



Independent Auditor's Report

To,
The Members of the Board
MANUSKI
Plot No 3,247/14B, Deccan College Road,
Yerwada Pune: 411016

Report on the Financial Statements

Opinion

1. We have audited the accompanying financial statements of **Manuski** [Registration No. A-0003677(PUN)] (the "Trust"), which comprise the Balance Sheet as at 31 March 2024, the Income and Expenditure Account, Statement of Income liable to contribution as required by The Bombay Public Trusts Act, 1950 ('the Act') for the year then ended, and significant accounting policies and notes to the financial statements.
2. In our opinion and to the best of our information and according to the explanations given to us and the aforesaid financial statements give the information required by the Act in the manner so required and comply, in all material respects, with the conditions laid down in the Scheme for the management and administration of the Trust and the rules made thereunder, to the extent relevant and applicable, and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the trust as at 31 March 2024, and its surplus and its income liable to contribution for the year ended on that date.

Basis of Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the trust in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('ICAI') and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Responsibilities of the Members of the Board for the Financial Statements

4. The Members of the Board ('management') are responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Trust in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Trust and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.
5. In preparing the financial statements, management is responsible for assessing the Trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Trust or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

6. Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.
7. As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence, that is sufficient and appropriate to provide a basis for our opinion.



The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
 - Conclude on the appropriateness of Trust's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Trust to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
8. We communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Other Matter

9. We have also issued our audit report as per Form No. 10B pursuant to the requirements of section 12A(1)(b) of the Income-tax Act, 1961, on the financial statements prepared by the management as required by the provisions of the Income-tax Act, 1961 covering the same period as these accompanying financial statements.



Report on Other Legal and Regulatory Requirements

10. As required under sub section (2) of section 33 and 34 of the Act, we report as under for the year ended 31 March 2024.
- a. Trust has maintained its books of accounts in electronic mode. The books of accounts are updated and maintained by the finance department of the Trust on regular basis. The books of accounts are maintained in Pune location. In our opinion and accordingly information provided to us, proper books of accounts are maintained by the Trust and the same is maintained in accordance with the provisions of the Act and the rules made thereunder;
 - b. Receipts and disbursements are properly and correctly shown in the accounts;
 - c. The cash balance, vouchers, bank book etc. are in custody of Member and the same are in agreement with Books of account on the date of our audit;
 - d. All books, deeds, accounts, vouchers or other documents or records required by us were produced for audit;
 - e. Trust has maintained register of movable properties;
 - f. The Chief Functionary and Accountant of the Trust appeared before us and furnished all information required for audit;
 - g. In our opinion and according to the information provided to us, no property or funds of the Trust were applied for any object or purpose other than the object or purpose of the Trust;
 - h. Tenders were invited involving expenditure exceeding expenditure ₹5,000/-;
 - i. There is no investment;
 - j. In our opinion and according to the information provided to us, in this year there is no alienation in the immovable property of the Trust;
 - k. There is no special matter which we may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner;
 - l. In our opinion and according to the information provided to us, no cases of irregular, illegal or improper expenditure or failure or omission to recover moneys or other property belonging to the public trust or of loss, or waste of moneys 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 the part of the member or any other person while in the management of the Trust were identified;

- m. As per the Scheme for the management and administration of the Trust, any time during the year minimum and maximum number of trustees have been maintained. The same is in accordance to the Scheme for the management and administration of the Trust;
- n. In our opinion and according to the information provided to us, Trustees are not a debtor or creditor of the trust;
- o. In our opinion and according to the information provided to us, no irregularities were pointed out in the books of accounts of previous year.

