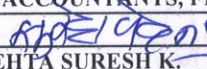


REPORT OF AN AUDITOR RELATING TO ACCOUNT AUDITED	
UNDER SUB-SECTION 33 & 34 AND RULE 19 OF THE MAHARASHTRA PUBLIC TRUSTS ACT, 1950	
NAME OF THE PUBLIC TRUST:- PUNE ORTHOPEDIC SOCIETY	UDIN: -
ADDRESS:-C/O Sancheti Hospital, SHIVAJI NAGAR PUNE :- 411 005	22030878AVNVLG3826
Regi. No. :- F-46059/PUNE OF 18TH DEC, 2015	PAN :- AADAP1347D
AUDIT REPORT FOR THE YEAR ENDED ON 31ST MARCH, 2022	
(a) Whether accounts are maintained regularly and in accordance with provision	YES, see report
(b) Whether receipts and disbursements are properly and correctly shown in the accounts	YES, see report
(c) Whether receipts the cash balance and vouchers in the custody of the manager or trustee on the date of audit were in agreement with accounts;	YES, CASH COULD NOT BE VERIFIED.
(d) Whether all books, deeds, accounts, vouchers other documents or records required by the auditor were produced before him;	YES
(e) Whether a register of movable and immovable properties is properly maintained therein and communicated from time to time to the regional office and the defects and inaccuracies maintained in the previous audit report have been duly complied with;	Yes
(f) Whether the manager or trustee or any other person required by the auditor to appear before him did so and furnished the necessary information required by him;	YES
(g) Whether any property or funds of the Trust were applied for any object or purpose other than objects or purpose of the Trust;	NO
(h) The amounts of outstanding for more than one year and the amounts written off if any	[a] outstanding -Rs. 39,050.00 except TDS, [b] written off - Rs. 2,23,339.00
(l) Whether tenders were invited for repairs or construction involving expenditure exceeding Rs. 5,000/-	NOT APPLICABLE
(j) Whether any money of the public trust has been invested contrary to the provision of Section 35;	NO
(k) Alienation, if any of the immovable property contrary to the provisions of Section 36 which have come to the notice of the auditors	NOT APPLICABLE
(l) All cases of irregular, illegal or improper expenditure or failure or commission to recover monies or other property belonging to the public trust or of loss or waste of money or other property there or & whether such expenditure failure commission or waste was caused in consequence of branch or trustee or misapplication part of part of the trustees or any person of any other misconduct on the while in the management of the trust	NO
(m) Whether the budget has been filed in the form provided by rule 16 A	Yes
(n) Whether the maximum and minimum of the trustee is maintained	YES
(o) Whether the meeting are held regularly as provided in such instrument	YES
(p) Whether the minutes book or the proceeding of the meeting is maintained	YES, SUBJECT TO COMPLETION.
(q) Whether any of the trustees has any interest in the investment of the trust	NO
(r) Whether any of the trustees is a debtor or creditor of the trust	NO
(s) Whether any irregularities pointed out by the auditors in the accounts of the previous year have been duly complied with by the trustees during the period of audit	Yes, as per report
(t) Any special matter which the auditor may think fir or necessary to bring	AS PER REPORT
FOR M/S. SURESH K. MEHTA & CO.,	
CHARTERED ACCOUNTANTS, FRN 110 697 W	
	
CA. PROF. MEHTA SURESH K.	
M. COM., F. C.A.,	
CHARTERED ACCOUNTANT, PARTNER	
MEMBERSHIP NO. 030878	
PUNE-411 030	
DATED: - 27TH SEPTEMBER, 2022.	
[PAGE NO. 01]	



THE MAHARASHTRA PUBLIC TRUSTS ACT,1950.

SCHEDULE VIII [SEE RULE 17 (1)].

NAME OF THE PUBLIC TRUST:- PUNE ORTHOPEDIC SOCIETY

ADDRESS:-C/O Sancheti Hospital, SHIVAJI NAGAR PUNE :- 411 005

Regi. No. :- F-46059/PUNE OF 18TH DEC. 2015

UDIN: -

PAN :- AADAP1347D

22030878AVNVLG3826

BALANCE SHEET AS AT 31ST MARCH, 2022

FUNDS AND LIABILITIES

AMOUNT-RS.

AMOUNT-RS.

TRUST FUND OR CORPUS:-

BALANCE AS PER LAST BALANCE SHEET:-

48,09,658.76

48,09,658.76

ADJUSTMENTS DURING THE YEAR:-

ADD:- GIVE DETAILS

LESS:- GIVE DETAILS

OTHER EARMARKED FUNDS:-

[CREATED UNDER PROVISIONS OF TRUST DEED OR SCHEME OR OUT OF THE INCOME]

Life Membership Fund

SINKING FUND

1,30,000.00

1,30,000.00

LOANS- SECURED OR UNSECURED:-

LIABILITIES:-

4,38,971.42

ADVANCES

10,24,435.26

OTHER PROVISIONS

1,27,108.00

SUNDRY CREDIT BALANCES

83,157.00

DUTIES AND TAXES

(7,95,728.84)

INCOME AND EXPENDITURE APPROPRIATION A/C

BALANCE AS PER LAST BALANCE SHEET:-

68,56,413.09

65,19,641.71

Less APPROPRIATIONS, IF ANY.-Maha. Oprtho, Asso.

