

Acknowledgement Number:858313890270925

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 ANGELS PUBLIC SCHOOL [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-2025 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-

- (a) The information furnished herein and the financial statements have been prepared by and are the responsibility of the Management. We have verified the same on appropriate test check basis. Our audit is limited to income tax provisions and we have not verified compliance with Societies Registration Act or any other applicable laws. Reliance has been placed on representation provided by the Management and copies of preceding year income tax returns as produced before us by the Management in respect of various matters stated herein.
- (b) The financial statements do not comply with accounting standards and we have been informed that the accounting treatment has been modified by the Management in view of the requirements u/s 10(23C) of the Act. For instance depreciation has not been charged in the books of accounts since purchase of capital assets has been treated as application of income etc. The values of fixed assets are hence overstated in the financial statements but we could not quantify the same.
- (c) The detail of Office bearers, Members or specified persons are as provided by the Management and we could not independently verify the same. Hence we have relied upon information certified by the Chairman of the instant Society. Exhaustive list of relatives of the Office bearers or Members of business concerns in which they have substantial interest has not been furnished by the Management.
- (d) The bifurcation of mode of payment in respect of application of income into electronic and other modes has not been provided by the Management. Hence we could furnish the same in clause 31.

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-2025; 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-2025.

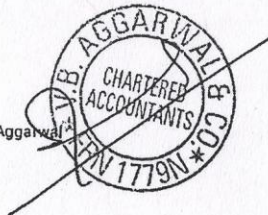
Subject to the following observations/qualifications-

- (a) As stated above

The prescribed particulars are annexed hereto.

Name of Chartered Accountant

Sameer Aggarwal



Acknowledgement Number:858313890270925

Membership Number
Firm Registration Number
Address
IP Address
Place
Date

ARCA098566
-
30 Mohan Market Pathankot
171.78.159.4
Pathankot
26-Sep-2025

