

A.K.SETHI & CO.

CHARTERED ACCOUNTANTS

102/C-1, KANCHAN HOUSE,
KARAMPURA COMMERCIAL COMPLEX,
SHIVAJI MARG, NEW DELHI - 110 015
TEL. : 4505 4622 TELEFAX : 4750 4622
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FORM NO. 10B

[See rule 17B]

AUDIT REPORT UNDER SECTION 12A(b) OF THE INCOME TAX ACT, 1961 IN THE CASE OF CHARITABLE OR RELIGIOUS TRUSTS OR INSTITUTIONS

We have examined the Balance Sheet of **DISABLED WAR VETERANS (INDIA) REGD.**
as at **31.03.2023** and the Income & Expenditure Account for the year ended on
that date which are in agreement with the books of account maintained by the said Association.

We have obtained all the information and explanations which to the best of our knowledge and
belief were necessary for the purpose of the audit. In our opinion, proper books of account have
been kept by the Head Office of the above-named association visited by us so far as appears from
our examination of the books, subject to the comments given below.

As per Annexure to the Audit Report.

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

- in the case of the Balance Sheet, of the state of affairs of the above-named Association as at
31.03.2023 and;
- in the case of the Income & Expenditure Account, of the surplus of its accounting period
ending 31.03.2023.

The prescribed particulars are annexed hereto.

Place : New Delhi
Dated : August 12, 2023

for A.K.Sethi & Co.
Chartered Accountants
Firm Registration No.: 004656N

(A.K.Sethi)
Partner
Membership No.: 083795



For Disabled War Veterans (India) Regd.

[Signature]
President

ANNEXURE
STATEMENT OF PARTICULARS

I APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

- | | | |
|---|---|----------|
| 1 Amount of income of the previous year applied to charitable or religious purposes in India during that year. | Rs. | 4,47,092 |
| 2 Whether the institution has exercised the option under clause (2) of the Explanation to section 11(1)? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year. | Yes | |
| | Rs. | 4,01,668 |
| 3 Amount of income accumulated or set apart/ finally set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust wholly/ in part only for such purposes. | Rs. | 1,36,635 |
| 4 Amount of income eligible for exemption under section 11(1)(c) (Give details). | Rs. | - |
| 5 Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2). | Rs. | - |
| 6 Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b)? If so, give details thereof. | Yes; Please see statement attached hereto | |
| 7 Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(B)? If so, the details thereof. | No | |
| 8 Whether during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year: | | |
| a has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto; or | No | |
| b has ceased to remain invested in any security referred to in section 11(2)(b)-(i) or deposited in any account referred to in section 11(2)-(b)(ii) or section 11(2)(b)(iii); or | No | |
| c has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof. | No; Not Applicable | |



For Disabled War Veterans (India) Regd.

President

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

- | | |
|--|----|
| 1 Whether any part of income of property of the association was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any. | No |
| 2 Whether any land, building or other property of the association was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any. | No |
| 3 Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details. | No |
| 4 Whether the services of the association were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any. | No |
| 5 Whether any share, security or other property was purchased by or on behalf of the association during the previous year from any such person? If so, give details thereof together with the consideration paid. | No |
| 6 Whether any share, security or other property was sold by or on behalf of the association during the previous year to any such person? If so, give details thereof together with the consideration received. | No |
| 7 Whether any income or property of the association was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted. | No |
| 8 Whether the income or property of the association was used or applied during the previous year for the benefit of any such person in any other manner? If so, give | No |



For Disabled War Veterans (India) Regd.

Shri. S. S. S. S.
President

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

Sl. No	Name & Address of the concern	Where the concern is a company, number and class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in col.4 exceeded 5% of the capital of the concern during the previous year - say Yes/ No
1	2	3	4	5	6
NIL/ NOT APPLICABLE					
Total					

Place : New Delhi
Dated : August 12, 2023

for A.K.Sethi & Co.
Chartered Accountants
Firm Registration No.: 004656N

(A.K.Sethi)
Partner

Membership No.: 083795



DETAILS OF INVESTMENT/ DEPOSITS MADE UNDER SECTION 11(5)			
Sl. No	Name of the concern	Nature of investment	Amount invested (including accrued interest)
1	Govt. Of India Taxable Bonds	Fixed Deposit	16,00,000
2	Deposits with PNB Housing Finance	Fixed Deposit	33,00,000
3	Deposits with Cent Bank Home Finance Ltd.	Fixed Deposit	10,00,000
3	FDR/ RD with ICICI Bank Ltd.	Fixed Deposit	12,55,211
4	Balance at Bank	Savings Account	2,95,899
5	Cash on hand		24,903
	Total		74,76,013



For Disabled War Veterans (India) Regd.

