
PEMA MANI CHARITABLE TRUST
P.O : TUTING, DIST: UPPER SIANG
ARUNACHAL PRADESH - PIN: 792061

AUDITED STATEMENT OF ACCOUNTS
U/S 12A (b) OF INCOME TAX ACT, 1961
FOR THE YEAR ENDED 31ST MARCH, 2022

C.L. MAHESWARI & CO.
CHARTERED ACCOUNTANTS
HOUSE NO. 84, MAHESWARI KUNJ,
BYE LANE NO. 6, BORTHAKUR MILL ROAD,
ULUBARI, GUWAHATI - 781007
(M) : 94350 43052/9101092578
Email - clmaheswarig@yahoo.com, clmaheswarig@gmail.com

Acknowledgement Receipt of Income Tax Forms

(Other Than Income Tax Return)



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Income Tax Department, Government of India

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number
570505840290922

Date of e-Filing
29-Sep-2022

Name	:	PEMA MANI CHARITABLE TRUST
PAN/TAN	:	AABTP8253H
Address	:	C/O NYINGMA GONPA TUTING, Tuting Circle, Tuting S.O, UPPER SIANG, Arunachal Pradesh, INDIA, 791105
Form No.	:	Form 10B
Form Description	:	Audit report under section 12A(1)(b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions
Assessment Year	:	2022-23
Financial Year	:	-
Month	:	-
Quarter	:	-
Filing Type	:	Original
Capacity	:	Chartered Accountant
Verified By	:	016519

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

FORM NO. 10B [See rule 17B]

Audit report under section 12A(b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions

Acknowledgement Number -570505840290922



e-Filing Anywhere Anytime
Income Tax Department, Government of India

We have examined the balance sheet of PEMA MANI CHARITABLE TRUST AABTP8253H [name of the trust or institution] as at 31st March 2022 and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said Trust or institution

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the abovenamed Trust visited by us so far as appears from our examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by us, subject to the comments given below: --

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

- (i) in the case of the balance sheet, of the state of affairs of the above named Trust as at 31st March 2022 and
- (ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31st March 2022

The prescribed particulars are annexed hereto.

Name	CHAMPALAL MAHESWARI
Membership Number	016519
Firm Registration Number	309105E
Date of Audit Report	29-Sep-2022
Place	110.225.122.156
Date	29-Sep-2022

ANNEXURE

STATEMENT OF PARTICULARS

I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

1. Amount of income of the previous year applied to charitable or religious purposes in India during that year	₹ 2,48,99,424
2. Whether the Trust has exercised the option under clause (2) of the Explanation to section 11(1) ? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year.	No, -
3. Amount of income accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust wholly for such purposes.	₹ 0
4. Amount of income eligible for exemption under section 11(1)(c) (Give details)	No

Sl. No.	Details	Amount
	No Records Added	

5.	Amount of income, in addition to the amount referred to in Item 3 above, accumulated or set apart for specified purposes under section 11(2)	₹ 0
6.	Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b) ? If so, the details thereof	No, -
7.	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B) ? If so, the details thereof	No, -, -
8.	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year-	
(a)	has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	No, -, -
(b)	has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or	No, -, -
(c)	has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof	No, -, -

II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)

1.	Whether any part of the income or property of the Trust was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any	No
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Sl. No.	Amount	Rate of interest charged (%)	Nature of security, if any.	Remarks
		No Records Added		

2.	Whether any land, building or other property of the Trust was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any	No
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Sl. No.	Details of property	Amount of rent or compensation charged
No Records Added		

3. Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details No

Sl. No.	Detail	Amount
No Records Added		

4. Whether the services of the Trust were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any No

Sl. No.	Name of the Person	Amount of Remuneration/ Compensation	Remarks
No Records Added			

5. Whether any share, security or other property was purchased by or on behalf of the Trust during the previous year from any such person? If so, give details thereof together with the consideration paid No

Sl. No.	Name of the Person	Amount of Consideration paid	Remarks
No Records Added			

6. Whether any share, security or other property was sold by or on behalf of the Trust during the previous year to any such person? If so, give details thereof together with the consideration received No

Sl. No.	Name of the Person	Amount of Consideration received	Remarks
No Records Added			

7. Whether any income or property of the Trust was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted No

Sl. No.	Name of the Person	Income or value of property diverted	Remarks
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Sl. No.	Name of the Person	Income or value of property diverted	Remarks
No Records Added			

8. Whether the income or property of the Trust was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details No

Sl. No.	Name of the Person	Amount	Remarks
No Records Added			

III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST

Sl. No.	Name of the concern	Address of the concern	Where the concern is a company	Number of Equity Shares	Number of Preferential Shares	Number of Sweat Equity Shares	Nominal value of the investment	Income from the investment	Whether the amount in col. 5 exceeded 5 per cent of the capital of the concern during the previous year
No Records Added									

