Date: 24-OCT-2025

ANNEXURE

Statement of particulars

Basic Details

1.	PAN of the auditee	AAATP8720A
2.	Name of the auditee	Punnagai Sai Seva And Educational Trust
3.	Assessment Year	2025-26
4.	Previous Year	01-Apr-2024 To 31-Mar-2025
5.	Registered Address of the auditee	Flat No.406, 4Th Floor, Surendra Homes, No.1 Pammal Main Road, Pallavaram, Pallavaram, Kanchipuram, Pallavaram S.O, 600 043, Tamil nadu
6.	Other addresses, if applicable	No

Legal Status

7.	Type of the auditee	Trust
8.	Whether the auditee is established under an instrument?	Yes

Management

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

S. No.	Name of person	Relation	Percentage of shareholding in case of shareholder	ID Code	Unique Identification Number	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.	Raghavelu Jayavelu	4-Trustee		1-PAN	AADPJ7704R	406, Surendra Homes, 1, Pammal Main Road, Pallavaram, Pallavaram, Pallavaram S.O, Kanchipuram, Tamil Nadu, 600043, India	No	

(b) In case if any of the persons [as mentioned in row 9(a)] is not an individual, then provide the following details of the natural persons who are beneficial owners (5% or more) of such person during the previous year

S. No.	Name	ID Code	Unique Identification Number	Address	Non individual person [as mentioned in serial number no 9(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)	(9)

No Records Available

Commencement of activities

10.	(i)	Where the auditee has been granted provisional registration or provisional approval, whether activities have commenced during the	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 section 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	

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

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 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	-

Voluntary contributions

12.	Whether auditee has filed Form No. 10BD for the previous year < If No then skip to serial number 14>	Yes
13.	Sum total of donations reported in Form No. 10BD furnished by the auditee for the previous year	₹3,70,111
14.	Donations not reported in Form No 10BD/ Not required to fill Form No. 10BD	₹71,78,085
15.	Total voluntary contributions received by the auditee during the previous year [13+14]	₹75,48,196
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)	₹57,34,958
18.	Anonymous donations taxable @30% under section 115BBC	₹0
19.	Application outside India for which approval as per 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)]	₹18,13,238
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	₹7,106

university or other educational institution or any hospital or other medical institution other than the contribution reported in serial number 15

22. Income required to be applied in India by the auditee during the previous year [20+21] ₹18,20,344

Application of Income

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 ₹18,20,344

(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)]** ₹18,20,344

(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

Schedule TDS disallowable : Details of amounts inadmissible and 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	Amount of payment (In Rs.)	Nature of payment	Name of Payee	PAN of payee, if available	Aadhaar Number of payee, if available	Address of Payee
(1)	(2)	(3)	(4)	(5a)	(5b)	(6)

No Records Available

(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 of payee, if available	Aadhaar Number of payee, if available	Address of Payee	Amount of tax deducted	Amount out of (7) deposited, if any
(1)	(2)	(3)	(4)	(5a)	(5b)	(6)	(7)	(8)

No Records Available

(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

Is any amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to section 11(1) read with sub-section (3) of section 40A? **No**

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

No Records Available

Is any amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to section 11(1) read with sub-section (3A) of section 40A? **No**

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

S. No.	Date of Payment	Amount	Nature	Details of Payee			
				Name	PAN, if available	Aadhaar, if available	Address
(1)	(2)	(3)	(4)	(5)	(6a)	(6b)	(7)

No Records Available

(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 - clauses (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 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 - clauses (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 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 - clauses (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 proviso to clause (c) of sub-section (1) of section 11 has not been obtained	₹0
(xiii)	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 trust or institution	₹0
(xv)	Any other Disallowance	₹0
(xvi)	Total allowable application **[{23(iv)+23(v)+23(vi) – {23(vii) to 23(xv)}]**	**₹18,20,344**
(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)	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

