



Pune Orthopaedic Society

Audit Report and Financial statements for the year
ended 31 March 2024

Auditors' Report
To the Management of
Pune Orthopaedic Society

Report on the Financial Statements

We have audited the accompanying financial statements of the Pune Orthopaedic Society ("the Trust") which comprise the Balance Sheet as at 31 March 2024, the Income and Expenditure Account for the year then ended summary of significant accounting policies and other explanatory information which are in agreement with the books of accounts maintained by the Trust.

Management's responsibility for the Financial Statements

The Management of the Trust is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Trust in accordance with the Accounting Standards as prescribed by the Institute of Chartered Accountants of India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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 Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Trust's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Trust's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the 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.


Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India:

- i. in the case of the Balance Sheet, of the state of affairs of the Trust as at 31 March 2024;
- ii. in the case of the Income and Expenditure Account of the surplus for the year ended on that date

For Tanaji Chorghe & Co
Chartered Accountant
Firm Registration Number: 132276W

Tanaji Chorghe
Proprietor
Place: Pune
Membership Number: 135704
Date: 10th September 2024
UDIN: 24135704BKCNCCL3989

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT			Assessment Year 2024-25
[Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962)			
PAN	AADAP1347D		
Name	PUNE ORTHOPAEDIC SOCIETY		
Address	Office No 408, IMA House,, Tilak Road, Shukrawar Peth, Pune, Pune , PUNE , 19-Maharashtra, 91-INDIA, 411002		
Status	05-AOP/BOI	Form Number	ITR-7
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	514400081270924
Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	0
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	0
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	0
	Taxes Paid	8	0
	(+) Tax Payable /(-) Refundable (7-8)	9	0
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0
This return has been digitally signed by <u>NARYAN JIVAJI KARNE</u> in the capacity of <u>Others</u> having PAN <u>AEHPK3187K</u> from IP address <u>210.16.94.20</u> on <u>27-Sep-</u> <u>2024 13:28:28</u> DSC Sl.No & Issuer <u>3502786</u> & <u>8217134276843039720CN=PantaSign Sub CA for DSC</u> <u>2022,OU=Certifying Authority,O=Pantagon Sign Securities Pvt. Ltd.,C=IN</u>			
System Generated	 AADAP1347D07514400081270924f94170769d03c384b640f64f8c44f9bb808fb4d0		
Barcode/QR Code			
<u>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</u>			

A.Y. 2024-2025

Name : Pune Orthopaedic Society

Previous Year : 2023-2024

PAN : AADAP 1347 D

Address : Office No 408, IMA House
Tilak Road
Shukrawar Peth
Pune, Pune - 411 002

Date of Formation : 17-Sep-2014

Status : Trust

Tax under Old Regime

Statement of Income

	Sch.No	Rs.	Rs.	Rs.
Taxable Income u/s 11 to 13	1			0
■ Total Income				<u>0</u>
<i>Tax on total income</i>				<u>0</u>

Schedule 1

Taxable Income u/s 11 to 13

Return to be furnished u/s 139(4A)

Whether registered u/s 12A / 12AB? Yes

Whether approved u/s 10(23C) (iv) to (via)? No

Aggregate income referred to in sections 10, 11 & 12	67,61,619
- 11(1): Applied in India during the PY	62,93,695
- Revenue expenses	62,93,695
- 11(1): Accumulation to the extent of 15%	4,67,924
- 15% of Non-corporate Donations paid to trust/institution regd. u/s 12AB/ 10(23C)(iv) to (via)	67,61,619
<i>Income after application</i>	<u>0</u>
<i>Taxable income</i>	<u>0</u>

Bank A/cs

Bank Accounts in India

Bank Name and Account No.

<u>Bank Name and Account No.</u>	<u>IFS Code</u>	<u>Type of Account</u>
Bank of maharashtra - 60189445867	MAHB0000315	Current
Bank of maharashtra - 60296513596	MAHB0001150	Current
Bank of maharashtra - 60215406579	MAHB0000315	Current