Total (Nominal value of the investment)

0

Total (Income from the investment)

0

Place

110.225.122.156

Date

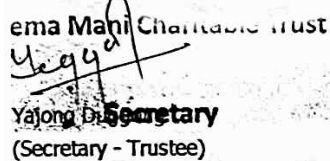
29-Sep-2022

Acknowledgement Number - 570505840290922

This form has been digitally signed by CHAMPALAL MAHESWARI having PAN AFRPM6427R from IP Address 110.225.122.156 on 29-Sep-2022 05:50:59 PM
Dsc SI No and issuer 20894495CN=e-Mudhra Sub CA for Class 3 Individual 2014,C=IN,O=eMudhra Consumer Services Limited,OU=Certifying Authority



PEMA MANI CHARITABLE TRUST REGN. NO.SR/ITA/1541
(REGISTERED UNDER THE SOCIETY REGISTRATION ACT OF 1860)



PEMA MANI CHARITABLE TRUST

Kalsang Delek
(Treasurer - Trustee)




29/09/22
(CA Champalal Maheswari)
Proprietor
Membership No. 16519
For and on behalf of
C.L. Maheswari &
Co. Chartered
Accountants
FRN - 309105E

CA CHAMPALAL MAHESWARI
Proprietor
Membership No. 016519
For and on behalf of
C.L. MAHESWARI & CO.
Chartered Accountants
FRN-309105E



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PEMA MANI CHARITABLE TRUST REGN. NO.SR/ITA/1541
(REGISTERED UNDER THE SOCIETY REGISTRATION ACT OF 1860)

Schedule A

Schedule of Current Liabilities as at 31st March 2022

Sundry Creditors

	<u>Rs.</u>
MK Trading	88,160.00
Pema Mani Enterprises	14,80,000.00
Maa Rukmini Inter Decor Enterprises	78,389.00
Ravi Hardware Enterprises	5,25,000.00

Other Liabilities

Audit Fee Payable	18,000.00
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Grand Total 21,89,549.00

Schedule C

Project Assets as at 31st March 2022

	<u>Opening</u>	<u>Additions</u>	<u>Total</u>	<u>Depre- ciation*</u>	<u>Closing</u>
<u>Project Assets</u>	<u>Rs.</u>	<u>Rs.</u>	<u>Rs.</u>	<u>Rs.</u>	<u>Rs.</u>
Mahindra 475 DI	17,816	-	17,816	2,672	15,144
Concrete Mixture 1	4,427	-	4,427	664	3,763
Concrete Mixture 2	6,689	-	6,689	1,003	5,686
Crusher Machine	49,749	-	49,749	7,462	42,287
Generator	4,709	-	4,709	706	4,003
Hollow Brick Machine	11,986	-	11,986	1,798	10,188
	<u>95,376</u>	<u>-</u>	<u>95,376</u>	<u>14,305</u>	<u>81,071</u>

* Depreciation for the year has been transferred to Capital Work in Progress.

For Pema Mani Charitable Trust,

Khen Rinpoche Tsering Dorjee

(Chairman cum Managing Trustee)

Yajong Duggong

(Secretary-Trustee)

PEMA MANI CHARITABLE TRUST

Kalsang Delek

(Treasurer-Trustee)

CA CHAMPALAL MAHESWARI
Proprietor
Membership No. 016519
For and on behalf of
C.L. MAHESWARI & CO.
Chartered Accountants
FRN-309105E

