business during the previous year	0

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	Amount of tax deducted at source	Section under which tax has been deducted at source	Category of income/receipt: Trade, commerce or business	Activity of rendering any service in relation to any trade, commerce or business	Others (specify the nature) (Rs)	Specify the nature	Income / receipt in column 7 or 8 which is from business incidental to the attainment of the objects of the auditee.	Whether separate books of account have been maintained for activities income / receipt which is mentioned in column 10
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(9a)	(10)	(11)

Voluntary Contributions

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)	No
22.			Total Sum of donations reported in Form No. 10BD furnished by the auditee for the previous year	0
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) 0	0
		(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	0
	(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)]	0
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)}]	0
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)	93792977
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])	93792977
Application 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

Electronic	0
Other than electronic	0
Total	0

(b) Object wise application other than the application provided in (a)

S. No.	Amount applied for charitable or religious purposes	Electronic	Other than electronic	Total
1	Religious	0	0	0
2	Relief of poor	0	0	0
3	Education	85274851	0	85274851
4	Medical relief	0	0	0
5	Yoga	0	0	0
6	Preservation of Environment (including watersheds, forests and wildlife)	0	0	0
7	Preservation of Monuments or Places or Objects of Artistic or Historic interest	0	0	0
8	Advancement of any other objects of general public utility	0	0	0
9	Application which cannot be specifically categorized under (I) to (VIII)	0	0	0
10	Total	85274851	0	85274851

(c) Total application (a) + (b)(X)

Electronic	85274851
Other than electronic	0
Total	85274851

(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	Mode of Application			TDS	
				Electronic modes	Other than Electronic modes	Total	Whether any TDS has been deducted	Section under which TDS has been deducted

(iii)	Amount which was not actually paid during the previous year [if included in (i)(c)]	0

(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		
(v)	Total amount to be allowed as application [31(i)(c)- 31(iii) +31(iv)]		85274851
(vi)	Bifurcation of application in 31(v) into Revenue or Capital		85274851
	(a) Revenue		82423096
	(b) Capital		2851755
(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 subsection(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
(xiv)	Applied for any purpose beyond the objects of the auditee		0
(xiiv)	Any other Disallowance (Please specify)		0
(xiiiv)	Total allowable application [{31(v)+31(vii)+31(viii)} – {31(ix) to 31(xvii)}]		85274851
(xix)	Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to subsection (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		0
(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		14068947
32.	Taxable Income [30- {31(xviii) to 31(xxi)}]		-5550821
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	0
(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	0
	(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	0
	(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	0
	(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	0
	(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	No	0

		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		
(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	0
	(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	0
(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 ?	No	0
(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	0

34.	Anonymous donation which is chargeable to tax @ 30 % under section 115BBC		0

Other Income

35.	(a)	Whether deemed application is claimed as per clause (b) of sub-section (1A) of section 11 and the amount of such deemed application?	No	0
	(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			
	(a)	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	
	(b)	Whether deemed application is claimed as per clause (a) of sub-section (1A) of section 11 and the amount of such deemed application?	No	
	(c)	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	
	(d)	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

		Electronic modes	Non-Electronic modes	Total
(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
(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	0	0

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.N.	Name of person	PAN	Amount of application	Mode of Application			TDS		
				Electronic modes	Non-Electronic modes	Total	Whether any TDS has been deducted	Section under which TDS has been deducted	Amount of TDS

3(10) and 22nd proviso to section 10(23C)

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		0
		(b)	Total Expenditure incurred in India, for the objects of the auditee,		0
		(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	0
			(ii)	Expenditure from any loan or borrowing	0
			(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	0
			(iv)	Expenditure in the form of contribution or donation to any person.	0
			(v)	Capital expenditure	0
			(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	0
			(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-sections 3 or 3A of section 40A	0
			(viii)	Any other disallowance	0
			(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	
	(b)	Total income of auditee during the previous year		
	(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

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	No

		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 adequate remuneration or other compensation.	No
	(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 noncompliance 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?		Yes	
	A. Whether the auditee is liable to pay interest under section 201(1A) or section 206C(7) ?		Yes	