For & on behalf of-
S. Sahoo & Co.
Chartered Accountants
FRN: 322952E



CA (Dr.) Subhajit Sahoo, FCA, LLB
Partner
MM No. 057426

Place: New Delhi
Date: 25.09.2024
UDIN: 24057426BKAUCN1900

**REPORT OF AN AUDITOR RELATING TO ACCOUNTS AUDITED UNDER SUB-SECTION (2) OF
SECTION 33 & 34 AND RULE 19 OF THE BOMBAY PUBLIC TRUST ACT**

**Registration No. A-0003677(PUN)
Nature of Public Trust: MANUSKI
For the year ended 31st March, 2024**

- | | |
|---|-----|
| 1) Whether accounts are maintained regularly and in accordance with the provisions of the Act and the rules? | Yes |
| 2) Whether receipts and disbursements, are properly and correctly shown in the accounts? | Yes |
| 3) Whether the cash balance and vouchers in the custody of the manager or trustee on the date of the audit were in agreement with the accounts? | Yes |
| 4) Whether all books, deeds, accounts, vouchers or other documents or records required by the auditor were produced before him? | Yes |
| 5) Whether a register of moveable or immovable properties is properly maintained, the changes therein are communicated from time to time to the regional office, and the defects and inaccuracies mentioned in the previous audit report have been duly complied with? | Yes |
| 6) 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 |
| 7) 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 |
| 8) The amounts of the outstandings for more than one year and the amounts written off, if any | Yes |
| 9) Whether tenders were invited for repairs or construction involving expenditure exceeding Rs.5000? | N/A |
| 10) Whether any money of the public trust has been invested contrary to the provisions of section 35? | N/A |
| 11) Alienations, if any, of the immovable property contrary to the provisions of section 36 which have come to the notice of the auditor | N/A |
| 12) All cases of irregular, illegal or improper expenditure or failure or omission to recover moneys 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 the part of the trustee or any other person while in the management of the trust | No |
| 13) Whether the budget has been filed in the form provided by rule 16A? | No |
| 14) Whether the maximum and minimum number of trustees is maintained. | Yes |
| 15) Whether the meetings are held regularly as provided in such instrument. | Yes |
| 16) Whether the minute book of the proceedings of the meeting is maintained. | Yes |
| 17) Whether any of the trustees has any interest in the investment of the trust. | No |
| 18) Whether any of the trustee is a debtor or creditor of the trust. | No |
| 19) 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. | No |



²⁰⁾ Any special matter the auditor may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner.

No

For & on behalf of:
S. Sahoo & Co.
Chartered Accountants
FRN: 322952E



CA (Dr.) Subhajit Sahoo, FCA, LLB
Partner
MM No. 057426

Place: New Delhi
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THE BOMBAY PUBLIC TRUST ACT 1950
SCHEDULE VIII [VIDE Rule 17 (1)]
Name of the Public Trust : MANUSKI
PLOT NO 3,247/14B, DECCAN COLLEGE ROAD, YERWADA PUNE: 411016
Registration No. A-0003677(PUN)
Balance Sheet as at 31st March,2024

FUNDS AND LIABILITIES	Rs.	Rs.	PROPERTY AND ASSETS	Rs.	Rs.
Trust Fund or Corpus:-			Immovable Properties		
Balance as per last balance sheet	1,000		Balance as per Last Balance Sheet	18,40,000	
Adjustment during the year (give details)		1,000	Addition During the year		
			Less: Depreciation during the year		18,40,000
Other Earmarked Funds :-			Investments:-		-
(Created under the provisions of the trust deed or scheme or out of public income)			Furniture and Fixtures		
Depreciation Fund	19,47,622		Balance as per Last Balance Sheet	1,23,815	
Sinking Fund			Addition during the year		
Reserve Fund			Less: Sales during the year		
Any other fund	41,33,929	41,33,929	Less: Depreciation during the year	16,193	1,07,622
Loans (Secured or Unsecured)			Loans (Secured or Unsecured-Good / Doubtful)		
From Trustees			Loan Scholarship		
From Others			Loan Other		-
Liabilities:-			Advances:		
For Expenses	5,000	5,000	To Trustees		
For Advances			To Employees		
For Rent & Other Deposit			To Contractor		
For Sundry Credit Balances			To Lawyers		
			To Others	1,45,272	1,45,272
			Income Outstanding		
			Rent		
			Interest		
			Other Incomes		
Income & Expenditure Account :-			Cash and Bank Balances :-		
Balance as per Last B/S			(a) In Current Account		
Less- Appropriations if any			(a) In Savings Account	9,76,066	9,76,066
Less- Surplus As per Income	-		(b)With the Trustees		
Add- Deficit & Exp. Account	(10,42,059)	(10,42,059)	(c)With the Manager	28,910	28,910
	Total Rs.	30,97,870		Total Rs.	30,97,870