(3,36,771.38)

Less Bad debts written off

TOTAL

1,18,98,271.89

SUBJECT TO OUR REPORT OF EVEN DATE

SEPARATELY ANNEXED.

FOR M/S. SURESH K. MEHTA & CO.,

CHARTERED ACCOUNTANTS, FRN 110 697 W

Suresh K. Mehta

CA. PROF. MEHTA SURESH K.

M. COM., F. C.A.,

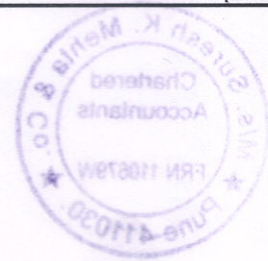
CHARTERED ACCOUNTANT, PARTNER

MEMBERSHIP NO. 030878

PUNE-411 030

DATED: - 27TH SEPTEMBER, 2022.

[PAGE NO. 02]



THE MAHARASHTRA PUBLIC TRUSTS ACT,1950.
 SCHEDULE VIII [SEE RULE 17 (1)].
 NAME OF THE PUBLIC TRUST:- PUNE ORTHOPEDIC SOCIETY
 ADDRESS:-C/O Sancheti Hospital, SHIVAJI NAGAR PUNE :- 411 005
 Regi. No. :- F-46059/PUNE OF 18TH DEC. 2015 = UDIN: -

PAN :- AADAP1347D 22030878AVNVLG3826

BALANCE SHEET AS AT 31ST MARCH, 2022

PROPERTY AND ASSETS	AMOUNT-RS.	AMOUNT-RS.
IMMOVEABLE PROPERTIES:-GYM BUILDING		-
SUITABLY CLASSIFIED, GIVING MODE OF VALUATION		
ADJUSTMENTS DURING THE YEAR:-		
ADD:- GIVE DETAILS / PURCHASES		
LESS:- GIVE DETAILS[SALE, DEPRECIATION		
INVESTMENTS:-		
NOTE:- MARKET VALUE OF THESE INVESTMENTS-RS. NA	89,94,510.00	89,94,510.00
MACHINERY:-AS PER SCH NO.2		
BALANCE AS PER LAST BALANCE SHEET:-		
ADDITIONS DURING THE YEAR:-		
SALES DURING THE YEAR		
DEPRECIATION DURING THE YEAR		
CURRENT ASSETS		16,39,480.00
SUNDRY DEBTORS	35,400.00	
INCOME TAX TDS / TCS net of credit of Rs. 1,05,882.00.	5,65,030.00	
LOANS- SECURED OR UNSECURED:-	19,526.00	
DEPOSITS (ASSET)	10,00,000.00	
DEPOSITS AND ADVANCES:-		
DEPOSITS AND RECEIVABLES	19,524.00	
SUSPENSE	-	
CASH AND BANK BALANCES:-		12,64,281.89
[A] CASH AT BANK	12,64,281.89	
[B] CASH IN HAND		
ADD SURPLUS / LESS DEFICIT AS PER		3,36,771.38
LESS:- TRANSFERRED		(3,36,771.38)
TOTAL		1,18,98,271.89

INCOME OUTSTANDING IF ACCOUNTS ARE KEPT ON CASH BASIS:- 0.00
 RENT / OTHER

THE ABOVE BALANCE SHEET TO THE BEST OF MY/OUR BELIEF CONTAINS A TRUE ACCOUNT OF THE FUNDS & LIABILITIES AND OF THE PROPERTY & ASSETS OF THE TRUST.

FOR PUNE ORTHOPEDIC SOCIETY,
 [TRUSTEE] [TRUSTEE] [TRUSTEE]

PUNE-411 030
 DATED: - 27TH SEPTEMBER, 2022. [PAGE NO. 03]



THE MAHARASHTRA PUBLIC TRUSTS ACT,1950.

SCHEDULE VIII [SEE RULE 17 (1)].

NAME OF THE PUBLIC TRUST:- PUNE ORTHOPEDIC SOCIETY

ADDRESS:-C/O Sancheti Hospital, SHIVAJI NAGAR PUNE :- 411 005

Regi. No. :- F-46059/PUNE OF 18TH DEC. 2015

UDIN: -

PAN :- AADAP1347D

22030878AVNVLG3826

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2022

EXPENDITURE	AMOUNT-RS.	AMOUNT-RS.
TO EXPENDITURE IN RESPECT OF PROPERTIES -		8,08,972.38
PROFESSIONAL FEES	1,56,600.00	
OFFICE FEES	3,08,000.00	
CASH WRITTEN OFF	2,23,339.00	
MEETING AND CONFERENCE EXPENSES	86,426.00	
REPAIRS AND MAINTENANCE	15,000.00	
LEGAL EXPENSES	13,500.00	
BANK CHARGES	4,613.38	
DISCOUNT	900.00	
OFFICE RENT IMA	594.00	
RATES, TAXES, CESSSES.	-	
DEPRECIATION [BY WAY OF PROVISION OR ADJUSTMENT]	-	
MISC. EXPENSES - INDIRECT		
EXPENSES ON THE OBJECTS OF TRUST INCL. ABOVE EXPENSES AS APPLICABLE		
a) RELIGIOUS		
b) MEDICAL EDUCATIONAL- AS PER SCHEDULE		
c) OTHER CHARITABLE OBJECTS		
TOTAL		8,08,972.38

SUBJECT TO OUR REPORT OF EVEN DATE SEPARATELY ANNEXED.