Schedules to fill as may be applicable Form 10B

Schedule Corpus: Details of Corpus

Type of corpus donation	Opening balance at the beginning of the previous year (Corp	Received /Treated as corpus during the previous year	Applied during the previous year	Amount invested or deposited back into corpus (which was earlie	Total amount invested or deposited back in to corpus	Financial year in which (4) was applied earlier	Closing balance	Invested in modes specified in section 11(5)	Amount taxed in previous assessment year	Invested in modes other than specified in section 11(5	If corpus donation is of type (i) then whether it fulfills the following conditions

	0	0

Schedule LB: Details of Loan and Borrowing

Opening balance as on 1st April of the previous year	Loan and 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 (In Rs.)	Closing Balance as on 31st March (1+2-6=7)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Schedule Int App: Details of income applied outside India

S.No.	Name of the person to whom remittance is made	Taxpayer If Identification Number available	Amount of remittance out of India which is reported in Form No. 15CA	Amount of remittance outside India other than (4) (In Rs.)	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)

Schedule DI: Details of deemed application under Explanation 1 to 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 (dd/mm/yyyy)	Amount deemed to be applied during the previous year referred to in column 1	Reason of deeming application (a) income has not been received during that year (b) any other reason	Out of the deemed application claimed earlier, amount required to be applied	Amount taxed in any earlier assessment year out of the amount referred to in column (5) (Fill schedule DA)	Out of the deemed application clamied, 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 under section 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)

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

	Assessment year in which the amount referred to in column (4) of schedule DI was taxed Dropdowns to be provided last five previous years beginning from the previous year preceding the current previous year				
Year of accumulation (F.Y.)	2024-25	2023-24	2022-23	2021-22	2020-21
Total					

Schedule AC: The details of accumulation

S.No	Year of accumulation (F.Y.)	Date of furnishing Form 10 dd/mm/yyyy	Amount accumulated in the year of accumulation	Purpose of accumulation	Amount applied for charitable or religious purposes upto the beginning of the previous year	Balance to be applied (3)(5)	Amount taxed in any earlier assessment (Fill schedule ACA)	Balance available for application (6)-(7)	Amounts applied for charitable or religious purpose during the previous year out of previous accumulation	Amount applied for purposes other than the purpose for which such accumulation was made (if applicable)	Amount credited or paid to any trust or institution registered under section 12AB or approved under subclauses (iv)or(v)or(vi)or(via) of clause (23C) of section 10 (if applicable)	Balance amount available for application (8)-(9)-(10)-(11)	Amount invested or deposited in the modes specified in section 11(5) out of (12)	Amount invested or deposited in the modes other than specified in section 11(5) out of (12) (if	Amount which is not utilised during the period of accumulation (if applicable)	Amount deemed to be income within the meaning of subsection (3) of section 11 (if applicable) (10)+(11)+(14)+(15)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)					
Total																

…from such contribution
…s year Amount In Rs.

0

Schedule ACA: Details of accumulated income taxed in earlier assessment years under sub-s

	Assessment year in which this amount was ta

0

S

Accumulation (F.Y.)	2024-25	2023-24	2022-23	2021-22	2020-21
Total					

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)

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 dd/mm/yyyy	To dd/mm/yyyy	Amount of rent	Adequate rent	Nature	Amount of compensation	Adequate compensation
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

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 (in Rs)	Reasonable amount for services
(1)	(2)	(3)	(4)	(5)	(6)	(7)

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)

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 shares 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)		(12)	(13)	(14)

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 Sqft)	Duty Stamp value	Details of Consideration	
							Amount of considertaion paid for asset	Adequate consideratio n for asset

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	No of shares sold during the previous yea	Price of each share or security	Total Considerationshare /security	Adequate consideration for share or security	Nature of movable property	Number of movable properties sold	Price of movable property	Total considerationfor property during the previous year	Adequate consideration

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

Schedule SP- f 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 Sqft)	Stamp Duty Value	Details of Consideration	
							Amount consideration asset of for	Adequate consideration asset for

Schedule SP-c Details of any income or property which is 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)

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

S. No.		Details of the Concern in which funds are, or continue to remain, invested							Details of substantial interest			
S. No.	Nature of concern in which funds are continue to remain invested	lame of cncern	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 dd/mm/yyyy	To dd/mm/yyyy						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

Schedule other law viotion

S.No	Name of law under which non-compliance has occurred	Nature of noncompliance	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, wheth dispute has attained finality	Has th dispute be finalised in favour of the auditee
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Schedule TDS disallowable: Details of amounts inadmissible amount disallowable under thirteenth proviso to clause (23C) of section 10 or subsection (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 or Aadhar of payee, if available	Address of Payee
(1)	(2)	(3)	(4)	(5)	(6)