Application of Income out of different sources

24.	Taxable Income 22- [23(xvi) to 23(xix)]	₹0
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 the third proviso to clause (23C) of section 10 or under sub-section (2) of section 11 during any earlier previous year	₹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
(C)	Income of earlier previous years up to 15% accumulated or set apart	₹0
(D)	Corpus	₹58,91,916
(E)	Borrowed Fund	₹0
(F)	Any other	₹
	Please specify	

Person referred to in 13(3)

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
(1)	(2)	(3)	(4)	(5)	(6)
1-The author of the trust or the founder of the institution	Raghavelu Jayavelu	AADPJ7704R		Ft 406 4Th Floor, Surendra Homes, No 1 Pammal Main Road, Pallavaram, Pallavaram S.O, Kanchipuram, Tamil Nadu, 600043, India	

29. Details of income/property 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 auditee 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
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	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 non-compliance has occurred, has either not been disputed or has attained finality.	No

Depreciation claim, TDS and TCS

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?	No
32.		Whether the auditee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB	No

V. ELANGOVAN M.No:204960

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 (5)	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)

No Records Available

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)

No Records Available

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 of amount
(1)	(2)	(3)	(4)

No Records Available

Attachments

Income and Expenditure Account/Proft and Loss Account	**Income & Expenditure 31.03.2025 - New.pdf**
Balance Sheet	**Balance sheet 31.03.2025 - New.pdf**
Miscellaneous Attachments	

Acknowledgement Number -**242653800241025**

This form has been digitally signed by VENKATESAN ELANGOVAN having PAN AAAPE0637M from IP Address 49.204.112.92 on 24/10/2025 04:02:22 PM Dsc Sl.No and issuer 189949739871932CN=SignX sub-CA for Class 3 Individual 2022,C=IN,O=FuturiQ Systems Private Limited,OU=Sub-CA



Acknowledgement Number:243058190241025 **Date of filing : 24-Oct-2025**

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year 2025-26

PAN	AAATP8720A		
Name	PUNNAGAI SAI SEVA AND EDUCATIONAL TRUST		
Address	Flat No.406, 4Th Floor, Surendra Homes, No.1 Pammal Main Road, Pallavaram,, Pallavaram, Kanchipuram , Pallavaram S.O , 29-Tamil Nadu, 91-INDIA, 600043		
Status	05-AOP/BOI	Form Number	ITR-7
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	243058190241025

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	1A	0
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	0
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	0
	Taxes Paid	7	0
	(+) Tax Payable /(-) Refundable (6-7)	8	0
Accreted Income and Tax Detail	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+) Tax Payable /(-) Refundable (12-13)	14	0

Income Tax Return electronically transmitted on 24-Oct-2025 16:08:16 from IP address 49.204.112.92 and verified by RAGHAVELU JAYAVELU havinng PAN AADPJ7704R on 24-Oct-2025 using paper ITR-Verification Form/Electronic Verification Code ENT18URY5I generated through Aadhaar OTP mode

System Generated Barcode/QR Code

AAATP8720A072430581902410 25f34e9387d86602ff9d779e6b5657d03e1fa62b30

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Name	:	**PUNNAGAI SAI SEVA AND EDUCATIONAL TRUST**
Date of Incorporation	:	26-Apr-2004
Address	:	406, 4th Floor, Surendra Homes No.1, Pammal Main Road, Pallavaram, Chennai - 600043
P.A. No.	:	**AAATP8720A**
Status	:	Trust
Circle	:	Exemption Ward -4
Accounting Year	:	2024 - 2025
Assessment Year	:	2025 - 2026

Statement of Total Income

		Rs. P.
Gross Receipts		
Total Donations Received		18,13,238.60
Total Bank Interest & Other Income Received		7,106.50
Total Receipts		**18,20,345.10**
Less: Utilisation of Funds:		
Total Expenses incurred	12,37,488.67	
Addition of Fixed Asset	64,74,772.00	
	77,12,260.67	
Less: Application Out of Corpus	58,91,915.57	18,20,345.10
Total Utilisation of Funds		**18,20,345.10**
Excess of Expenses over Receipts		-

Net Income is below 15% of the Gross Receipts . Hence not liable to tax U/s.11(1) (a) of the Income Tax Act.