FOR M/S. SURESH K. MEHTA & CO.,
CHARTERED ACCOUNTANTS, FRN 110 697 W

CA. PROF. MEHTA SURESH K.
M. COM., F. C.A.,
CHARTERED ACCOUNTANT, PARTNER
MEMBERSHIP NO. 030878
PUNE-411 030

DATED: - 27TH SEPTEMBER, 2022.

[PAGE NO. 04]



THE MAHARASHTRA PUBLIC TRUSTS ACT, 1950.
 SCHEDULE VIII [SEE RULE 17 (1)].
 NAME OF THE PUBLIC TRUST:- PUNE ORTHOPAEDIC SOCIETY
 ADDRESS:- C/O Sancheti Hospital, SHIVAJI NAGAR PUNE :- 411 005
 Regi. No. :- F-46059/PUNE OF 18TH DEC. 2015
 PAN :- AADAP1347D

UDIN :-
 22030878AVNVLG3826

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2022

INCOME	AMOUNT-RS.	AMOUNT-RS.
DIRECT INCOME		4,72,201.00
INTEREST RECEIVED - FD	4,32,795.00	
INTEREST RECEIVED - SB	22,155.00	
MISCELLANEOUS INCOME	17,251.00	
DEFICIATE CARRIED OVER TO BALANCE SHEET		3,36,771.38
TOTAL		8,08,972.38

FOR PUNE ORTHOPAEDIC SOCIETY,

[TRUSTEE]

[TRUSTEE]

[TRUSTEE]

PUNE-411 030

DATED: - 27TH SEPTEMBER, 2022.

[PAGE NO. 05]



NAME OF THE PUBLIC TRUST:- PUNE ORTHOPEDIC SOCIETY

ADDRESS:-C/O Sancheti Hospital, SHIVAJI NAGAR PUNE :- 411 005

Regi. No. :- F-46059/PUNE OF 18TH DEC. 2015

PAN :- AADAP1347D

**UDIN: -
22030878AVNVLG3826**

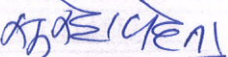
EXPENDITURE ON THE OBJECTS OF THE TRUST: - F. Y. 2021-2022.

PARTICULARS

AMOUNT - Rs..

BACK OFFICE FEES	3,08,000.00
CASH WRITTEN OFF	2,23,339.00
PROFESSIONAL FEES	1,56,600.00
MEETING AND CONFERENCE EXPENSES	86,426.00
OFFICE MAINTAINANCE EXP	15,000.00
LEGAL EXPENSES	13,500.00
BANK CHARGES	4,613.38
DISCOUNT	900.00
OFFICE RENT IMA	594.00
TOTAL	8,08,972.38

**FOR M/S. SURESH K. MEHTA & CO.,
CHARTERED ACCOUNTANTS, FRN 110 697 W**


**CA. PROF. MEHTA SURESH K.
M. COM., F. C.A.,
CHARTERED ACCOUNTANT, PARTNER
MEMBERSHIP NO. 030878**

PUNE-411 030

DATED: - 27TH SEPTEMBER, 2022.

FOR PUNE ORTHOPEDIC SOCIETY,


TRUSTEE


TRUSTEE

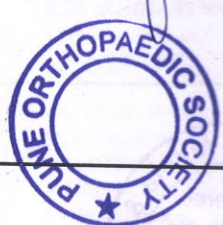

TRUSTEE

PUNE-411 030

DATED: - 27TH SEPTEMBER, 2022.

[PAGE NO. 07]



