



AUDIT REPORT

We have examined the annexed Receipt & Payment Account, Income & Expenditure Account for the financial year ended on 31.03.2023 and Balance sheet as on that of the Iniya Udaiyam Charitable Trust (IUCT) Regd Office at 'No. 2, Azhagiri Samy Street, Periyar Nagar, Avadi'. These financial statements are the responsibility of the IUCT's management. Our responsibility is to express an opinion on these financial statements based on our audit.

Scope:

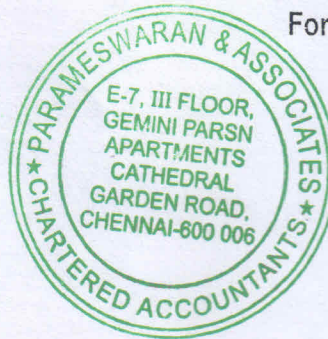
We conducted our audit in accordance with Indian standards on Auditing. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on test basis evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used as significant estimates made by management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

Opinion:

Based on our audit and to the best of our information and according to the explanation given to us by IUCT management, we are of the opinion that the attached financial statements give a true and fair view in conformity with accounting principles generally accepted in India:

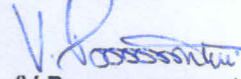
1. In the Case of Balance sheet of the state of the affairs of the above Trust as at 31st March 2023 and
2. In the Case of Income & Expenditure of the excess of income over expenditure for the year ended on that date.
3. In the Case of Receipts & Payments Account of the Receipts and Payments for the period 1st April 2022 to 31st March 2023.

Date : 14/09/2023
Place : Chennai



For Parameswaran & Associates

Chartered Accountants
Firm Reg No: 013255 S


(V. Parameswaran)

Partner
M.No: 024939

"KAMALALAYA"



PARAMESWARAN & ASSOCIATES
CHARTERED ACCOUNTANTS

UDIN : 23024939BGZBSH5042

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 INIYA UDAIYAM CHARITABLE 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 **31/03/2023** 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 **trust** 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 :-

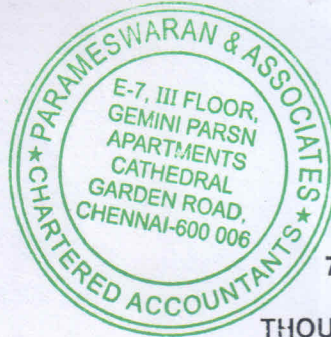
In **our** opinion and to the best of **our** information, and according to information given to **us**, the said accounts give a true and fair view :-

- (i) in the case of the balance sheet, of the state of affairs of the above named **trust** as on **31/03/2023** 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 **31/03/2023**

subject to the following observations/qualifications :-

The prescribed particulars are annexed hereto.

Place : **Chennai**
Date : **14/09/2023**



PARAMESWARAN
M. No. : 024939
FRN : 0013255S

**7, GEMINI PARSN APARTMENTS,
CATHEDRAL GARDEN ROAD,
THOUSAND LIGHTS, CHENNAI-600006
TAMILNADU**

"KAMALALAYA"

E-7, III Floor, Gemini Parsn Apartments, Cathedral Garden Road, Chennai - 600 006.
Phone : 4302 4545, Mobile : 98400 67659, E-mail : cavparam@gmail.com

ANNEXURE

Statement of Particulars

Basic Details

1.	PAN of the auditee	AAATI4220N
2.	Name of the auditee	INIYA UDAIYAM CHARITABLE TRUST
3.	Assessment Year	2023-24
4.	Previous Year	01/04/2022 to 31/03/2023
5.	Registered Address of the auditee	2,,AZHAGIRI SAMY STREET,PERIYAR NAGAR, AVADI,TIRUVALLUR,TAMILNADU - 600071,INDIA
6.	Other addresses, if applicable	

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 / provisional approval / notification is effective (dd/mm/yyyy)
(1)	(2)	(3)	(4)	(5)
Clause (a) of sub-section (1) of section 12AB of the Act	23/09/2021	AAATI4220NE20102	Principal Commissioner of Income Tax/ Commissioner of Income Tax	23/09/2021
Clause (i) of second proviso to sub-section (5) of section 80G of the Act	23/09/2021	AAATI4220NF20217	Principal Commissioner of Income Tax/ Commissioner of Income Tax	23/09/2021
FCRA ACT	18/01/2010	076020076	Ministry of Home Affairs	18/01/2010
Darpan Portal	11/12/2018	TN/2009/0007786	Niti Aayog	11/12/2018

Management

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

S. No.	Name of person	Relation	Percentage of shareholding in case of shareholder	Unique Identification Number	ID Code	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	LATHA RAMKUMAR	Trustee		AMRPL5755A	01-Permanent Account Number	54/28,PONNIAM MAN KOVIL STREET,TAMILNADU,600117,OLD PALLAVARAM,Old Pallavaram S.O,KANCHIPURAM,INDIA	No	
2	S KOMALA	Founder		BZTPK3744A	01-Permanent Account Number	132,2nd CROSS STREET, KANNAGI NAGAR,TAMILNADU,600099,Kolathur S.O,TIRUVALLUR,INDIA	No	
3	B SEKAR	Trustee		DJMPS0332F	01-Permanent Account Number	02,AZHAGIRISAMI STREET, PERIYAR NAGAR,TAMILNADU,600071,Kamaraj nagar,Kamaraj nagar S.O,TIRUVALLUR,INDIA	No	

(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.