(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 Dd/MM/YYYY	Amount of payment (in Rs.)	Nature of payment	Name of Payee	PAN or Aadhar of payee, if available	Address of Payee	Am of ta deducte	mount out of (7) deposited, if any
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Schedule 40A(3): Details of amount is disallowable under thirteenth proviso to secti 3C) or Explanatic 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.)	Name Of Payee	Payee PA har, if	Payee Addr s
(1)	(2)	(3)	(4)	(5)		(7)

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

S.No.	Date of payment	Amount	Nature	Name of Payee	P or Aadhar, ailable	Address Payee
(1)	(2)	(3)	(4)	(5)	(6)	(

Schedule 269SS: Details of loan or deposit or any specified sum taken, exceedin e limit specified in section 69SS during the previous year

S.No.	Name of the lender or depositor	PAN or aadhar, 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? Yes/No	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?

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	Name of Payee	Payee PAN, if available	Address of Payee	Amount

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?

	Details of Payee			Details of Transaction						Mode of Repayment	
S.No	Name	PAN, 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 nay other mode	Whether account payee if by cheque or bank draft?

Schedule TDS / TCS

Tax Deduction and Collection Account Number (TAN)	Section / Nature of Payment 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)
PTLA11567D	**192 - Salary**	**4341117**	4341117	4341117	255000	0	0	0
PTLA11672D	192 - Salary	5338735	5338735	5338735	746000	0	0	0
PTLM12280C	192 - Salary	1805000	1805000	1805000	240000	0	0	0
PTLM12280C	194J - Fees for professional or technical services	6000	6000	6000	1200	0	0	0

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)
PTLA11567D	**24Q**	**31/10/2024**	25/10/2024	
PTLA11567D	24Q	31/01/2025	28/01/2025	
PTLA11567D	24Q	31/05/2025	05/05/2025	
PTLA11672D	24Q	31/10/2024	25/10/2024	

PTLA11672D	24Q	31/05/2025	24/05/2025	
PTLM12280C	24Q	31/10/2024	16/10/2024	
PTLM12280C	26Q	31/10/2024	25/10/2024	
PTLM12280C	24Q	31/01/2025	28/01/2025	
PTLM12280C	24Q	31/05/2025	24/05/2025	

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 DD/MM/YYYY
(1)	(2)	(3)	(4)
PTLA11567D	945	0	
PTLA11567D	1050	0	
PTLA11672D	6450	6500	06/05/2025

M/S AMAR SHAHEED BABA AJIT SINGH JUJHAR SINGH MEMORIAL COLLEGE
BELA , ROPAR
(PHARMACY WING)

BALANCE SHEET AS AT 31.03.2025

LIABILITIES		AMOUNT
Capital Fund		80820025.23
Opening bal	68707058.85	
Add Excess of income over exps	12112966.38	
Current Liabilities		
Diploma college		300000.00
Library/College Security		139640.00
Payable to Diploma College		12096784.00
Payable to Paramedical College		7068036.00
Refundable Fees		10790.00
Refund Security (DMLT)		42000.00
TDS		161277.00
TOTAL		**100638552.23**

ASSESTS	AMOUNT
Fixed Assests [Schedule C]	15615821.11
Current Assests	
Loan & Advances *[Schedule B]*	662000.00
Bank A/cs *[Schedule A]*	6673290.47
College Fund	2555027.56
Rcc bela a/c no-2100002	6394207.00
Rcc bela a/c no-2100004	12087417.00
SBI bela a/c no-78834	12397093.00
SBI bela a/c no-4057	5857350.00
SBI bela a/c no-80264	6198547.00
SBI bela a/c no-81097	6198547.00
SBI bela a/c no-9909	2850246.00
SBI bela a/c no-86777	5537139.00
SBI bela a/c no-78942	5537139.00
SBI bela a/c no-3117	1839363.00
SBI bela a/c no-1046	1182849.00
SBI bela a/c no-7196	2850246.00
FDR A/c No-43165182970(Sbi	1041739.00
TDS recievable	283628.00
Managing Committee	4340306.00
PTU Councelling Fee	177490.00
Student Fund	359107.00
Round off	0.09
TOTAL	**100638552.23**

