K V S C & Company
Chartered Accountants

261-A, Mandir Marg,
New A. G. Cooperative Colony,
Kadru, Ranchi, Pin - 834002
Ph.: +91 90310 25856
Email: kvsc.company3@gmail.com

FORM NO. 10BB

[See rules 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 sub-section (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 which is required to be furnished under clause (b) of the tenth proviso to clause (23C) of section 10 or a trust or institution which is required to be furnished under sub-clause (ii) of clause (b) of section 12A.

We have examined the balance sheet of HEALTH & AGRICULTURAL SOCIETY (PAN No : AADAH2367M) as at 31/03/2025 and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said 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 which 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 11 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 fund or trust or institution or university or other educational institution or hospital or other medical institution as on 31/03/2025 and

(ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31/03/2025 subject to the following observations/qualifications

1.

The prescribed particulars are annexed hereto.

Date : 11/10/2025
Place : RANCHI

FOR K V S C & COMPANY
(Chartered Accountants)
Firm Registration Number :0017903C

CA VIKASH KUMAR
(PARTNER)
M No. :423928
PAN : AYUPK2952P
UDIN : 25423928BMIFAF5338

ANNEXURE

Statement of particulars

1	PAN of the auditee	AADAH2367M							
2	Name of the auditee	HEALTH & AGRICULTURAL SOCIETY							
3	Assessment Year	2025-2026							
4	Previous year date	01/04/2024-31/03/2025							
5	Registered Address of the auditee	103, B BLOCK GALAXY APARTMENT BARIATU RANCHI JHARKHAND 834009							
6	Other addresses, if applicable								
7	Type of the auditee	**Trust**	☐	**Society**	☑	**Company**	☐	**Others**	☐
8	Whether the auditee is established under an instrument?	**Yes**	☑	**No**	☐				

9 (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

	Name of person	Relation	Percentage of shareholding in case of shareholder	Unique Identification Number	Address	Id Code	Whether there is any change in relation during previous year of audit Yes/No	If yes, specify the change
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	DHIRENDRA PRATAP SINGH	5-Members of society	0	1-PAN	FLAT NO.103, B BLOCK, GALAXY APPARTMENT Bariatu Dipa Toli Ranchi Medical College S.O RANCHI RANCHI Jharkhand INDIA 834009	BCAPS1379D	No	

9 (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

	Sl. No.	Name	Unique Identification Number	ID code	Address	Non-individual person[as mentioned in row no 9(a)] in which beneficial ownership held	Percentage of beneficial ownership	Whether there is any change during previous year of audit Yes/No	If yes, specify the change
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

10	(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 10 (i) , date of commencement of activities	
	(iii)	If the answer to 10(i) is yes, whether application for registration under 2[sub-clause (iii)] of clause (ac) of sub-section (1) of section 12A or approval under clause (iii) of the first proviso to clause (23C) of section 10 has been filed?	
	(iv)	If yes in 10(iii) above, the date of application for registration or approval	
11	(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)	If Yes in (i) above, whether books of account maintained are maintained at registered office?	Yes
	(iii)	If No in (ii) above, provide the following details regarding any place other than the registered place where the books of account are maintained	
	(a)	Address of such place where the books are maintained	
	(b)	Date of decision by management to keep account at such place	
	(c)	Whether intimated to Assessing Officer that accounts are kept at such place under proviso to sub-rule (3) of rule 17AA?	