S. No.	Name	Unique Identification Number	ID code	Addresses	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	If yes, specify the change
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	

Objects

11.	Objects of the auditee	Relief of poor Education Medical relief Advancement of any other objects of general public utility
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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				
	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 to application	Date of Registration or cancellation based on such application	URN of such registration

Commencement of activities

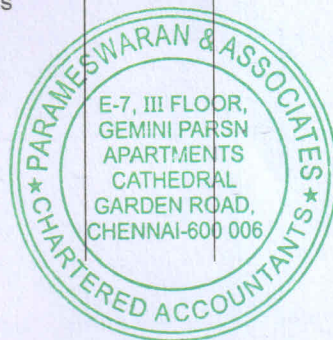
13.	(i)	Where the auditee has been granted provisional registration or provisional approval, whether activities have commenced during the previous year	No			
	(ii)	If yes in 13 (i) , date of commencement of activities				
	(iii)	If the answer to 13(i) is yes, whether application for registration under 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?	No			
	(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 10 has been filed?				
		S. No.	Date of Application	Status of registration in pursuance to application	Date of Registration/Cancellation based on such application	URN of such registration

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

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	Whether maintained in a computer system	Whether maintained at registered office	If maintained at any place other than the registered place	Whether the books of account have been audited
							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 sub-rule (3) of rule 17AA	
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				
5	Original bills wherever issued to the person and receipts in respect of payments made by the person	Yes	Yes	Yes				Yes
6	Record of income of the person during the previous year as	Yes	No	Yes				Yes



		per rule 17AA(1) (d)(ii)						
	7	Record of application of income etc. out of income during the previous year as per rule 17AA(1) (d)(iii)	Yes	No	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-à-vis total receipts 100	
(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-à-vis total receipts 50	
(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
16.	If 'A' or 'D' in 15 is Yes, the aggregate annual receipts from such activities in respect of that project / institution	
	S.N.	Amount of aggregate annual receipts from activities referred in 15A and 15D (In Rs.)
	Name of Project/ Institution	

Business Undertaking

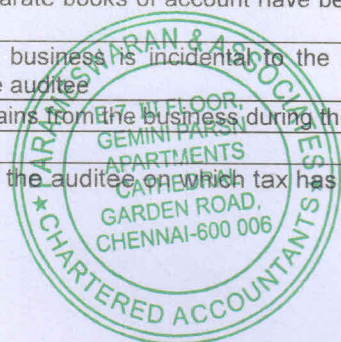
17.	(i)	Whether the auditee has any business undertaking as referred to in sub-section (4) of section 11	No
	(ii)	If yes, then provide the following details of the business undertaking :-	
	(a)	Nature of Business Undertaking	
	(b)	Sector	
	(c)	Whether separate books of account have been maintained for the business undertaking	No
	(d)	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	0
	(e)	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	0

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	
	(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	0

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
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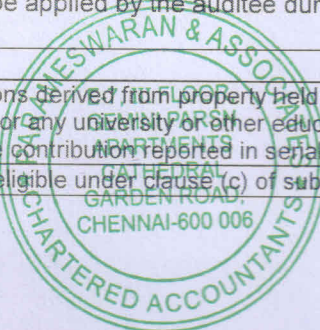


194J or 194H or 194Q

S. No.	Name of the deductor	TAN of deductor	Amount on which tax has been deducted at source	Amount of tax deducted at source	Section under which tax has been deducted at source	Category of income/receipt				Income / receipt in column 7 or 8 which is from business incidental to the attainment of the objects of the auditee.	Whether separate books of account have been maintained for activities income / receipt which is mentioned in column 10
						Trade, commerce or business	Activity of rendering any service in relation to any trade, commerce or business	Others (specify the nature) (Rs)	Specify the nature		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(9a)	(10)	(11)

Voluntary Contributions

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	4968342
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	
	(a) Cash donations exceeding Rs 2000	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
	(c) Others (Specify the nature)	0
	(d) Total (a)+(b)+(c)	0
	(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	27000
	(v) Donations received in kind	0
	(vi) Anonymous Donations referred to in section 115BBC	
	(a) Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (i) of sub-section (1) of section 115BBC	82270
	(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)	82270
	(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)]	109270
24.	Total voluntary contributions received by the auditee during the previous year [22+23(viii)]	5077612
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
27.	Voluntary Contributions required to be applied by the auditee during the previous year [24-{23(vi)(d)+26A+ 26B}]	5077612
Income to be applied		
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 of any university or other educational institution or any hospital or other medical institution (other than the contribution reported in serial number 24)	22341
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]) 5099953

Application of Income

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				
(a)	Contribution or donation to any other person during the previous year				
	Electronic			0	
	Other than electronic			0	
	Total			0	
(b)	Object wise application other than the application provided in (a)				
	S. No.	Amount applied for charitable or religious purposes	Electronic	Other than electronic	Total
	1	Religious	0	0	0
	2	Relief of poor	72550	31940	104490
	3	Education	3903494	189611	4093105
	4	Medical relief	495970	56176	552146
	5	Yoga	0	0	0
	6	Preservation of Environment (including watersheds, forests and wildlife)	0	0	0
	7	Preservation of Monuments or Places or Objects of Artistic or Historic interest	0	0	0
	8	Advancement of any other objects of general public utility	381326	97229	478555
	9	Application which cannot be specifically categorized under (I) to (VIII)	120976	29508	150484
	10	Total	4974316	404464	5378780
(c)	Total application (a) + (b)(X)				
	Electronic			4974316	
	Other than electronic			404464	
	Total			5378780	