For & on behalf of :
S.Sahoo & Co.
Chartered Accountants
FRN No. 322952E



CA (Dr.) Subhajit Sahoo, FCA, LLB
Partner
MM No. 057426

Place : New Delhi
Date: 25.09.2024
UDIN: 24057426BKAUCN1900

For & on behalf of :
Manuski

[Signature]

[Signature]

[Signature]

Trustee



SCHEDULE IX [Vide Rule 17 (1)]
Name of the Public Trust : MANUSKI
PLOT NO 3,247/14B, DECCAN COLLEGE ROAD, YERWADA PUNE: 411016
Registration No. A-0003677(PUN)

Income and Expenditure Account for the year ending 31st March, 2024

EXPENDITURE	Rs.	Rs.	INCOME	Rs.	Rs.
To Expenditure in respect of properties:-			By Rent:		
Rates, Taxes, Cesses	-	-	Accrued		
Repair & Maintenance	-	-	Realised		
Salaries/Honorarium	-	-	By Interest:		
Insurance	-	-	Accrued		
Depreciation	-	-	Realised		
Other expenses	-	-	On Securities		
			On Loan		
To Establishment Expenses	-	-	On Bank Accounts	23,734	23,734
To Remuneration to Trustees	-	-	By Dividend		
To Remuneration (to the head of math)	-	-	By Donations in Cash or Kind	2,71,366	2,71,366
To Legal Expenses	-	-	By Grants		
To Audit Fees	5,500	5,500	By Income from Other Sources	7,000	7,000
To Contribution and Fees	-	-	By Transfer from Reserves	16,193	16,193
To Amount written off :-					
(a) Bad Debts	-	-			
(b) Loan Scholarships	-	-			
(c) Irrecoverable Rent	-	-			
(d) Other items	-	-			
To Miscellaneous Expenses					
To Depreciation	16,193	16,193			
To Amount transferred to Reserve or Specific Funds					
To Expenditure on object of the Trust :-					
(a) Religious Expenses	-	-			
(b) Educational	-	-			
(c) Medical Relief	-	-			
(d) Relief of Poverty	13,38,659	13,38,659			
(e) Other Charitable Objects					
To Surplus Carried over to Balance Sheet			By Deficit Transferred to Balance Sheet		10,42,059
	Total Rs.	13,60,352		Total Rs.	13,60,352

For & on behalf of :

S.Sahoo & Co.

Chartered Accountants

FRN No. 322952E

S.Sahoo



CA (Dr.) Subhajit Sahoo, FCA, LLB

Partner

MM No. 057426

Place : New Delhi

Date: 25.09.2024

UDIN: 24057426BKAUCN1900

For & on behalf of :

Manuski

[Signature]

[Signature]

[Signature]


Trustee



Name of the Public Trust : MANUSKI
PLOT NO 3,247/14B, DECCAN COLLEGE ROAD, YERWADA PUNE: 411016
Registration No. A-0003677(PUN)
Receipts & Payments Account for the year ended 31st March, 2024

SCHEDULE	F.Y. 2023-24
RECEIPTS	
Cash in Hand	33,478.78
Cash at Bank	19,09,571.23
Donation	2,71,366.00
Bank Interest	23,734.00
Changes in current Assets/Current Liabilities	2,12,327.00
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TOTAL Rs.	24,50,477.01
PAYMENT	
DHRD Project Expenses	4,33,799.00
SPFF Project Expenses	1,35,138.00
Other Programme and Admin Expenses	7,72,063.90
Current Liabilities Paid	1,04,500.00
Cash & Bank Balance	
Cash in Hand	28,910.00
Cash at Bank	9,76,066.11
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TOTAL Rs.	24,50,477.01

For & on behalf of :
S.Sahoo & Co.
Chartered Accountants
FRN No. 322952E


CA (Dr.) Subhajit Sahoo, FCA, LLB
Partner
MM No. 057426

Place : New Delhi
Date: 25.09.2024
UDIN: 24057426BKAUCN1900



For & on behalf of :
Manuski




Trustee



THE BOMBAY PUBLIC TRUST ACT, 1950
Registration No. A-0003677(PUN)
Name of the Public Trust : MANUSKI
PLOT NO 3,247/14B, DECCAN COLLEGE ROAD, YERWADA PUNE: 411016
For the year ended 31st March, 2024