Accountant **Suptt** **Principal** **Treasurer** **Director** **Manager**

DATED 01.10.2025

PLACE ROPAR

" AUDITORS REPORT"
As per our report of even date annexed
FOR HARISH OBEROI & ASSOCIATES
CHARTERED ACCOUNTANTS

HARISH OBEROI & ASSOCIATES
Chartered Accountants
FRN 011340N

---Sd---
PARTNER

M/S AMAR SHAHEED BABA AJIT SINGH JUJHAR SINGH MEMORIAL COLLEGE
BELA , ROPAR
(PHARMACY WING)

Income & Expenditure A/c for the Year Ending 31.03.2025

Expenditures	Amount	Income	Amount
Admission Counselling Fee	332000.00	Alumn. Association Fee	69000.00
Admission Fee Bpharm/Mpharm	590000.00	Alumni Fee	63000.00
Advert. / Admission Campaign	1085715.00	Bank Building Rent	207000.00
Animal Ethic Meeting	30958.00	Bank Interest	195271.00
Athletic Meet	16050.00	Conference Edu. Tour Fee	54000.00
Building Insurance	33825.00	Development Fund	3093600.00
Audit Fee (F/Y 2023-24)	29500.00	Enrolment Fee	23600.00
Bank Charges	36574.82	College Sports	231200.00
Kidzee School	582992.00	Identity card fee	1450.00
Lease Line	401173.00	Instl/profnl Sco Membership	21600.00
Fire Safety	13750.00	Internet fee	342500.00
GIS	81237.00	Lab Fee	1073400.00
Lift work	93126.00	Library fee	109000.00
Ertiga car running	193226.00	Magazine fee	33500.00
Continuation Fee (Ikg Ptu)	455480.00	Medical Fees	32400.00
Exam Fee(Ikg Ptu)	187950.00	Miscll Income	
Electrical running exp	605199.00	Red Ribbon	10000.00
Electricity Bill	1062070.00	Other Fees	5175700.00
EPF	2271212.00	Photostate / print outs	6568.00
Examination Exps	195346.00	Sessional exam fee \ Rti fee	55900.00
Function & Festival Exps	287610.00	Reappear exam form	37500.00
Pharma Anveshan-25	221520.00	Hostel fee	787000.00
Sttp Project	16143.00	Student faciliatation fee	1585800.00
Garden Exps	43730.00	Exam Fee	689950.00
Generator Running Exps	307553.00	Tuition fee	28846707.00
Inspection (Ikg Ptu)	20060.00	Univ Adm processing Fees	128700.00
Tds return filing	30250.00	University Reg fee	41200.00
Insurance building & Assets	38026.00	University Related fee	92000.00
Lab consumables	1048000.00	Gis	214500.00
Software	114600.00	Interst Recived on FDR	4739895.00
Miscl exps	239801.00	Sale of Practical Copies	262250.00
Newspaper & Magazine exps	20753.00	Convocation Fee	85000.00
Printing & stationery exps	765972.00	PHD Lab Fee	350000.00
Refreshment	64893.00	Sports Fee	44000.00
R/M Building	2066633.00		
R/M Machinery	162511.00		
R/M Computer	52080.00		
R/M Furniture	116000.00		

Cont on Page 2 ---

HARISH OBEROI & ASSOCIATES
Chartered Accountants

M/S AMAR SHAHEED BABA AJIT SINGH JUJHAR SINGH MEMORIAL COLLEGE
BELA , ROPAR
(PHARMACY WING)

Salary Exps	20105849.00		
Journals Subscription	44933.00		
Youth Festival	396892.00		
TADA	79124.00		
Uniform(staff)	54740.00		
Webside Renewal	30442.00		
Viva voice Thesis	47250.00		
College Development (IKG PTU)	167282.00		
Consultation (Itr Filing)	25000.00		
Depreciation	1725193.80		
Excess of income over exps	12112966.38		
TOTAL	**48703191.00**	**TOTAL**	**48703191.00**

Accountant **Suptt** **Principal** **Treasurer** **Director** **Manager**

Director
ASBASJSM College of Pharmacy
BELA (Rupnagar) 140111

DATED 01.10.2025

PLACE ROPAR

" AUDITORS REPORT"
As per our report of even date annexed
FOR HARISH OBEROI & ASSOCIATES
CHARTERED ACCOUNTANTS