Date : 27-Sep-2024

Place : Pune

For Pune Orthopaedic Society

Authorised Signatory

The Bombay Public Trusts Act,1950		SCHEDULE - VIII [Vide Rule 17 (1)]		Regn. No.: F-46059	
Name of the Public Trust : Pune Orthopaedic Society					
Balance Sheet as at : 31 March 2024					
FUNDS & LIABILITIES	RS.	RS.	PROPERTY & ASSETS	RS.	RS.
Trust Fund or Corpus		52,22,467	Fixed Assets		-
Other Earmarked Funds (Created under the provisions of the trust deed or scheme or out of the Income)		-	Investment		87,22,677
Depreciation Fund	-		Fixed Deposit	87,22,677	
Sinking Fund	-		Capital Work in Progress		-
Reserve Fund	-		Loans (Secured or Unsecured) : Good / Doubtful		8,62,826
Any other Fund	-		Tax deducted at source	7,68,176	
Loans (Secured or Unsecured) :-		-	Other Advances	94,650	
Bank OD A/c.	-		Deposits & Advances :-		11,19,526
From Trustees	-		To Trustees	-	
Liabilities :-		14,32,926	To Employees	-	
For Expenses	-		To Contractors	1,00,000	
For Rent	-		To Lawyers	-	
For Rent & Other Deposits	-		To Others	10,19,526	
For Sundry Credit Balances	53,731		Income Outstanding :-		-
For Others	13,79,195		Rent	-	
Balance as per last Balance Sheet	63,17,380	67,85,305	Interest	-	
Less: Surplus as per Income & Expenditure A/c	4,67,925		Other Income	-	
			Cash and Bank Balances		27,35,669
			(a) Cash at Bank Account	27,35,669	
			(b) Cash in Hand	-	
Total (Rs)		1,34,40,698	Total (Rs)		1,34,40,698

As per our separate report on even date

For Tanaji Chorghe & Co
Chartered Accountants
Firm Registration Number No: 132276W

For Pune Orthopaedic Society

Tanaji Chorghe
Proprietor
Membership Number : 135704
Date:10 September 2024
Place: Pune
UDIN :24135704BKCNCNCL3989

President

Date:10 September 2024
Place: Pune

Secretary

Date:10 September 2024
Place: Pune

Name of the Public Trust : Pune Orthopaedic Society

Income and Expenditure Account for the year ending : 31 March 2024

EXPENDITURE	RS.	RS.	INCOME	RS.	RS.
To Expenditure In respect of Property :-		-	By Rent (accrued)		-
Rates, Taxes, Cesses	-		(realised)		
Repairs & Maintenance	-				
Salaries	-		By Interest (accrued)		6,18,067
Insurance	-		(realised)		
Depreciation (by way of provision of adjustments)	-		On Bank Accounts	49,786	
Other Expenses	-		On Fixed Deposits	5,68,281	
			On Other	-	
To Bank Charges		13,201	By Dividend		-
To Remuneration to Trustees		-	By Donation in Cash or Kind		-
To Legal Expenses		-	By Other Receipts		61,01,179
To Rent		-			
To Accounting Charges		-	By Other Income		42,373
To Audit Fees :		-			
To Contribution and Fees :					
Charity Commissioner's Fees					
Less: Amount tr. to Maintenance and Up gradation Fund & Respective Project A/c	-				
To Amount written off :		-			
(a) Bad Debts	-				
(b) loan Scholarship	-				
(c) Irrevocable Rents	-				
(d) Other Items	-				
To Miscellaneous Expenses		-			
To Depreciation		-			
To Amount Transferred to Reserve or Specific Funds					
To Expenditure on Object of the Trust		62,80,494			
(a) Religious Expenses	-				
(b) Educational	62,80,494				
(c) Medical Relief	-				
(d) Relief of Poverty	-				
(e) Other Charitable Object	-				
To Surplus Carried over to Balance Sheet		4,67,925	By Deficit Carried over to Balance Sheet		-
Total (Rs)		67,61,619	Total (Rs)		67,61,619

As per our separate report on even date

For Tanaji Chorghe & Co
Chartered Accountants
Firm Registration Number No: 132276W

For Pune Orthopaedic Society

Proprietor
Membership Number : 135704
Date:10 September 2024
Place: Pune
UDIN :24135704BKCNCCL3989President
Date:10 September 2024
Place: PuneSecretary
Date:10 September 2024
Place: Pune

Pune Orthopaedic Society
Office No 408, IMA House, Tilak Road, Shukrawar Peth, Pune-411002

Balance Sheet as at 31 March 2024

Liabilities	Sch	Amount Rs.	Assets	Sch	Amount Rs.
Corpos Fund	A	52,22,467	Current Assets and Advances	D	1,07,05,029
Income and Expenditure Account	B	67,85,305	Cash and Bank Balances	E	27,35,669
Other Liabilities	C	14,32,926			
Total		<u>1,34,40,698</u>	Total		<u>1,34,40,698</u>

