

DENTAL & MEDICAL EDUCATIONAL TRUST

C-56, South Extension-II, New Delhi-110049



**AUDITED FINANCIAL STATEMENTS
&
TAX AUDIT REPORT U/S 12A (b)**

AS ON 31ST MARCH 2023

**ALOK GOEL & ASSOCIATES
CHARTERED ACCOUNTANTS**

OFFICE ADDRESS:

GOEL HOUSE, RAILWAY ROAD, MEERUT CITY - 250002
E-Mail: alokgoelca@hotmail.com, Ph. No. 9837080659



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 **DENTAL & MEDICAL EDUCATIONAL TRUST** [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-2023** 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 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

In our opinion and to the best of our information, and according to information given to us, the said accounts give a true and fair view

- (i) in the case of the balance sheet, of the state of affairs of the above named * fund or trust or institution or university or other educational institution or hospital or other medical institution as on **31-MAR-2023** 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-MAR-2023**

subject to the following observations/qualifications

The prescribed particulars are annexed hereto.

For Alok Goel & Associates
Chartered Accountants
(Firm Regn No.: 0006346C)

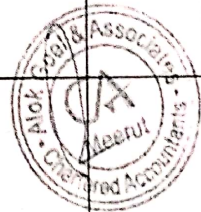


(Alok Goel)
Partner
Membership No: 075203

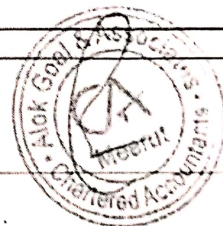
Place : Meerut
Date : 27-Nov-2023
UDIN : 23075203BGYQIV5327

ANNEXURE
Statement of particulars

Basic Details	1.	PAN of the auditee		AAATD3338A							
	2.	Name of the auditee		DENTAL & MEDICAL EDUCATIONAL TRUST							
	3.	Assessment Year		2023-2024							
	4.	Previous Year		From 1-APR-2022 to 31-MAR-2023							
	5.	Registered Address of the auditee		C-56 , SOUTH EXTENSION II, , SOUTH EXTENSION II, DELHI , DELHI, 110049, INDIA							
	6.	Other addresses, if applicable		No							
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/pr ovisional approval/notification is effective(dd/mm/yyyy)					
		(1)	(2)	(3)	(4)	(5)					
		Clause (i) of frst proviso to subsection (5) of section 80G	24-Sep-2021	AAATD3338AF20214	PCIT/CIT	24-Sep-2021					
		Clause (a) of sub-section (1) of section 12AB of the Act	24-Sep-2021	AAATD3338AE19994	PCIT/CIT	24-Sep-2021					
Management	10.	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									
		Name of person	Relation	Relation Other	Percentage of shareholdin g in case of shareholder	Unique Identificatio Number	Id Code	PAN Or Aadhar	Whether there is any change in relation during previous year of audit Yes/No	If yes, specify the change	Address/For eign Address
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		MRS. ASHA GANDHI	Trustee			AADPG846 5C	PAN	Yes	No		C-56 South Extension II, Andrews ganj S.O,Shahp ur Jat,SOUTH EAST DELHI,Delh i,110049 INDIA
		DR.VIKRA M GANDHI	Trustee			AAJPG438 1K	PAN	Yes	No		C-56 South Extension II, Andrews ganj S.O,Shahp ur Jat,SOUTH EAST DELHI,Delh i,110049 INDIA
		MRS. ANISHA GANDHI	Trustee			AEUPG449 0A	PAN	Yes	No		C-56 South Extension II, Andrews ganj S.O,Shahp ur Jat,SOUTH EAST DELHI,Delh i,110049 INDIA



MRS. RADHA CHOUDHARI		Trustee			AAHPC126 2C	PAN	Yes	No	6- SAMRAT SOCIETY COMPLEX KALYANI NAGAR, Yerwada S.O, Pune City, PUNE, Maharashtra, 411006 INDIA
10(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									
Name	Unique Identification Number	ID code	PAN Or Aadhar	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 Yes/No	If yes, specify the change	Address/Foreign Address	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Objects	11. Objects of the auditee								
	Religious						No		
	Relief of poor						No		
	Education						Yes		
	Medical relief						Yes		
	Yoga						No		
Preservation of environment (including watersheds, forests and wildlife)						No			
Preservation of monuments or places or objects of artistic or historic interest						No			
Advancement of any other objects of general public utility						No			
Objects	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 (DD/MM/YYYY)								
	(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 of application		Date of Registration or cancellation based on such application		URN of such registration		
1									
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?								
	(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								
	S.No	Date of Application	Status of registration in pursuance of application		Date of Registration or cancellation based on such application		URN of such registration		
	1								
Details of Place	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						Yes		
	(ii) Provide the following details of the books of account and other documents								



S.No.	Nature of Books of Account	Whether maintained by the auditee (Yes/No)	Whether maintained in a computer system (Yes/No)	Whether maintained at registered office (Yes/No)	If maintained at any place other than the registered place			Whether the books of account have been audited (Yes/No)
					Address of such Place	Date of decision by management to keep account at such place	Date of intimation to Assessing Officer that books of accounts are kept at such place under proviso to subrule (3) of rule 17AA	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	Cash book	Yes	Yes	Yes				Yes
2	Ledger	Yes	Yes	Yes				Yes
3	Journal	Yes	Yes	Yes				Yes
4	Copies of bills, whether machine numbered or otherwise serially numbered, wherever such bills are issued by the assessee, and copies or counterfoils of machine numbered or otherwise serially numbered receipts issued by the assessee	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-?-vis total receipts					0.00	
	(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-?-vis total receipts					0.00	
	(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	
Business	16. If ?A? or ?D? in 15 is Yes, the aggregate annual receipts from such activities in respect of that project/institution							
	S.No.	Name of Project/ Institution				Amount of aggregate annual receipts from activities referred in 15A and 15D (In Rs.)		
	Total							
Business	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:							



