

**Audited Statement**  
**(Financial Year 2024-25, 2023-24,**  
**2022-23)**

*Laldash & Co.*  
CHARTERED ACCOUNTANTS


# *Audit Report*

OF

M/s. *Leading Links Trust* .....

For the year *2024 - 25* .....



| <b>INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT</b>   |  |                                 | Assessment Year |
|---|--|---------------------------------|-----------------|
| [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]<br>(Please see Rule 12 of the Income-tax Rules, 1962)   |  |                                 | 2025-26         |
| PAN   | AAATL5777B   |                                 |                 |
| Name  | LEARNING LINKS   |                                 |                 |
| Address   | H-1,PHASE1/41, KOLATHIA, Khandagiri S.O, Khandagiri , KHORDA , 24-Odisha, 91-INDIA, 751030   |                                 |                 |
| Status  | 05-AOP/BOI   | Form Number                     | ITR-7           |
| Filed u/s   | 139(1)-On or before due date   | e-Filing Acknowledgement Number | 794257500091225 |
| 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                               | 7,49,189        |
|   | (+) Tax Payable /(-) Refundable (6-7)  | 8                               | (-) 7,49,190    |
| 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 <u>09-Dec-2025 12:17:51</u> from IP address <u>49.37.115.90</u> and verified by <u>SRIKANTA PATNAIK</u> having PAN <u>AHDPP7047G</u> on <u>09-Dec-2025</u> using paper ITR-Verification Form/Electronic Verification Code <u>E4B1L6TKPI</u> generated through <u>Aadhaar OTP</u> mode |  |                                 |                 |
| System Generated<br>Barcode/QR Code   | <br>AAATL5777B0779425750009122516669deb3c017952f923d6a0a44b3b85ecb2a8f7 |                                 |                 |
| <b><u>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</u></b>  |  |                                 |                 |

# FORM NO. 10BB (A.Y. 2023-24 onwards)



[See rule 16CC and Rule 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

Acknowledgement Number -793657190091225

We have examined the balance sheet of **LEARNING LINKS** [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-MAR-2025** 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 fund or trust or institution or university or other educational institution or hospital or other medical institution at the address mentioned at row 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, If any-

| Sl.no | Observations/ 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-

- in the case of the balance sheet, of the state of affairs of the above named Trust as on **31-MAR-2025**; and,
- in the case of the Income and Expenditure account or Profit and Loss account, of the income and application / profit or loss of its accounting year ending on **31-MAR-2025**.

Subject to the following observations / qualifications-

| Sl.no | Observations/ Qualifications |
|-------|------------------------------|
|-------|------------------------------|

The prescribed particulars are annexed hereto.

Accountant Name : **BIJAYA KRUSHNA DASH**

Membership Number : **052980**

Firm Registration Number : **0311147E**

Address : **PLOT NO-1882,2ND FLOOR.NILAKANTHA NAGAR,NEAR UNIT-8 DAV,BHUBANESWAR-751012**

Place : **BHUBANESWAR**

IP Address : **49.37.115.90**

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          | <b>₹ 0</b>           |
| (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 | <b>₹ 0</b>           |
| (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   | <b>₹ 0</b>           |
| (xii)  | Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has not been obtained   | <b>₹ 0</b>           |
| (xiii) | Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has been obtained   | <b>₹ 0</b>           |
| (xiv)  | Applied for any purpose beyond the objects of the trust or institution  | <b>₹ 0</b>           |
| (xv)   | Any other Disallowance  | <b>₹ 0</b>           |
| (xvi)  | Total allowable application <b>[(23(iv)+23(v)+23(vi) – (23(vii) to 23(xv))]</b>   | <b>₹ 1,73,58,916</b> |
| (xvii) | Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub-section (1) of section 11  | <b>₹ 0</b>           |

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] ₹ 1,73,58,916

### 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 ₹ 1,73,58,916

(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)] ₹ 1,73,58,916

(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

Date:

09-DEC-2025

**ANNEXURE**  
**Statement of particulars**

**Basic Details**

1. PAN of the auditee **AAATL5777B**
2. Name of the auditee **LEARNING LINKS**
3. Assessment Year **2025-26**
4. Previous Year **01-APR-2024 to 31-MAR-2025**
5. Registered Address of the auditee **H-1,PHASE-1/41,KOLATHIA  
KHADAGIRI,BHUBANESWAR-751030 6.**
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)   | (9)                        |
| 1.     | SRIKANTA PATNAIK | 4-Trustee |   | 1-PAN   | AHDPP7047G                   | PLOT NO H1, PHASE1/41, KOLATHIA, KHANDAGIRI, Khandagiri S.O, KOLATHIA, KHORDHA, Odisha, 751030, INDIA | No  |                            |
| 2.     | PRITI DAS        | 4-Trustee |   | 1-PAN   | AFNPD2917B                   | PLOT NO-H1, PHASE1/41, KOLATHIA, Khandagiri S.O, KOLATHIA, KHORDHA, Odisha, 751030, 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 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 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> **No**
13. Sum total of donations reported in Form No. 10BD furnished by the auditee for the previous year
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)
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)] **₹ 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 **₹ 1,73,58,916**

amount so paid is in excess of what may be reasonably paid for such services

- (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 **Yes**

**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)   |
| BBNL00298E  | 194J - Fees for professional or technical services | 85,000   | 85,000  | 85,000   | 8,500  | 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)  |
| BBNL00298E  | Form 26Q     | 31-MAY-2025             | 31-MAY-2025                      | Yes  |

**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/Profit and Loss Account

bs ie and receipt and payment.pdf

Balance Sheet

bs ie and receipt and payment.pdf

Miscellaneous Attachments

Acknowledgement Number -793657190091225

This form has been digitally signed by BIJAYA KRUSHNA DASH having PAN AAJPD5743J from IP Address 49.37.115.90 on 09/12/2025 12:04:51 PM Dsc Sl.No and issuer ,C=IN,O=Pantagon Sign Securities Pvt. Ltd.,OU=Certifying Authority.

- (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 ₹ 0
- (E) Borrowed Fund ₹ 44,52,492
- (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)   |
| 4-Any trustee of the trust or manager (by whatever name called) of the institution | SRIKANTA PATNAIK    | AHDPP7047 G        |   | PHASE1,1/41, KOLATHIA, Khandagiri S.O, Khandagiri, KHORDHA, Odisha, 751030, INDIA           |   |
| 4-Any trustee of the trust or manager (by whatever name called) of the institution | PRITI DAS           | AFNPD2917 B        |   | PLOT NO-H1,PHASE1/41, KOLATHIA, Khandagiri S.O, Khandagiri , KHORDHA, Odisha, 751030, 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 No

**"LEARNING LINKS"**  
(Registered Charitable Trust)  
Plot no-H-I Phase I/41 ,Kolthia  
Khandgiri , Bhubaneswar -30

**BALANCE SHEET AS ON 31.03.2025**

(Amount in Rs.)

|   | 2024-25                   | 2023-24               |
|---|---------------------------|-----------------------|
| <b>SOURCES OF FUNDS:</b>                                      |                           |                       |
| <b>GENERAL FUND</b>   |                           |                       |
| Opening   | 3,52,69,606.38            | 3,33,01,214.56        |
| Add: Excess of Income Over Expenditure                        | -                         | 19,68,391.82          |
| Less: Excess of Expenditure Over Income                       | 7,70,997.32               |                       |
|   | <b>(A) 3,44,98,609.05</b> | <b>3,52,69,606.38</b> |
| <b>Trust Fund</b>   | <b>(B) 1,000.00</b>       | <b>1,000.00</b>       |
| <b>Capital Fund (O/B)</b>                                     | <b>(C) 74,80,500.00</b>   | <b>74,80,500.00</b>   |
| <b>Secured Loan</b>   |                           |                       |
| Hinduja Leyland Ltd.(Vechicle Loan)                           | 14,04,990.00              |                       |
| Loan from Canara Bank (MSME)-5335                             | <b>(D) 35,36,884.86</b>   | <b>53,94,028.86</b>   |
| <b>Unsecured Loan</b>   |                           |                       |
| Friends & relatives   | <b>(E) 2,36,64,720.45</b> | <b>1,66,49,720.45</b> |
| <b>TOTAL (A+B+C+D+E)</b>                                      | <b>7,05,86,704.36</b>     | <b>6,47,94,855.69</b> |
| <b>APPLICATION OF FUNDS:</b>                                  |                           |                       |
| <b>Fixed Assets</b>   |                           |                       |
| Gross Block   | 1,77,98,700.68            | 1,53,67,228.27        |
| Less: Depreciation  | 16,49,166.73              | 13,61,744.87          |
| <b>Net Block</b>  | <b>(F) 1,61,49,533.94</b> | <b>1,40,05,482.39</b> |
| <b>Capital work In Progress</b><br>(Construction Of Building) | <b>(G) 5,01,23,104.82</b> | <b>4,74,99,729.82</b> |
| <b>Investments</b><br>(Fixed deposit with interest)           | <b>(H) 15,50,000.00</b>   | <b>6,05,000.00</b>    |
| <b>Current Assets, Loans &amp; Advances</b>                   |                           |                       |
| Cash in hand  | 24,909.46                 | 24,909.46             |
| Profesional Tax Payable                                       | 11,28,642.59              | 4,59,431.87           |
| Security deposit with CESCO                                   | 4,85,960.00               | 4,85,960.00           |
| Advance to staff  | 2,51,206.00               | 3,13,465.00           |
| Sundry Debtor   | 11,03,932.00              | 11,03,932.00          |
| Receivable  | -                         | -                     |
| TDS Receivable FY 2024-25                                     | 7,31,937.00               | 5,91,536.00           |
| TCS Receivable FY 2024-25                                     | 17,252.41                 | 3,88,527.00           |
| Interest accrued  | 8,27,083.15               | 7,65,410.15           |
|   | <b>45,70,922.61</b>       | <b>41,33,171.48</b>   |
| <b>Less: Current Liabilities &amp; Provisions</b>             |                           |                       |
| Audit Fees Payble   | 2,04,690.00               | 1,07,340.00           |
| Security deposit of house rent                                | 4,09,150.00               | 4,09,150.00           |
| EPF Payble  | 6,995.00                  | 8,343.00              |
| Advance course fee received                                   | -                         | -                     |
| Sundry Creditor   | 1,25,334.00               | 1,25,334.00           |
| Profesional Tax Payable                                       | 12,200.00                 | 8,800.00              |
| TDS payable   | -                         | -                     |
| Salary Payble   | 10,48,488.00              | 7,89,561.00           |
|   | <b>18,06,857.00</b>       | <b>14,48,528.00</b>   |
| <b>Net Current Assets</b>                                     | <b>(I) 27,64,065.61</b>   | <b>26,84,643.48</b>   |
| <b>TOTAL (F+G+H+I)</b>  | <b>7,05,86,704.37</b>     | <b>6,47,94,855.69</b> |

