

Auditor's Report

1. Report on Financial Statements :

We have audited the accompanying Financial Statements of Jnana Prabodhini viz. Balance Sheet as at 31.03.2024 and Income and Expenditure Account for the year then ended and significant accounting policies and other explanatory information.

2. Managements Responsibility for the financial Statements :

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

3. Auditor's responsibility :

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the 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 misstatements.

4. 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 financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting



estimates made by management, as well as evaluating the overall presentation of the financial statements.

5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

6. Opinion:

In our opinion and to the best of our information and according to the explanations given to us,

a) The Balance Sheet has been drawn up as per the provisions of the Bombay Public Trusts Act, 1950 and rules made there under. The same read with the notes thereon is a full and fair Balance Sheet, containing all the necessary particulars, so as to exhibit a true and fair view of state of affairs of the trust as at 31.03.2024 in conformity with accounting principles generally accepted in India.

And

b) The Income and Expenditure Account, has been drawn up as per the provisions of the Bombay Public Trusts Act, 1950 and rules made there under. The same read with the notes thereon shows surplus for the year, in conformity with accounting principles generally accepted in India.

FOR JOSHI BORSE & POL
(FORMERLY JOSHI & POL)
CHARTERED ACCOUNTANTS
FIRM REGN NO. 104358W



Place: Pune
Date: 25.09.2024

A handwritten signature in blue ink, appearing to read "M.B. Pol".

M.B POL
(PARTNER)
M. NO. 035069
UDIN: 24035069BKFOFT6580

Report of An Auditor Relating To Account Audited Under Sub-Section (2) of Section 33 & 34 &
Rule 19 of the Bombay Public Trust Act, 1950.

Registration No. F/254/PUNE

Name of the Public Trust : Jnana Prabodhini
Address : 510, Sadashiv Peth, Pune 411030
For the year ending 31st March, 2024

(4) Whether accounts are maintained regularly and in accordance with the provisions of the Act and the rules :	YES
(b) Whether receipts and 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 produced before him :	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, & the defects & inaccuracies mentioned in the previous audit report have been duly complied with;	Being Maintained
(f) Whether the manager or trustee or any other person required by the auditor to appear before him did so and furnished the necessary information required by him:	YES
(g) Whether any property or funds of the Trust were applied for any object or purpose other than the object or purpose of the Trust :	NO
(h) The amounts outstanding for more than one year and the amounts written off, if any : 4,92,449/-	YES
(i) Whether tenders were invited for repairs or construction involving expenditure exceeding Rs.5000/-	YES
(j) Whether any money of the public trust has been invested contrary to the provisions of Section 35 :	NO
(k) Alienations if any, of the immovable property contrary to the provisions of the Section 36 which have come to the notice of the auditor :	NO
(l) All cases of irregular, illegal or improper expenditure, or 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 of trust or misapplication or any other misconduct on 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 minute's book of the proceeding 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 trustees is a debtor or creditor of the trust :	NO
(s) Whether the irregularities pointed out by the auditors in the accounts of the previous year have been duly complied with by the trustees during the period of audit :	N.A.
(t) Any special matter which the auditor may think fit or necessary to the notice of the Deputy or Assistant Charity Commissioner.	NO

Dated at 25.09.24

For Joshi , Borse & Pol
(Formerly Joshi & Pol)
Chartered Accountants
Firm Regn. No 104358W



M. B. Pol
M. B. POL
(Partner)
M.No.35069

UDIN - 24035069BKFOFTG580

Name of Public Trust : **Jnana Prabodhini**
 Address : **510, Sadashiv Peth, Pune - 411 030.**
 Registration No. : **F/254/Pune**

JOSHI BORSE & POL
 CHARTERED ACCOUNTANTS
 "MALHARI" A-2/22, RAMBAUG COLONY
 NAVI PETH, PUNE - 411 030.

Statement of income liable to contribution for year ending 31st March 2024

	Rs.	Rs.
I INCOME AS SHOWN IN THE INCOME & EXPENDITURE ACCOUNT (SCHEDULE IX)		23,49,79,764
II ITEMS NOT CHARGEABLE TO CONTRIBUTION UNDER SECTION 58 & RULE 32		
(i) Donations received from other Public Trusts and Dharmadas	59,05,000	
(ii) Grants received from Government & Local Authorities	5,49,27,958	
(iii) Interest on Sinking or Depreciation Fund	-	
(iv) Amount Spent for the purpose of Secular Educa	22,01,83,525	
Less Grant received from Government & Local /	-5,49,27,958	16,52,55,567
(v) Amount Spent for the purpose of medical relief	-	
(vi) Amount Spent for the purpose of Veterinary treatment of animals	-	
(vii) Expenditure incurred from donation for relief of distress caused by scarcity, drought, flood, fire or other natural calamity	1,10,774	
(viii) Deduction out of income from lands used for agricultural purpose	-	
(a) Land Revenue and Local fund cess	-	
(b) Rent payable to superior landlord	-	
(C) Cost of production if lands are cultivated by trust	-	
(ix) Deduction out of income from lands used for non-agricultural purpose :	-	
(a) Assessment, Cesses and Other Government or Municipality Taxes	5,70,329	
(b) Ground Rent payable to the superior landlord	-	
(c) Insurance Premium	-	
(d) Repairs at 10% of gross rent of building	6,790	
(e) Cost of collection at 4 percent of gross rent of building let out	-	
(x) Cost of collection of income or receipts from securities Stocks etc. at one percent of such income	-	
(xi) Deduction on account of repairs in respect of building not rented and yielding no income at 10 percent of the estimated gross annual rent		22,67,76,419
Total of (i) To (xi)		82,03,345
Gross Annual income chargeable to contribution : (Rs. Eighty two lacs Three Thousand Three Hundred Forty Five Only)		

Certified that while claiming deductions admissible under the above Schedule, the Trust has not claimed any amount twice either wholly or partly against any of items mentioned in the Schedule which have the effect of double deduction.

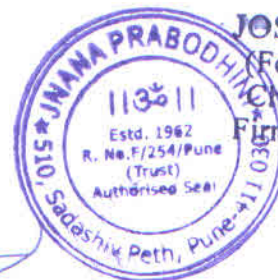
Dated : 25.09.24

G. S. Bapat
Director

M.K. Sethiya
Secretary

V. S. Deshpande
Trustee

M. B. POL
(PARTNER)
M. No. 035069



JOSHI BORSE & POL
(Formerly Joshi & Pol)
Chartered Accountants
Firm Reg. No. 104358W