		Nature of Business Undertaking	Sector	Sub Sector	Business Code	Whether separate books of account have been maintained for the business undertaking	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	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			
						No					
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									
		Sub Sector									
		Business Code									
		(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										
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 :										
	Name of the deductor	TAN of deductor	Amount on which tax has been deducted at source (In Rs.)	Amount of tax deducted at source	Section under which tax has been deducted at source	Trade, commerce or business (Rs.)	Activity of rendering any service in relation to any trade, commerce or business (Rs.)	Others (specify the nature) (Rs.)	Nature	Income/receipt in column 7 or 8 which is from business incidental to the attainment of the objects of the auditee, (In Rs.)	Whether separate books of account have been maintained for activities income/receipt which is mentioned in column 10 (Yes/No)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	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 >										Yes
	22. Total Sum of donations reported in Form No. 10BD furnished by the auditee for the previous year										13883763
	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										0
	(a) Cash donations exceeding Rs. 2000										0
	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										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	

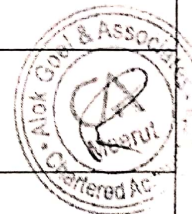


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	Donations received by fund or trust or institution of the auditee approved under sub-clause (iv) of clause (a) of sub-section (2) of section 80G and which are not eligible under sub-section (5) of section 80G		(c)		0
	Donations received by fund or 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		(d)	Total (a)+(b)+(c)	0
Income to be applied	(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			0
	(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)]			13883763
	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
Application of Income	27.	Voluntary Contributions required to be applied by the auditee during the previous year [24-V(23(vi)(d)+26A+ 26B)]			13883763
	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)			139374960
	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]			153258723
	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	+Electronic(In Rs)	Other than Electronic(In Rs.)	Total Amount in Rs.
	(a)	Contribution or donation to any other person during the previous year	0	0	0
	(b)	Object wise application other than the application provided in (a)			
	(I)	Religious	0	0	0
	(II)	Relief of poor	0	0	0
	(III)	Education	131506977	6139724	137646701
	(IV)	Medical relief	0	0	0
	(V)	Yoga	0	0	0
	(VI)	Preservation of environment (including watersheds, forests and wildlife)	0	0	0
	(VII)	Preservation of monuments or places or objects of artistic or historic interest	0	0	0
	(VIII)	Advancement of any other objects of general public utility	0	0	0
	(IX)	Application which cannot be specifically categorised under to	8737136	182567	8919703
	(X)	Total	140244113	6322291	146566404
	(c)	Total application [(a) + (b)(X)]			140244113
	(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			6322291
					146566404

S.No	Name of person to whom amount paid or credited	PAN of such person	Amount of application(Rs.)	Mode of application			TDS	
				+Electronic modes(Rs.)	Other than Electronic modes(Rs.)	Total	Whether any TDS has been deducted Yes/NO	Section under which TDS has been deducted
(iii)	Amount which was not actually paid during the previous year [if included in (i)(c)]							2741877
(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							0
(v)	Total amount to be allowed as application [31(i)(c)- 31(iii) +31(iv)]							143824527
(vi)	Bifurcation of application in 31(v) into Revenue or Capital							143824527
	(a)	Revenue						119456039
	(b)	Capital						24368488
(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 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 sub-section (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
(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 - 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							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 - 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							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 - 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							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
(xvi)	Applied for any purpose beyond the objects of the auditee							0
(xvii)	Any other disallowance							0
(xviii)	Total allowable application [$\sqrt{31(v)+31(vii)+31(viii)}$? $\sqrt{31(x) \text{ to } 31(xvii)}$]							143824527
(xix)	Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub-section (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							9434196
Taxable Income [30- $\sqrt{31(xviii) \text{ to } 31(xxi)}$]							0	
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	
(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	
	(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	
	(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	
	(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 Explanation 3 to third proviso to clause (23C) of section 10 or clause (a) of sub-section (2) of section 11					No	
(c)	(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 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						No	
	(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	
(d)	(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	
	Whether the auditee has any income accumulated or set apart in excess of fifteen per cent. 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	

section 115BBI



Other Income	(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						
	34	Anonymous donation which is chargeable to tax @ 30 % under section 115BBC								0
	35	Other Income								
	(a)	Whether the auditee has any income chargeable under section 12(2) and the amount of such income		No						
	(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	
Capital Asset	(c)	Income as per Explanation 1B to the third proviso to clause (23C) of section 10 in case of violation of clauses (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	
	36	Details of capital asset transferred under sub-section (1A) of section 11								
	(1)	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						
	(2)	Whether deemed application is claimed as per clause (a) of sub-section (1A) of section 11 and the amount of such deemed application?		No						
Application of income out of different sources]	(3)	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						
	(4)	Whether deemed application is claimed as per clause (b) of sub-section (1A) of section 11 and the amount of such deemed application?		No						
	37	Application of income out of the following sources during the previous year		=+Electronic(In Rs)	Other thanElectronic(In Rs.)	Amount in Rs.				
	(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		171762612	0	171762612				
	(F)	Any other (Security from Students)		2195083	0	2195083				
	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								
13(10) and 22nd proviso to section 10(23C)	S.no	Name of person to whom amount paid or credited	PAN	Amount of application(Rs)	Mode of Application			TDS		
					=+Electronic modes(Rs.)	Other than Electronic modes(Rs.)	Total	Whether any TDS has been deducted Yes/NO	Section under which TDS has been deducted	Amount of TDS
	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	