Contingent Liabilities  
Significant Accounting Policies and Notes to Accounts

For Laldash & Co.  
Chartered Accountants

(CA B.R Dash, FCA)  
Partner  
M No-052980



Place-Bhubaneswar  
Date: 28-10-2025

UDIN-250529808MTGXZ5103

For Learning Link Trust

Srikanta Patraik

Chairman

**"LEARNING LINKS"**  
(Registered Charitable Trust)  
Khandgiri, Bhubaneswar -30

**STATEMENT OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31st MARCH, 2025**  
(Amount in Rs.)

| PARTICULARS                                      | 2024-25               | 2023-24               |
|--|-----------------------|-----------------------|
| <b>INCOME</b>                                    |                       |                       |
| By Course fee                                    | 82,86,248.00          | 94,56,056.00          |
| By Interest receipt                              | 7,338.00              | 14,843.00             |
| By Interest receipt from FD                      | 1,42,592.00           | 76,027.00             |
| By Interest on It refund                         | 59,727.00             |                       |
| By Exam fee receipt                              | 3,40,686.00           | 2,16,160.00           |
| By Electricity charges received                  | 3,21,580.00           | 4,03,417.00           |
| By Rent & Canteen Receipts                       | 67,36,948.00          | 58,50,000.00          |
| By Research Paper Publication Registration Fees  | 3,52,667.89           | 7,63,004.00           |
| By Student Development                           | -                     | 8,050.00              |
| By Maintenance Charges Received                  | 1,56,000.00           |                       |
| By Conference & Advertisement                    | 18,17,013.00          | 15,14,071.00          |
| By Miscellaneous Receipt                         | 4,150.00              | 1,56,236.24           |
| By Prior Period Item                             | -                     | -                     |
| <b>Total</b>                                     | <b>1,82,24,949.89</b> | <b>1,84,57,864.24</b> |
| <b>EXPENDITURE</b>                               |                       |                       |
| To Function & celebration                        | 2,63,995.86           | 7,67,227.00           |
| To Staff Salary                                  | 81,71,110.00          | 77,50,400.00          |
| To Audit Fees                                    | 1,94,700.00           | 82,500.00             |
| To Bank Charges                                  | 54,352.19             | 11,736.44             |
| To Affiliation Exp                               | 6,47,010.82           | 1,30,044.84           |
| To Registration Exp                              | 1,96,481.00           | 62,819.88             |
| To Subject Fee                                   | 32,413.36             | 49,174.56             |
| To Hostel and Canteen Expenses                   | 1,53,611.00           | 2,98,762.00           |
| To Conference & Seminar Expenses                 | 18,41,435.00          |                       |
| To Electricity Charges                           | 4,47,996.43           | 6,88,261.80           |
| To Electricity Maintenance                       | -                     | 3,65,406.00           |
| To Fuel Expenses                                 | 2,59,883.00           | 5,84,050.00           |
| To EPF   | 52,289.00             | 51,347.00             |
| To Examination exp                               | 48,144.51             | 4,550.00              |
| To Form Fillup exp                               | -                     | -                     |
| To Staff welfare exp                             | 12,000.00             | -                     |
| To Misc exp                                      | 17,409.33             | 1,58,370.00           |
| To Admission exp                                 | 7,06,841.00           | 20,02,308.00          |
| To Charitable Donation                           | 50,000.00             |                       |
| To House Rent                                    | 60,000.00             | 63,900.00             |
| To Institute Membership fee                      | -                     | -                     |
| To Internet & Website Charges                    | 1,15,322.00           | 1,17,484.60           |
| To Telephone Charges                             | 68,927.00             | 89,363.00             |
| To Professional fee                              | -                     | -                     |
| To Fire Safety Certificate                       | 6,570.00              | -                     |
| To Consultance Fee                               | -                     | -                     |
| To Insurance exp                                 | 50,460.00             | 50,460.00             |
| To Interest Charges From Loan ( Canara BANK)     | 14,70,867.67          | 42,081.79             |
| To Interest Charges From Vehicle Loan            | 77,774.00             |                       |
| To Loan Processing Charges                       | 1,07,112.31           | 58,610.89             |
| To Membership Fee                                | -                     | 2,32,851.27           |
| To Uniform exp                                   | -                     | 21,353.00             |
| To College Bag                                   | 17,500.00             |                       |
| To Printing & stationery exp                     | 1,81,510.00           | 5,98,308.00           |
| To Office Exp                                    | 1,13,869.00           | 2,17,354.48           |
| To Gardening Expenses                            | 15,850.00             | 34,134.00             |
| To Repair & Maintenance                          | 2,44,033.00           | -                     |
| To Repair & Maintenance Vehicle                  | 58,183.00             | -                     |
| To Repair & Maintenance (Computer)               | 1,59,742.00           | 1,08,223.00           |
| To Repair & Maintenance of Building              | 8,87,960.00           |                       |
| To Repair & Maintenance of Electrical Appliances | 2,88,691.00           | 2,05,871.00           |
| To Research Paper Reivewer Fees                  | 73,200.00             | 53,500.00             |
| To Publication & Advertisement Expenses          | 1,00,000.00           | -                     |
| To Security Expenses                             | 30,107.00             | 1,60,785.00           |
| To Travelling & Conveyance                       | 69,430.00             | 66,490.00             |
| Depreciation                                     | 16,49,166.73          | 13,61,744.87          |
| <b>Total</b>                                     | <b>1,89,95,947.21</b> | <b>1,64,89,472.42</b> |
| Excess of Income Over Expenditure                | -                     | 19,68,391.82          |
| Excess of Expenditure Over Income                | 7,70,997.32           |                       |

Significant Accounting Policies and Notes to Accounts

For Laldash & Co.  
Chartered Accountants

(CA B.K Dash, FCA)  
Partner  
M No-052980



Place-Bhubaneswar

Date: 28-10-2025

UGIN-25052980BNTJGXZ5130

For Learning Link Trust

Srikanta Patraoni  
Chairman

**"LEARNING LINKS"**  
(Registered Charitable Trust)  
Khandgiri, Bhubaneswar -30

**STATEMENT OF RECEIPTS & PAYMENTS FOR THE YEAR ENDED 31st MARCH, 2025**


|                                       | (Amount in Rs.) |                       | (Amount in Rs.)       |                       |
|---------------------------------------|-----------------|-----------------------|-----------------------|-----------------------|
|                                       | 2024-25         |                       | 2023-24               |                       |
| <b>Opening Balance:-</b>              |                 |                       |                       |                       |
| Cash in Hand                          | 24,909.86       |                       | 24,909.86             |                       |
| Punjab National Bank(12956)           | 1,77,175.85     |                       | 1,18,443.44           |                       |
| Punjab National Bank(4997)            | 97,321.56       |                       | 5,09,666.42           |                       |
| State bank Of India(0737)             | 14,791.00       |                       | 2,12,283.00           |                       |
| State bank Of India(4594)             | 1,57,575.35     |                       | 56,134.84             |                       |
| Canara bank (3118)                    | 6,247.11        |                       | -                     |                       |
| Punjab National Bank(1748)            | 6,321.00        |                       | 6,153.00              |                       |
| Advance                               |                 |                       | -                     |                       |
|                                       |                 | <b>4,84,341.33</b>    | -                     | <b>9,23,590.16</b>    |
| <b>RECEIPTS</b>                       |                 |                       |                       |                       |
| Admission Fees                        | -               |                       | -                     |                       |
| Course Fees                           | 85,59,515.89    |                       | 94,31,434.00          |                       |
| Rent received                         | 63,82,865.00    |                       | 55,78,157.00          |                       |
| Examination Fees                      | 3,40,686.00     |                       | 2,16,160.00           |                       |
| Student Development fee               | -               |                       | 8,050.00              |                       |
| Registration Fees                     | -               |                       | 3,000.00              |                       |
| Conference & Advertisement            | 17,42,013.00    |                       | 15,14,071.00          |                       |
| TDS receivable FY 2022-23 & 2023-24   | 10,39,790.00    |                       | 8,250.00              |                       |
| FD Interest received                  | 71,222.00       |                       | 75,475.00             |                       |
| Bank Interest received                | 7,338.00        |                       | 14,843.00             |                       |
| Electricity Charges Received          | 28,413.00       |                       | -                     |                       |
| Paper Submission and Publication Fees | 35,400.00       |                       | 7,63,004.00           |                       |
| Miscellaneous Receipts                | 4,150.00        |                       | 1,53,236.24           |                       |
| Fixed Deposit(PNB)                    | 4,00,000.00     |                       | -                     |                       |
| Maintenance Charges Received          | 1,56,000.00     |                       | -                     |                       |
| Unsecured Loans                       | 70,15,000.00    |                       | 1,27,14,549.74        |                       |
| Loan from Canara bank                 | -               |                       | 6,02,260.00           |                       |
|                                       |                 | <b>2,57,82,392.89</b> | -                     | <b>3,10,82,489.98</b> |
| <b>Total</b>                          |                 | <b>2,62,66,734.22</b> | <b>3,20,06,080.14</b> |                       |
| <b>PAYMENTS</b>                       |                 |                       |                       |                       |
| <b>Current Liabilities</b>            |                 |                       |                       |                       |
| TDS Payable                           | 8,250.00        |                       | 8,250.00              |                       |
| Professional Tax Payable              | 37,850.00       |                       | 33,600.00             |                       |
| Salary Advance                        | 3,82,000.00     | <b>4,28,100.00</b>    | -                     | <b>41,850.00</b>      |
| <b>Loans (Liability)</b>              |                 |                       |                       |                       |
| Loan From Canara Bank                 | 18,57,144.00    |                       | 14,63,450.89          |                       |
| Hinduja Leyland Ltd.(Vechicle Loan)   | 94,630.00       | <b>19,51,774.00</b>   | -                     | <b>14,63,450.89</b>   |
| <b>Current Asect</b>                  |                 |                       |                       |                       |
| Loans Advances                        | -               |                       | 2,85,000.00           |                       |
| TDS Receivable                        | -               |                       | 2,925.00              | <b>2,87,925.00</b>    |
| <b>Fixed Asect</b>                    |                 |                       |                       |                       |
|                                       | 24,17,962.00    | <b>24,17,962.00</b>   | 11,52,109.00          | <b>11,52,109.00</b>   |
| <b>Capital Work in Progress</b>       |                 |                       |                       |                       |
|                                       | 26,23,376.00    | <b>26,23,376.00</b>   | 1,38,04,508.16        | <b>1,38,04,508.16</b> |
| <b>Investment</b>                     |                 |                       |                       |                       |
|                                       | 13,50,000.00    | <b>13,50,000.00</b>   | -                     | <b>-</b>              |
| <b>ESTABLISHMENT</b>                  |                 |                       |                       |                       |
| Salary, Honorarium & wages            | 73,82,274.00    |                       | 72,90,092.00          |                       |
| EPF Payable                           | 98,037.00       |                       | 94,847.00             |                       |
| Staff & students welfare Expenses     | 12,000.00       |                       | -                     |                       |
| Watch & ward Expenses                 | -               | <b>74,92,311.00</b>   | -                     | <b>73,84,939.00</b>   |
| <b>College Running Expenses</b>       |                 |                       |                       |                       |
| Admission Expenses                    | 6,89,841.00     |                       | 20,02,308.00          |                       |
| Affiliation Fee                       | 6,03,010.82     |                       | 1,30,044.84           |                       |
| Registration Expenses                 | 1,96,481.00     |                       | 62,819.88             |                       |