Subject to our separate report of even date
Summary of significant accounting policies

For Tanaji Chorghe & Co
Chartered Accountant
Firm Registration Number : 132276W

For Pune Orthopaedic Society

Tanaji Chorghe
Proprietor
Membership Number: 135704

President

Secretary

Date:10 September 2024
Place: Pune
UDIN :24135704BKCNCNCL3989

Date:10 September 2024
Place: Pune

Date:10 September 2024
Place: Pune

Pune Orthopaedic Society
Office No 408, IMA House, Tilak Road, Shukrawar Peth, Pune-411002

Income and Expenditure Account
For the year ended 31 March 2024

Expenditure	Sch	Amount Rs.	Income	Sch	Amount Rs.
Administrative Expenses	G	62,93,694	Conference Receipts		60,92,705
			Academic Grants		8,475
			Interest Income	F	6,18,067
Surplus for the year		4,67,925	Donation Receipts		42,373
Total		67,61,619	Total		67,61,619

Subject to our separate report of even date
Summary of significant accounting policies

For Tanaji Chorghe & Co
Chartered Accountant
Firm Registration Number : 132276W

For Pune Orthopaedic Society

Tanaji Chorghe
Proprietor
Membership Number: 135704
Date:10 September 2024
Place: Pune
UDIN :24135704BKCNCCL3989

President
Date:10 September 2024
Place: Pune

Secretary
Date:10 September 2024
Place: Pune

Pune Orthopaedic Society

Schedules forming part of Balance Sheet as at 31 March 2024

	Balance as at 31 March 2024
Schedule A : Corpus Fund	
Trust fund and corpus	48,09,659
Life membership fund	4,12,808
Total	52,22,467
Schedule B : Income and Expenditure Account	
Balance as per last balance sheet	63,17,380
Add: surplus during the year	4,67,925
Total	67,85,305
Schedule C : Other Liabilities	
Sundry creditors and others	53,731
Advance from members	13,63,195
Withholding taxes	16,000
Total	14,32,926
Schedule D : Current Assets and Advances	
Fixed deposits with Bank of Maharashtra	87,22,677
Trade receivable	10,349
Advances to suppliers	1,00,000
Tax dedcuted at source	7,68,176
Deposits	10,19,526
Balance goods and service tax	84,301
Total	1,07,05,029
Schedule E : Cash and Bank Balances	
Bank balance	27,35,669
Total	27,35,669

Pune Orthopaedic Society

Schedules forming part of income and expenditure account For the year ended 31 March 2024

	Balance as at 31 March 2024
Schedule F: Interest Income	
Interest on fixed deposits	5,68,281
Interest on saving accounts	49,786
Total	6,18,067
Schedule G: Administrative Expenses	
Bank charges	13,201
Conference expenses	17,40,598
Courier charges	17,038
Electricity expenses	4,670
Event management expenses	6,37,352
Hotel expenses	27,25,057
Medal, trophies & prizes rewards	30,000
Office expenses	2,36,975
Office rent IMA	1,87,210
Professional charges	5,32,580
Rent, rates and taxes	11,603
Salary expenses	1,07,000
Travelling expenses	50,412
Total	62,93,694

Overview

Pune Orthopaedic Society ("the Trust") has registered office is situated in Pune. The Trust primarily is formed for providing educational activity.

1. Significant accounting policies

Basis for preparation of financial statements

The financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles ("GAAP") under the historical cost convention on accrual basis. GAAP comprises mandatory accounting standards notified and issued by the Institute of Chartered Accountants of India (ICAI) and other authoritative pronouncements. The financial statements are presented in Indian rupees and rounded off to the nearest rupee.

The accounting policies adopted in the preparation of financial statements are consistent with those of the previous year.

Use of estimates

The preparation of financial statements requires the management of the Trust and the Unit to make judgments, estimates and assumptions that affects the reported balances of assets and liabilities and disclosures relating to the contingent liabilities as at the date of the financial statements and reported amounts of income and expenditure during the year. Actual results could differ from estimates. Differences between actual results and estimates are recognized in the year in which the results are known / materialized.

1.1 Revenue recognition

Interest income is recognized on time proportion basis.

Membership fee on accrual basis.

1.2 Provisions, Contingent liabilities and Contingent assets

The Trust recognizes provisions only when it has a present obligation as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and when a reliable estimate of the amount of the obligation can be made.