SCHEDULE IX - D		
[SEE RULE 19 (2A)]		
TO BE SUBMITTED BY THE AUDITOR ALONG WITH THE AUDIT REPORT		
UNDER SUB-SECTION 33 & 34 AND RULE 19 OF THE MAHARASHTRA PUBLIC TRUSTS ACT, 1950		
PARTICULARS	REMARKS	
NAME OF THE PUBLIC TRUST:- PUNE ORTHOPAEDIC SOCIETY PAN :- AADAP1347D	UDIN: - 22030878AVNVLG3826 Order No: 57 / 343 / 2016-2017 OF 18.10.2016.	
REGISTRATION NO. WITH DATE OF REGISTRATION UNDER SECTION 12AA OF INCOME TAX ACT 1961		
ACKNOWLEDGEMENT NO. WITH DATE OF FILING OF THE RETURN OF INCOME FOR EARLIER THREE YEARS :-	ACKNOWLEDGEMENT NO.	DATE
FINANCIAL YEAR 2018-2019	221307190251019	25.10.2019
FINANCIAL YEAR 2019-2020	725732820171120	17.11.2020
FINANCIAL YEAR 2020-2021	930026960140122	14.01.2022
PERMANENT ACCOUNT NUMBERS OF ALL THE TRUSTEES: -		
NAME OF THE TRUSTEE	HIS PERMANENT ACCOUNT NUMBER	
Dr Shrinivas Shintre	ADXPS5049K	
Dr Sanjay Patil	AGKPP5259L	
Dr Sandeep Patwardhan	AEAPP5272P	
Dr N J Karne	AEHPK3187K	
Dr Abhijeet Wahegaonkar	AAKPW1781G	
Dr Abhijit Agashe	ABFPA7493P	
FOR M/S. SURESH K. MEHTA & CO., CHARTERED ACCOUNTANTS, FRN 110 697 W <i>(Signature)</i> CA. PROF. MEHTA SURESH K. M. COM., F. C.A., CHARTERED ACCOUNTANT, PARTNER MEMBERSHIP NO. 030878 PUNE-411 030 DATED: - 27TH SEPTEMBER, 2022.	FOR PUNE ORTHOPEDIC SOCIETY. <i>(Signature)</i> TRUSTEE <i>(Signature)</i> TRUSTEE <i>(Signature)</i> TRUSTEE 	

[PG NO. 08]

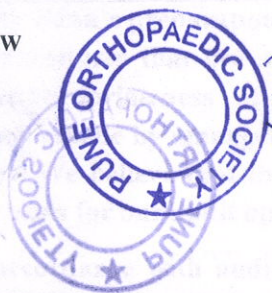


NAME OF THE PUBLIC TRUST:- PUNE ORTHOPEDIC SOCIETY
 ADDRESS:-C/O Sancheti Hospital, SHIVAJI NAGAR PUNE :- 411 005
 Regi. No. :- F-46059/PUNE OF 18TH DEC. 2015
 STATEMENT OF TOTAL INCOME
 FOR THE YEAR ENDING : 31ST MARCH, 2022

PAN :- AADAP1347D
 UDIN: -
 22030878AVNVLG3826

PARTICULARS		AMOUNT-RS.	AMOUNT-RS.
[A] INTEREST			4,54,950.00
ON FIXED DEPOSITS		4,32,795.00	
ON SAVINGS ACCOUNT		22,155.00	
[B] OTHER INCOME			17,251.00
[C] INCOME AND EXPENDITURE ACCOUNT -			4,72,201.00
[D] EXPENDITURE ON THE OBJECTS OF THE TRUST			
<u>PARTICULARS</u>			
[01] <u>MAXIMUM 15% OF INCOME -</u> AS PERMISSIBLE ACCUMULATION of 15%		70,830.00	
[02] EXPENDITURE ON THE OBJECTS OF THE TRUST OUT OF RS. 8,08,972.00	8,08,972.38		
LESS SET OFF ACCUMULATION AY 2019-2020 NET APPLICATION - REVENUE NATURE	2,02,550.00	6,06,422.38	
[03] DEEMED ACCUMULATION - Bad debts		-	
[04] TOTAL APPLICATIONS [1] + [2] + [3]	6,06,422.38	6,77,252.38	
<u>EXCESS APPLICATION TO BE CARRIED FORWARD/ BACKWARD.</u>		2,05,051.38	4,72,201.00
<u>EXCESS APPLICATION TO BE CARRIED FORWARD/ BACKWARD AS</u> <u>ROUNDED OFF.</u>		2,05,050.00	
[E] TOTAL INCOME NOT BEING NEGATIVE			-
[F] TAX PAYABLE			-

FOR M/S. SURESH K. MEHTA & CO.,
 CHARTERED ACCOUNTANTS, FRN 110 697 W
 CA. PROF. MEHTA SURESH K.
 M. COM., F. C.A.,
 CHARTERED ACCOUNTANT, PARTNER
 MEMBERSHIP NO. 030878
 PUNE-411 030
 DATED: - 27TH SEPTEMBER, 2022.



FOR PUNE ORTHOPEDIC SOCIETY

[Signature]
 [TRUSTEE]
[Signature]
 [TRUSTEE]
[Signature]
 [TRUSTEE]

PUNE-411030
 DATED: - 27TH SEPTEMBER, 2022.



NAME OF THE PUBLIC TRUST:- PUNE ORTHOPEDIC SOCIETY

ADDRESS:- C/O Sancheti Hospital, SHIVAJI NAGAR PUNE :- 411 005

Regi. No. :- F-46059/PUNE OF 18TH DEC. 2015

PAN :- AADAP1347D

UDIN: - 22030878AVNVLG3826

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2022.