(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

S. No.	Name of person to Whom amount paid or credited	PAN of such person	Amount of application	Mode of Application			TDS	
				Electronic modes	Other than Electronic modes	Total	Whether any TDS has been deducted	Section under which TDS has been deducted

(iii) Amount which was not actually paid during the previous year [if included in (i)(c)] 17170

(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)] 5361610

(vi) Bifurcation of application in 31(v) into Revenue or Capital 5361610

(a) Revenue 5361610

(b) Capital 0

(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 0

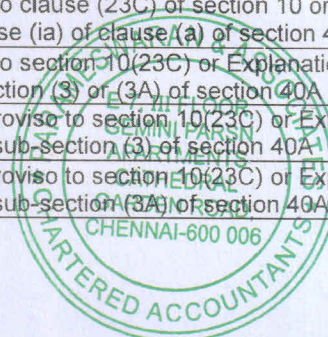
Amount to be disallowed from application

(ix) Amount disallowable under thirteenth proviso to clause (23C) of section 10 or Explanation 3 to subsection(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

(A) Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) of section 40A 0

(B) Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (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 - clause (iv), (v), (vi) or (via) of Clause (23C) of section 10 of the Act or any trust or institution referred to in section 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 - clause (iv), (v), (vi) or (via) of Clause (23C) of section 10 of the Act or any trust or institution referred to in section 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 - clause (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in section 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
(xiv)	Applied for any purpose beyond the objects of the auditee		0
(xiiiv)	Any other Disallowance (Please specify)		0
(xiiiv)	Total allowable application [{31(v)+31(vii)+31(viii)} – {31(ix) to 31(xvii)}]		5361610
(xix)	Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to subsection (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		0
32.	Taxable Income [30- {31(xviii) to 31(xxi)}]		-261657

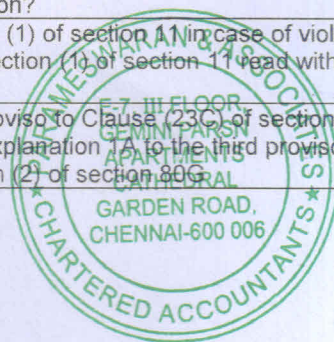
Section 115BBI

33.	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	0
(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	0
(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	0
(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	0
(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 the Explanation 3 to third proviso to clause (23C) of section 10 or clause (a) of sub-section (2) of section 11	No	0
(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	0
(c)	(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	0
	(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	0
(d)	Whether the auditee has any income accumulated or set apart in excess of fifteen percent 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	0
(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	0

34.	Anonymous donation which is chargeable to tax @ 30 % under section 115BBC		0
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Other Income

35.	(a) Whether deemed application is claimed as per clause (b) of sub-section (1A) of section 11 and the amount of such deemed application?	No	0
	(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
	(c) Income as per Explanation 1B to the third proviso to Clause (23C) of section 10 in case of violation of clause (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
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Capital Asset

36.	Details of Capital Asset Transferred under sub-section (1A) of section 11		
(a)	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	
(b)	Whether deemed application is claimed as per clause (a) of sub-section (1A) of section 11 and the amount of such deemed application?	No	
(c)	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	
(d)	Whether deemed application is claimed as per clause (b) of sub-section (1A) of section 11 and the amount of such deemed application?	No	

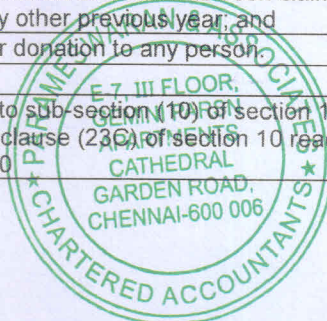
Application of income out of different sources

37.	Application of Income out of the following sources during the previous year			
		Electronic modes	Non-Electronic modes	Total
(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	261657	0	261657
(D)	Corpus	0	0	0
(E)	Borrowed fund	0	0	0
(F)	Any other (Please specify)	0	0	0

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								
				Mode of Application			TDS		
S.N.	Name of person	PAN	Amount of application	Electronic modes	Non-Electronic modes	Total	Whether any TDS has been deducted	Section under which TDS has been deducted	Amount of TDS

13(10) and 22nd proviso to section 10(23C)

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



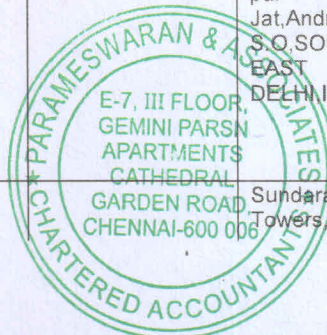
(vii)	Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-sections 3 or 3A of section 40A	0
(viii)	Any other disallowance	0
(ix)	Total expenditure to be disallowed (i)+(ii)+(iii)+(iv)+(v)+(vi)+(vii)+(viii))	0
(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

Expenditure Incurred for Religious Purposes

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		
(c)	Percentage of expenditure which is of religious nature to the total income [Amount in (a)/(b)]		0%

Person referred to in 13(3)