No provision is recognized for –

(a) Any possible obligation that arises from past events and the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or

(b) Present obligations that arise from past events but are not recognized because-

- 1) It is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or
- 2) A reliable estimate of the amount of obligation cannot be made.

Such obligations are recorded as Contingent liabilities. These are assessed continually and only that part of the obligation for which an outflow of resources embodying economic benefits is probable, is provided for, except in the extremely rare circumstances where no reliable estimate can be made.

Contingent assets are not recognized in the financial statements since this may result in the recognition of income that may never be realized.

Report of an auditor relating to accounts audited
under sub-section (2) of section 33 & 34 rule 19
of the Bombay Public Trusts Act, 1950.

Registration Number : F-46059//PUNE
Name of the Public Trust : Pune Orthopaedic Society
For the year ending : 31 March 2024

a)	Whether accounts are maintained regularly and in accordance with the provisions of the Act & the rules;	:	Yes
b)	Whether receipts & disbursements are properly and correctly shown in the accounts;	:	Yes
c)	Whether the cash balance and vouchers in the custody of the manager or trustee on the date of audit were in agreement with the accounts	:	Yes
d)	Whether all books, deeds, accounts, vouchers or 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, the changes therein are 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	:	NA
f)	Whether the manager or trustee or any other person required by the auditor to appear before him did so & 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 the object or purpose of the Trust.	:	No
h)	The amount of outstanding for more than one year and the amount written off, if any	:	Nil
i)	Whether tenders were invited for repairs or construction involving expenditure exceeding Rs.5000/-	:	Not Applicable
j)	Whether any money of the public trust has been invested contrary to the provisions 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 auditor	:	Not Applicable
l)	All cases of irregular, illegal or improper expenditure of failure or omission to recover monies or other property belonging to the public trust or of loss or waste of money or other property thereof and whether such expenditure, failure, omission loss or waste was caused in consequence of breach on the part of the trustees or any other person while in the management of the trust	:	No
m)	Whether the budget has been filed in the form provided by rule 16A	:	Yes
n)	Whether the maximum and minimum number of the trustees is maintained	:	Yes
o)	Whether the meetings are held regularly as provided in such instrument	:	Yes
p)	Whether the minutes books of the proceedings of the meeting is maintained	:	Yes
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 the irregularities pointed out by the auditors in the trustees have duly complied with the accounts of the previous year during the period of audit.	:	NA
t)	Any special matter which the auditor may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner	:	No

For Tanaji Chorghe & Co
Chartered Accountant
Firm Registration Number: 132276W

Tanaji Chorghe
Proprietor
Place: Pune
Membership Number: 135704
Date: 10th September 2024
UDIN: 24135704BKCNCCL3989

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The Bombay Public Trusts Act
SCHEDULE-IX C
(Vide Rule 32)

Element of income liable to contribution for the year ending 31 March 2024

Name of the Public Trust : - Pune Orthopaedic Society
Registration Number : - F-46059/ Pune

		Amount (Rs.)
I)	INCOME AS SHOWN IN THE INCOME & EXPENDITURE A/C (SCHEDULE IX)	67,61,619/-
II)	ITEM NOT CHARGEABLE TO CONTRIBUTION UNDER SECTION 58 & RULE 32.	
1.	Donation received from other public Trust & Dharmadas	} NIL
2.	Grant received from Government & other Local	
3.	authorities	
4.	Interest on Sinking or Depreciation fund	} 62,93,694/-
5.	Amount paid for the purpose of secular education	
6.	Amount paid for the purpose of medical relief	} NIL
7.	Amount spent for the purpose of veterinary treatment of animals	
8.	Expenditure incurred from donations for relief of distress caused by scarcity, draught, flood, fire or other natural calamity	
9.	Deductions out of income from lands used for agricultural purposes	
	a) Land Revenue and Local Funds Cess	
	b) Rent Payable to superior landlord	
	c) Cost of Production, if lands are Cultivated by trust	
	Deductions out of income from land used for non-agricultural purposes.	
	a) Assessment, Cess and other Government or Municipal taxes.	
	b) Ground rent payable to the superior landlord.	
	c) Insurance premium	} NIL
	d) Repairs at 10 per cent of gross rent of building	
10.	e) Cost of collection at 4 per cent of gross rent of buildings let out	
11.	Cost of collection of income or receipts from securities, stocks etc. at 1 per cent of such income.	
	Deduction on account of repairs in respect of building not rented and yielding no income, at 10 per cent of the estimated gross annual rent.	
	AMOUNT LIABLE FOR CONTRIBUTION	4,67,925/-

Certified that while claiming deduction admissible under the above schedules, we have not claimed any amount twice either wholly or partly, against of the item mentioned in the schedule, which have the effect of double deductions.