For Learning Link Trust  
*Srikanta Pattnaik*  
Chairman

|  |              |                |             |                |
|--|--------------|----------------|-------------|----------------|
| Hostel and Canteen Expenses                        | 1,63,799.00  |                | 2,98,762.00 |                |
| Examination Expenses                               | 48,144.51    |                | 4,550.00    |                |
| Uniform Exp  | -            |                | 21,353.00   |                |
| Printing & stationery expenses                     | 1,59,901.00  |                | 5,98,308.00 |                |
| Subject fee  | 32,413.36    |                | 49,174.56   |                |
| Membership Fee                                     | -            |                | 2,32,851.27 |                |
| Research Paper Reivewer Fees                       | 73,200.00    |                | 53,500.00   |                |
| College Function Exp                               | -            | 19,66,790.69   | -           | 34,53,671.55   |
| <b>Office &amp; Other administrative Overheads</b> |              |                |             |                |
| Electricity Charges                                | 4,47,996.43  |                | 6,88,261.80 |                |
| Fuel expenses                                      | 3,26,671.00  |                | 5,84,050.00 |                |
| Telephone Charges                                  | 68,927.00    |                | 89,362.00   |                |
| Internet & Website Charges                         | 1,15,322.00  |                | 1,17,484.60 |                |
| Office Expenses                                    | 1,08,262.00  |                | 2,17,354.48 |                |
| Function & Celebration Expenses                    | 2,63,995.86  |                | 7,67,227.00 |                |
| Audit Fees   | 89,100.00    |                | 82,500.00   |                |
| Misc Expenses                                      | 17,409.33    |                | 1,57,818.00 |                |
| House rent   | 60,000.00    |                | 63,900.00   |                |
| Gardening Expenses                                 | 12,878.00    |                | 34,134.00   |                |
| Insurance Expenses                                 | 50,460.00    |                | 50,460.00   |                |
| Travelling & Conveyance Expenses                   | 57,430.00    |                | 66,490.00   |                |
| Publication & Advertisement Expenses               | 1,00,000.00  |                | -           |                |
| Conference & Seminar Expenses                      | 18,41,435.00 |                |             |                |
| Fire Safety Certificate Expenses                   | 6,570.00     |                |             |                |
| Charitable Donation                                | 50,000.00    |                |             |                |
| college bag  | 17,500.00    |                |             |                |
| Security Expenses                                  | 30,107.00    | 36,64,063.62   | 1,60,785.00 | 30,79,826.88   |
| <b>Repair &amp; maintenance</b>                    |              |                |             |                |
| Repair & Maintenance                               | 2,68,403.00  |                | -           |                |
| Repair & Maintenance Vehicle                       | 58,183.00    |                | -           |                |
| Repair & Maintenance of Electrical Appliances      | 2,88,691.00  |                | 5,71,277.00 |                |
| Repair & Maintenance (Computer)                    | 1,57,454.00  |                | 1,08,223.00 |                |
| Repair & Maintenance of Building                   | 8,43,080.00  | 16,15,811.00   | -           | 6,79,500.00    |
| <b>Finance Cost</b>                                |              |                |             |                |
| Bank Charges                                       | 54,352.19    |                | 15,347.44   |                |
| Loan Processing Charges                            | -            |                | 58,610.89   |                |
| Interest Charges From Loan ( Canara BANK)          | 14,70,867.67 |                |             |                |
| Interest Charges From Vehicle Loan                 | 77,774.00    |                |             |                |
| Priyam Patnaik                                     | -            |                | 1,00,000.00 |                |
| Repayment of FD                                    | -            | 16,02,993.86   | -           | 1,73,958.33    |
| <b>CLOSING BALANCE</b>                             |              |                |             |                |
| Cash in Hand                                       | 24,909.46    | 24,909.46      | 24,909.46   | 24,909.46      |
| <b>Bank Accounts</b>                               |              |                |             |                |
| Punjab National Bank(12956)                        | 61,889.13    |                | 1,77,175.85 |                |
| Punjab National Bank(4997)                         | 2,82,056.93  |                | 97,321.56   |                |
| State bank Of India(0737)                          | 13,711.00    |                | 14,791.00   |                |
| State bank Of India(4594)                          | 2,37,357.20  |                | 1,57,575.35 |                |
| Canara bank (3118)                                 | 5,23,061.33  |                | 6,247.11    |                |
| Punjab National Bank(1748)                         | 10,567.00    |                | 6,321.00    |                |
| Advance  | -            | 11,28,642.59   | -           | 4,59,431.87    |
| Urban Bank   | -            | 2,62,66,734.22 | -           | 3,20,06,080.14 |
| <b>Total</b>                                       |              |                |             |                |

For Laldash & Co.  
Chartered Accountants

  
(CA B.K. Dash, FCA)  
M No-052980  
Place-Bhubaneswar  
Date:-



For Learning Link Trust

Sreikanta Pattnaik  
Chairman

**"LEARNING LINKS"**  
(Registered Charitable Trust)  
Plot no-H-I Phase 1/41, Kolthia  
Khandgiri, Bhubaneswar -30

**SCHEDULE - 01 : FIXED ASSETS AS ON 31.03.2025**

| Particulars                 | Opening Balance       | Addition during the year |                     | Sales During The Year | Total                 | Rate Of depritiation | Depreciation        | W.D.V. as on 31.03.2025 |
|-----------------------------|-----------------------|--------------------------|---------------------|-----------------------|-----------------------|----------------------|---------------------|-------------------------|
|                             |                       | > 6 months               | < 6 months          |                       |                       |                      |                     |                         |
| <b>IIMT</b>                 |                       |                          |                     |                       |                       |                      |                     |                         |
| Land                        | 35,42,823.00          |                          |                     |                       |                       |                      |                     | 35,42,823.00            |
| Building                    | 28,68,028.70          |                          |                     |                       | 35,42,823.00          |                      |                     | 25,81,225.83            |
| Airconditioner              | 1,59,114.93           |                          |                     |                       | 28,68,028.70          | 10%                  | 2,86,802.87         | 6,84,697.69             |
| Refrigerator                | 36,801.44             |                          | 5,94,000.00         |                       | 7,53,114.93           | 15%                  | 68,417.24           | 31,281.22               |
| Electrical installation     | 10,60,175.88          |                          |                     |                       | 36,801.44             | 15%                  | 5,520.22            | 9,50,382.00             |
| Furniture & Fixture         | 13,24,699.70          | 33,000.00                | 22,900.00           |                       | 11,16,075.88          | 15%                  | 1,65,693.88         | 13,01,004.83            |
| Computer                    | 78,080.79             | 69,842.00                | 48,334.00           |                       | 14,42,875.70          | 10%                  | 1,41,870.87         | 46,848.48               |
| Printer                     |                       |                          |                     |                       | 78,080.79             | 40%                  | 31,232.32           | 41,020.00               |
| Mobile                      | 25,089.91             | 22,500.00                | 34,400.00           |                       | 56,900.00             | 40%                  | 15,880.00           | 15,053.94               |
| Books & library             | 30,082.06             |                          |                     |                       | 25,089.91             | 40%                  | 10,035.96           | 18,049.24               |
| Maruti 800                  | 16,648.69             |                          |                     |                       | 30,082.06             | 40%                  | 12,032.83           | 14,151.39               |
| Plant and Machinery         |                       |                          |                     |                       | 16,648.69             | 15%                  | 2,497.30            | 5,58,700.00             |
| Laboratory Item (Chemistry) |                       |                          | 6,04,000.00         |                       | 6,04,000.00           | 15%                  | 45,300.00           | 98,975.00               |
| Laboratory Item (Physic)    |                       |                          | 1,07,000.00         |                       | 1,07,000.00           | 15%                  | 8,025.00            | 4,92,100.00             |
| Solar Machine               | 4,77,708.49           |                          |                     |                       | 5,32,000.00           | 15%                  | 39,900.00           | 4,06,052.22             |
| Honda City Car              | 4,19,776.46           |                          |                     |                       | 4,77,708.49           | 15%                  | 71,656.27           | 3,56,809.99             |
| Winger Tata                 | 17,136.15             |                          |                     |                       | 4,19,776.46           | 15%                  | 62,966.47           | 14,565.73               |
| Tata Winger new             |                       | 17,25,241.28             |                     |                       | 17,136.15             | 15%                  | 2,570.42            | 14,66,455.09            |
| Camara & TV                 | 38,878.05             |                          |                     |                       | 17,25,241.28          | 15%                  | 2,58,786.19         | 33,046.35               |
| <b>IICA</b>                 |                       |                          |                     |                       |                       |                      |                     |                         |
| Building                    | 25,48,101.73          |                          |                     |                       |                       |                      |                     | 22,93,291.56            |
| Electrical installation     | 53,938.05             |                          |                     |                       | 25,48,101.73          | 10%                  | 2,54,810.17         | 45,847.35               |
| Plant and Machinery         | 73,478.25             |                          |                     |                       | 53,938.05             | 15%                  | 8,090.71            | 62,456.51               |
| Furniture & Fixture         | 11,79,146.27          |                          |                     |                       | 73,478.25             | 15%                  | 11,021.74           | 10,61,231.64            |
| Computer                    | 49,165.61             |                          |                     |                       | 11,79,146.27          | 10%                  | 1,17,914.63         | 29,499.37               |
| Books & library             | 6,609.23              |                          |                     |                       | 49,165.61             | 40%                  | 19,666.25           | 3,965.54                |
|                             |                       |                          |                     |                       | 6,609.23              | 40%                  | 2,643.69            |                         |
|                             | <b>1,40,05,483.40</b> | <b>18,50,583.28</b>      | <b>19,42,634.00</b> |                       | <b>1,77,98,700.68</b> |                      | <b>16,49,166.73</b> | <b>1,61,49,533.95</b>   |



For Learning Link Trust  
*Sreeranta Patraik*  
Chairman

# *Audit Report*

OF

M/s..... *Learning Links Trust*.....