		Date of intimation to Assessing Officer	

12	Whether auditee has filed Form No. 10BD for the previous year < If No then skip to row 14 >		☐ Yes ☑ No
13	Total Sum of donations reported in Form No. 10BD furnished by the auditee for the previous year		0
14	Donations not reported in Form No. 10BD /Not required to fill Form No. 10BD		0
15	Total voluntary contributions received by the auditee during the previous year [13+14]		0
16	Total foreign contribution out of the total voluntary contributions stated in 15		0
17	Voluntary Contribution forming part of corpus (which are included in 15)		0
18	Anonymous donations taxable @30% under section 115BBC		0
19	Application outside India for which approval as per the proviso to clause (c) of sub-section (1) of section 11 has been obtained		0
20	Voluntary contributions required to be applied by the auditee during the previous year [15-(17+18+19)]		0
21	Income other than voluntary contributions derived from property held under the trust referred to in section 11 or income of fund or institution or trust or any university or other educational institution or any hospital or other medical institution other than the contribution reported in serial number 15		189790
22	Income required to be applied in India by the auditee during the previous year [20+21]		189790
23	Application of income (excluding application not eligible and reported under serial number 27)		
	(i)	Total amount applied for charitable or religious purposes in India during the previous year	216877
	(ii)	Amount which was not actually paid during the previous year [if included in (i)]	0
	(iii)	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
	(iv)	Total amount to be allowed as application [23(i)- 23(ii) +23(iii)]	216877
	(v)	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
	(vi)	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	
	(vii)	Amount disallowable under thirteenth proviso to clause (23C) of section 10 or Explanation 3 to sub-section (1) of section 11 read with sub-clause (ia) of clause (a) of section 40	0
	(viii)	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
	(ix)	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
	(x)	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
	(xi)	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 sections 11 or 12 of the Act	0
	(xii)	Application outside India for which approval under the proviso to clause (c) of sub-section (1) of section 11 has not been obtained	0
	(xiii)	Application outside India for which approval under the 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 trust or institution	0
	(xv)	Any other disallowance	0
	(xvi)	Total allowable application [{23(iv)+23(v)+23(vi) $ {23(vii) to 23(xv)}]	216877
	(xvii)	Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub-section (1) of section 11	0
	(xviii)	Income accumulated under the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 or sub-section (2) of section 11	0
	(xix)	IIncome 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
24		Taxable income 22- [23(xvi) to 23(xix)]	-27087

25		Income taxable under section 115BBI	0
26		Anonymous donation which is chargeable to tax @ 30 % under section 115BBC	0
27	Application of income out of the following sources during the previous year		
	(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	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	Income of earlier previous years up to 15% accumulated or set apart	27087
0	27087	Corpus	0
0	0	Borrowed fund	0
0	0	Any other (Please specify)	0

28 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

29	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	☐	Yes	☑	No	0
(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;	☐	Yes	☑	No	0
(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;	☐	Yes	☑	No	0
(d)	Whether the services of the auditee are made available to any specified person during the previous year without adequate remuneration or other compensation;	☐	Yes	☑	No	0
(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;	☐	Yes	☑	No	0
(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;	☐	Yes	☑	No	0
(g)	Whether any income or property of the auditee is diverted during the previous year in favour of any specified person	☐	Yes	☑	No	0
(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.	☐	Yes	☑	No	0
30	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	☐	Yes	☑	No	0
(a)	Income of the auditee has been applied, other than for the objects of the trust or institution.	☐	Yes	☑	No	0
(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.	☐	Yes	☑	No	0
(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.	☐	Yes	☑	No	0
(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.	☐	Yes	☑	No	0
(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.	☐	Yes	☑	No	0

	(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 non- compliance has occurred, has either not been disputed or has attained finality.	☐	Yes	☑	No	
31		Whether there is any claim of depreciation or otherwise has been made in terms of Explanation 1 to 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?	☐	Yes	☑	No	0
32		Whether the auditee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB?	☐	Yes	☑	No	

Schedules to fill as may be applicable <refer to instructions> Form 10BB

Schedule TDS disallowable: Details of amounts inadmissible amount disallowable under thirteenth proviso to clause (23C) of section 10 or sub- section (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 of payee, if available	Aadhaar of payee, if available	Address of Payee
(1)	(2)	(3)	(4)	(5)	(6)	(7)

(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	Amount of payment (in Rs.)	Nature of payment	Name of Payee	PAN Aadhaar of payee, if available	Aadhaar 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)	(9)

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.)	Details of payee			
				Name	PAN if available	aadhaar, if available	Address

Schedule TDS/TCS

Tax Deduction and Collection Account Number (TAN)	Section	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)

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)

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 Amount
(1)	(2)	(3)	(4)

HEALTH & AGRICULTURAL SOCIETY (HAS)