HARISH OBEROI & ASSOCIATES Chartered Accountants FRN 011340N

---Sd---
PARTNER

M/S AMAR SHAHEED BABA AJIT SINGH JUJHAR SINGH MEMORIAL COLLEGE
BELA , ROPAR
(PHARMACY WING)

Details Of Bank Accounts as on 31.3.2025 **[Schedule A]**

Particulars	**Debit**	**Credit**	
RCCB Bela A/c No.0003	14575.00		
SBI Bela C A/c No.662	2800467.95		
SBI Bela A/c No.1902	8472467.52		
SBI Bela A/c no 5501		4170798.56	
SBI Bela A/c no 1635		60000.00	
SBI Bela A/c no 1793		397750.00	
UCO Bank A/c no 37744	14328.56		
Total	**11301839.03**	**4628548.56**	**6673290.47**

M/S AMAR SHAHEED BABA AJIT SINGH JUJHAR SINGH MEMORIAL COLLEGE
BELA , ROPAR
(PHARMACY WING)

Details Of Loans and Advances as on 31.3.2025 **[Schedule B]**

Particulars	**Amounts**
Harsimran Singh	100000.00
Maharani Sen Sec School	457000.00
Bahadur Singh Lab Attd	5000.00
Ravinder Kaur	100000.00
Total	**662000.00**

HARISH OBEROI & ASSOCIATES
Chartered Accountants
FRN 011340N

M/S AMAR SHAHEED BABA AJIT SINGH JUJHAR SINGH MEMORIAL COLLEGE
BELA , ROPAR
(PHARMACY WING)

DETAIL OF FIXED ASSETS AS ON 31.03.2025 [Schedule C]

Name of Assets	Op.Balance 01.04.24	Additi Before 30.09.24	After 30.09.24	sale	Total	Dep.	Closing Balance as on 31.03.25
Block 40%							
Computer	53490.91	40000.00	0.00	0.00	93490.91	37396.36	56094.54
Block 15%							
AC	82437.34	308000.00	0.00	0.00	390437.34	58565.60	331871.74
Air Cooler	19968.99	0.00	0.00	0.00	19968.99	2995.35	16973.64
Almirah	2692.10	0.00	0.00	0.00	2692.10	403.82	2288.29
Audio Visual Equipment	5045.40	0.00	0.00	0.00	5045.40	756.81	4288.59
Attendence machine	7240.48	0.00	0.00	0.00	7240.48	1086.07	6154.41
Aquaguard	5693.65	0.00	0.00	0.00	5693.65	854.05	4839.60
Battey	18675.12	0.00	0.00	0.00	18675.12	2801.27	15873.85
Blood Pressure Machine	526.29	0.00	0.00	0.00	526.29	78.94	447.35
Bus	61517.25	0.00	0.00	0.00	61517.25	9227.59	52289.67
Camera (CCTV)	38607.24	35000.00	0.00	0.00	73607.24	11041.09	62566.15
Car/ Sumo	38283.53	0.00	0.00	0.00	38283.53	5742.53	32541.00
Curtain	2867.10	13211.00	0.00	0.00	16078.10	2411.72	13666.39
Cycle	80.47	0.00	0.00	0.00	80.47	12.07	68.40
Electical Fitting	61634.44	0.00	0.00	0.00	61634.44	9245.17	52389.28
Gas Fitting	22665.15	0.00	0.00	0.00	22665.15	3399.77	19265.38
Genrator	70788.51	0.00	0.00	0.00	70788.51	10618.28	60170.23
Lab Equipments	1277413.64	0.00	0.00	0.00	1277413.64	191612.05	1085801.59
Office Equipment	1072.93	0.00	0.00	0.00	1072.93	160.94	911.99
Photostate Machine	2640.47	0.00	0.00	0.00	2640.47	396.07	2244.40
Sanitary Fitting & Fixture	31900.18	0.00	0.00	0.00	31900.18	4785.03	27115.15
Tubewell	913.74	0.00	0.00	0.00	913.74	137.06	776.68
TV	386.26	0.00	0.00	0.00	386.26	57.94	328.32
Water Cooler	44665.33	0.00	0.00	0.00	44665.33	6699.80	37965.53
Fan	24983.06	0.00	0.00	0.00	24983.06	3747.46	21235.60
Transformer	2283.23	0.00	0.00	0.00	2283.23	342.48	1940.74
Fire Extinguishner	35478.46	0.00	0.00	0.00	35478.46	5321.77	30156.69
Camera	741.77	0.00	0.00	0.00	741.77	111.27	630.50
Refrigerator	1055.19	0.00	0.00	0.00	1055.19	158.28	896.91
UPS	11876.07	0.00	0.00	0.00	11876.07	1781.41	10094.66
Ertiga Car	545750.00	0.00	0.00	0.00	545750.00	81862.50	463887.50
Swift Dzire Car	79602.04	0.00	0.00	0.00	79602.04	11940.31	67661.73
Printer	31390.57	39600.00	0.00	0.00	70990.57	10648.59	60341.98
Logitech camera	111.83	0.00	0.00	0.00	111.83	16.78	95.06
Speaker (Microphone)	33318.50	0.00	0.00	0.00	33318.50	4997.78	28320.73
Cartridge	3510.88	0.00	0.00	0.00	3510.88	526.63	2984.25
Exhaust fan	1111.12	0.00	0.00	0.00	1111.12	166.67	944.45
Harddisk	646.48	0.00	0.00	0.00	646.48	96.97	549.51
Ceiling Fan	3449.02	0.00	0.00	0.00	3449.02	517.35	2931.67
Blower heater	1202.50	0.00	0.00	0.00	1202.50	180.38	1022.13
Monitor (LED)	10710.00	0.00	0.00	0.00	10710.00	1606.50	9103.50
Geyser	35075.26	0.00	0.00	0.00	35075.26	5261.29	29813.97
Machinery	170305.36	0.00	0.00	0.00	170305.36	25545.80	144759.56
Water Air Cooler	1253.46	0.00	0.00	0.00	1253.46	188.02	1065.44
Mobile	2070.93	0.00	0.00	0.00	2070.93	310.64	1760.29
Motor 1HP	7029.26	0.00	0.00	0.00	7029.26	1054.39	5974.87
Stabililzer	1923.47	0.00	0.00	0.00	1923.47	288.52	1634.95
Ups (exide)	6362.34	0.00	0.00	0.00	6362.34	954.35	5407.98
Geyser (electric)	9976.65	0.00	0.00	0.00	9976.65	1496.50	8480.15