For Tanaji Chorghe & Co
Chartered Accountants
Firm Registration Number: 132276W

For Pune Orthopaedic Society

Tanaji Chorghe
Proprietor
Place: Pune
Membership Number: 135704
Date: 10th September 2024
UDIN: 24135704BKCNCNCL3989

President

Secretary

“SCHEDULE IX-D

[See rule 19 (2A)]

Information to be submitted by the Auditor along with Audit Report under sub-section (1) of section 34 of the Maharashtra Public Trusts Act.

Name of Trust – **Pune Orthopaedic Society**

Trust Registration No - F-0046059 (PUNE)

For the year ended 31/03/2024

Sr.No.	Particulars	Details		
1.	PAN No. of Trust.	AADAP1347D		
2.	Registration No. with date of registration under section 12AA of Income Tax Act, 1961 (43 of 1961).	NA		
3.	Acknowledgement No. with date of filing of the Return of Income for earlier three years.	Sr.No.	Acknowledgement No.	Year
		(i)	930026960140122	2020-2021
		(ii)	772879690021122	2021-2022
		(iii)	451577451271023	2022-2023
4.	PAN No. of all Trustees.	Sr. No.	Name of Trustee	PAN No.
		(1)	Dr Arjun Viegas	ACIPV5862B
		(2)	Dr Yogesh Khandalkar	BBOPK5415K
		(3)	Dr Chetan Pradhan	AGIPP7235L
		(4)	Dr Swapnil Bhise	AOBPB1211R
		(5)	Dr Govardhan Ingale	AAJPI4730Q
		(6)	Dr Shailesh Hadgaonkar	ABTPH7033C
		(7)	Dr Sachin Jadhav	AFDPJ2747K
		(8)	Dr Sachin Nagapurkar	AFOPN4967Q
		(9)	Dr Kunal Bansal	AHPPB5550Q

(10) Dr Nilesh Kamat

AOSPK4444A

(11) Dr Sham Shinde

BLHPS2711K

(12) Dr Kiran Shete

AXOPS3193F

For Tanaji Chorghe & Co
Chartered Accountants
Firm Registration Number: W-132276

Tanaji Chorghe
Proprietor
Membership Number: 135704
Pune
Date: 10th September 2024

Acknowledgement Receipt of Income Tax Forms (Other Than Income Tax Return)



e-Filing Acknowledgement Number / Quarterly Statement Receipt Number
514018590270924

Date of e-Filing
27-Sep-2024

Name	: PUNE ORTHOPAEDIC SOCIETY
PAN/TAN	: AADAP1347D
Address	: Office No 408, IMA House, Tilak Road, Shukrawar Peth, Pune, Pune, 411 002, Maharashtra
Form No.	: Form 10BB (A.Y. 2023-24 onwards)
Form Description	: Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of sub-section (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution which is required to be furnished under clause (b) of the tenth proviso to clause (23C) of section 10 or a trust or institution which is required to be furnished under sub-clause (ii) of clause (b) of section 12A
Assessment Year	: 2024-25
Financial Year	: -
Month	: -
Quarter	: -
Filing Type	: Original
Capacity	: Chartered Accountant
Verified By	: 135704

(This is a computer generated Acknowledgement Receipt and needs no signature)

Sl.No.	Attachment Name	Size(bytes)	Hash value of Attachment
1	Income and Expenditure Account.pdf	34844	496c973660c7314aa62f263b73c0de43bcbcd8e924db221cb40ed04d09c49083
2	Balance Sheet.pdf	33642	8069433ba227cc5fa11243ec89c0223203495947ef419ab2a990c5dd610031

Sl.No.	Attachment Name	Size(bytes)	Hash value of Attachment
			1c
3	UDIN_BPT Audit FY 2023-24.pdf	123781	ab3b113434e06ee7e16f2a0d0e0537a6979e7b5b44142334a05fa79477b61924



FORM NO. 10BB (A.Y. 2023-24 onwards)



[See rule 16CC and Rule 17B]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of sub-section (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution which is required to be furnished under clause (b) of the tenth proviso to clause (23C) of section 10 or a trust or institution which is required to be furnished under sub-clause (ii) of clause (b) of section 12A

Acknowledgement Number -514018590270924

We have examined the balance sheet of **Pune Orthopaedic Society** [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-Mar-2024** 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 fund or trust or institution or university or other educational institution or hospital or other medical institution at the address mentioned at row 11 of the Annexure.