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	Address of such person	If code 2 selected in column (1) specify the amount of contribution made to the auditee	
Any person who has made a substantial contribution to the trust or institution, that is to say, any person whose total contribution up to the end of the relevant previous year exceeds fifty thousand rupees	SRIVATS RAM	APKPS8819Q		Old No 29 New No : 57,Prithvi Avenue Alwarpet ,TAMILNADU,600 018,Teynampet,T eynampet S.O,CHENNAI,IN DIA	143000	
Any person who has made a substantial contribution to the trust or institution, that is to say, any person whose total contribution up to the end of the relevant previous year exceeds fifty thousand rupees	WHEELS INDIA LIMITED	AAACW0315K		453V+Q8W,Madr as Thiruvallur High Rd, TVS Industries,TAMIL NADU,600040,AN NA NAGAR,Anna Nagar S.O (Chennai),CHENNAI,INDIA	854251	
Any person who has made a substantial contribution to the trust or institution, that is to say, any person whose total contribution up to the end of the relevant previous year exceeds fifty thousand rupees	UNITED WAY CHENNAI	AAAAU2619J		S-15, 2nd Floor, Economist House,Labour Colony 1st Cross St,TAMILNADU,6 00032,Guindy,Gu ndy Industrial Estate S.O,CHENNAI,IN DIA	140250	
Any person who has made a substantial contribution to the trust or institution, that is to say, any person whose total contribution up to the end of the relevant previous year exceeds fifty thousand rupees	SMILE FOUNDATION	AACTS7973G		161 B,Gulmohar House,Yusuf Sarai Community Centre,TAMILNADU,110049,Shah pur Jat,Andrewsganj S.O SOUTH EAST DELHI,INDIA	1514607	
Any person who has made a	SUNDARAM ALTERNATE	AAZCS7814G		Sundaram Towers, I Floor,	500000	



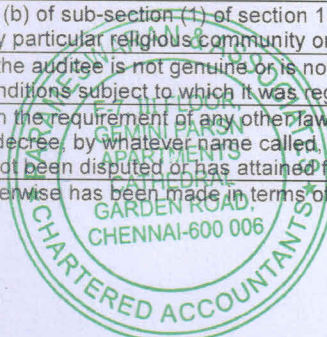
substantial contribution to the trust or institution, that is to say, any person whose total contribution up to the end of the relevant previous year exceeds fifty thousand rupees	ASSETS LIMITED			46,Whites Road,TAMILNAD U,600014,Royapettah,S.O,CHENNAI,INDIA	
Any person who has made a substantial contribution to the trust or institution, that is to say, any person whose total contribution up to the end of the relevant previous year exceeds fifty thousand rupees	Dinesh Kumar	AVDPD2192G		7/E,Erikarrai Street, M.R.K Nagar,TAMILNAD U,600063,Perungalathur,Old Perungalathur B.O,KANCHIPURAM,INDIA	62000
Any person who has made a substantial contribution to the trust or institution, that is to say, any person whose total contribution up to the end of the relevant previous year exceeds fifty thousand rupees	Glovis india private Limited	AACCG5453E		Old No. 109, New No. 50,Mannur Village,TAMILNADU,602105.Sriperumbudur,Sriperumbudur S.O,KANCHIPURAM,INDIA	1575730

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;	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

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	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 noncompliance 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	No



	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?		
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	0
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	0
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	0
49.	Whether the auditee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB?	Yes	
	A. Whether the auditee is liable to pay interest under section 201(1A) or section 206C(7) ?	Yes	

Schedules to fill as may be applicable Form 10B

Schedule Corpus: Details of Corpus

Type of corpus donation	Opening balance at the beginning of the previous year (Corpus not applied till the beginning of the previous year)	Received / Treated as corpus during the previous year	Applied during the previous year	Amount invested or deposited or back to corpus (which was earlier applied and not claimed as application if such application fulfilled the conditions)	Total amount invested or deposited or back to corpus	Financial year in which (4) was applied earlier	Closing balance	Invested in modes specified in section 11(5)	Amount taxed in previous assessment year	Invested in modes other than specified in section 11(5) as on last day of the previous year	If corpus donation is of type (i) then whether it fulfills the following conditions						
											Amount applied out of corpus for the purpose other than for which the voluntary contribution was made	Contribution or donation to any person	Maintained as not separately identifiable	Invested or deposited in the forms and modes other those specified under sub-section (5) of section 11			
					(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)			

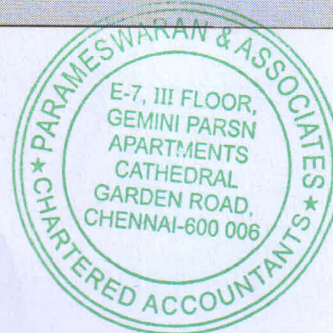


(i) Representing donations received for the renovation or repair of places notified under 80G(2)(b) on or after 01.04.2020																				
(ii) Other than (i) above received on or after 01.04.2021																				
(iii) Other than (i) and (ii) above																				

Schedule FC: Details of foreign contribution		
Nature of foreign contribution received during the previous year	Amount of foreign contribution received during the previous years (In Rs.)	Details of the total application from such contribution during the previous year Amount In Rs.
(i) Corpus	0	0
(ii) Non- corpus	0	0
Total	0	0

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)