For the year ..... *2023-24*.....

**INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT**

[Where the data of the Return of Income in Form ITR-1(5AHA), 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  
2024-25

|           |  |                                 |                 |
|-----------|--|---------------------------------|-----------------|
| PAN       | AAATL5777B   |                                 |                 |
| Name      | LEARNING LINKS   |                                 |                 |
| Address   | H-1,PHASE1/41, KOLATHIA, Khandagiri S.O, Khandagiri , KHORDA , 24-Odisha, 91-INDIA, 751030 |                                 |                 |
| Status    | 05-AOP/BOI   | Form Number                     | ITR-7           |
| Filed u/s | 139(1)-On or before due date   | e-Filing Acknowledgement Number | 688161391091124 |

| Taxable Income and Tax Details                    |  |    |              |
|---|--|----|--------------|
| Current Year business loss, if any                |  | 1  | 0            |
| Total Income                                      |  | 2  | 0            |
| Book Profit under MAT, where applicable           |  | 3  | 0            |
| Adjusted Total Income under AMT, where applicable |  | 4  | 0            |
| Net tax payable                                   |  | 5  | 0            |
| Interest and Fee Payable                          |  | 6  | 0            |
| Total tax, interest and Fee payable               |  | 7  | 0            |
| Taxes Paid  |  | 8  | 5,91,536     |
| (+) Tax Payable /(-) Refundable (7-8)             |  | 9  | (-) 5,91,540 |
| Accreted Income and Tax Detail                    |  |    |              |
| Accreted Income as per section 115TD              |  | 10 | 0            |
| Additional Tax payable u/s 115TD                  |  | 11 | 0            |
| Interest payable u/s 115TE                        |  | 12 | 0            |
| Additional Tax and interest payable               |  | 13 | 0            |
| Tax and interest paid                             |  | 14 | 0            |
| (+) Tax Payable /(-) Refundable (13-14)           |  | 15 | 0            |

This return has been digitally signed by SRIKANTA PATNAIK in the capacity of  
Others having PAN AHDPP7047G from IP address 117.198.19.73 on 09-  
Nov-2024 12:36:39 DSC SI.No & Issuer 3294461 & 6282388956008543302CN=PantaSign Sub CA for  
DSC 2022,OU=Certifying Authority,O=Pantagon Sign Securities Pvt. Ltd.,C=IN

System Generated

Barcode/QR Code



AAATL5777B0768816139109112418972135dab7aa438f4040c99786525fafd31cdd

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

# Acknowledgement Receipt of Income Tax Forms

(Other Than Income Tax Return)



e-Filing *Anywhere Anytime*  
Income Tax Department, Government of India

Filing Acknowledgement Number / Quarterly Statement Receipt Number

72615400051024

Date of e-Filing

05-Oct-2024

|                  |  |
|------------------|--|
| Name             | : LEARNING LINKS   |
| PAN/TAN          | : AAATL5777B   |
| Address          | : H-1,PHASE-1/41,KOLATHIA<br>KHADAGIRI,BHUBANESWAR-751030  |
| Form No.         | : Form 10BB (A.Y. 2023-24 onwards)   |
| Form Description | : 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 |
| Assessment Year  | : 2024-25  |
| Financial Year   | : -  |
| Month            | : -  |
| Quarter          | : -  |
| Filing Type      | : Original   |
| Capacity         | : Chartered Accountant   |
| Verified By      | : 053592   |

This is a computer generated Acknowledgement Receipt and needs no signature)

| No. | Attachment Name       | Size(bytes) | Hash value of Attachment   |
|-----|-----------------------|-------------|--|
|     | learning links pl.pdf | 1353524     | 689d5a36ed2ec49485025<br>ed880e213800e7def5874<br>d397ed4a7fd8fd01ff89bb |
|     | learning links bs.pdf | 374171      | fae36081222e2af8ff33cb<br>c9f4550f1007a76752f9e<br>37967de9b07a67c66abf8 |

**"LEARNING LINKS"**  
**(Registered Charitable Trust)**  
**Plot no-II-I Phase I/41 ,Kolthia**  
**Khandgiri , Bhubaneswar -30**

**BALANCE SHEET AS ON 31.03.2024**

(Amount in Rs.)

| SOURCES OF FUNDS:                           | 2023-24              | 2022-23              |
|---|----------------------|----------------------|
| <b>GENERAL FUND</b>                         |                      |                      |
| Opening                                     | 33,301,214.56        | 30,607,835.43        |
| Add: Excess of Income Over Expenditure      | 1,968,391.82         | 2,693,379.13         |
| (A)   | <b>35,269,606.38</b> | <b>33,301,214.56</b> |
| <b>Trust Fund</b>                           | (B)                  | 1,000.00             |
| Capital Fund (O/B)                          | 7,480,500.00         | 7,480,500.00         |
| (C)   | <b>7,480,500.00</b>  | <b>7,480,500.00</b>  |
| <b>Secured Loan</b>                         |                      |                      |
| Loan from Canara Bank (MSME)-5335           | (D)                  | 5,394,028.86         |
| 6,213,137.96                                |                      |                      |
| <b>UNSECURED LOAN</b>                       |                      |                      |
| Friends & relatives                         | (E)                  | 16,649,720.45        |
| 3,935,170.71                                |                      |                      |
| <b>TOTAL (A+B+C+D+E)</b>                    | <b>64,794,855.69</b> | <b>50,931,023.23</b> |
| <b>APPLICATION OF FUNDS:</b>                | <b>2023-24</b>       | <b>2022-23</b>       |
| <b>Fixed Assets</b>                         |                      |                      |
| W.D.V                                       | 15,367,228.27        | 15,634,759.27        |
| Less: Depreciation                          | 1,361,744.87         | 1,419,640.00         |
| Net Block                                   | (F)                  | 14,005,483.39        |
| <b>Capital work In Progress</b>             |                      |                      |
| (Construction Of Building)                  | (G)                  | 47,499,729.82        |
| 33,695,221.66                               |                      |                      |
| <b>Investments</b>                          | (H)                  | 605,000.00           |
| (Fixed deposit with interest)               |                      | 605,000.00           |
| <b>Current Assets, Loans &amp; Advances</b> |                      |                      |
| Cash in hand                                | 24,909.46            | 24,909.46            |
| Cash at bank                                | 459,431.87           | 898,680.70           |
| Security deposit with CESCO                 | 485,960.00           | 485,960.00           |
| Advance to staff                            | 313,465.00           | 229,465.00           |
| Sundry Debtor                               | 1,103,932.00         | 989,050.00           |
| Receivable                                  | -                    | -                    |
| TDS Receivable(FY 2023-24)                  | 591,536.00           | -                    |
| TDS Receivable (FY 22-23)                   | 388,527.00           | 388,527.00           |
| Interest accrued                            | 765,410.15           | 765,410.15           |
|   | <b>4,133,171.48</b>  | <b>3,782,002.31</b>  |
| Less: Current Liabilities & Provisions      |                      |                      |
| Audit Fees Payble                           | 107,340.00           | 107,340.00           |
| Security deposit of house rent              | 409,150.00           | 409,150.00           |
| EPF Payble                                  | 8,343.00             | 8,343.00             |
| Sundry Creditor                             | 125,334.00           | 125,334.00           |
| Professional Tax Payable                    | 8,800.00             | 8,250.00             |
| TDS payable                                 | -                    | -                    |
| Salary Payble                               | 789,561.00           | 707,903.00           |
|   | <b>1,448,528.00</b>  | <b>1,366,320.00</b>  |
| Net Current Assets                          | (I)                  | 2,684,643.48         |
| 2,415,682.31                                |                      |                      |
| <b>TOTAL (F+G+H+I)</b>                      | <b>64,794,855.69</b> | <b>50,931,023.23</b> |