Schedule IX-C (VIDE RULE-32)

Statement of Income With Contribution

I. Income As Shown In The Income And Expenditure Account (Schedule IX):	3,18,293
II. Items Not Chargeable To Contribution Under Section 58 And Rule 32 -	
(i) Donations Received From Other Public Trust And Dharmadas:	-
(ii) Grants Received From Government And Local Authorities:	-
(iii) Interest on Sinking or Depreciation Fund:	-
(iv) Amount Spent For The Purposes of Secular Education:	-
(v) Amount Spent For The Purpose of Medical Relief:	-
(vi) Amount Spent For The Purpose of Veterinary Treatment of Animals:	-
(vii) Expenditure Incurred From Donations For Relief of Distress Caused By Scarcity, Drought, Flood, Fire or Other Natural Calamity:	-
(viii) Deduction out of Income From Lands Used For Agricultural Purpose -	
(a) Land Revenue And Local Fund Cess:	-
(b) Rent Payable To The Superior Landlord:	-
(c) Cost of Production if lands are cultivated by the trust:	-
(ix) Deduction out of Income From Lands Used For Non-Agricultural Purpose -	
(a) Assessment, Cess And other Government or Municipal Taxes:	-
(b) Ground rent payable to the superior landlord:	-
(c) Insurance Premia:	-
(d) Repairs At 10 Per Cent of Gross Rent of Buildings:	-
(e) Cost of Collection At 4 Per Cent of Gross Rent of Buildings Let Out:	-
(x) Cost Of Collection Of Income Or Receipt From Securities, Stocks, etc. At One Per Cent Of Such Income:	-
(xi) Deduction On Account Of Repairs In Respect Of Building Not Rented And Yielding No Income, At 10 Per Cent Of The Estimated Gross Annual Rent:	-
Total	-
Gross Annual Income Chargeable To Contribution	3,18,293
Amount of Contribution Computed At The Rate Fixed Under The Subsection (1) of Section 58 And Payable	6,365.86





Note: As per the provisions of Sec 58 (2) of the Bombay Public Trust Act, 1950 the trust is exempt from payment of contribution since the trust is established exclusively for the charitable purpose.

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 the items mentioned in the schedule which have the effect of double - deduction

For & on behalf of:
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For & on behalf of:
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CA (Dr.) Subhajit Sahoo, FCA, LLB
Partner
MM No. 057426





Trustee



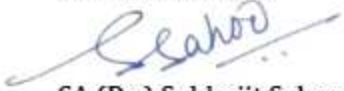
Place :New Delhi
Date: 25.09.2024
UDIN: 24057426BKAUCN1900

"SCHEDULE IX-D
[See rule 19 (2A)]

Information to be submitted by the Auditor along with Audit Report under sub-section (1) of section 34 of the Maharashtra Public Trusts Act.

Name of the Public Trust : MANUSKI				
PLOT NO 3,247/14B, DECCAN COLLEGE ROAD, YERWADA PUNE: 411016				
Registration No. A-0003677(PUN)				
For the year ended 31st March, 2024				
Sr No	Particulars	Details		
1	PAN No. of Trust.	AACTM4098C		
2	Registration No. with date of registration under section 12AA of Income Tax Act, 1961 (43 of 1961).	AACTM4098CE20214 renewal dated 23.6.2021		
3	Acknowledgement No. with date of filing of the Return of Income for earlier three years.	Sr. No	Acknowledgement No.	Year
		30.10.2023	472954081301023	2022-23
		10.10.2022	630848871101022	2021-22
		15.03.2022	363365980150322	2020-21
4	PAN No. of all Trustees.	Sr. No.	Name of Trustee	PAN No.
		1	Trinath Kanta	AMBPC7290H
		2	Rajdatta Jyotiram Kasabe	BILPK3264L
		3	Manjula Pradeep	AGXPP1643H

For & on behalf of:
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CA (Dr.) Subhajit Sahoo, FCA, LLB
Partner
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For & on behalf of:
Manuski



Trustee





Place :New Delhi
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