<u>RECEIPTS</u>	<u>AMOUNT-RS.</u>	<u>PAYMENTS</u>	<u>AMOUNT-RS.</u>
OPENING BALANCES: -		Expenses excluding depreciation	8,08,972.38
Cash at Bank	29,32,604.27	DEPOSIT IMA	10,00,000.00
Cash on Hand	2,23,339.00	Increase in Investements	3,92,751.00
Income	4,72,201.00	ADVANCE RETURNED	67,500.00
Life Membership Fees	80,000.00	TDS - NET	41,826.00
		SUNDRY DEBTOIRS	35,400.00
		SUNDRY CREDITORS	27,000.00
		Proviisons	26784.00
		CLOSING BALANCES: -	
		Cash at Bank	12,64,281.89
		Cash on Hand	
		Duties and Taxes	43,629.00
TOTAL	37,08,144.27	TOTAL	37,08,144.27

SUBJECT TO OUR REPORT OF EVEN DATE SEPARATELY ANNEXED.

FOR M/S. SURESH K. MEHTA & CO.,
CHARTERED ACCOUNTANTS, FRN 110 697 W

CA. PROF. MEHTA SURESH K.
M. COM., F. C.A.,
CHARTERED ACCOUNTANT, PARTNER
MEMBERSHIP NO. 030878

PUNE-411 030

DATED: - 27TH SEPTEMBER, 2022.

FOR PUNE ORTHOPEDIC SOCIETY

TRUSTEE

TRUSTEE

TRUSTEE



UDIN: - 22030878AVNVLG3826

INDEPENDENT AUDITORS' REPORT -2021-2022

To,
The Members,
PUNE ORTHOPEDIC SOCIETY,
C/O. Sancheti Hospital, Shivajinagar,
Pune-411 005

[1] We have examined the annexed Balance Sheet of PUNE ORTHOPEDIC SOCIETY on 31st March, 2022, and also it's Income and Expenditure account for the year ended on that date.

[2] MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation of these financial statements in accordance with the provisions contained in The Maharashtra Public Trusts Act, 1950, This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

[3] AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the applicable Standards by The Institute of Chartered Accountants of India and under The Maharashtra Trusts Act, 1950. 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, whether due to fraud or error.

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 control relevant to the Bank's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

[4] We have conducted the audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

[05] OPINION: -

In our opinion, [a] proper books of account as required have been kept by the said trust which give all the information as required and in the manner so required;



Same (11)

Suresh K. Mehta



[b] The above referred Balance Sheet gives a true and fair view of the financial position of the trust as on 31ST March, 2022, and;

[c] The annexed Income & Expenditure Account give a true and fair view of the Deficit of the trust for the year according to the best of our information and the explanations given to us and as shown by the books.

[06] REPORT: -

[A] LIABILITIES

[01] LIFE MEMBERSHIP FUND: -Rs. 1,30,000.00: -

There is an addition of Rs. 80,000.00 to this fund during the year. However, there is no resolution passed by the managing committee to admit them to the life membership.

[02] Pride Hotels Ltd. - Dr. Rs. 743.00: -

This amount represents the payment of tax deducted at source from the hotel bills to the Government of India without recovering it from the payee. Management considers the same as recoverable. It is outstanding for a long time. Steps to recover the same may be taken.

[03] Advance for 2020 POSAC not held: -Cr. 11,92,185.26 and Dr. 1,67,750.00: -

These amounts are carried forward since March, 2020. Final disposal thereof is not yet made.

[B] ASSETS: -

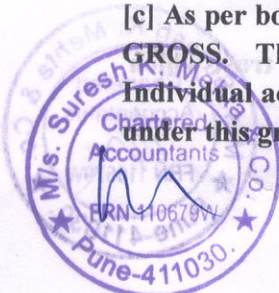
[01] FIXED DEPOSIT ACCOUNTS: -

[a] It is found that all the fixed deposits made with Bank of Maharashtra are renewed during the year. Resolutions to renew these accounts were not made available to us for verifications.

[b] There is also the difference between Maturity Value as stated on the fixed deposit receipts and in the actual value for which the same are renewed. Same is as under: -

No	BRANCH	FDR NO.	PERIOD		M.V. RS
			FROM	TO	
1	PADMAVATI (315)	425748	12.03.2019	29.05.2020	12,53,623.00
2	PADMAVATI (315)	425977	03.04.2019	20.06.2020	12,53,945.00
3	PADMAVATI (315)	949423	07.10.2019	07.10.2020	10,61,364.00
4	PADMAVATI (315)	949422	07.10.2019	07.10.2020	10,61,364.00
5	LOKMANGAL (1150)	108225	30.05.2020	17.08.2021	12,98,670.00
6	LOKMANGAL (1150)	108442	06.07.2020	23.09.2021	12,94,776.00
7	LOKMANGAL (1150)	622700	03.05.2020	03.05.2021	11,75,932.00
8	Total				83,99,674.00

[c] As per books, the net value of fixed deposits [after tax deduction at source] is Rs. 90,34,554.00-GROSS. The Tax of Rs. 40,044.00 is deducted at source from interest accumulated thereon. Individual account numbers are not available on record. As such, this amount is kept in suspense under this group.