Schedule Int App: Details of income applied outside India



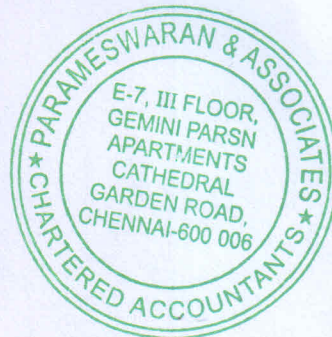
S.No.	Name of the person to whom remittance is made	Taxpayer If Identification Number available	Amount of remittance out of India which is reported in Form No. 15CA	Amount of remittance outside India other than (4) (In Rs.)	Charitable or religious purpose for which application is made	Country of application	Whether applied for promoting international welfare in which India is interested and is not to be included in total income of the auditee?	If approval for application outside India has been taken		
								Approval number	General/ special	Date of approval
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

Schedule DI: Details of deemed application under Explanation 1 to sub-section (1) of section 11 and deemed income under sub-section (1B) of section 11

Year in which income is deemed to be applied (F.Y.)	Date of furnishing Form 9A (dd/mm/yyyy)	Amount deemed to be applied during the previous year referred to in column 1	Reason of deeming application (a) income has not been received during that year (b) any other reason	Out of the deemed application claimed earlier, amount required to be applied	Amount taxed in any earlier assessment year out of the amount referred to in column (5) (Fill schedule DA)	Out of the deemed application claimed, amount required to be applied during the financial year pertaining to current assessment year	Amount of deemed application claimed in earlier years, applied during the financial year relating to current AY	Amount which could not be applied and deemed to be income under section 11(1B) during the previous year	Balance Amount of deemed application
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(5-6)	(8)	(9)=(7-8)	(10)=(5-7)

Schedule DA: Details of accumulated income taxed in earlier assessment years as per sub-section (1B) of section 11

Assessment year in which the amount referred to in column (4) of schedule DI was taxed Dropdowns to be provided last five previous years beginning from the previous year preceding the current previous year					
Year of accumulation (F.Y.)	2022-23	2021-22	2020-21	2019-20	2018-19
Total					



previous year for use of the specified person, during the previous year :

S. No.	Name of specified person	PAN of specified person	Details of asset		Duration for which asset is, or continues to be, made available for the use of specified person during the previous year,		Details of rent for the previous year		Details of other compensation for the previous year		
			Nature of asset	Addresses	From dd/mm/yyyy	To dd/mm/yyyy	Amount of rent	Adequate rent	Nature	Amount of compensation	Adequate compensation
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

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	Amount of payment (in Rs)	Reasonable amount for services
(1)	(2)	(3)	(4)	(5)	(6)	(7)

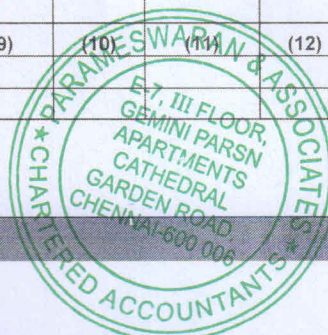
Schedule SP-d: Details of the services of the auditee are made available to the specified person during the previous year?

S. No.	Name of specified person	PAN of specified person	Details of services		Details of remuneration for the previous year		Details of compensation for the previous year		
			Nature of services made available	Value of services made available (In Rs.)	Actual amount of remuneration for the service	Adequate remuneration for the service	Nature of compensation for the service	Actual amount of compensation for the service	Adequate compensation
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

Schedule SP-e 1 : Details of any share, security is purchased by or on behalf of the auditee from the specified person during the previous year?

S.No.	Name of specified person	PAN of specified person	Nature of property purchased	Details of Shares or Security					Details of other property being movable				
				Name of the company/concern of which the shares are purchased	Number of shares purchased during the previous year	Price of each share/security	Total consideration paid share or security	Adequate consideration for shares or security	Nature of property	Number of property purchased	Price of property	Total consideration paid for property during the previous year	Adequate Consideration
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

Schedule SP-e 2 : Details in case of other property being immovable:



S. No.	Name of specified person	PAN of specified person	Type of asset	Address of property	Area (in Sqft)	Duty Stamp value	Details of Consideration	
							Amount of consideration paid for asset	Adequate consideration for asset

Schedule SP-f 1: Details of any share, security sold by or on behalf of the trust or institution to a specified person during the previous year?

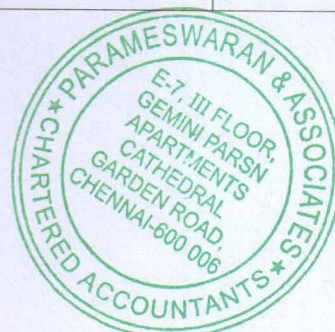
S. No.	Name of specified person	PAN of specified person	Nature of property sold	Details of Shares or Security					Details of Other Property being Movable				
				Name of the Company or Concern of which the shares are sold	No of shares sold during the previous year	Price of each share or security	Total Consideration share /security	Adequate consideration for share or security	Nature of movable property	Number of movable properties sold	Price of movable property	Total consideration for property during the previous year	Adequate consideration
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

Schedule SP-f 2: Details in case of other property being immovable:

S.No.	Name of specified person	PAN of specified person	Type of asset	Address of property	Area (in Sqft)	Stamp Duty Value	Details of Consideration	
							Amount consideration asset of for	Adequate consideration asset for

Schedule SP-g. Details of any income or property which is diverted during the previous year in favour of any specified person

S.No.	Name of specified person in whose favor income or property diverted	PAN of specified person	Details of Income or property that is diverted	
			Nature of Income or property that is diverted	Value of income or property that is diverted (In Rs.)
(1)	(2)	(3)	(4)	(5)



Schedule h : Details of any funds that are, or continue to remain, invested in any concern during the previous year in which the specified person has a substantial interest