Expenditure Incurred for	(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		
	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			0		
Person referred to in 13(3)	(c)	Percentage of expenditure which is of religious nature to the total income [Amount in (a)/(b)]			0		
	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	If code 2 selected in column (1) specify the amount of contribution made to the auditee	Address/Foreign Address
		4-any trustee of the trust or manager (by whatever name called) of the institution	Asha Gandhi	AADPG8465C			C-56 South Extension II, Andrews ganj S.O, Shahpur Jat, SOUTH EAST DELHI, Delhi, 110049 INDIA
		4-any trustee of the trust or manager (by whatever name called) of the institution	Vikram Gandhi	AAJPG4381K			C-56 South Extension II, Andrews ganj S.O, Shahpur Jat, SOUTH EAST DELHI, Delhi, 110049 INDIA
		4-any trustee of the trust or manager (by whatever name called) of the institution	Anisha Gandhi	AEUPG4490A			C-56 South Extension II, Andrews ganj S.O, Shahpur Jat, SOUTH EAST DELHI, Delhi, 110049 INDIA
		4-any trustee of the trust or manager (by whatever name called) of the institution	Radha Choudhary	AAHPC1262C			6- SAMRAT SOCIETY COMPLEX KALYANI NAGAR, Yerwada S.O, Pune City, PUNE, Maharashtra, 411006 INDIA
	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 such auditee and the amount so paid is in excess of what may be reasonably paid for such services;			Yes			
(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					
		Income of the auditee has been applied, other than for the objects of the trust or institution.			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 non compliance 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
49. (A)	Whether the auditee is liable to pay interest under section 201(1A) or section 206C(7) ?		No

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)
102960609	171762612	0	0		0	274723221

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	Specific Nature of Payment	Amount of payment (in Rs)	Reasonable amount for services
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Dr. Vikram Gandhi	AAJPG4381K	Administration and overall control	Salary		1200000	1200000
2	Mrs. Asha Gandhi	AADPG8465C	Dental Clinic	Otherwise (please specify)	Rent	240000	240000

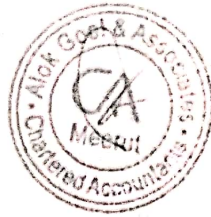
Schedule TDS/TCS

Tax Deduction and Collection Account Number (TAN)	Section	For Others, please specify	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)
DELD04794G	194C		135877332	135877332	135877332	1695920	0	0	0
DELD04794G	194-I		444830	444830	444830	10656	0	0	0
DELD04794G	195		217755	217755	217755	22647	0	0	0
DELD04794G	192		42206517	42206517	42206517	4244351	0	0	0
DELD04794G	194J		10982395	10982395	10982395	1098239	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)
DELD04794G	24Q	31-Jul-2022	29-Jul-2022	Yes
DELD04794G	24Q	31-Oct-2022	29-Oct-2022	Yes
DELD04794G	24Q	31-Jan-2023	28-Jan-2023	Yes
DELD04794G	24Q	31-May-2023	30-May-2023	Yes
DELD04794G	26Q	31-Jul-2022	29-Jul-2022	Yes
DELD04794G	26Q	30-Nov-2022	31-Oct-2022	Yes
DELD04794G	26Q	31-Jan-2023	28-Jan-2023	Yes
DELD04794G	26Q	31-May-2023	29-May-2023	Yes
DELD04794G	27Q	31-Jul-2022	29-Jul-2022	Yes





HEAD OFFICE:

Goel House, Railway Road, Meerut City (INDIA)

Mob. No. 9837080659

E – mail: alokgoelca@hotmail.com

DENTAL & MEDICAL EDUCATIONAL TRUST
C - 56, N.D.S.E. , PART - II, NEW DELHI

BALANCE SHEET AS ON 31.03.2023

LIABILITIES	ANX.	AMOUNT	ASSETS	ANX.	AMOUNT
<u>TRUST FUND</u>	"A"	32,38,73,147.52	<u>FIXED ASSETS</u>	"E"	56,19,27,969.38
<u>LOAN FUNDS</u>	"B"		<u>CURRENT ASSETS , LOANS & ADVANCES</u>		
(i) Secured Loans		25,66,32,220.69			
(ii) Unsecured Loans		1,80,91,000.00	FDR/Margin money with Bank	"F"	1,39,53,967.19
<u>CURRENT LIABILITIES & PROVISIONS.</u>			Loans & Advances	"G"	1,44,94,655.34
			Security Deposit	"H"	16,91,415.00
Security Deposits & Advances	"C"	99,50,530.00	Other Current Assets	"I"	5,96,70,192.53
Other Current Liabilities & Expenses Payable	"D"	4,59,30,445.53	Cash in Hand & Balance at Bank	"J"	27,39,144.30
		<u>65,44,77,343.74</u>			<u>65,44,77,343.74</u>

AUDITORS REPORT

AUDITORS REPORT
AS PER OUR SEPARATE REPORT OF EVEN DATE ATTACHED

For Alok Goel & Associates
Chartered Accountants
(Firm Registration No. 006346C)

For Dental & Medical Educational Trust

(Alok Goel)
L.L.B. FCA
(Partner)
M. No. 075203

K. S. Mah.
(Secretary)

Asha Gandhi
(Chairperson)

PLACE:- MEERUT

DATE:- 26/09/2023

UDIN:- 23075203B4YQ H06580

Revised UDIN: 23075203BQYQIV5327

Revised Date : 27/11/2023



ALOK GOEL & ASSOCIATES CHARTERED ACCOUNTANTS

HEAD OFFICE
Goel House, Railway Road, Meerut City (INDIA)
Mob. No. 9837080659
E - mail: alokgoelca@hotmail.com