In our opinion and to the best of our information and according to explanations given to us, the particulars given in the Annexure are true and correct subject to following observations or qualifications, If any-

Sl.no	Observations/ Qualifications
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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-

- in the case of the balance sheet, of the state of affairs of the above named **Trust** as on **31-Mar-2024**; and,
- in the case of the Income and Expenditure account or Profit and Loss account, of the income and application / profit or loss of its accounting year ending on **31-MAR-2024**.

Subject to the following observations / qualifications-

Sl.no	Observations/ Qualifications
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The prescribed particulars are annexed hereto.

Accountant Name : **Tanaji Chorghe**

Membership Number : **135704**

Firm Registration Number : **0132276W**

Address : **Flat No-03,First Floor,Jai Housing Society,S No-43/2B/2,Shivdarshan Parvati,Near Mahalaxmi Mandir,Behind Vansantrao Bagul Udayan Parvati**

Place : **Pune**

IP Address : **210.16.94.20**

ANNEXURE
Statement of particulars

Basic Details

- | | |
|--------------------------------------|--|
| 1. PAN of the auditee | AADAP1347D |
| 2. Name of the auditee | Pune Orthopaedic Society |
| 3. Assessment Year | 2024-25 |
| 4. Previous Year | 01-Apr-2023 To 31-Mar-2024 |
| 5. Registered Address of the auditee | Office No 408, IMA House, Tilak Road,
Shukrawar Peth, Pune, Pune, 411 002,
Maharashtra |
| 6. Other addresses, if applicable | No |

Legal Status

- | | |
|--|-------|
| 7. Type of the auditee | Trust |
| 8. Whether the auditee is established under an instrument? | Yes |

Management

9. (a) Details of all the Author (s)/ Founder (s)/ Settlor (s)/Trustee (s)/ Members of society/Members of the Governing Council/ Director (s)/ shareholders holding 5% or more of shareholding / Office Bearer (s) of the auditee at any time during the previous year

INCOME TAX DEPARTMENT

S. No.	Name of person	Relation	Percentage of shareholding in case of shareholder	ID Code	Unique Identification Number	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.	Chetan Pradhan	6-Members of the Governing Council		1-PAN	AGIPP7235L	Green Park Society, Sahakar Nagar Pune, Pune City, Parvati Gaon S.O, PUNE, Maharashtra, 411009, India	No	
2.	Swapnil Bhise	6-Members of the Governing Council		1-PAN	AOBPB1211R	Saiprasad Aptment, Tanaji Nagar, Pune, Pune City, Chinchwadgaon S.O, PUNE, Maharashtra, 411033, India	No	
3.	Arjun Viegas	9-Office Bearer (s)		1-PAN	ACIPV5862B	Salunkhe Vihar Society, Kondhwa, Pune City, Srf S.O, PUNE, Maharashtra, 411022, India	No	
4.	Yogesh Khandalkar	10-Others (Secretary)		1-PAN	BBOPK5415K	Flat No 05 Jadhav Nagar, Wadgaon Bk, Pune, Pune City, Vadgaon Budruk S.O, PUNE, Maharashtra, 411041, India	No	
5.	Sachin Nagapurkar	6-Members of the Governing Council		1-PAN	AFOPN4967Q	Flat No 501, Bavdhan, Near Maratha Mandir, Pune City, Bavdhan B.O, PUNE, Maharashtra, 411021, India	No	
6.	Sachin Jadhav	6-Members of the Governing Council		1-PAN	AFDPJ2747K	Hadapsar Pune, Pune City, Hadapsar S.O, PUNE, Maharashtra, 411028, India	No	
7.	Govardhan Ingale	6-Members of the Governing Council		1-PAN	AAJPI4730Q	PUNE, Pune City, Parvati Gaon S.O, PUNE, Maharashtra, 411009, India	No	
8.	Shailesh Hadgankar	6-Members of the Governing Council		1-PAN	ABTPH7033C	PUNE, Pune City, Parvati Gaon S.O, PUNE, Maharashtra, 411009, India	No	
9.	Kunal Bansal	6-Members of the Governing Council		1-PAN	AHPPB5550Q	PUNE, Pune City, Parvati Gaon S.O, PUNE, Maharashtra, 411009, India	No	
10.	Nilesh Kamat	6-Members of the Governing Council		1-PAN	AOSPK4444A	PUNE, Pune City, Parvati Gaon S.O, PUNE, Maharashtra, 411009, India	No	
11.	Sham Shinde	6-Members of the Governing Council		1-PAN	BLHPS2711K	PUNE, Pune City, Parvati Gaon S.O, PUNE, Maharashtra, 411009, India	No	
12.	Kiran Shete	6-Members of the Governing Council		1-PAN	AXOPS3193F	PUNE, Pune City, Parvati Gaon S.O, PUNE, Maharashtra, 411009, India	No	