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[d] These cumulative receipts are not seen to have got the renewal endorsement made thereon for a very long time though the interest thereon is credited to the said fixed deposit accounts.

[03] Deposit Rs. 10,00,000.00 :-

[a] This amount, as per information given to us, is kept in deposit with Indian Medical Association for leased premises.

[b] The leave and license agreement is from 1st January, 2022. However, the Indian Medical Association has demanded the money from 1st November, 2021. The accounting is done with effect from 1st January, 2022.

[c] Necessary Resolution stating the terms and conditions was not made available to us.

[04] M/s. Surge Pharmaceuticals-Rs. 19,526.00 :-

This amount is outstanding since last long. We are informed that this amount is recoverable and hence like other items is not written off. We are doubtful of its recovery.

[05] Life Membership Dues: -Dr. Rs. 35,400.00: -

[a] This includes an amount of Rs. 5,900.00 each due from six members. This amount is reported to have been lying with Gaps work.

[b] An amount of Rs. 900.00 due from Dr. Chavan Shankar Raghunath is written off due to short receipt from him.

[c] These amounts are credited to the Life Membership Fund.

[06] Cash on hand: - Rs. 2,23,339.00: - [Opening balance-01st April, 2019-Rs. 2,23,339.00,

This balance is written off as it is not physically available-Resolution No. 06 of 13th March, 2022 of the annual general meeting. Amount mentioned in the proceedings is as 'appr. 2.23 lakhs.'

[07] CASH DEPOSIT-31st august, 2021-SB 5867- Rs. 17,200.00:-

[a] This amount is withdrawn under cheque No. 46880 from account No .9198, with Bank of Maharashtra. However, this account is not seen in your books any time earlier.

[b] This amount is credited to miscellaneous receipts as Rs. 14,576.00 and balance amount is transferred to Goods and Services Tax payable Rs. 2,624.00.

[08] Bank Accounts: -

[a] A strong suggestion is made to keep only one savings bank account in the name of the trust.

[b] It is also suggested that the surplus balance in the savings account may be kept in the fixed deposits for earning extra interest.



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[09] GAPS WORK Dr. Rs. 19,524.00: -

[a] This amount is outstanding for a very long time. We are doubtful of its recovery.

[b] This party has sent an email stating that an amount of Rs. 15,000.00 is pending with POS Team. This amount and transactions [including of earlier period] related thereto are not given necessary effect to in the books.

[10] Tax Deducted at source of us -Dr. Rs. 5,65,030.00- Net: -

[a] Refund received Rs. 1,05,882.00: -During the year 2020-2021, this amount is received back partially from the income-tax department against the refund of income-tax deducted at source of Rs. 3,56,897.00, for the previous year 2018-2019. However, in spite of taking efforts to divide the same into the [i] tax and [ii] interest received on refund, it could not be done. A grievance is also raised on the portal of the income-tax department. The said amount is fully credited to refund receivable for the previous year 2018-2019, waiting above clarification from the income-tax department.

[b] This amount includes items outstanding for a last long and needs to be recovered as early as possible.

[11] Balance confirmation certificates: -

Balance confirmation certificates in respect of personal accounts were not made available to us for verifications.

[C] EXPENSES: -

[01] Some expenses for the year are incurred for whole year even when there were no activities during the year.

[02] Wherever the supporting documents for expenses incurred etc. were not on record, we have relied on the management for the same.

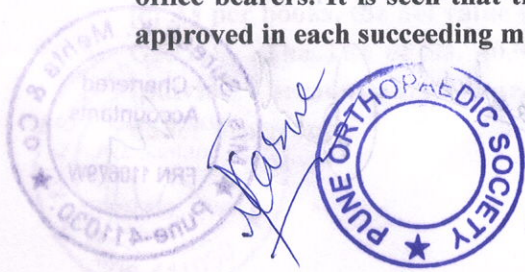
[D] INCOME: -

[01] Stock statement of the receipts' books: -

Stock statement of the receipts' books, printed, used and on hand was not made available to us for our verification/

[E] [GENERAL]: -

[01] The minutes of the meetings are typed and stapled to the proceedings books. As this is a permanent record, same needs to be affixed to the proceedings book and needs to be authenticated by the seal of the trust and signatures of the office bearers across the pages affixed and the pages of the proceedings book. Copies of the minutes of the meetings as were produced before us were in the form of loose leaves signed only on the last page and not every page of the printouts by the office bearers. It is seen that the minutes of earlier meeting and up-to-date accounts are not got approved in each succeeding meeting.



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[02] Pandemic situation: -

This has put serious limitations on physical verifications of the documents etc. However, we have taken maximum possible care to conduct the audit based on documents as received through e-mails and based on information personally given by the society.