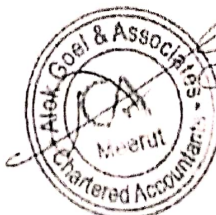
DENTAL & MEDICAL EDUCATIONAL TRUST C - 56, N.D.S.E., PART - II, NEW DELHI

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2023

PARTICULARS	Sub list No.	AMOUNT	PARTICULARS	Sub list No.	AMOUNT
To Opening Stock		4,51,178.00	By Gross Receipts	1	13,97,25,044.65
Establishment Charges -	2	7,92,06,550.00	By Closing Stock		11,50,980.00
Advertisement		3,83,962.00	4.1.4 B 4.5.1		
Audit Fee		1,18,000.00	4.1.4 B 4.5.1		
Bio Medical waste management Charges		78,480.00	4.1.4 B 4.5.1		
CDE Programme Expenses		2,99,554.00	4.1.4 B 4.5.1		
College Promotion Expenses		3,29,394.00	4.1.4 B 4.5.1		
Conference/Workshop/Training Expenses		5,500.00	4.1.4 B 4.5.1		
Computer & Internet expenses		3,12,336.00	4.1.4 B 4.5.1		
Counselling & Admission expenses		80,25,000.00	4.1.4 B 4.5.1		
Covid 19 preventive Expenses		1,09,096.00	4.1.4 B 4.5.1		
Dental Camp Expenses		48,361.00	4.1.4 B 4.5.1		
Diwali Gift		10,450.00	4.1.4 B 4.5.1		
Dental Clinics Running & Maint.	3	50,96,619.00	4.1.4 B 4.5.1		
Electricity Charges		40,84,731.20	4.1.4 B 4.5.1		
Entertainment Expenses		67,170.00	4.1.4 B 4.5.1		
Examination Exp.		7,85,811.00			
Fire Fighting Expenses		56,654.00	4.1.4 B 4.5.1		
Financial Charges	4	63,92,294.66			
Flex, Sun Board, Clip On Boards Expenses		78,357.00	4.1.4 B 4.5.1		
Generator Running & Maintt.		4,02,086.00	4.1.4 B 4.5.1		
Horticulture Expenses		40,370.00	4.1.4 B 4.5.1		
Hospital Expenses		17,87,794.00	4.1.4 B 4.5.1		
House Keeping		36,087.00	4.1.4 B 4.5.1		
Inspection Charges		15,90,046.00	4.1.4 B 4.5.1		
Insurance Charges		2,31,083.00	4.1.4 B 4.5.1		
Insurance Charges (GRATUITY)		1,58,957.00	4.1.4 B 4.5.1		

Rs. 67,38,356/-
College Promotion Exp.
CDE Programme Exp.
Rs. 58,611/- Dental Camp Exp.

Asha Gandelhi



Continue to Next Page

Asha Gandelhi



ALOK GOEL & ASSOCIATES CHARTERED ACCOUNTANTS

HEAD OFFICE
Goel House, Railway Road, Meerut City (INDIA)
Mob No 9837080659

Continue of From Page

Professional & Legal Charges	1,41,160.00	4.1.4 B	4.5.1
Misc Expenses	1,63,280.00		
Naac Certification & Iqa Fee	6,19,500.00	4.1.4 B	4.5.1
News Papers, Books & Periodicals	21,516.00	4.1.4 B	4.5.1
Pollution Control Fee	5,000.00	4.1.4 B	4.5.1
Postage, Courier & Telegram	6,694.00	4.1.4 B	4.5.1
Printing & Stationery	4,36,053.00	4.1.4 B	4.5.1
Professional charges (medical consultancy)	9,30,124.00		
Professional Charges (NAAC/NIRF Consultancy)	9,50,000.00	4.1.4 B	4.5.1
Rates & Taxes	23,700.00	4.1.4 B	4.5.1
Rent	7,13,200.00	4.1.4 B	4.5.1
Repair & Maintenance	17,91,765.00	4.1.4 B	4.5.1
Security Services	18,64,133.00	4.1.4 B	4.5.1
Software Expenses	88,908.00	4.1.4 B	4.5.1
Student Welfare	1,04,974.00	4.1.4 B	4.5.1
Staff/Temple Expenses	3,53,878.00	4.1.4 B	4.5.1
Telephone Expenses	73,012.69	4.1.4 B	4.5.1
Travelling & Conveyance	7,09,399.00	4.1.4 B	4.5.1
University affiliation fee	8,85,000.00	4.1.4 B	4.5.1
Vehicle Running & Maint.	7,23,376.33	4.1.4 B	4.5.1
Website Development Expenses	88,500.00	4.1.4 B	4.5.1
Membership & Subscription	17,70,000.00		
Depreciation	1,31,31,918.00	4.1.4 B	4.5.1
To Excess of Income Over Expenditure transferred to Trust Fund	50,95,012.77		
	<u>14,08,76,024.65</u>		

14,08,76,024.65

AUDITORS REPORT

"AS PER OUR SEPARATE REPORT OF EVEN DATE ATTACHED

For Alok Goel & Associates
Chartered Accountants
(Firm Registration No. 005346C)

(Alok Goel)
LLB, FCA
(Partner)
M. No. 075203

PLACE:- MEERUT

DATE:- 26/09/2023

UDIN:- 23075203BQYQH06580

Revised UDIN: 23075203BQYQIV5327 (Revised Date: 27/11/2023)

For Dental & Medical Educational Trust

(Secretary)

(Chairperson)

14



M/S DENTAL & MEDICAL EDUCATIONAL TRUST
C-56, South Extension - II, New Delhi - 110049

Trust Fund As On 31.03.2023

ANNEXURE - "A"

Particulars	AMOUNT
Trust Fund, Opening Balance	31,87,78,134.75
Add: Corpus	
Excess of Income over Expenditure	50,95,012.77
TOTAL	32,38,73,147.52

ANNEXURE - "B"