HARISH OBEROI & ASSOCIATES
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FRN 011340N

Mother board	2272.26	0.00	0.00	0.00	2272.26	340.84	1931.42
RO Water purifier	8207.09	0.00	9000.00	0.00	17207.09	1906.06	15301.03
Cycle shed	325.26	0.00	0.00	0.00	325.26	48.79	276.47
LED Tv	20633.75	0.00	0.00	0.00	20633.75	3095.06	17538.69
Microwave oven	4913.00	0.00	0.00	0.00	4913.00	736.95	4176.05
Invertor	17000.00	0.00	0.00	0.00	17000.00	2550.00	14450.00
Interactive Board	280840.00	250000.00	0.00	0.00	530840.00	79626.00	451214.00
Block 10%							
B/D New Rooms (2nd Floor)	2410921.22	0.00	0.00	0.00	2410921.22	241092.12	2169829.10
B/D Generator room (new)	80614.24	0.00	0.00	0.00	80614.24	8061.42	72552.82
Furniture & Fixture	1335529.64	407048.00	111200.00	0.00	1853777.64	174257.76	1679519.87
Building	193494.92	0.00	0.00	0.00	193494.92	19349.49	174145.42
Building Boy Hostel New	1010175.47	0.00	0.00	0.00	1010175.47	101017.55	909157.92
Building Boy Hostel Old	216592.06	0.00	0.00	0.00	216592.06	21659.21	194932.85
Building Generator Shed	2752.34	0.00	0.00	0.00	2752.34	275.23	2477.11
Building Girls Hostel New	150796.42	0.00	0.00	0.00	150796.42	15079.64	135716.78
Building Girls Hostel Old	11856.14	0.00	0.00	0.00	11856.14	1185.61	10670.53
Building Lab	214377.83	0.00	0.00	0.00	214377.83	21437.78	192940.05
Building Lab M Pharm	199194.40	0.00	0.00	0.00	199194.40	19919.44	179274.96
Building Liabrary	7007.91	0.00	0.00	0.00	7007.91	700.79	6307.12
Building New M Pharm	3180569.31	0.00	0.00	0.00	3180569.31	318056.93	2862512.38
Building of Canteen	47191.60	0.00	0.00	0.00	47191.60	4719.16	42472.44
Building Of SBI	20639.63	0.00	0.00	0.00	20639.63	2063.96	18575.67
Building animal house	137299.59	0.00	0.00	0.00	137299.59	13729.96	123569.63
Building Guest house	95376.45	0.00	0.00	0.00	95376.45	9537.64	85838.80
Building school	237922.87	0.00	0.00	0.00	237922.87	23792.29	214130.58
Others							
Land	3160000.00	0.00	0.00	0.00	3160000.00	0.00	3160000.00
Block 60%							
Liabrary Books & Journal	32071.52	163387.00	13570.00	0.00	209028.52	121346.11	87682.41
Total	**15950998.91**	**1277434.00**	**1026525.00**	**0.00**	**17341014.91**	**1725193.80**	**15615821.11**