**Contingent Liabilities**

Significant Accounting Policies and Notes to Accounts

For Lal Dash & Co.  
Chartered Accountants

M/S. SANKARAJIT  
Partner  
CIN No-053592



**For Learning Links Trust**  
**Sreeranka Pattnaik**  
**Chairman**

Place-Bhubaneswar  
Date:- 05.09.2024

UDIN-24053592BKGTDK7199

**"LEARNING LINKS"**  
(Registered Charitable Trust)  
Khandgiri, Bhubaneswar -30

**STATEMENT OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31st MARCH,2024**  
(Amount in Rs.)

| PARTICULARS                                      | 2023-24              | 2022-23              |
|--|----------------------|----------------------|
| <b>INCOME</b>                                    |                      |                      |
| By Course fee                                    | 9,456,056.00         | 13,118,881.50        |
| By Interest receipt                              | 14,843.00            | 138,282.67           |
| By Interest receipt from FD                      | 76,027.00            |                      |
| By Exam fee receipt                              | 216,160.00           | 278,249.00           |
| By Electricity charges received                  | 403,417.00           |                      |
| By Rent & Canteen Receipts                       | 5,850,000.00         | 3,848,115.00         |
| By Research Paper Publication Registration Fees  | 763,004.00           | 13,471.00            |
| By Student Development                           | 8,050.00             |                      |
| By Conference & Advertisement                    | 1,514,071.00         |                      |
| By Miscellaneous Receipt                         | 156,236.24           | 105,797.00           |
| By Prior Period Item                             | -                    | 89,419.00            |
| <b>Total</b>                                     | <b>18,457,864.24</b> | <b>17,592,215.17</b> |
| <b>EXPENDITURE</b>                               |                      |                      |
| To Function & celebration                        | 767,227.00           | 97,895.00            |
| To Staff Salary                                  | 7,750,400.00         | 7,176,800.62         |
| To Audit Fees                                    | 82,500.00            | 75,000.00            |
| To Bank Charges                                  | 11,736.44            | 349,229.36           |
| To Affiliation Exp                               | 130,044.84           | 68,995.00            |
| To Registration Exp                              | 62,819.88            | 165,385.64           |
| To Subject Fee                                   | 49,174.56            |                      |
| To Hostel and Canteen Expenses                   | 298,762.00           | 919,475.00           |
| To Electricity Charges                           | 688,261.80           | 96,022.00            |
| To Electricity Maintenance                       | 365,406.00           |                      |
| To Fuel Expenses                                 | 584,050.00           | 252,278.12           |
| To EPF   | 51,347.00            | 49,200.00            |
| To Examination exp                               | 4,550.00             | 31,800.00            |
| To Form Fillup exp                               | -                    | 32,455.76            |
| To Staff welfare exp                             | -                    | 20,683.00            |
| To Misc exp                                      | 158,370.00           | 34,733.00            |
| To Admission exp                                 | 2,002,308.00         | 1,643,604.64         |
| To House Rent                                    | 63,900.00            | 114,500.00           |
| To Institute Membership fee                      | -                    | -                    |
| To Internet & Website Charges                    | 117,484.60           | 219,131.82           |
| To Telephone Charges                             | 89,363.00            | 47,443.00            |
| To Professional fee                              | -                    | 797,350.00           |
| To Insurance exp                                 | 50,460.00            | 65,387.00            |
| To Interest Charges From Loan ( Canara BANK)     | 42,081.79            |                      |
| To Loan Processing Charges                       | 58,610.89            |                      |
| To Membership Fee                                | 232,851.27           |                      |
| To Uniform exp                                   | 21,353.00            | -                    |
| To Printing & stationery exp                     | 598,308.00           | -                    |
| To Office Exp                                    | 217,354.48           | 553,051.00           |
| To Gardening Expenses                            | 34,134.00            |                      |
| To Repair & Maintenance                          | -                    | 554,883.08           |
| To Repair & Maintenance (Computer)               | 108,223.00           |                      |
| To Repair & Maintenance of Electrical Appliances | 205,871.00           |                      |
| To Research Paper Reviewer Fees                  | 53,500.00            |                      |
| To Security Expenses                             | 160,785.00           | -                    |
| To Travelling & Conveyance                       | 66,490.00            | 113,893.00           |
| Depreciation                                     | 1,361,744.87         | 1,419,640.00         |
| <b>Total</b>                                     | <b>16,489,472.42</b> | <b>14,898,836.04</b> |
| Excess of Income Over Expenditure                | 1,968,391.82         | 2,693,379.13         |

Significant Accounting Policies and Notes to Accounts

For Learning Links & Co.  
Chartered Accountants

(H.S. SAHAPATI) (CA)  
Partner  
M.No-053592



**For Learning Links Trust**  
*Srikanta Patra*  
**Chairman**

Place-Bhubaneswar  
Date:- 05.10.2024

**"LEARNING LINKS"  
(Registered Charitable Trust)  
Khandgiri, Bhubaneswar -30**

**STATEMENT OF RECEIPTS & PAYMENTS FOR THE YEAR ENDED 31st MARCH,2024**

|                                       | (Amount in Rs.) |                       | (Amount in Rs.) |                       |
|---------------------------------------|-----------------|-----------------------|-----------------|-----------------------|
|                                       | 2023-24         |                       | 2021-22         |                       |
| <b>Opening Balance:-</b>              |                 |                       |                 |                       |
| Cash in Hand                          | 24,909.46       |                       | 42,781.46       |                       |
| Punjab National Bank(12956)           | 1,18,443.44     |                       | 16,85,213.10    |                       |
| Punjab National Bank(4997)            | 5,05,666.42     |                       | 12,92,676.28    |                       |
| State bank Of India(0737)             | 2,12,283.00     |                       | 27,980.00       |                       |
| State bank Of India(4594)             | 56,134.84       |                       | 70,898.74       |                       |
| Canara bank (3118)                    | -               |                       | 38,823.37       |                       |
| Punjab National Bank(1748)            | 6,153.00        |                       | 5,003.00        |                       |
| Advance                               | -               |                       | -               |                       |
|                                       |                 | 9,23,590.16           | -               | 31,63,375.95          |
| <b>RECEIPTS</b>                       |                 |                       |                 |                       |
| Admission Fees                        |                 |                       | -               |                       |
| Course Fees                           | 94,31,434.00    |                       | 87,89,173.00    |                       |
| Rent received                         | 55,78,157.00    |                       | 36,91,570.00    |                       |
| Examination Fees                      | 2,16,160.00     |                       | 84,400.00       |                       |
| Student Development fee               | 8,050.00        |                       |                 |                       |
| Registration Fees                     | 3,000.00        |                       |                 |                       |
| Conference & Advertisement            | 15,14,071.00    |                       |                 |                       |
| TDS received                          | 8,250.00        |                       | 3,59,640.00     |                       |
| FD Interest received                  | 75,475.00       |                       | -               |                       |
| Bank Interest received                | 14,843.00       |                       | 52,775.67       |                       |
| Electricity Charges Received          | -               |                       | 57,818.00       |                       |
| Paper Submission and Publication Fees | 7,63,004.00     |                       | 25,349.00       |                       |
| Miscellaneous Receipts                | 1,53,236.24     |                       | 1,05,797.00     |                       |
| Mortgage/Loan                         | -               |                       | 62,13,137.96    |                       |
| Security Deposit                      |                 |                       | 3,00,000.00     |                       |
| Loans /Advances                       | 1,27,14,549.74  |                       | 35,00,000.00    |                       |
| Loan from Canara bank                 | 6,02,260.00     |                       |                 |                       |
|                                       |                 | 3,10,82,489.98        | -               | 2,31,79,660.63        |
| <b>Total</b>                          |                 | <b>3,20,06,080.14</b> |                 | <b>2,63,43,036.58</b> |
| <b>PAYMENTS</b>                       |                 |                       |                 |                       |
| <b>Current Liabilities</b>            |                 |                       |                 |                       |
| TDS Payable                           | 8,250.00        |                       | 88,250.00       |                       |
| Professional Tax Payable              | 33,600.00       |                       | 30,225.00       |                       |
| Salary Advance                        | -               | 41,850.00             | 2,29,465.00     | 3,47,940.00           |
| <b>Current Aseet</b>                  |                 |                       |                 |                       |
| Loans Advances                        | 2,85,000.00     |                       | 7,40,006.00     |                       |
| TDS Receivable                        | 2,925.00        | 2,87,925.00           | -               | 7,40,006.00           |
| <b>Fixed Aseet</b>                    | 11,52,109.00    | 11,52,109.00          | 7,60,385.00     | 7,60,385.00           |
| Capital Work In Progress              | 1,38,04,508.16  | 1,38,04,508.16        | 1,02,02,994.00  | 1,02,02,994.00        |
| Investment (PNB FD)                   | -               | -                     | 4,05,000.00     | 4,05,000.00           |
| <b>ESTABLISHMENT</b>                  |                 |                       |                 |                       |
| Salary, Honorarium & wages            | 72,90,092.00    |                       | 69,76,650.00    |                       |
| EPF Payable                           | 94,847.00       |                       | 1,08,939.00     |                       |
| Staff & students welfare Expenses     | -               |                       | 42,283.00       |                       |
| Watch & ward Expenses                 | -               | 73,84,939.00          | -               | 71,27,872.00          |

For Learning Links Trust  
*Sreeranta Pattnaik*  
Chairman

|  |              |                |              |                |
|--|--------------|----------------|--------------|----------------|
| <b>College Running Expenses</b>                    |              |                |              |                |
| Admission Expenses                                 | 20,02,308.00 |                | 16,43,604.64 |                |
| Affiliation Fee                                    | 1,30,044.84  |                | 68,995.00    |                |
| Registration Expenses                              | 62,819.88    |                | 1,65,385.64  |                |
| Hostel and Canteen Expenses                        | 2,98,762.00  |                | 9,19,475.00  |                |
| Examination Expenses                               | 4,550.00     |                | 31,800.00    |                |
| Form fillup Expenses                               | -            |                | 32,455.76    |                |
| Uniform Exp  | 21,353.00    |                | -            |                |
| Printing & stationery expenses                     | 5,98,308.00  |                | -            |                |
| Subject fee  | 49,174.56    |                | -            |                |
| Membership Fee                                     | 2,32,851.27  |                | -            |                |
| Research Paper Reivewer Fees                       | 53,500.00    |                | -            |                |
| College Function Exp                               | -            | 34,53,671.55   | 37,895.00    | 28,99,611.04   |
| <b>Office &amp; Other administrative Overheads</b> |              |                |              |                |
| Electricity Charges                                | 6,88,261.80  |                | 5,03,609.00  |                |
| Fuel expenses                                      | 5,84,050.00  |                | 2,52,278.12  |                |
| Telephone Charges                                  | 89,362.00    |                | 47,443.00    |                |
| Internet & Website Charges                         | 1,17,484.60  |                | 2,19,131.82  |                |
| Office Expenses                                    | 2,17,354.48  |                | 5,53,051.00  |                |
| Function & Celebration Expenses                    | 7,67,227.00  |                | 60,000.00    |                |
| Audit Fees   | 82,500.00    |                | 89,100.00    |                |
| Misc Expenses                                      | 1,57,818.00  |                | 13,133.00    |                |
| House rent   | 63,900.00    |                | 1,14,500.00  |                |
| Gardening Expensees                                | 34,134.00    |                | -            |                |
| Insurance Expenses                                 | 50,460.00    |                | 65,387.00    |                |
| Travelling & Conveyance Expenses                   | 66,490.00    |                | 1,13,893.00  |                |
| Security Expenses                                  | 1,60,785.00  | 30,79,826.88   | -            | 20,31,525.94   |
| <b>Repair &amp; maintenance</b>                    |              |                |              |                |
| Repair & maintenance                               | -            |                |              |                |
| Repair & Maint of Electrical Apliances             | 5,71,277.00  |                | 4,38,235.08  |                |
| Computer Maintenance                               | 1,08,223.00  |                | 1,08,990.00  |                |
| Repair & Maint of Building                         | -            | 6,79,500.00    | 7,658.00     | 5,54,883.08    |
| <b>Finance Cost</b>                                |              |                |              |                |
| Bank Charges                                       | 15,347.44    |                | 3,49,229.36  |                |
| Loan Processing Charges                            | 58,610.89    |                | -            |                |
| Loan From Canara Bank                              | 14,63,450.89 |                | -            |                |
| Priyam Patnaik                                     | 1,00,000.00  |                | -            |                |
| Repayment of FD                                    | -            | 16,37,409.22   | -            | 3,49,229.36    |
| <b>CLOSING BALANCE</b>                             |              |                |              |                |
| Cash in Hand                                       | 24,909.46    | 24,909.46      | 24,909.46    | 24,909.46      |
| <b>Bank Accounts</b>                               |              |                |              |                |
| Punjab National Bank(12956)                        | 1,77,175.85  |                | 1,18,443.44  |                |
| Punjab National Bank(4997)                         | 97,321.56    |                | 5,05,666.42  |                |
| State bank Of India(0737)                          | 14,791.00    |                | 2,12,283.00  |                |
| State bank Of India(4594)                          | 1,57,575.35  |                | 56,134.84    |                |
| Canara bank (3118)                                 | 6,247.11     |                | -            |                |
| Punjab National Bank(1748)                         | 6,321.00     |                | 6,153.00     |                |
| Advance  | -            |                | -            |                |
| Urban Bank   | -            |                | -            |                |
| <b>Total</b>                                       |              | 4,59,431.87    | -            | 8,98,680.70    |
|  |              | 3,20,06,080.14 |              | 2,63,43,036.58 |