(a) List of Secured Loans as on 31.03.2023

S. NO.	Particulars	AMOUNT
	DMET	
1	J. & K. Bank SOD-50	5,05,93,198.74
2	J&K Bank GECL A/C 0408260320000009	67,53,036.00
3	J&K Bank GECL A/C 0408260810000002	66,00,000.00
4	J & K Bank LAP A/C 0408268000000010	5,41,82,882.95
5	J&K Bank Car Loan A/C 040826524-93	19,31,930.00
	DMET -DPS School Project	
1	J K Bank T/Loan 04088261030000029	13,65,71,123.00
	TOTAL	25,66,32,220.69

(b) List of UnSecured Loans as on 31.03.2023

S. NO.	Particulars	AMOUNT
	DMET	
1	Mr. P. P. Kakar	1,50,000.00
2	Mrs. Anisha Gandhi	26,00,000.00
3	Mrs. Asha Gandhi	41,91,000.00
4	Mr. S. K. Gandhi	1,00,000.00
5	Mrs. Radha Choudhari	5,00,000.00
6	Ms. Anchali Sachchacharoen	10,00,000.00
7	Vikram Dental Laboratory	5,50,000.00
8	Jatinder Singh Sawhney	90,00,000.00
	TOTAL	1,80,91,000.00

ANNEXURE - "C"

Security Deposits & Advances As On 31.03.2023

S. NO.	Particulars	Amount
	IDST	
1	Advance Ag. Admn U/Confirmation BDS Batch 20	75,000.00
2	New Booking BDS Advance 22-23	3,50,000.00
3	New Booking Mds Advance 22-23	2,00,000.00
4	Academic Security Batch Xviii	24,20,000.00
5	Academic Security Batch Xviv	2,50,000.00
6	Advance Fee Refundable/Adj.	15,660.00
7	Hostel Security Recd. Mds Batch Xi	50,000.00
8	Unclaimed Amount	1,43,000.00
9	Advance Fee Recd Adjustable-BDS	2,41,770.00
10	Advance Fee Recd Adjustable-MDS	18,74,000.00
	DPS School	
1	Advance Fee Recd Adjustable-DPS	41,82,600.00
2	Registration Fees For 23-24	1,48,500.00
	TOTAL	99,50,530.00

[Signature]

Asha Gandhi

(15)

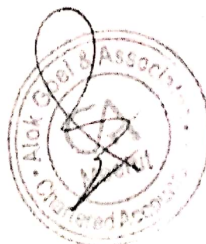
Current Liabilities & Expenses Payable As On 31.03.2023

S. No.	Particulars	Sub List No.	Amount
	Sundry Creditors		
	DMET		2,40,000.00
1	Mrs. Asha Gandhi		2,40,000.00
	TOTAL-SUNDRY CREDITORS-DMET		
	IDST		88,554.00
1	Aanchal Computers Ltd		93,275.00
2	Agarwal Paint Hardware & Plywood		2,40,000.00
3	Aicte (Scholarship Refundable/Adjustable)		9,440.00
4	Al-Hind Radiographics Traders		3,11,242.00
5	Apexdent Global		69,105.20
6	Bimal Printers		8,130.00
7	Buddhan Glass Centre		9,974.41
8	Delhi Dental Centre		6,32,775.00
9	Delhi Surgical Emporium		7,500.00
10	Dhruv Plumber		2,26,344.00
11	Dist Social Welfare Officer Gzb		1,66,068.00
12	Dr Varun Pathak		85,651.00
13	Essential Dental Products		6,98,363.00
14	Good Food Pavillion		3,291.00
15	GUPTA MEDICINE & SURGICAL CENTRE		1,03,072.00
15	Guru Printers		3,222.00
16	Hospi Care Solutions		51,920.00
17	Ideal Prepaid India Pvt Ltd		12,48,000.00
18	Ids Denmed Private Limited		53,694.00
19	Jai Kissan Filling Station		1,200.00
20	Kumar Printers (C/O Ajay Kumar)		54,464.00
21	Libral Traders Pvt Ltd.		5,91,725.00
22	Modern Metal Industries		10,500.00
23	Mukesh Kumar Saxena		5,400.00
24	Mukesh Kumar Sharma		3,63,811.00
25	Navadha Enterprises		63,748.00
26	Nikita (Contractor)		28,371.00
27	Nityan Travels (Sandeep Bhutani)		2,09,942.00
28	Nobel Bio Care India Pvt Ltd		3,31,400.00
29	Pro-Interactive Services India Pvt Ltd		4,495.00
30	R C Enterprises		88,828.00
31	R D Fire Protection		1,21,000.00
32	Sagar Cooler And Safe Industries		10,900.00
33	Shiv Gas Agency		19,500.00
34	S.K.Healthcare-Meerut		46,000.00
35	Softmaart		2,10,460.00
36	S.R.Diagnostics Pvt Ltd		35,333.00
37	Vardha Healthcare		19,571.00
38	Vardhman Computer Centre		1,310.00
39	Wabenzi International		
	TOTAL-SUNDRY CREDITORS-IDST		63,27,578.61
	DMET -DPS School Project		2,44,647.00
1	Abhi Creations		26,348.00
2	Balaji Timber		1,66,793.00
3	Bbn Energy Systems Pvt.Ltd		8,700.00
4	Buddhan Glass Centre		26,904.00
5	Classic Decors		87,148.00
6	Conzerve Solar Energy Systems		34,500.00
7	Design Space Office Systems		61,888.00
8	Fabrich Overseas Private Limited		22,826.00
9	Gaba Paints & Hardware		16,935.00
10	Hometech India		38,400.00
11	Kashyap Traders		18,600.00
12	Mohd Afzal		5,940.00
13	Olex Power Solutions.		4,590.00
14	Punjab Timber Store		38,090.00
15	Rahul Traders		67,200.00
16	Shobha Shree Granites		8,69,509.00
	TOTAL-SUNDRY CREDITORS-DPS		
	DPS School		38,919.00
1	Jai Kissan Filling Station		11,359.00
2	Nishu Institutional Catering Services P Ltd		1,168.00
3	Vardhman Computer Centre		51,446.00
	TOTAL-SUNDRY CREDITORS-DPS SCHOOL		