S. No.		Details of the Concern in which funds are, or continue to remain, invested							Details of substantial interest			
S. No.	Nature of concern in which funds are continue to remain invested	Name of concern	Address of concern	Amount that is or continues to remain invested in concern during the year (In Rs.)	Duration of investment during the previous year		Nature of investment	Income from investment during the year	Name of specified person having substantial interest in concern	PAN of specified person	Nature of substantial interest	Nature of concern in which funds are continue to remain invested
					From dd/mm/yyyy	To dd/mm/yyyy						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

Schedule other law violation

S.No	Name of law under which non-compliance has occurred	Nature of noncompliance	Date of order, direction or decree, holding that such non-compliance has occurred	Whether the order, direction or decree, has been disputed before any court or appellate forum	If yes, whether dispute has attained finality	Has the dispute been finalised in favour of the auditee
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Schedule TDS disallowable: Details of amounts inadmissible amount disallowable under thirteenth proviso to clause (23C) of section 10 or subsection (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

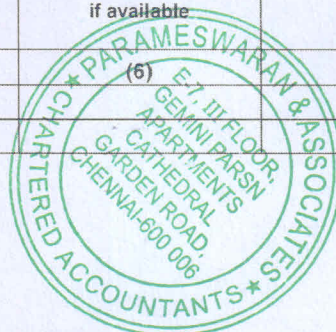
Date of payment dd/mm/yyyy	Amount of payment (in Rs.)	Nature of payment	Name of Payee	PAN or Aadhar of payee, if available	Address of Payee
(1)	(2)	(3)	(4)	(5)	(6)

(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 Dd/MM/YYYY	Amount of payment (in Rs.)	Nature of payment	Name of Payee	PAN or Aadhar of payee, if available	Address of Payee	Amount of tax deducted	Amount out of (7) deposited, if any
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

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



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

S.No.	Date of payment	Amount	Nature	Name of Payee	Payee PAN or Aadhar, if available	Address Of Payee
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Schedule 269SS: Details of loan or deposit or any specified sum taken, exceeding the limit specified in section 269SS during the previous year

S.No.	Name of the lender or depositor	PAN or aadhar, if available	Address	Loan or deposit or any specified sum	Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared up during the previous year? Yes/No	Maximum amount outstanding in the account at any time during the previous year	By cheque or Bank draft or use of electronic clearing system through a bank account or any other mode	Whether account payee if by cheque or Bank draft?

Schedule 269ST: Details of amount received 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?

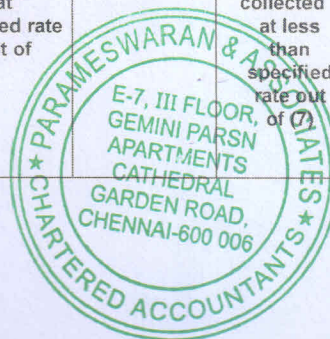
S.No.	Name of Payee	Payee PAN, if available	Address of Payee	Amount

Schedule 269T: Details of repayment of any amount being loan or deposit or any specified advance exceeding the limit specified in section 269T, during the previous year?

S.No.	Details of Payee			Details of Transaction					Mode of Repayment		
	Name	PAN, if available	Addresses	Loan or deposit or any specified advance	Amount	Please specify mode of receipt [by cheque or Bank draft or use of electronic clearing system through a bank account or any other]	Whether Account payee, if by cheque or bank draft?	Whether Squared up?	Maximum amount outstanding	By cheque or Bank draft or use of electronic clearing system through a bank account or any other mode	Whether account payee if by cheque or bank draft?

Schedule TDS / TCS

Tax Deduction and Collection Account Number (TAN)	Section / Nature of Payment 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	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)
CHEI08121B	194C - Payments to contractors	1358500	1358500	1358500	25170	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)
CHEI08121B	26Q	30-11-2022	13-10-2022	
CHEI08121B	26Q	31-01-2023	13-01-2023	
CHEI08121B	26Q	31-05-2023	22-05-2023	

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 DD/MM/YYYY
(1)	(2)	(3)	(4)
CHEI08121B	180	180	15-09-2022




Name Of Assessee : Iniya Udaiyam Charitable Trust
PAN : AAATI4220N
Office Address : No.2, Azhagiri Samy Street, Periyar Nagar, Avadi, Tiruvallur,
 Tamilnadu-600071
Status : AOP (TRUST) **Assessment Year** : 2023 - 2024
Sub-status : Public Charitable Trust
Reg. No. U/s 12a/12aa : Aaati4220ne20102
Claiming Exemption Under : Section 11
D.O.I. : 23/01/2004
Return : Original

COMPUTATION OF TOTAL INCOME

Income Not Forming Part Of Application Of Income		<u>Nil</u>
Voluntary Contributions Other Than Corpus And Anonymous Donations Taxable U/s 115BBC	5077612	
Aggregate Of Income Referred To In Sections 11, 12 And Sections 10(23C)(iv), 10(23C)(v), 10(23C)(vi) And 10(23C)(Via) Derived Excluding Voluntary Contribution	22341	
<u>Income Before Application Of Income</u>	<u>5099953</u>	
Less : Application Of Income		
Amount Applied During The Previous Year (Excluding Application From Borrowed Fund, Deemed Application, Previous Year Accumulation Upto 15%)	5099953	Nil
Gross Total Income		<u>Nil</u>
Total Income		<u>Nil</u>

COMPUTATION OF TAX ON TOTAL INCOME

Tax On Rs. Nil	Nil
Tax Payable	Nil

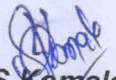

S KOMALA
 (Others)

INIYA UDAIYAM CHARITABLE TRUST
No.2, AZHAGIRI SAMY STREET, PERIYAR NAGAR, AVADI,
CHENNAI - 600 071.