Schedule B : Fixed Assets (Own Fund) as at 31st March 2022

PARTICULARS	RATE	GROSS BLOCK				DEPRECIATION			NET BLOCK	
		Opening Balance	Additions during the year	Sales during the year	Cost at the year end	Opening Balance	Depri during the year	Total	Balance As at 31.03.22	Balance As at 31.03.21
Land (Tuting)	0%	1	0	0	1	0	0	0	1	1
Land (Dibrugarh)	0%	24,73,800	0	0	24,73,800	0	0	0	24,73,800	24,73,800
Land (Siliguri)	0%	1,28,98,000	0	0	1,28,98,000	0	0	0	1,28,98,000	1,28,98,000
Land (Silapathar)	0%	56,74,150	0	0	56,74,150	0	0	0	56,74,150	56,74,150
Tata Safari	0%	1	0	0	1	0	0	0	1	1
Guruj's Residence	10%	9,25,150	0	0	9,25,150	7,86,290	13,886	8,00,176	1,24,974	1,38,860
Furniture Tuting	10%	7,79,912	0	0	7,79,912	4,24,714	35,520	4,60,234	3,19,678	3,55,198
Furniture Dibrugarh	10%	8,53,650	0	0	8,53,650	3,99,986	45,366	4,45,352	4,08,298	4,53,664
Furniture Silapathar	10%	5,74,428	0	0	5,74,428	1,98,359	37,607	2,35,966	3,38,462	3,76,069
Dinning Hall cum Kitchen	10%	4,90,789	0	0	4,90,789	3,68,889	12,190	3,81,079	1,09,710	1,21,900
Dormitory(Lamas)	10%	5,40,210	0	0	5,40,210	4,50,118	9,009	4,59,127	81,083	90,092
Dormitory(Students)	10%	3,80,380	0	0	3,80,380	3,16,944	6,344	3,23,288	57,092	63,436
Dormitory(Labour)	10%	3,85,180	0	0	3,85,180	3,13,806	7,137	3,20,943	64,237	71,374
Store Cum Dormitory	10%	5,20,350	0	0	5,20,350	4,23,929	9,642	4,33,571	86,779	96,421
Refrigerator	15%	12,800	0	0	12,800	10,658	321	10,979	1,821	2,142
Computer System	40%	6,43,999	0	0	6,43,999	6,40,736	1,305	6,42,041	1,958	3,263
Public Announcement System	10%	3,04,000	0	0	3,04,000	1,65,868	13,813	1,79,681	1,24,319	1,38,132
Public Announcement System Silapathar	10%	8,500	0	0	8,500	3,984	452	4,436	4,064	4,516
Electrical Fittings	15%	5,40,067	0	0	5,40,067	3,18,904	33,174	3,52,078	1,87,989	2,21,163
Mobile Phone	10%	8,900	0	0	8,900	4,644	426	5,070	3,830	4,256
LED TV	10%	43,500	0	0	43,500	13,374	3,013	16,387	27,113	30,126
Donation Box	10%	46,000	0	0	46,000	12,466	3,353	15,819	30,181	33,534
Almirah	10%	23,000	0	0	23,000	4,370	1,863	6,233	16,767	18,630
Godrej Iron Safe	10%	6,000	0	0	6,000	1,140	486	1,626	4,374	4,860
		2,81,32,767	0	0	2,81,32,767	48,59,179	2,34,907	50,94,086	2,30,38,681	2,32,73,588

For Pemai Magi Charitable Trust,

Khen Rinpoche Tsering Dorjee
(Chairman cum Managing Trustee)

Pema Mani Charitable Trust
(Trustee)

Pemang Duggong (Secretary
(Trustee))

Secretary

PEMA MANI CHARITABLE TRUST
(Trustee)

TREASURER

Q - 29/09/22

CA CHAMPALAL MAHESWARI
Proprietor
Membership No. 016519
For and on behalf of
C.L. MAHESWARI & CO.
Chartered Accountants
FRN-309105E



PEMA MANI CHARITABLE TRUST REGN. NO.SR/ITA/1541
(REGISTERED UNDER THE SOCIETY REGISTRATION ACT OF 1860)

Schedule D - Notes to the Financial Statements Accounts and Significant Accounting Policies
(Annexed to the financial statement for the year ended 31st March 2022)

1. The Pema Mani Charitable Trust is registered under The Societies Registration Act, 1860 [As modified by the Societies Registration (Extension to Arunachal Pradesh) Act, 1978]. It was formed on 26th May 2002 and was registered on 24th December 2002 with the Registrar of Societies, Arunachal Pradesh.
2. Fixed Assets are stated at cost of construction or acquisition less depreciation. The cost of fixed assets includes the purchase cost of fixed assets and any other cost directly attributable.
3. The cost of assets not put to use as at the balance sheet date are disclosed under capital work in progress.
4. Depreciation on fixed assets has been provided on written down value method as per provisions of the Income Tax Act, 1961.
5. Depreciation on the assets used for construction works have been charged to capital work in progress.
6. The Society has received Foreign Contribution for Rs.2,00.10 Lacs during the year which sum has been spent / earmarked for Capital Work in Progress as per mandate of the Donors.

Place : Dibrugarh Date : 27th
Sep., 2022

For Pema Mani Charitable Trust,

Khen Rinpoche Tsering Dorjee (Chairman
cum Managing Trustee)

Pema Mani Charitable Trust

Secretary
Yajong Duggong
(Trustee)

PEMA MANI CHARITABLE TRUST

Kalsang Delek (Secretary -
(Treasurer - Trustee)

CA CHAMPALAL MAHESWARI
Proprietor
Membership No. 016519
For and on behalf of
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