G-Total A

74,88,533.61

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Asha Gandhi

(16)

B EXPENSES PAYABLE		
IDSI		
1	Education Cess On Tds	22,926.00
2	Tds Payable -92	5,72,717.00
3	Tds Payable -94c	36,325.00
4	Tds Payable-94j	1,32,282.00
5	Employee's Contr To E.P.F Payble	28,534.00
6	Employees Cont.To ESI Payble	4,067.00
7	Expenses Payble	13,08,989.92
8	Provision for Gratuity	1,48,69,209.00
9	Salary Payble	1,96,46,792.00

TOTAL-EXPENSES PAYABLE-IDSI	3,66,21,841.92
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DMET-DPS School Project		
1	Edu Cess 4% Salary 92-B	824.00
2	Tds-Payments To Contractors 94-C	1,53,056.00
3	Tds-Payment To Contractors (Advertisement) 94-C	12,763.00
4	Tds-Payment To Contractors (Company) 94-C	97,703.00
5	Tds-Professional/Technical Services (Co) 94-J	5,000.00
6	Tds-Professional/Technical Services 94-J	24,430.00
7	Tds-Rent 94-I	2,200.00
8	Tds-Rent 94-I-P& M	660.00
9	Tds-Salary U/S 92-B	20,634.00
10	Salary Payable-DPS	1,14,042.00

TOTAL-EXPENSES PAYABLE-DPS	4,31,312.00
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DPS School		
1	Tds Payable -94c	221.00
2	Salary Payble	5,82,075.00

TOTAL-EXPENSES PAYABLE-DPS SCHOOL	5,82,296.00
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DMET		
10	Cheque Issued But Not Presented For Payment	8,06,462.00

G.Total B	3,84,41,911.92
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Total (A+B)	4,59,30,445.53
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Asha Gardhi



DENTAL & MEDICAL EDUCATIONAL TRUST
C-56, N.D.S.E., PART - II, NEW DELHI
Detail of Fixed Assets As on 31.03.2023

TOTAL

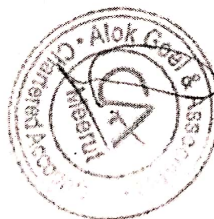
S.No.	Particulars	Bal as on 01.04.2022	Additions during 1st half	Additions during 2nd half	Sold/Destroy/ Return/Adj.	Total	Rate of Dep.	Depreciation During the year	Bal as on 31.03.2023
BLOCK 0%									
1	Land & Site Development	8,45,70,438.00	-	-	-	8,45,70,438.00	0%	-	8,45,70,438.00
	Land & Site Development-DPS	98,34,650.00	-	1,05,55,374.00	-	2,03,90,024.00	-	-	2,03,90,024.00
	Total	9,44,05,088.00	-	-	-	10,49,60,462.00	-	-	10,49,60,462.00
BLOCK 0%									
1	Building under Construction	18,11,16,570.16	-	57,93,018.00	-	18,69,09,588.16	-	-	18,69,09,588.16
2	Building under Construction (Lecture Theatre)	7,64,069.00	-	-	-	7,64,069.00	-	-	7,64,069.00
3	Building under Construction (DPS School)	84,99,438.00	-	16,41,47,802.00	-	1,01,40,940.00	-	-	1,01,40,940.00
4	Building under Construction -Others	11,80,861.00	-	-	-	11,80,861.00	-	-	11,80,861.00
	Total	19,15,60,938.16	-	18,04,96,194.00	-	36,15,01,758.16	-	-	36,15,01,758.16
BLOCK 10%, Building									
1	Building	6,23,37,335.00	-	-	-	6,23,37,335.00	10%	62,33,734.00	5,61,03,601.00
	Total	6,23,37,335.00	-	-	-	6,23,37,335.00	10%	62,33,734.00	5,61,03,601.00
BLOCK 10%, Furniture & Fixtures									
1	Furniture & Fixtures	54,52,678.37	1,66,430.00	3,26,255.00	-	59,45,363.37	10%	5,78,223.00	53,67,140.37
2	Furniture & Fixtures (Hospital)	11,71,471.00	-	-	-	11,71,471.00	10%	1,17,147.00	10,54,324.00
	Total	66,24,149.37	1,66,430.00	3,26,255.00	-	71,16,834.37	10%	6,95,370.00	64,21,464.37
BLOCK 40%, Books									
1	Library Books & Museum	11,37,683.51	3,45,005.66	1,08,055.00	-	15,90,744.17	40%	6,14,687.00	9,76,057.17
	Total	11,37,683.51	3,45,005.66	1,08,055.00	-	15,90,744.17	40%	6,14,687.00	9,76,057.17
BLOCK 40%									
1	Computer	5,40,653.00	3,64,652.00	2,92,241.00	-	11,97,546.00	40%	4,20,570.00	7,76,976.00
2	Computer Software	1,74,990.00	-	-	-	1,74,990.00	40%	69,996.00	1,04,994.00
3	Printer	38,485.00	-	1,41,184.00	-	1,79,679.00	40%	43,635.00	1,36,044.00
4	Photocopier	8,846.00	-	-	-	8,846.00	40%	3,538.00	5,308.00
5	CCTV Camera (Medical)	6,007.00	22,453.00	35,110.00	-	63,570.00	40%	18,456.00	45,114.00
6	Internet Equipment	47,405.00	-	-	-	47,405.00	40%	18,962.00	28,443.00
	Total	8,16,386.00	3,87,105.00	4,68,535.00	-	16,72,026.00	40%	5,75,107.00	10,96,929.00