BALANCE SHEET AS ON 31ST MARCH 2023


Liabilities	Schedule	Amount	Assets	Schedule	Amount
Capital Fund	1	11,56,615.30	Fixed Assets	2	3,69,683.33
Statutory Due		17,170.00	Deposits & Advances	3	2,27,760.00
			Cash in hand	4	3,357.00
			Cash at Bank	4	5,72,984.97
		11,73,785.30			11,73,785.30

Place: Chennai
Date : 14/09/2023


(Mrs. S Komala)
Managing Trustee


(Mr. B Sekar)
Trustee

Vide our report of even date,
For **Parameswaran & Associates**
Chartered Accountants
Firm Regn. No. 013255 S

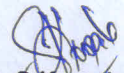

(V Parameswaran)
Partner
M.No. 24939

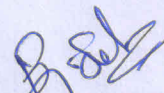
INIYA UDAIYAM CHARITABLE TRUST
No.2, AZHAGIRI SAMY STREET, PERIYAR NAGAR, AVADI,
CHENNAI - 600 071.

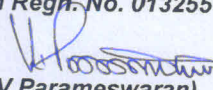
RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2023

Particulars	Amount	Particulars	Amount
To Opening Balance		By Project Expenses	
Cash in Hand	5,745.06	Value Based Development Education	5,45,990.99
Cash at Bank	9,22,956.31	Wheels MHH	1,43,909.00
To Grants & Donations		Smile Mission Education (FIS)	15,36,184.00
Donation from Bhoomika Trust	40,908.00	Child Protection	1,19,715.10
Grant from Flender	31,500.00	Flender - CSR	31,500.00
Donation for MHH Program	1,43,000.00	True Gift - Bhoomika Trust	40,980.00
Grant from Sundaram Finance	5,00,000.00	MHH - SA	5,00,000.00
Grant from Wheels India	8,54,251.00	SC/ST MHH_SF	3,61,107.00
General Donation	1,26,222.81	TELC School Development	5,75,430.00
Donation from Thamizha Thamizha	36,356.40	Thandalam School	8,41,330.00
Donation from BOB	93,786.95	United Way (UWC MHH)	47,130.00
Donation from Oasis India	21,000.00	Women Empowerment	3,09,250.00
Grant from Glovis Pvt Ltd	15,75,730.00	Covid 19	63,510.00
Grant from Smile foundation	15,14,607.00	Young Agri/Env & CC	18,090.00
Grant from United Way	1,40,250.00		
To Interest Income		By Administrative Expenses	1,28,696.47
Bank Interest	22,341.00	By Rent Advance paid	1,80,000.00
		By TDS paid	9,490.00
		By Closing Balance:	
		Cash in Hand	3,357.00
		Cash at Bank	5,72,984.97
	60,28,654.53		60,28,654.53

Place: Chennai
Date : 14/09/2023


(Mrs. S. Komala)
Managing Trustee


(Mr. B. Sekar)
Trustee


Vide our report of even date,
For **Parameswaran & Associates**
Chartered Accountants
Firm Regn. No. 013255 S

(V Parameswaran)
Partner
M.No. 24939

INIYA UDAIYAM CHARITABLE TRUST
No.2, AZHAGIRI SAMY STREET, PERIYAR NAGAR, AVADI,
CHENNAI - 600 071.

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

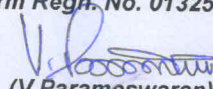
Particulars	Schedule	Amount	Particulars	Schedule	Amount
To Project Expenses	7	52,28,296.09	By Grants & Donations - Local	5	50,77,612.16
To Administrative Expenses	8	1,28,696.47	By Interest Income	6	22,341.00
To Depreciation on Fixed Assets	3	21,787.37	By Excess of Expenditure over Income		2,78,826.77
		53,78,779.93			53,78,779.93

Place: Chennai
Date : 14/09/2023


(Mrs. S Komala)
Managing Trustee


(Mr. B Sekar)
Trustee

Vide our report of even date,
For **Parameswaran & Associates**
Chartered Accountants
Firm Regn. No. 013255 S


(V Parameswaran)
Partner
M.No. 24939

INIYA UDAIYAM CHARITABLE TRUST

2022-23

Particulars	Amount	Amount
Schedule 1 : Capital Account		
Opening Capital		14,35,442.07
Less : Excess of Expenditure Over Income	2,78,826.77	
Closing Balance	11,56,615.30	
Total	14,35,442.07	14,35,442.07
Schedule 3 : Deposits & Advances		
Rent Advance - Vasanth		1,80,000.00
Telephone Deposit		2,000.00
TDS Receivable		9,490.00
TDS Excess Payment (2016-2017)		1,000.00
TDS FY 2018-19		34,770.00
Modem Rental Deposit		500.00
Total		2,27,760.00
Schedule 4 : Cash in Hand & Cash at Bank		
Cash in Hand		3,357.00
Cash at Bank : Indian Bank	97,252.80	
: Axis Bank	4,31,630.63	
: State Bank of India	6,684.50	
: Bank of Baroda	37,417.04	5,72,984.97
Total		5,76,341.97