President

DISABLED WAR VETERANS (INDIA) REGD.
PARTICULARS

BALANCE SHEET AS AT 31.03.2023
AMOUNT RS.

A LIABILITIES

1 CORPUS FUND

Balance brought forward
Add: Received during the year
Add: Additions during the year

1,27,79,669
3,72,517
1,36,635
1,32,88,821

2 GENERAL FUND

Balance brought forward
Add: Surplus during the year

2,77,825
2,50,945
5,28,770

3 GRANT-IN-AID FROM GOVERNMENT OF INDIA

Balance brought forward
Add: Received during the year
Less: Utilised during the year
Total

(5,466)
74,469
(1,33,969)
(64,966)
1,37,52,625

B ASSETS

1 FIXED ASSETS

(As per schedule attached)
Gross Block
Less: Accumulated Depreciation

62,42,605
(1,06,778)
61,35,827

2 INVESTMENTS

a Govt. Of India Taxable Bonds
b Deposits with PNB Housing Finance
c FDR/ RD with ICICI Bank Ltd.
c Deposits with Cent Bank Home Finance Ltd.

16,00,000
33,00,000
12,55,211
10,00,000
71,55,211

3 CURRENT ASSETS

a Tax Deducted At Source
b Income Tax Refund Due
c Postal Stamps in Hand

42,489
97,701
595
1,40,785

4 CASH & BANK BALANCES

a Balance at Bank
b Cash on hand

2,95,899
24,903
3,20,802
1,37,52,625

AUDITORS' REPORT

"As per our separate report of even date attached"

for A.K.Sethi & Co

Chartered Accountants

Firm Registration No.: 004656N

(A.K.Sethi)

Partner

Membership No.: 083795

Place : New Delhi

Dated : August 12, 2023



(President)

(General Secretary)

DISABLED WAR VETERANS (INDIA) REGD.**INCOME & EXPENDITURE ACCOUNT
FOR THE PERIOD ENDED 31.03.2023**

PARTICULARS		AMOUNT RS.
1 INCOMES		
Grant In Aid from Government Of India		
- Unutilised amount brought forward	(5,466)	
- Amount Received during the year	74,469	69,003
Interest on GOI Bonds		1,69,867
Membership Fee		91,350
Interest on Company Deposits		2,54,971
Donations		3,48,314
Bank interest-Savings		18,520
Bank interest-FDR		27,904
		9,79,929
2 EXPENDITURES		
Bank Charges		40
Honorarium		3,59,343
Computer Maintenance/ AMC Charges		18,516
Data Entry Charges		16,000
Conveyance		430
Postage & Stamps		13,077
Printing & Stationery		30,352
Members' Meeting Expenses		3,590
Fees & Subscription		8,300
Staff Welfare		7,938
Telephone & Internet Expenses		29,045
Office Maintenance		2,750
Property Tax		2,348
Housekeeping		26,400
Repairs & Maintenance		44,221
Water & Electricity Expenses		54,906
Miscellaneous Expenses		5,695
Depreciation		34,364
		6,57,315
3 Surplus/ (Deficit) during the year		3,22,614

AUDITORS' REPORT

"As per our separate report of even date attached"

for A.K.Sethi & Co.

Chartered Accountants

Firm Registration No. 0046567

(A.K.Sethi)

Partner

Membership No. 083795

Place : New Delhi

Dated : August 12, 2023



Harsh Chohan

(President)

Iskander

(General Secretary)

DISABLED WAR VETERANS (INDIA) REGD.

SCHEDULE OF FIXED ASSETS FOR THE YEAR ENDED 31.03.2023

Sl. No.	Particulars	COST		DEPRECIATION		NET BLOCK	
		As at 31.03.2021	Additions/ (Disposals) during the year	As at 31.03.2021	Provided/ (adjusted) during the year	As at 31.03.2023	As at 31.03.2023
1	Furniture & Fixtures	3,495	-	1,907	159	2,066	1,429
2	Computers	68,950	76,100	65,688	31,745	97,433	47,617
3	Office Equipment	14,060	20,400	4,819	2,460	7,279	27,181
4	Immovable Property	60,59,600	-	-	-	60,59,600	60,59,600
	Total	61,46,105	96,500	72,414	34,364	1,06,778	61,35,827
	Previous Year	61,44,342	1,763	69,091	3,323	60,75,251	60,73,691



For Disabled War Veterans (India) Regd.

[Signature]
President