Alex Goel & Associates

S.No.	Particulars	Bal as on 01.04.2022	Additions during 1st half	Additions during 2nd half	Sold/Destroy/ Return	Total	Rate of Dep.	Depreciation During the year	Bal as on 31.03.2023
1	BLOCK 15%								
2	Air Conditioner	7,65,524.00	-	-	-	7,65,524.00	15%	1,14,829.00	6,50,695.00
3	Air Compressor	2,90,192.00	-	-	-	2,90,192.00	15%	43,529.00	2,46,663.00
4	Vehicle	16,54,718.00	-	24,71,915.00	4,11,111.00	41,26,633.00	15%	4,33,601.00	36,93,032.00
5	Attendance Recorder	18,726.00	-	38,838.00	4,11,111.00	57,564.00	15%	5,722.00	51,842.00
6	Black Boards & Notice Boards	4,224.00	-	-	-	4,224.00	15%	634.00	3,590.00
7	C. T. Scan	4,80,732.00	-	-	-	4,80,732.00	15%	72,110.00	4,08,622.00
8	Dental & Lab Equipments	1,54,78,476.00	19,78,711.00	16,11,440.00	4,11,111.00	1,90,68,627.00	15%	27,39,436.00	1,63,29,191.00
9	Electrical Equipments	6,65,966.20	4,800.00	78,647.00	4,11,111.00	7,49,413.20	15%	1,06,513.00	6,42,900.20
10	External Electrical Work	4,44,866.00	-	-	-	4,44,866.00	15%	66,730.00	3,78,136.00
11	Fire Equipments	1,68,208.00	-	6,02,399.00	4,11,111.00	7,70,607.00	15%	70,411.00	7,00,196.00
12	Generator	6,35,544.00	-	-	-	6,35,544.00	15%	95,332.00	5,40,212.00
13	Hospital Equipments	32,10,779.00	-	-	-	32,10,779.00	15%	4,81,617.00	27,29,162.00
14	Hospital Equipments (Blood Bank)	18,41,339.00	-	1,18,000.00	4,11,111.00	19,59,339.00	15%	2,85,051.00	15,74,288.00
15	Hot Water Solar Systems	1,73,006.00	-	-	-	1,73,006.00	15%	25,951.00	1,47,055.00
16	Inverter/UPS	6,132.00	-	-	-	6,132.00	15%	920.00	5,212.00
17	Other Misc. Assets	87,230.38	11,830.00	-	-	99,060.38	15%	14,859.00	84,201.38
18	Office Equipments	6,062.00	-	-	-	6,062.00	15%	910.00	5,152.00
19	Telephone (Mobile)	2,13,894.00	-	-	-	2,13,894.00	15%	32,085.00	1,81,809.00
20	Water Cooler	2,02,493.00	-	-	-	2,02,493.00	15%	30,374.00	1,72,119.00
21	Water Pump/Tank	1,73,051.00	-	-	-	1,73,051.00	15%	25,958.00	1,47,093.00
22	Water Purifier	1,15,437.00	18,500.00	-	4,11,111.00	1,31,937.00	15%	19,791.00	1,12,146.00
23	X-RAY Machine	4,43,787.00	-	-	-	4,43,787.00	15%	66,568.00	3,77,219.00
24	Lift	11,65,034.00	-	-	-	11,65,034.00	15%	1,74,755.00	9,90,279.00
25	EPABX System	12,984.00	-	-	-	12,984.00	15%	1,948.00	11,036.00
26	Television	1,09,618.10	1,75,820.00	-	4,11,111.00	2,85,438.10	15%	42,816.00	2,42,622.10
27	Weighing Scale (Dharmkanta)	1,50,360.00	-	-	-	1,50,360.00	15%	22,554.00	1,27,806.00
28	Grass cutting Machine	22,185.00	-	-	-	22,185.00	15%	3,328.00	18,857.00
29	Sports Equipment	2,31,250.00	-	-	-	2,31,250.00	15%	34,688.00	1,96,562.00
	Total	2,87,71,817.68	21,87,661.00	49,21,239.00		3,58,80,717.68		50,13,020.00	3,08,67,697.68
	Grand Total	38,56,53,407.72	30,86,201.66	18,63,20,278.00		57,50,59,887.38		1,31,31,918.00	56,19,27,969.38

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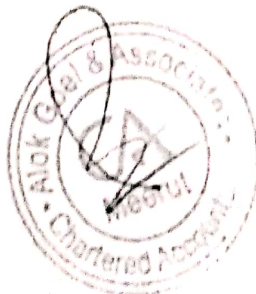


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FDR/Margin Money With Bank As On 31.03.2023		ANNEXURE -"F"	
S. No.	Particulars	Sub List No.	Amount
	IDST		
1	FDR With SBI Govindpuri (Pledged With IG Stamps Gzb)		32,30,172.00
2	FDR With SBI Govindpuri (For CCS University)		13,14,213.00
	TOTAL-FDR/MARGIN MONEY WITH BANK -IDST		45,44,385.00
	DMET		
1	100% Margin BG A B V Medical University		40,90,953.00
2	100% Margin BG P/G I.G. Stamp & Regd UP(Sbi-I)		13,71,269.00
3	Earnest Money Deposit With ECHS(Sbi-I)		1,37,578.00
4	FDR P/G With Ch.Charn Singh University (Sbi-I)		28,19,680.19
5	FDR-Pledge With Gda For Rain Water Harvesting		2,81,702.00
6	FDR-P/T I.G Stamp & Regd U P.(J&K Bank)		7,08,400.00
	TOTAL-FDR/MARGIN MONEY WITH BANK -TRUST		94,09,582.19
	TOTAL		1,39,53,967.19