FLAT NO.103, B BLOCK, GALAXY APPARTMENT, BARIYATU, RANCHI, JHARKHAND-834009

BALANCE SHEET AS ON 31.03.2025

LIABILITIES		AMOUNT RS.	ASSETS		AMOUNT RS.
CAPITAL FUND			**FIXED ASSETS**		
Opening Balance	31,164.08		Furniture		
Less: Excess of Expenditure over Inc(	8,662.59	22,501.49	As per last a/c	7,004.20	
			Less: Depreciation	700.42	6,303.78
			Printer		
			Purchases during the Year	22,500.00	
			less: Depreciation	3,375.00	19,125.00
CURRENT LIABILITIES & PROVISIONS			**CURRENT ASSETS, LOANS & ADVANCES**		
Provision For Audit Fees		5,000.00	UCO Bank - 24760110039212		2,072.71
TOTAL RS.		**27,501.49**	**TOTAL RS.**		**27,501.49**

In terms of our report of even date annexed

For K V S C & Company
Chartered Accountants
FRN: 017903C

CA Vikash Kumar
Partner
M. No. 423928

Place: Ranchi
Date: 11-10-2025

Secretary
Health & Agricultural Society

Secretary
Health and Agricultural Society
Ranchi

HEALTH AND AGRICULTURAL SOCIETY ★ HAS ★ RANCHI

HEALTH & AGRICULTURAL SOCIETY (HAS)

FLAT NO.103, B BLOCK, GALAXY APPARTMENT, BARIYATU, RANCHI, JHARKHAND-834009

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2025

EXPENDITURE		AMOUNT RS.	INCOME		AMOUNT RS.
To	**Programme Expenses**		By	Member's Contribution	1,87,833.00
	Programme of Food Distribution	50,000.00			
	Programme of Cloth Distribution	25,000.00	By	Interest from Bank	167.00
	Harnessing of AI on Worker	12,000.00			
			By	Interest on Income Tax Refund	1,790.00
To	**Establishment Expenses**				
	Printing & Stationery	4,515.00	By	Excess of Expenditure over Income	8,662.59
	Rent	50,584.00			
	Consultancy Fees	41,100.00			
	Postage & Courier	130.00			
	Office Expenses	1,585.00			
	Travelling & Conveyance	3,530.00			
To	Bank Charges	33.17			
To	Audit Fees	5,900.00			
To	Depreciation	4,075.42			
	TOTAL RS.	**1,98,452.59**		**TOTAL RS.**	**1,98,452.59**

In terms of our report of even date annexed

For K V S C & Company
Chartered Accountants
FRN: 017903C

Place: Ranchi
Date: 11-10-2025

CA Vikash Kumar
Partner
M. No. 423928

Secretary
Health & Agricultural Society

Secretary
Health and Agricultural Society
Ranchi

HEALTH AND AGRICULTURAL SOCIETY
HAS RANCHI

HEALTH & AGRICULTURAL SOCIETY (HAS)

FLAT NO.103, B BLOCK, GALAXY APPARTMENT, BARIYATU, RANCHI, JHARKHAND-834009

RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31.03.2025

RECEIPTS			AMOUNT RS.	PAYMENT			AMOUNT RS.
To	**OPENING BALANCES**			By	**Programme Expenses**		
	Cash in Hand	1,527.00			Programme of Food Distribution	50,000.00	
	Cash at Bank (UCO Bank)	1,942.88	3,469.88		Programme of Cloth Distribution	25,000.00	
					Harnessing of AI on Worker	12,000.00	87,000.00
To	Member's Contribution		1,87,833.00				
				By	**Establishment Expenses**		
To	Interest from Bank		167.00		Printing & Stationery	4,515.00	
					Rent	50,584.00	
To	Income Tax Refund		25,690.00		Consultancy Fees	41,100.00	
					Postage & Courier	130.00	
To	Interest on Income Tax Refund		1,790.00		Office Expenses	1,585.00	
					Travelling & Conveyance	3,530.00	1,01,444.00
				By	Bank Charges		33.17
				By	Audit Fees		5,900.00
				By	**Fixed Assets**		
					Printer Purchases		22,500.00
				By	**CLOSING BALANCES**		
					UCO Bank - 24760110039212		2,072.71
	TOTAL RS.		**2,18,949.88**		**TOTAL RS.**		**2,18,949.88**

In terms of our report of even date annexed

For K V S C & Company
Chartered Accountants
FRN: 017903C

CA Vikash Kumar
Partner
M. No. 423928

Place: Ranchi
Date: 11-10-2025

Secretary
Health & Agricultural Society

HEALTH AND AGRICULTURAL SOCIETY
HAS RANCHI

Secretary
Health and Agricultural Society
Ranchi