Subject to notes to accounts and observations made above, we report that

[a] We have obtained all the information and explanations, which were necessary for audit purposes and

[b] The said Balance Sheet and Income & Expenditure Account are in agreement with the books of Account;

For M/S. SURESH K. MEHTA AND CO.,
CHARTERED ACCOUNTANTS,
FRN - 110 679 W

[Handwritten Signature]

[CA. PROF. MEHTA SURESH K.]
M. COM., F. C. A.
CHARTERED ACCOUNTANT
MEMBERSHIP NO. 30878
PARTNER

PUNE - 411 030

DATED: - 27TH September, 2022



Above report is read by us

PUNE ORTHOPEDIC SOCIETY

[Handwritten Signature]
Trustee

[Handwritten Signature]
Trustee

[Handwritten Signature]
Trustee



PUNE-41 1030.

DATED: - 27TH September, 2022

UDIN: - 22030878AVNVLG3826

PUNE ORTHOPEDIC SOCIETY:-

AUDIT FOR THE YEAR 2021-2022

NOTES TO ACCOUNTS

[01] SIGNIFICANT ACCOUNTING POLICIES:-

METHOD OF ACCOUNTING:-

The trust follows the Mercantile System of Accounting and recognizes Income and Expenditure on Accrual basis. The accounts are prepared on historical cost basis. Trust is following consistency, accrual basis and going concern convention of accounting. Trust also follows the Accounting Standards as prescribed. Accounting policies not referred to otherwise are consistent with generally accepted accounting principles. As informed by the management, there is no change in method of accounting employed as compared to method employed in immediately preceding previous year.

FIXED ASSETS: - A GROSS BLOCK: - NOT APPLICABLE

DEPRECIATION:-NOT APPLICABLE

INVESTMENTS: -

Investments comprising of fixed deposits are valued at original amount invested as increased by the accrued interest and as decreased by the tax deducted at source there from, if any.

CURRENT ASSETS: -

Current Assets, if any, have been valued at their realizable value or cost price whichever is lower.

INCOME AND EXPENDITURE:-

[01] Revenues / Incomes and costs / expenditure are generally accounted on accrual basis, as they are earned / incurred.

[02] Corpus – Rs. 48,09,658.76:-

There is no change in this balance since 1st April, 2021.

[03] Life Membership Fund-Rs. 1,30,000.00:-

This account includes [i] opening balance of Rs. 50,000 and [ii] an amount of Rs. 80,000.00 received from three members added during the year only.

[04] Income and Expenditure Appropriation Account-Rs. 65,19,641.71:-

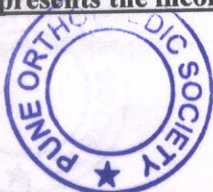
Deficit of Rs. 3, 36,771.38 for the current year is debited to the opening of Rs, 68, 56,413.09 making closing balance as above.

[05] Goods and Services Tax-Rs. 8, 12,288.84-Dr. and Rs. 2,760.00-Cr.:-

This is carried forward from earlier year after setting off Input Goods and Services Taxes and Output Goods and Services Taxes for the current year.

[06] Tax deducted at Source -Rs. 13,800.00-Cr.:-

This represents the income-tax deducted on fees and payable on 31st March, 2022.



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[07] Provisions: -This includes [a] fees for professional services and [b] dues towards leave and license fees.

[08] Sundry Creditors-Rs. 83,900.00

This includes the amount of payable to SUV Healthcare towards back office expenses for the year 2021-2022.

[09] Meetings: -Two meetings of the managing committee and one annual general meeting of the members was held during the year,

For M/S. SURESH K. MEHTA AND Co.,
CHARTERED ACCOUNTANTS,
FRN - 110 679 W

Sujit Mehta
[CA. PROF. MEHTA SURESH K.]
M. COM., F. C. A.
CHARTERED ACCOUNTANT
MEMBERSHIP NO. 30878
PARTNER



PUNE - 411 030

DATED: - 27TH September, 2022

For PUNE ORTHOPAEDIC SOCIETY

Kame
Trustee

Shahgaurav
Trustee

Shubh
Trustee



PUNE-41 1030.

DATED: - 27TH September, 2022



UDIN: - 22030878AVNVLG3826

PUNE ORTHOPEDIC SOCIETY:-

AUDIT FOR THE YEAR 2021-2022

SUGGESTIONS:-

As referred to by us in our report of even date, we are giving below the suggestions in relation to the working of the Trust as under: -

[01] All legal compliances should be made in time to avoid penalties, interest there for etc. Compliance with the provisions of The Income-Tax Act, 1961, [especially with reference to Registration U / S.12AA and filing of the returns of income etc.] and of The Maharashtra Public Trusts Act, 1950, [especially with reference to timely filing of change reports and other reports] may be complied with.

[02] All the assets belonging to the Trust need to be got recorded in the Schedule A in the office of Assistant Charity Commissioner, Pune Region, Pune-411 001. This reporting also includes filing all the change reports with the said office.

[03] Latest Schedule A from beginning and a copy of each of the registration certificate under the Societies Registration Act, 1860, and under The Maharashtra Trusts Act, 1950, may be obtained from the office of Charity Commissioner be obtained and kept on record.

[04] Articles of Association of the Society may be suitably amended to cover mutually contradictory provisions.

[05] It is found that many savings accounts are opened in the name of Society. In view of our earlier experience of the unreported savings account with Bank of India, this policy may be revisited and only one account may be operated closing all other accounts.