Tax on Above **NIL**

PUNNAGAI SAI SEVA AND EDUCATIONAL TRUST

406, 4th Floor, Surendra Homes, No.1, Pammal Main Road, Pallavaram, Chennai - 600 043

Balance Sheet as on 31st March 2025.

Liabilities	Amount		Assets	Sch	Amount	
	Rs. P.	Rs. P.			Rs. P.	Rs. P.
Corpus Fund :			**Fixed Assets**	A		1,01,78,392.00
Opening Balance		1,000.00				
Corpus Fund Accumulations:			**Investment**			-
Opening Balance	32,42,090.72					
Add: Corpus Fund Donation Received during the year	57,34,958.00	89,77,048.72	**Current Assets:**			
			Cash in Hand		6,115.00	
General Fund:			Cash at Bank			
Opening Balance	6,70,899.79		- SBI		1,465.61	
Add: Excess of Expenses over Income	2,73,051.77		- HDFC		45,832.33	53,412.94
Claimed as Application & Capitalised During the Year						
Adj: Purch of FA	3,09,804.67	12,53,756.22				
	Total	1,02,31,804.94			Total	1,02,31,804.94

As per our Report of even date
for V. ELANGOVAN & Co.,
Chartered Accountants,
FRN: 0009867S

PRESIDENT TREASURER SECRETARY

V. ELANGOVAN
Proprietor
M.No.204959
UDIN No. 25204959BMLCGP1579

Place : Chennai
Date : 24/10/02025

V. ELANGOVAN * M.No:204959 * CHARTERED ACCOUNTANT

PUNNAGAI SAI SEVA AND EDUCATIONAL TRUST

406, 4th Floor, Surendra Homes, No.1, Pammal Main Road, Pallavaram, Chennai - 600 043

Income & Expenditure Account for the Period ending on 31st March 2025.

Expenditure	Amount Rs. P.	Income	Amount Rs. P.
To Education Assistance	46,000.00	By Donation Received	18,13,238.60
" Bank Charges	236.00	" Bank Interest	702.00
" Annadhanam Expenses	3,10,090.00	" Other Income	6,404.50
" Audit Fees	10,000.00		
" Salary	6,34,229.00		
" Website/Software Expenses	7,850.00		
" Electricity Charges	97,187.29		
" Legal charges	24,500.00		
" Office Expenses	1,121.00		
" Other Expenses	88,493.46		
" Conveyance	2,000.00		
" Internet Charges	9,173.92		
" EDC Rental	6,608.00		
" Excess of Income over Expenses	5,82,856.43		
Total	**18,20,345.10**	**Total**	**18,20,345.10**

As per our Report of even date
for V. ELANGOVAN & Co.,
Chartered Accountants,
FRN: 0009867S

PRESIDENT TREASURER SECRETARY

V. ELANGOVAN
Proprietor
M.No.204959
UDIN No. 25204959BMLCGP1579

V. ELANGOVAN * M.No:204959 * CHARTERED ACCOUNTANT *

Place : Chennai
Date : 24/10/02025

Fixed Asset Schedule - A

As per Income Tax Act

S.N	Particulars	WDV as on 01.04.2024	Addition	Deletion	Total as on 31.03.2025	Depreciaton		WDV as on 31.03.2025
						Rate	Amount	
		Rs. P.	Rs. P.	Rs. P.	Rs. P.	%	Rs. P.	Rs. P.
1	Building Shed	35,07,634.00	64,57,172.00		99,64,806.00		-	99,64,806.00
2	Furniture	37,871.00	-		37,871.00		-	37,871.00
3	Simahsanam	1,14,338.00			1,14,338.00		-	1,14,338.00
4	CCTV & Camera	28,260.00	17,600.00		45,860.00		-	45,860.00
5	Gas Stoves	15,517.00	-		15,517.00		-	15,517.00
		37,03,620.00	**64,74,772.00**	**-**	**1,01,78,392.00**		**-**	**1,01,78,392.00**

V. ELANGOVAN * CHARTERED ACCOUNTANT * M.No:204959