HARISH OBEROI & ASSOCIATES
Chartered Accountants
FRN 011340N

M/S AMAR SHAHEED BABA AJIT SINGH JUJHAR SINGH MEMORIAL COLLEGE
BELA , ROPAR
[DIPLOMA COLLEGE OF PHARMACY]

BALANCE SHEET AS AT 31.03.2025

Liabilities		Amount	Assets	Amount
Capital A/c		21509394.27	**Fixed Assets**	0.00
Opening Balance	22600521.71			
Less Excess of Exp over income	-1091127.44		**Current Assets**	
			Bank Account	7623725.27
			Receivable from Pharmacy College	14015169.00
Current Liabilities				
Refundable Security		129500.00		
Total		**21638894.27**	**Total**	**21638894.27**

Accountant   Suptt   Principal   Treasurer   Director   Manager

Director
ASBASJSM College of Pharmacy
BELA (Rupnagar)-140111

Manager
Managing Comm
ASBASJSM Col
Bela (Ropar)

DATED 01.10.2025

PLACE ROPAR

" AUDITORS REPORT"
As per our report of even date annexed
FOR HARISH OBEROI & ASSOCIATES
CHARTERED ACCOUNTANTS

HARISH OBEROI & ASSOCIATES
Chartered Accountants
FRN 011340N

---Sd---
PARTNER

M/S AMAR SHAHEED BABA AJIT SINGH JUJHAR SINGH MEMORIAL COLLEGE
BELA , ROPAR
[DIPLOMA COLLEGE OF PHARMACY]

Income & Expenditure A/c for the Year Ending 31.03.2025

Particulars	Amount	Particulars	Amount
Affiliation fees (PCI)	118000.00	Bank Interest	27971.00
Admission fee (psbte Board)	88815	Board Registeration Fees	110000.00
Affiliation fees (psbte Board)	50000.00	Development Fund	151885.00
Audit Fees	12000.00	Sports fee	1200.00
Bank Charges	259.44	Other Fees	51300.00
Examination Charges (pb board)	93650.00	SAF [One Time]	11395.00
Examination Charges (psbte)	27350.00	SAF [yearly]	97520.00
Salary	2012961.00	Tution Fees	858237.00
		GIS	900.00
		Internet fee	1500.00
		Excess of Exp Over Income	1091127.44
Total	**2403035.44**	**Total**	**2403035.44**

Accountant **Suptt** **Principal** **Treasurer** **Director** **Manager**

Director
ASBASJSM College of Pharmacy
BELA (Rupnagar)-140111

DATED 01.10.2025

PLACE ROPAR

" AUDITORS REPORT"
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CHARTERED ACCOUNTANTS

HARISH OBEROI & ASSOCIATES Chartered Accountants FRN 011340N

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PARTNER

M/S AMAR SHAHEED BABA AJIT SINGH JUJHAR SINGH MEMORIAL COLLEGE
BELA , ROPAR
[DIPLOMA COLLEGE OF PHARMACY]

BANK ACCOUNTS AS AT 31.03.2025

Sbi Bela A/c no ; 65182545501		6461119.8
Sbi Bela A/c no:-	65030401902	433900.00
Sbi Bela A/c no:-	65261721635	667205.47
Sbi Bela A/c no:-	65261721793	61500.00
Total		**7623725.27**

HARISH OBEROI & ASSOCIATES Chartered Accountants FRN 011340N