[06] [i] It is found that heavy savings accounts are kept in these accounts of the Bank. Such surplus funds may be kept in fixed deposits to earn higher interest.

[ii] The interest of fixed deposits should be got credited to the savings account only without crediting it to the fixed deposit account.

[iii] Fixed Deposits: - All fixed deposit should be credited to the savings accounts on respective due dates and minimum possible number of fixed deposits be made with a common maturity date [a] for control purpose and [b] for obtaining higher interest.

[07] Financial powers of various office bearers with reference to capital and revenue expenditure need to be defined.

[08] Vouchers need to be filed in a file and not kept in loose form.

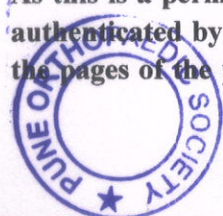
[09] Detailed narration should be written on all the vouchers with invoice number, party, purpose etc.

[10] All vouchers should be in the name of the trust, signed by both-receiver and giver- under the revenue stamp, if required, supported by the cash memo / tax invoice and followed by a short narration thereon and thereof in the software. No papers like 'estimate / quotation / on approval memo' etc. should be accepted as the voucher, cash memo or the tax invoice. Many payments are also made on internal vouchers only and in cash. There are many such deficient vouchers. We have relied on the authentications made by the management in such cases. Stock book of receipts books should be maintained.

[11] All the cash received need to be deposited in the Bank without using it for any purpose.

[12] PROCEEDINGS' BOOKS:- It is seen that the minutes of the meetings are typed and stapled.

As this is a permanent record, same needs to be affixed to the proceedings book and needs to be authenticated by the seal of the and signatures of the office bearers across the pages affixed and the pages of the proceedings book. The minutes of earlier meeting and accounts be got approved



Sujit (18)

Shri. Suresh K. Mehta

Shri. S. M. Mehta

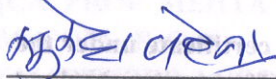


in each succeeding meeting. Proceedings' book should be preferably written manually and regularly and got duly signed. Proceedings should be self-explanatory, brief and up to the point only, including the names of dissenting members, if any. All events during the year need to be properly recorded in the minutes suitably indicating the names of proposer, seconding member etc. Copies of the notices of the meetings with acknowledgements thereof and attendance also should be updated. Resolutions: for various payments made to Trustees need to be passed separately.

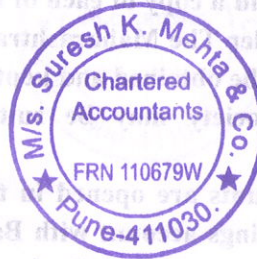
[13] All important documents in original should be kept in locker in the office of Trust / Bank locker under the control of designated office bearer.

[14] In respect of important matters like fixed deposits made and opening and closing of bank accounts, resolutions may be passed.

For M/S. SURESH K. MEHTA AND CO.,
CHARTERED ACCOUNTANTS,
FRN - 110 679 W



[CA. PROF. MEHTA SURESH K.]
M. COM., F. C. A.
CHARTERED ACCOUNTANT
MEMBERSHIP NO. 30878
PARTNER

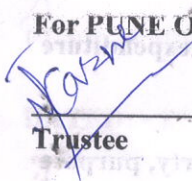


PUNE - 411 030

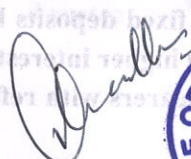
DATED: - 27TH September, 2022

We have noted the above suggestions.

For PUNE ORTHOPAEDIC SOCIETY,


Trustee

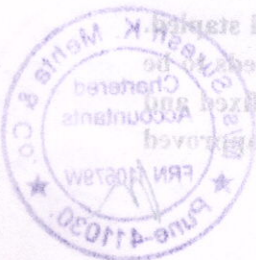

Trustee


Trustee



PUNE-41 1030.

DATED: - 27TH September, 2022



UDIN: - 22030878AVNVLG3826

CERTIFICATE

This is to certify that: -

[01] PUNE ORTHOPEDIC SOCIETY, a trust

[a] registered under The Societies Registration Act, 1860, bearing Registration No.: -MAH / 1653 / 2014 / PUNE of 17TH September, 2014, and

[b] Registered under The Maharashtra Public Trusts Act 1950, bearing No. Regi. No. F-46059/Pune of 18th December, 2015, has received no donation from public and government or any semi-government organization during the year ended on 31st March, 2022 and

[02] The corpus donation for the said year is Rs. NIL except Life Membership Fees of Rs. 80,000.00

This certificate is issued at the instance of the afore-said party for producing the same before the office Joint Charity Commissioner, Pune Region, Pune-411 001.

**For M/S. SURESH K. MEHTA AND CO.,
CHARTERED ACCOUNTANTS,
FRN - 110 679 W**

Suresh K. Mehta

**[CA. PROF. MEHTA SURESH K.]
M. COM., F. C. A.
CHARTERED ACCOUNTANT
MEMBERSHIP NO. 30878
PARTNER**



PUNE - 411 030

DATED: - 27TH September, 2022