(b) In case if any of the persons [as mentioned in row 9(a)] is not an individual, then provide the following details of the natural persons who are beneficial owners (5% or more) of such person during the previous year

S. No.	Name	ID Code	Unique Identification Number	Address	Non individual person [as mentioned in serial number no 9(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)	(9)

No Records Available

Commencement of activities

10. (i) Where the auditee has been granted provisional registration or provisional approval, whether activities have commenced during the previous year **No**
- (ii) If yes in 10 (i), date of commencement of activities
- (iii) If the answer to 10(i) is yes, whether application for registration under section sub-clause (iii) of clause (ac) of sub-section (1) of section 12A or approval under clause (iii) of the first proviso to Clause (23C) of section 10 has been filed?
- (iv) If yes in 10(iii) above, the date of application for registration or approval

Details of Place where books of accounts and other documents have been maintained

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

Voluntary contributions

12. Whether auditee has filed Form No. 10BD for the previous year < If No then skip to serial number 14> **No**
13. Sum total of donations reported in Form No. 10BD furnished by the auditee for the previous year
14. Donations not reported in Form No 10BD/ Not required to fill Form No. 10BD **₹ 42,373**
15. Total voluntary contributions received by the auditee during the previous year [13+14] **₹ 42,373**
16. Total Foreign Contribution out of the total voluntary contributions stated in 15
17. Voluntary Contribution forming part of Corpus (which are included in 15)
18. Anonymous donations taxable @30% under section 115BBC
19. Application outside India for which approval as per proviso to clause (c) of sub-section (1) of section 11 has been obtained
20. Voluntary Contributions required to be applied by the auditee during the previous year [15-(17+18+19)] **₹ 42,373**
21. Income other than voluntary contributions derived from property held under the trust referred to in section 11 or income of fund or institution or trust or any university or other educational institution or any hospital or other medical institution other than the contribution reported in serial number 15 **₹ 67,19,246**
22. Income required to be applied in India by the auditee during the previous year [20+21] **₹ 67,61,619**

Application of Income

23. Application of income (excluding application not eligible and reported under serial number 27)

- (i) Total amount applied for charitable or religious purposes in India during the previous year ₹ 62,93,695
- (ii) Amount which was not actually paid during the previous year [if included in (i)]
- (iii) Amount actually paid during the previous year which accrued during any earlier previous year but not claimed as application of income in earlier previous year
- (iv) Total amount to be allowed as application [23(i)- 23(ii) +23(iii)] ₹ 62,93,695
- (v) Amount invested or deposited back in corpus which was applied during any preceding previous year and not claimed as application during that previous year.
- (vi) Repayment of loan or borrowing during the previous year which was earlier applied and not claimed as application during that previous year

Amount to be disallowed from application

- (vii) Amount disallowable under thirteenth proviso to clause (23C) of section 10 or Explanation 3 to sub-section (1) of section 11 read with sub-clause (ia) of clause (a) of section 40

Schedule TDS disallowable : Details of amounts inadmissible and amount disallowable under thirteenth proviso to clause (23C) of section 10 or sub section (1) of section 11 read with sub-clause (ia) of clause (a) of section 40:

- (a) Details of payment on which tax is not deducted

Date of Payment	Amount of payment (In Rs.)	Nature of payment	Name of Payee	PAN of payee, if available	Aadhaar Number of payee, if available	Address of Payee
(1)	(2)	(3)	(4)	(5a)	(5b)	(6)

No Records Available

- (b) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub- section (1) of section 139

Date of Payment	Amount of payment (In Rs.)	Nature of payment	Name of Payee	PAN of payee, if available	Aadhaar Number of payee, if available	Address of Payee	Amount of tax deducted	Amount out of (7) deposited, if any
(1)	(2)	(3)	(4)	(5a)	(5b)	(6)	(7)	(8)