Schedule 5 : Grants & Donations - Local		
Donation from Bhoomika Trust		40,908.00
Grant from Flender		31,500.00
Donation for MHH Program		1,43,000.00
Grant from Sundaram Finance		5,00,000.00
Grant from Wheels India		8,54,251.00
General Donation		1,26,222.81
Donation from Thamizha Thamizha		36,356.40
Donation from BOB		93,786.95
Donation from Oasis India		21,000.00
Grant from Glovis Pvt Ltd		15,75,730.00
Grant from Smile foundation		15,14,607.00
Grant from United Way		1,40,250.00
	Total	50,77,612.16
Schedule 6 : Interest Income		
Bank Interest		22,341.00
	Total	22,341.00
Schedule 7 : Project Expenses		
Value Based Development Education		6,22,990.99
Wheels MHH		1,43,909.00
Smile Mission Education (FIS)		15,36,184.00
Child Protection		1,19,715.10
Flender - CSR		31,500.00
True Gift - Bhoomika Trust		40,980.00
MHH - SA		5,00,000.00
SC/ST MHH_SF		3,61,107.00
TELC School Development		5,75,430.00
Thandalam School		8,58,500.00
United Way (UWC MHH)		47,130.00
Women Empowerment		3,09,250.00
Covid 19		63,510.00
Young Agri/Env & CC		18,090.00
	Total	52,28,296.09
Schedule 8 : Adminstrative Expenses		
Salary		1,05,000.00
Audit Fees		14,808.00
Postage & Courier		200.00
Printing & Stationery		21.00
Office Maintenace		5,800.00
Bank Charges		987.47
Travelling Expenses		1,700.00
Interest on TDS		180.00
	Total	1,28,696.47

INIYA UDAIYAM CHARITABLE TRUST

Project Expenses

Value Based Development Education

Educational Assistance	10,630.00
Nutritious Food	50,932.99
Programme Expenses	15,450.00
Computer Maintainence	11,200.00
Food Expenses	4,200.00
Postage & Courier	155.00
Project Mgmt Cost	3,550.00
Maintenance Expenses	44,096.00
Salaries & Training Expenses	3,24,270.00
Salary to Adm - Executive	85,012.00
Salary to Project Manager	60,000.00
Salary to Support Staff	4,125.00
Travelling Expenses	9,370.00

6,22,990.99

Wheels MHH

Trainer Fee	69,625.00
Teaching Learning Materials	5,500.00
Printing & Stationery	14,805.00
Nutritious food	25,821.00
Maintenance Expenses	4,924.00
Health Safety	8,760.00
Cloth Pads	10,869.00
Travelling Expenses	3,605.00

1,43,909.00

Smile Quality Education (FIS)

Centre Rent & Maintenance	2,02,125.00
Teaching Learning Materials	2,19,011.00
Trainer Fee	14,000.00
Nutritious Food	1,65,737.00
Salaries & Training Expenses	7,31,501.00
Communication expenes	75,389.00
Programme expenses	16,069.00
Salary to Support Staff	13,725.00
Sanitizers	26,155.00
Maintenance Expenses	34,061.00
Health Safety & Camp	34,500.00
Printing & Stationary	3,911.00

15,36,184.00

Child Protection	
Centre Rent & Maintenance	14,774.00
Educational Assistance	13,750.00
Machine Maintenance	955.00
Nutritious Food	14,115.50
Programme Expenses	7,021.00
Salaries & Training Expenses	32,652.00
Course Books	3,532.00
Health Safety	1,600.00
Medicine Support	10,000.00
Postage & Courier	1,110.00
Printing & Stationery	1,359.50
Travelling Expenses	18,846.10
	1,19,715.10
Flender - CSR	
Traffic Cone	30,000.00
Travelling Expenses	1,500.00
	31,500.00
Covid '19	
Nutritious food	57,690.00
Workshop & Seminar	2,000.00
Rent and Maintenance	2,000.00
Printing and Stationery	1,820.00
	63,510.00
True Gift - Bhoomika Trust	
Educational Assistance	9,040.00
Food Expenses	12,360.00
Programme Expenses	19,550.00
Postage & Courier	30.00
	40,980.00
MHH - SA	
Nutritious Food	299.00
Salaries & Training Expenses	18,884.00
Cloth Pads	3,00,000.00
Fabric	1,20,013.00
Nutritious Food - FIS	15,000.00
Postage & Courier	60.00
Printing & Stationery	250.00
Stitching Charges	16,000.00
Trainer Fee	22,800.00
Training Materials	5,194.00
Travelling Expenses	1,500.00
	5,00,000.00

SC/ST MHH_SF	
Nutritious Food	20,107.00
Fabric	2,60,000.00
Printing & Stationery	4,000.00
Trainer Fee	77,000.00
	3,61,107.00
TELC School Development	
Building Construction	5,74,500.00
Programme Expenses	800.00
Postage & Courier	130.00
	5,75,430.00
Thandalam School	
Building Construction	8,58,500.00
	8,58,500.00
United Way (UWC MHH)	
Stitching Charges	47,100.00
Postage & Courier	30.00
	47,130.00
Women Empowerment	
Fabric	2,64,131.00
Stitching Charges	45,119.00
	3,09,250.00
Young Agri/Env & CC	
Tree Plantation / Workshop	8,200.00
Workshop & Seminar	6,500.00
Printing & Stationery	3,390.00
	18,090.00