For Laldash & Co.  
Chartered Accountants

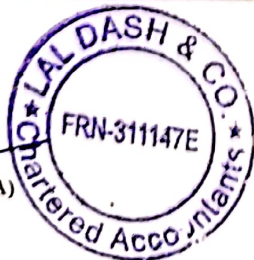
(U.S. SATYAPATHY, FCA)

Partner

M No-053592

Place-Bhubaneswar

Date:- 05.10.2024



For Learning Links Trust  
Srikanth Pattnaik  
Chairman


## SCHEDULE - 01 : FIXED ASSETS AS ON 31.03.2024

| Particulars             | Opening Balance      | Addition during the year |                   | Sales During The Year | Total                | Rate Of depritiation | Depreciatlon        | W.D.V. as on 31.03.2024 |
|-------------------------|----------------------|--------------------------|-------------------|-----------------------|----------------------|----------------------|---------------------|-------------------------|
|                         |                      | > 6 months               | < 6 months        |                       |                      |                      |                     |                         |
| <b>IIMT</b>             |                      |                          |                   |                       |                      |                      |                     |                         |
| Land                    | 3,542,823.00         |                          |                   | -                     | 3,542,823.00         |                      | -                   | 3,542,823.00            |
| Building                | 3,186,698.55         |                          |                   |                       | 3,186,698.55         | 10%                  | 318,669.86          | 2,868,028.70            |
| Airconditioner          | 187,194.03           | -                        |                   |                       | 187,194.03           | 15%                  | 28,079.11           | 159,114.93              |
| Refrigerator            | 43,295.81            | -                        |                   |                       | 43,295.81            | 15%                  | 6,494.37            | 36,801.44               |
| Electrical installation | 683,823.60           | 173,300.00               | 358,509.00        |                       | 1,215,632.60         | 15%                  | 155,456.71          | 1,060,175.88            |
| Furniture & Fixture     | 1,033,888.55         | 438,000.00               |                   |                       | 1,471,888.55         | 10%                  | 147,188.86          | 1,324,699.70            |
| Computer                | 28,401.32            | -                        | 76,300.00         |                       | 104,701.32           | 40%                  | 26,620.53           | 78,080.79               |
| Mobile                  | 41,816.51            | -                        |                   |                       | 41,816.51            | 40%                  | 16,726.60           | 25,089.91               |
| Books & library         | 50,136.77            |                          |                   |                       | 50,136.77            | 40%                  | 20,054.71           | 30,082.06               |
| Maruti 800              | 19,586.69            |                          |                   |                       | 19,586.69            | 15%                  | 2,938.00            | 16,648.69               |
| Solar Machine           | 562,009.99           | -                        | -                 |                       | 562,009.99           | 15%                  | 84,301.50           | 477,708.49              |
| Honda City Car          | 493,854.66           |                          |                   |                       | 493,854.66           | 15%                  | 74,078.20           | 419,776.46              |
| Winger Tata             | 20,160.18            |                          |                   |                       | 20,160.18            | 15%                  | 3,024.03            | 17,136.15               |
| Camara & TV             | 45,738.89            | -                        |                   |                       | 45,738.89            | 15%                  | 6,860.83            | 38,878.05               |
| <b>IICA</b>             |                      |                          |                   |                       |                      |                      |                     |                         |
| Building                | 2,831,224.14         | -                        |                   |                       | 2,831,224.14         | 10%                  | 283,122.41          | 2,548,101.73            |
| Electrical installation | 63,456.53            | -                        |                   |                       | 63,456.53            | 15%                  | 9,518.48            | 53,938.05               |
| Plant and Machinery     | 86,445.00            | -                        |                   |                       | 86,445.00            | 15%                  | 12,966.75           | 73,478.25               |
| Furniture & Fixture     | 1,201,606.96         | 60,000.00                | 46,000.00         |                       | 1,307,606.96         | 10%                  | 128,460.70          | 1,179,146.27            |
| Computer                | 81,942.69            | -                        |                   |                       | 81,942.69            | 40%                  | 32,777.08           | 49,165.61               |
| Books & library         | 11,015.38            |                          |                   |                       | 11,015.38            | 40%                  | 4,406.15            | 6,609.23                |
|                         | <b>14,215,119.27</b> | <b>671,300.00</b>        | <b>480,809.00</b> | -                     | <b>15,367,228.27</b> |                      | <b>1,361,744.87</b> | <b>14,005,483.40</b>    |



For Learning Links Trust  
Srujanika Patraik

Chairman

| <b>INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT</b>  |  | Assessment Year<br>2023-24      |                 |
|--|--|---------------------------------|-----------------|
| [Where the data of the Return of Income in Form ITR-1(SAHA), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]<br>(Please see Rule 12 of the Income-tax Rules, 1962)   |  |                                 |                 |
| PAN  | AAATL5777B   |                                 |                 |
| Name   | LEARNING LINKS   |                                 |                 |
| Address  | H-1, PHASE-1/41, KOLATHIA, BHUBANESWAR, BHUBANESWAR , BHUBANESWAR , 24-Odisha, 91-INDIA, 751030  |                                 |                 |
| Status   | 05-AOP/BOI   | Form Number                     | ITR-7           |
| Filed u/s  | 139(1)-On or before due date   | e-Filing Acknowledgement Number | 505451610071123 |
| Taxable Income and Tax Details   | Current Year business loss, if any   | 1                               | 0               |
|  | Total Income   | 2                               | 0               |
|  | Book Profit under MAT, where applicable  | 3                               | 0               |
|  | Adjusted Total Income under AMT, where applicable  | 4                               | 0               |
|  | Net tax payable  | 5                               | 0               |
|  | Interest and Fee Payable   | 6                               | 0               |
|  | Total tax, interest and Fee payable  | 7                               | 0               |
|  | Taxes Paid   | 8                               | 3,88,527        |
|  | (+) Tax Payable /(-) Refundable (7-8)  | 9                               | (-) 3,88,530    |
| Accreted Income and Tax Detail   | Accreted Income as per section 115TD   | 10                              | 0               |
|  | Additional Tax payable u/s 115TD   | 11                              | 0               |
|  | Interest payable u/s 115TE   | 12                              | 0               |
|  | Additional Tax and interest payable  | 13                              | 0               |
|  | Tax and interest paid  | 14                              | 0               |
|  | (+) Tax Payable /(-) Refundable (13-14)  | 15                              | 0               |
| Income Tax Return submitted electronically on <u>07-Nov-2023 11:12:58</u> from IP address <u>117.254.140.55</u> and verified by <u>SRIKANTA PATNAIK</u> having PAN <u>AHDPP7047G</u> on <u>07-Nov-2023</u> using paper ITR-Verification Form /Electronic Verification Code <u>7AU8DSD77I</u> generated through <u>Aadhaar OTP</u> mode |  |                                 |                 |
| System Generated<br>Barcode/QR Code  | <br>AAATL5777B0750545161007112329d1b58332cb47b4ad99ace80c5f2149f6e2b5c4 |                                 |                 |
| <b>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</b>  |  |                                 |                 |

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Signed by: SRIKANTA  
PATNAIK  
Reason: AICTE SCRUTINY  
Location: Bhubaneswar, India  
Date: 01-Apr-2024 (05:17 PM)



eSign

Signed by: SRIKANTA PATNAIK  
Reason: AICTE COMPLIANCE  
REPORT  
Location: Bhubaneswar, India  
Date: 05-Apr-2024 (06:56 PM)

**"LEARNING LINKS"**  
**(Registered Charitable Trust)**  
**Plot no-H-1 Phase I/41, Kothia**  
**Khandeiri, Bhubaneswar -30**

**BALANCE SHEET AS ON 31.03.2023**

(Amount in Rs.)