No Records Available

- (viii) Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) or (3A) of section 40A

Is any amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to section 11(1) read with sub-section (3) of section 40A? **No**

Schedule 40A(3): Details of amount is disallowable under thirteenth proviso to section 10(23C) or Explanation 3 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	Details of Payee			
				Name	PAN, if available	Aadhaar, if available	Address
(1)	(2)	(3)	(4)	(5)	(6a)	(6b)	(7)

No Records Available

Is any amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to section 11(1) read with sub-section (3A) of section 40A? **No**

Schedule 40A(3A): Details of Amount disallowable under thirteenth proviso to section 10(23C) or sub-section (1) of section 11 read with sub-section (3A) of section 40A

S. No.	Date of Payment	Amount	Nature	Details of Payee			
				Name	PAN, if available	Aadhaar, if available	Address
(1)	(2)	(3)	(4)	(5)	(6a)	(6b)	(7)

No Records Available

- (ix) Donation to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of Clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act towards Corpus
- (x) Donation to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of Clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act not having same objects
- (xi) Donation to any person other than any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act
- (xii) Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has not been obtained
- (xiii) Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has been obtained
- (xiv) Applied for any purpose beyond the objects of the trust or institution
- (xv) Any other Disallowance
- (xvi) Total allowable application $[(23(iv)+23(v)+23(vi) - \{23(vii) \text{ to } 23(xv)\})]$ **₹ 62,93,695**
- (xvii) Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub-section (1) of section 11
- (xviii) Income accumulated under the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 or sub-section (2) of section 11

- (xix) Income accumulated or set apart for application to charitable or religious purposes or stated objects of trust or institution to the extent it does not exceed 15 % of the income ₹ 4,67,924

Application of income out of different sources

24. Taxable Income 22- [23(xvi) to 23(xix)]
25. Income taxable under section 115BBI
26. Anonymous donation which is chargeable to tax @ 30 % under section 115BBC
27. Application of Income out of the following sources during the previous year
- (A) Income accumulated under the third proviso to clause (23C) of section 10 or under sub-section (2) of section 11 during any earlier previous year
- (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
- (C) Income of earlier previous years up to 15% accumulated or set apart
- (D) Corpus
- (E) Borrowed Fund
- (F) Any other

Please specify

Person referred to in 13(3)

28. Details of specified person as referred to in sub-section (3) of section 13

Code of Person referred to in sub-section (3) of section 13	Name of such person	PAN of such person	Aadhar Number of such person, if allotted	Address of such person	If code 2 selected in column (1) specify the amount of contribution made to the auditee
(1)	(2)	(3)	(4)	(5)	(6)
4-Any trustee of the trust or manager (by whatever name called) of the institution	Sanjay Bhalerao	AGCPB7720 L	47517498396 2	7A Bheemdeep housing Society, Gokhale Nagar, Pune, Pune City, Model Colony S.O, PUNE, Maharashtra, 411016, India	

29. Details of income/property 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 auditee for services rendered by that person to such auditee and the amount so paid is in excess of what may be reasonably paid for such services **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**
30. 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. **Yes**
- (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 non-compliance has occurred, has either not been disputed or has attained finality. **No**

Depreciation claim, TDS and TCS

31. Whether there is any claim of depreciation or otherwise has been made in terms of Explanation 1 to Clause (23C) of section 10 or sub-section (6) of section 11 in respect of any asset, acquisition of which has been claimed as an application of income and the amount of such depreciation? **No**
32. Whether the auditee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB **No**

Schedule TDS/TCS

Tax Deduction and Collection Account Number (TAN)	Section/ 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 (5)	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)

No Records Available

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)

No Records Available

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 of amount
(1)	(2)	(3)	(4)

No Records Available

Attachments

Income and Expenditure Account/Profit and Loss Account

Income and Expenditure Account.pdf

Balance Sheet

Balance Sheet.pdf

Miscellaneous Attachments

UDIN_BPT Audit FY 2023-24.pdf

Acknowledgement Number -514018590270924

This form has been digitally signed by TANAJI KISAN CHORGHE having PAN AFUPC2103B from IP Address 210.16.94.20 on 27/09/2024 01:01:25 PM Dsc Sl.No and issuer 24249415CN=e-Mudhra Sub CA for Class 3 Individual 2022,C=IN,O=eMudhra Limited,OU=Certifying Authority