Loans & Advances As On 31.03.2023		ANNEXURE -"G"	
S. No.	Particulars	Sub List No.	Amount
	ADVANCE AGAINST EQUIPMENTS & OTHERS		
	IDST		
1	Advance To Employees		47,058.00
2	I2k2 Networks Pvt Ltd		8,260.00
3	Nirmala Medical Store		10,00,000.00
4	Unident Instruments India Pvt Ltd		398.00
	TOTAL-ADVANCE GIVEN TO SUPPLIER & OTHERS- IDST		10,55,716.00
	DMET		
1	Neev Architects Urban Designers Atelier		10,00,000.00
2	Sds Infratech Pvt.Ltd.		25,00,000.00
3	S Jagir Singh Educational Trust		5,00,000.00
4	Delhi Dental Centre		11,925.34
	TOTAL-ADVANCE GIVEN TO SUPPLIER & OTHERS- DMET		40,11,925.34
	DMET -DPS School Project		
1	Aanchal Computers Ltd.		5,33,349.00
2	Amita Stonez		1,85,220.00
3	Arun Kumar		70,000.00
4	Bharat Nursury Avam Farm House		1,10,000.00
5	Brenna Engineering Solutions		50,000.00
6	Care Ratings Limited		59,000.00
7	Chander Electronics		80,500.00
8	Crazee Play India		15,380.00
9	Durga Mabries		1,36,000.00
10	Gstech Software Systems P.Ltd.		81,127.00
11	Hectafine Alusystems India Ltd.		1,68,913.00
12	Industrial Switchgears		2,62,720.00
13	J B Art Studio		68,381.00
14	Kitchen Gallary		5,10,628.00
15	M.L.Sharma & Co.(Construction) Pvt.Ltd.		4,03,530.00
16	Netx Security Solutions		94,990.00
17	Powerkon Engineers		3,54,544.00
18	Raj Advertising Company		2,36,000.00
19	R S Contractors		10,00,000.00
20	Savita Sahni		22,000.00
21	Scope Unlimited		16,340.00
22	Semak Innovation & Projects Pvt.Ltd.		45,20,629.00
23	Servo Technologies System		1,27,500.00
24	Sudershan Traders		69,140.00
25	Teroni Delhi		2,46,123.00
26	Yashvardhan Saxena		5,000.00
	TOTAL-ADVANCE GIVEN TO SUPPLIER & OTHERS- DPS		94,27,014.00
	G-TOTAL		1,44,94,655.34

Kamlesh



Asha Gavelhi

Security Deposit As On 31.03.2023

ANNEXURE - "H"

S. No.	Particulars	Sub List No.	Amount
	SECURITY DEPOSIT		
	IDST		
1	Security Deposit (Synergy Waste Management Pvt Ltd)		16,000.00
2	Security For Gas Cylinders		31,600.00
3	Security With Elect. Deptt		6,16,115.00
	TOTAL-SECURITY DEPOSIT-IDST		6,63,715.00
	DMET		
1	Stamp Duty Under Protest		9,60,700.00
	TOTAL-SECURITY DEPOSIT-IDST		9,60,700.00
	DMET -DPS School Project		
2	Security Deposit (Rent) DPS (House & Gen Set)		67,000.00
	TOTAL-SECURITY DEPOSIT-IDST		67,000.00
	G-TOTAL		16,91,415.00

ANNEXURE - "I"

Other Current Assets As On 31.03.2023

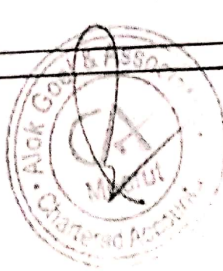
S. No.	Particulars	Sub List No.	Amount
A.	TDS Recoverable & Others		
	IDST		
1	TDS-A/Y 2023-24		32,606.00
2	TAX COLLECTED AT SOURCE AY 2023-24		568.80
3	LIC Of India-Gratuity Fund		10,58,577.11
	TOTAL-TDS Recoverable & Others-IDST		10,91,751.91
	DMET		
1	Tds A/Y 2017-18		15,608.00
2	Tds A/Y 2019-20		11,159.00
3	TDS-A/Y 2023-24		43,419.00
4	TAX COLLECTED AT SOURCE AY 2023-24		20,950.00
	TOTAL-TDS Recoverable & Others-DMET		91,136.00
	DMET -DPS School Project		
1	Tax Collected At Source Ay 2023-24-DPS		15,386.00
2	Pre-Operative Expenses-DPS		1,32,67,423.62
	TOTAL-TDS Recoverable & Others-DPS		1,32,82,809.62
	DPS SCHOOL		
	PRE-OPERATIVE EXPENSES		
	TOTAL-TDS Recoverable & Others-DPS		16,70,279.00
	TOTAL-TDS Recoverable & Others		1,61,35,976.53
B.	Tuition&Hostel Fee Recoverable		4,23,83,236.00
C.	Stock In Hand		11,50,980.00
	TOTAL		5,96,70,192.53

ANNEXURE - "J"

Cash in Hand & Balance at Bank as on 31.03.2023

S. NO.	PARTICULARS	AMOUNT
A	CASH IN HAND	18,05,679.30
1	IDST	15,87,559.08
2	DMET	1,36,920.22
3	DPS-School	81,200.00
B	BALANCE AT BANK	
1	IDST	7,79,094.00
	J & K Bank-Cd 893	
2	DMET	1,02,371.00
	SBI S/A No.10732252577	
3	DPS	52,000.00
	J&K Bank Ltd-Current A/C -928	
	TOTAL	27,39,144.30

✓ *Kamlesh*



Asha Gadhvi

(21)