| SOURCES OF FUNDS:   | 2022-23   | 2021-22              |
|---|---|----------------------|
| <b>GENERAL FUND</b>   |   |                      |
| Opening   | 30,607,835.43   | 27,917,876.09        |
| Add: Excess of Income Over Expenditure  | 2,693,379.13  | 2,689,965.34         |
|   | (A)   | 33,301,214.56        |
| Trust Fund  | (B)   | 1,000.00             |
| <b>Capital Fund (O/B)</b>   | 7,480,500.00  | 7,480,500.00         |
|   | (C)   | 7,480,500.00         |
| <b>Secured Loan</b>   |   |                      |
| Loan from Canara Bank (MSME)-5335   | (D)   | 6,213,137.96         |
| <b>UNSECURED LOAN</b>   |   |                      |
| Friends & relatives   | (E)   | 3,935,170.71         |
| <b>TOTAL (A+B+C+D+E)</b>  | <b>50,931,023.23</b>  | <b>38,524,506.14</b> |
| <b>APPLICATION OF FUNDS:</b>  | <b>2022-23</b>  | <b>2021-22</b>       |
| <b>Fixed Assets</b>   |   |                      |
| Gross Block   | 15,634,759.27   | 16,383,939.74        |
| Less: Depreciation  | 1,419,640.00  | 1,509,565.47         |
| <b>Net Block</b>  | <b>(F)</b>  | <b>14,215,119.26</b> |
| <b>Capital work In Progress</b>   | <b>(G)</b>  | <b>23,492,227.66</b> |
| (Construction Of Building)  | 33,695,221.66   |                      |
| <b>Investments</b>  | <b>(H)</b>  | <b>605,000.00</b>    |
| (Fixed deposit with interest)   | 605,000.00  |                      |
| <b>Current Assets, Loans &amp; Advances</b>   |   |                      |
| Cash in hand  | 24,909.46   | 42,781.46            |
| Cash at bank  | 898,680.70  | 3,120,594.49         |
| Security deposit with CESCO   | 485,960.00  | 485,960.00           |
| Advance to staff  | 229,465.00  |                      |
| Sundry Debtor   | 989,050.00  |                      |
| Receivable  |   | 861,950.00           |
| TDS Receivable  |   | 256,750.00           |
| TDS Receivable 22-23  | 388,527.00  |                      |
| Interest accrued  | 765,410.15  | 883,616.15           |
|   | <b>3,782,002.31</b>   | <b>5,651,652.10</b>  |
| Less: Current Liabilities & Provisions  |   |                      |
| Audit Fees Payble   | 107,340.00  | 32,340.00            |
| Security deposit of house rent  | 409,150.00  | 109,150.00           |
| EPF Payble  | 8,343.00  | 2,542.38             |
| Advance course fee received   |   | 4,492,608.50         |
| Sundry Creditor   | 125,334.00  | 167,334.00           |
| Professional Tax Payable  | 8,250.00  | 7,175.00             |
| TDS payable   |   | 20,000.00            |
| Salary Payble   | 707,903.00  | 662,598.00           |
|   | <b>1,366,320.00</b>   | <b>5,493,747.88</b>  |
| <b>Net Current Assets</b>   | <b>(I)</b>  | <b>157,904.22</b>    |
| <b>TOTAL (F+G+H+I)</b>  | <b>50,931,023.23</b>  | <b>38,524,506.14</b> |
| <b>Contingent Liabilities</b>   |   |                      |
| Significant Accounting Policies and Notes to Accounts   |   |                      |
| For Laldash & Co.<br>Chartered Accountants  |   |                      |
| <br>(CA B.H. Dush, FCA)<br>Partner<br>M No-052980<br>UDIN - 2305298006411173193<br>Place-Bhubaneswar<br>Date:- 25/3/2023 |  |                      |

**For Learning Links Trust**  
**Srikanta Patnaik**  
**Chairman**

**eSign**  
Signed by: SRIKANTA PATNAIK  
Reason: AICTE COMPLIANCE REPORT  
Location: Bhubaneswar, India  
Date: 05-Apr-2024 (06:56 PM)

**eSign**  
Signed by: SRIKANTA PATNAIK  
Reason: AICTE SCRUTINY  
Location: Bhubaneswar, India  
Date: 01-Apr-2024 (05:17 PM)

**"LEARNING LINKS"**  
(Registered Charitable Trust)  
Khandgiri, Bhubaneswar -30

**STATEMENT OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31st MARCH,2023**  
(Amount in Rs.)

| PARTICULARS                              | 2022-23              | 2021-22              |
|--|----------------------|----------------------|
| <b>INCOME</b>                            |                      |                      |
| By Course fee                            | 13,118,881.50        | 16,762,803.50        |
| By Interest receipt                      | 138,282.67           | 2,013,156.00         |
| By Exam fee receipt                      | 278,249.00           | 122,302.00           |
| By Rent & Canteen Receipts               | 3,848,115.00         | 2,448,134.00         |
| By Interest IT refund                    | 13,471.00            |                      |
| By Miscellaneous Receipt                 | 105,797.00           |                      |
| By Prior Period Item                     | 89,419.00            |                      |
| <b>Total</b>                             | <b>17,592,215.17</b> | <b>21,346,395.50</b> |
| <b>EXPENDITURE</b>                       |                      |                      |
| To Function & celebration                | 97,895.00            | 68,200.00            |
| To Staff Salary                          | 7,176,800.62         | 6,154,635.00         |
| To Audit Fees                            | 75,000.00            | 30,000.00            |
| To Bank interest & Charges               | 349,229.36           | 9,555.41             |
| To Affiliation Exp                       | 68,995.00            | 92,042.48            |
| To Registration Exp                      | 165,385.64           | 110,823.60           |
| To Hostel and Canteen Expenses           | 919,475.00           | 1,884,765.00         |
| To Electricity Charges                   | 96,022.00            | 333,075.00           |
| To Fuel Expenses                         | 252,278.12           | 269,821.00           |
| To EPF                                   | 49,200.00            | 65,292.00            |
| To Examination exp                       | 31,800.00            | 347,635.00           |
| To Form Fillup exp                       | 32,455.76            | 202,000.00           |
| To Staff welfare exp                     | 20,683.00            | 82,869.00            |
| To Misc exp                              | 34,733.00            | 20,000.00            |
| To Admission exp                         | 1,643,604.64         | 2,352,044.00         |
| To House Rent                            | 114,500.00           | 120,000.00           |
| To Institute Membership fee              | -                    | 69,915.00            |
| To Internet & Website Charges            | 219,131.82           | 172,120.00           |
| To Telephone Charges                     | 47,443.00            | 59,275.20            |
| To Professional fee                      | 797,350.00           | 2,023,000.00         |
| To Insurance exp                         | 65,387.00            | -                    |
| To Uniform exp                           | -                    | 24,899.00            |
| To Printing & stationery exp             | -                    | 1,922,040.00         |
| To Office Exp                            | 553,051.00           | 267,964.00           |
| To Repair & Maintenance                  | 554,883.08           | 311,020.00           |
| To Security Charges                      | -                    | 3,354.00             |
| To Travelling & Conveyance               | 113,893.00           | 150,513.00           |
| Depreciation                             | 1,419,640.00         | 1,509,565.47         |
| <b>Total</b>                             | <b>14,898,836.04</b> | <b>18,656,430.16</b> |
| <b>Excess of Income Over Expenditure</b> | <b>2,693,379.13</b>  | <b>2,689,965.34</b>  |

Significant Accounting Policies and Notes to Accounts

For Laldash & Co.  
Chartered Accountants

  
(CA B.K. Dash, FCA)  
Partner

M No-052980

UDIN - 23052980 BGT4JR7993


Place-Bhubaneswar


Date:- 25/3/2023



For Learning Links Trust

  
Srikantha Pattnaik  
Chairman

 Signed by: SRIKANTA  
PATNAIK  
Reason: AICTE SCRUTINY  
Location: Bhubaneswar, India  
Date: 01-Apr-2024 (05:17 PM)

 Signed by: SRIKANTA PATNAIK  
Reason: AICTE COMPLIANCE  
REPORT  
Location: Bhubaneswar, India  
Date: 05-Apr-2024 (06:56 PM)

**"LEARNING LINKS"**  
 (Registered Charitable Trust)  
 Plot no-H-I Phase I/41, Kolphia  
 Khandgiri, Bhubaneswar -30

**SCHEDULE - 01 : FIXED ASSETS AS ON 31.03.2023**

| Particulars             | Opening Balance      | Addition during the year |                  | Sales During The Year | Total                | Rate Of depreciation | Depreciation        | W.D.V. as on 31.03.2023 |
|-------------------------|----------------------|--------------------------|------------------|-----------------------|----------------------|----------------------|---------------------|-------------------------|
|                         |                      | > 6 months               | < 6 months       |                       |                      |                      |                     |                         |
| <b>IITM</b>             |                      |                          |                  |                       |                      |                      |                     |                         |
| Land                    | 3,542,823.00         |                          |                  |                       | 3,542,823.00         |                      |                     | 3,542,823.00            |
| Building                | 3,540,776.17         |                          |                  |                       | 3,540,776.17         | 10%                  | 354,077.62          | 3,186,698.55            |
| Airconditioner          | 121,228.28           | 99,000.00                |                  |                       | 220,228.28           | 15%                  | 33,034.24           | 187,194.03              |
| Refrigerator            | 50,936.25            |                          |                  |                       | 50,936.25            | 15%                  | 7,640.44            | 43,295.81               |
| Electrical installation | 804,498.35           |                          |                  |                       | 804,498.35           | 15%                  | 120,674.75          | 683,823.60              |
| Furniture & Fixture     | 1,148,765.06         |                          |                  |                       | 1,148,765.06         | 10%                  | 114,876.51          | 1,033,888.55            |
| Computer                | 47,335.53            |                          |                  |                       | 47,335.53            | 40%                  | 18,934.21           | 28,401.32               |
| Mobile                  | 19,793.18            | 49,901.00                |                  |                       | 69,694.18            | 40%                  | 27,877.67           | 41,816.51               |
| Books & library         | 83,561.29            |                          |                  |                       | 83,561.29            | 40%                  | 33,424.52           | 50,136.77               |
| Maruti 800              | 23,043.17            |                          |                  |                       | 23,043.17            | 15%                  | 3,456.48            | 19,586.69               |
| Solar Machine           | 661,188.23           |                          |                  |                       | 661,188.23           | 15%                  | 99,178.23           | 562,009.99              |
| Honda City Car          | 581,005.48           |                          |                  |                       | 581,005.48           | 15%                  | 87,150.82           | 493,854.66              |
| Winger Tata             | 23,717.86            |                          |                  |                       | 23,717.86            | 15%                  | 3,557.68            | 20,160.18               |
| Camara & TV             | 53,810.46            |                          |                  |                       | 53,810.46            | 15%                  | 8,071.57            | 45,738.89               |
| <b>IICA</b>             |                      |                          |                  |                       |                      |                      |                     |                         |
| Building                | 3,145,804.61         |                          |                  |                       | 3,145,804.61         | 10%                  | 314,580.46          | 2,831,224.14            |
| Electrical installation | 74,654.74            |                          |                  |                       | 74,654.74            | 15%                  | 11,198.21           | 63,456.53               |
| Plant and Machinery     |                      | 101,700.00               |                  |                       | 101,700.00           | 15%                  | 15,255.00           | 86,445.00               |
| Furniture & Fixture     | 932,871.85           | 402,247.00               |                  |                       | 1,335,118.85         | 10%                  | 133,511.88          | 1,201,606.96            |
| Computer                | 201.82               | 21,040.00                |                  | 86,497.00             | 107,738.82           | 40%                  | 25,796.13           | 81,942.69               |
| Books & library         | 18,358.96            |                          |                  |                       | 18,358.96            | 40%                  | 7,343.58            | 11,015.38               |
|                         | <b>14,874,374.27</b> | <b>673,888.00</b>        | <b>86,497.00</b> |                       | <b>15,634,759.27</b> |                      | <b>1,419,640.00</b> | <b>14,215,119.27</b>    |

**For Learning Links Trust**

*Srikanta Patnaik*  
**Chairman**



*Sign*

Signed by: SRIKANTA PATNAIK  
 Reason: AICTE COMPLIANCE REPORT  
 Location: Bhubaneswar, India  
 Date: 05-Apr-2024 (06:56 PM)

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Signed by: SRIKANTA PATNAIK  
 Reason: AICTE SCRUTINY  
 Location: Bhubaneswar, India  
 Date: 01-Apr-2024 (05:17 PM)

**"LEARNING LINKS"  
(Registered Charitable Trust)  
Khandgiri, Bhubaneswar -30**

**STATEMENT OF RECEIPTS & PAYMENTS FOR THE YEAR ENDED 31st MARCH,2023  
(Amount in Rs.)**

|                                       | 2022-23             | 2021-22              |               |                      |
|---------------------------------------|---------------------|----------------------|---------------|----------------------|
| <b>Opening Balance:-</b>              |                     |                      |               |                      |
| Cash in Hand                          | 42,781.46           |                      | 47,781.46     |                      |
| Punjab National Bank(12956)           | 1,685,213.10        |                      | 4,690,448.26  |                      |
| Punjab National Bank(4997)            | 1,292,676.28        |                      | 4,494,920.36  |                      |
| State bank Of India(0737)             | 27,980.00           |                      | 291,744.00    |                      |
| State bank Of India(4594)             | 70,898.74           |                      | 403,177.81    |                      |
| Canara bank (3118)                    | 38,823.37           |                      | 1,092.00      |                      |
| Punjab National Bank(1748)            | 5,003.00            |                      | -             |                      |
| Advance                               | -                   |                      | 100,000.00    |                      |
|                                       | <b>3,163,375.95</b> |                      | <b>-</b>      | <b>10,029,163.89</b> |
| <b>RECEIPTS</b>                       |                     |                      |               |                      |
| Admission Fees                        | -                   |                      | -             |                      |
| Course Fees                           | 8,789,173.00        |                      | 12,156,795.00 |                      |
| Rent received                         | 3,691,570.00        |                      | 1,824,739.00  |                      |
| Examination Fees                      | 84,400.00           |                      | 120,902.00    |                      |
| TDS received                          | 359,640.00          |                      | 266,590.00    |                      |
| FD repayment                          | -                   |                      | 10,388,740.00 |                      |
| Bank Interest received                | 52,775.67           |                      | 110,652.00    |                      |
| Electricity Charges Received          | 57,818.00           |                      |               |                      |
| Paper Submission and Publication Fees | 25,349.00           |                      |               |                      |
| Miscellaneous Receipts                | 105,797.00          |                      |               |                      |
| Mortgage/Loan                         | 6,213,137.96        |                      |               |                      |
| Security Deposit                      | 300,000.00          |                      |               |                      |
| Loans /Advances                       | 3,500,000.00        |                      |               |                      |
|                                       |                     | 23,179,660.63        | -             | 24,868,418.00        |
| <b>Total</b>                          |                     | <b>26,343,036.58</b> |               | <b>34,897,581.89</b> |
| <b>PAYMENTS</b>                       |                     |                      |               |                      |
| <b>Current Liabilities</b>            |                     |                      |               |                      |
| TDS Payable                           | 88,250.00           |                      | 202,212.00    |                      |
| Professional Tax Payable              | 30,225.00           |                      | 27,800.00     | 230,012.00           |
| Salary Advance                        | 229,465.00          | <b>347,940.00</b>    |               |                      |
| <b>Current Asset</b>                  |                     |                      |               |                      |
| Loans Advances                        | 740,006.00          |                      | -             |                      |
| TDS Receivable                        | -                   | <b>740,006.00</b>    | -             | -                    |
| <b>Fixed Asset</b>                    | 760,385.00          | <b>760,385.00</b>    | 678,764.00    | 678,764.00           |
| Capital Work in Progress              | 10,202,994.00       | <b>10,202,994.00</b> |               |                      |
| Investment (PNB FD)                   | 405,000.00          | <b>405,000.00</b>    |               |                      |
| <b>ESTABLISHMENT</b>                  |                     |                      |               |                      |
| Salary, Honorarium & wages            | 6,976,650.00        |                      | 6,546,867.00  |                      |
| EPF Payable                           | 108,939.00          |                      | 127,459.62    |                      |
| Staff & students welfare Expenses     | 42,283.00           |                      | 82,869.00     |                      |
| Watch & ward Expenses                 | -                   | <b>7,127,872.00</b>  | -             | <b>6,757,195.25</b>  |
| <b>College Running Expenses</b>       |                     |                      |               |                      |
| Admission Expenses                    | 1,643,604.64        |                      | 2,352,044.00  |                      |
| Affiliation Fee                       | 68,995.00           |                      | 92,049.48     |                      |
| Registration Expenses                 | 165,385.64          |                      | 110,823.60    |                      |
| Hostel and Canteen Expenses           | 919,475.00          |                      | 1,884,565.00  |                      |
| Examination Expenses                  | 31,800.00           |                      | 347,635.00    |                      |
| Form fillup Expenses                  | 32,455.76           |                      | 202,200.00    |                      |
| Uniform Exp                           | -                   |                      | 24,899.00     |                      |
| Printing & stationery expenses        | -                   |                      | 1,922,040.00  |                      |
| Membership Fee                        | -                   |                      | 69,915.00     |                      |
| College Function Exp                  | 37,895.00           | <b>2,899,611.04</b>  | -             | <b>7,006,171.08</b>  |

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Signed by: SRIKANTA PATNAIK  
Reason: AICTE COMPLIANCE REPORT  
Location: Bhubaneswar, India  
Date: 05-Apr-2024 (06:56 PM)



**For Learning Links Trust**  
*Srikanta Pattnaik*  
**Chairman**

Signed by: SRIKANTA PATNAIK  
Reason: AICTE SCRUTINY  
Location: Bhubaneswar, India  
Date: 01-Apr-2024 (05:17 PM)

| <b>Office &amp; Other administrative Overheads</b> |            |                      |               |                      |
|--|------------|----------------------|---------------|----------------------|
| Electricity Charges                                | 503,609.00 |                      | 333,075.00    |                      |
| Fuel expenses                                      | 252,278.12 |                      | 269,821.00    |                      |
| Telephone Charges                                  | 47,443.00  |                      | 59,275.20     |                      |
| Internet & Website Charges                         | 219,131.82 |                      | 172,120.00    |                      |
| Office Expenses                                    | 553,051.00 |                      | 267,964.00    |                      |
| Function & Celebration Expenses                    | 60,000.00  |                      | 68,200.00     |                      |
| Audit Fees   | 89,100.00  |                      | 93,810.00     |                      |
| Professional fee                                   | -          |                      | 1,858,000.00  |                      |
| Misc Expenses                                      | 13,133.00  |                      | 20,000.00     |                      |
| House rent   | 114,500.00 |                      | 120,000.00    |                      |
| Insurance Expenses                                 | 65,387.00  |                      | -             |                      |
| Travelling & Conveyance Expenses                   | 113,893.00 |                      | 150,513.00    |                      |
| Security charges                                   | -          | 2,031,525.94         | 3,354.00      | 3,416,132.20         |
| <b>Repair &amp; maintenance</b>                    |            |                      |               |                      |
| Repair & Maint of Electrical Appliances            | 438,235.08 |                      | 311,020.00    |                      |
| Computer Maintenance                               | 108,990.00 |                      |               |                      |
| Repair & Maint of Building                         | 7,658.00   | 554,883.08           | 11,325,356.00 | 11,636,376.00        |
| <b>Finance Cost</b>                                |            |                      |               |                      |
| Bank Charges                                       | 349,229.36 |                      | 9,555.41      |                      |
| Repayment of FD                                    | -          | 349,229.36           | 2,000,000.00  | 2,009,555.41         |
| <b>CLOSING BALANCE</b>                             |            |                      |               |                      |
| Cash in Hand                                       | 24,909.46  | 24,909.46            | 42,781.46     | 42,781.46            |
| <b>Bank Accounts</b>                               |            |                      |               |                      |
| Punjab National Bank(12956)                        | 118,443.44 |                      | 1,685,213.10  |                      |
| Punjab National Bank(4997)                         | 505,666.42 |                      | 1,292,676.28  |                      |
| State bank Of India(0737)                          | 212,283.00 |                      | 27,980.00     |                      |
| State bank Of India(4594)                          | 56,134.84  |                      | 70,898.74     |                      |
| Canara bank (3118)                                 | -          |                      | 38,823.37     |                      |
| Punjab National Bank(1748)                         | 6,153.00   |                      | 5,003.00      |                      |
| Advance  | -          |                      |               |                      |
| Urban Bank   | -          | 898,680.70           | -             | 3,120,594.49         |
| <b>Total</b>                                       |            | <b>26,343,036.58</b> |               | <b>34,897,581.89</b> |

For Laldash & Co.  
Chartered Accountants

  
(CA B.K Dash, FCA)  
M No-052980  
Place-Bhubaneswar  
Date:- 25/8/2023



**For Learning Links Trust**

*Srikanta Patnaik*  
**Chairman**

*eSign*

Signed by: SRIKANTA PATNAIK  
Reason: AICTE COMPLIANCE  
REPORT  
Location: Bhubaneswar, India  
Date: 05-Apr-2024 (06:56 PM)

*eSign*

Signed by: SRIKANTA  
PATNAIK  
Reason: AICTE SCRUTINY  
Location: Bhubaneswar, India  
Date: 01-Apr-2024 (05:17 PM)