FINANCIAL REPORT

AUDITED STATEMENT

FINANCIAL YEARS

2025–26 | 2024–25 | 2023–24 | 2022–23

Laldash & Co.
CHARTERED ACCOUNTANTS

Audit Report

OF

M/s. Learning Links Trust

For the year ...2025-26.....

Acknowledgement Number:361484590191126 **Date of filing : 19-Nov-2026**

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

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

Assessment Year 2026-27

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	361484590191126

Taxable Income and Tax Details

Current Year business loss, if any	1	0
Total Income	1A	71,010
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	1,88,677
(+) Tax Payable /(-) Refundable (6-7)	8	(-) 1,88,680

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 19-Nov-2026 07:52:09 from IP address 49.42.173.23 and verified by SRIKANTA PATNAIK having PAN AHDPP7047G on 19-Nov-2026 using paper ITR-Verification Form/Electronic Verification Code 8AP7MXPPFI generated through Aadhaar OTP mode

System Generated Barcode/QR Code

AAATL5777B07361484590191126835c674d2a447bf851b90d0d7a390e3ccf295a83

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

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number	Date of e-Filing
932812510211026	21-Oct-2026

Name	:	**LEARNING LINKS**
PAN/TAN	:	**AAATL5777B**
Address	:	**H-1,PHASE-1/41,KOLATHIA KHADAGIRI,BHUBANESWAR-7510306.**
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	:	**2026-27**
Financial Year	:	**-**
Month	:	**-**
Quarter	:	**-**
Filing Type	:	**Original**
Capacity	:	**Chartered Accountant**
Verified By	:	**052980**

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

Sl.No.	Attachment Name	Size(bytes)	Hash value of Attachment
1	Learning Links (2).pdf	319726	598180e9d619e0c35658f477de4bd8db56e53e7155b98dadd5f76458106a4bee
2	Learning Links (2).pdf	319726	598180e9d619e0c35658f477de4bd8db56e53e7155b98dadd5f76458106a4bee

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

BALANCE SHEET AS ON 31.03.2026

SOURCES OF FUNDS:		(Amount in Rs.) 2025-26	(Amount in Rs.) 2024-25
GENERAL FUND			
Opening		3,44,98,609.05	3,52,69,606.38
Add: Excess of Income Over Expenditure		-	-
Less: Excess of Expenditure Over Income		1,64,544.46	7,70,997.32
	(A)	**3,43,34,064.59**	**3,44,98,609.05**
Trust Fund	(B)	1,000.00	1,000.00
Capital Fund (O/B)		74,80,500.00	74,80,500.00
	(C)	74,80,500.00	74,80,500.00
Secured Loan			
Hinduja Leyland Ltd.(Vechicle Loan)		1,52,749.00	14,04,990.00
Loan from Canara Bank (MSME)-5335	(D)	-	35,36,884.86
Unsecured Loan			
Friends & relatives	(E)	4,09,24,720.45	2,36,64,720.45
TOTAL (A+B+C+D+E)		**8,28,93,034.04**	**7,05,86,704.36**

APPLICATION OF FUNDS:		2025-26	2024-25
Fixed Assets			
Gross Block		2,20,71,438.95	1,77,98,700.68
Less: Depreciation		25,48,900.34	16,49,166.73
Net Block	(F)	**1,95,22,538.60**	**1,61,49,533.94**
Capital work In Progress (Construction Of Building)	(G)	**5,63,84,704.82**	**5,01,23,104.82**
Investments (Fixed deposit with interest)	(H)	**17,50,000.00**	**15,50,000.00**
Current Assets, Loans & Advances			
Cash in hand		16,379.46	24,909.46
Cash at Bank		33,67,742.94	11,28,642.59
Security deposit with CESCO		4,85,960.00	4,85,960.00
Security deposit with TPCODL		52,477.00	
Security Deposit with AICTE		10,00,000.00	
Advance to staff		7,50,706.00	2,51,206.00
Sundry Debtor		17,72,080.00	11,03,932.00
TDS Receivable FY 2024-25		-	7,31,937.00
TCS Receivable FY 2024-25		-	17,252.41
TDS Receivable FY 2025-26		1,88,677.00	
Interest accrued		8,46,382.03	8,27,083.15
		84,80,404.43	**45,70,922.61**
Less: Current Liabilities & Provisions			
Audit Fees Payble		3,02,040.00	2,04,690.00
Security deposit of house rent		1,09,150.00	4,09,150.00
EPF Payble		11,403.00	6,995.00
Sundry Creditor		10,55,969.80	1,25,334.00
Profesional Tax Payable		18,700.00	12,200.00
TDS payable		94,884.00	-
Salary Payble		16,52,467.00	10,48,488.00
		32,44,613.80	**18,06,857.00**
Net Current Assets	(I)	**52,35,790.63**	**27,64,065.61**
TOTAL (F+G+H+I)		**8,28,93,034.05**	**7,05,86,704.37**

Contingent Liabilities
Significant Accounting Policies and Notes to Accounts

For Laldash & Co.
Chartered Accountants

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

Place-Bhubaneswar
Date:-

LAL DASH & CO. Chartered Accountants FRN-311147E 17/10/2026

UDIN-26052980HKEXFM3976

Srikanta Patnaik
CHAIRMAN
LEARNING LINKS TRUST

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

STATEMENT OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31st MARCH,2026

(Amount in Rs.)

PARTICULARS	2025-26	2024-25
INCOME		
By Course fee	1,88,14,155.00	82,86,248.00
By Interest receipt	6,584.00	7,338.00
By Interest receipt from FD	1,65,803.88	1,42,592.00
By Interest on It refund	44,950.59	59,727.00
By Exam fee receipt	4,20,872.00	3,40,686.00
By Electicity charges received	2,06,186.00	3,21,580.00
By Rent & Canteen Receipts	18,30,000.00	67,36,948.00
By Research Paper Publication Registration Fees	16,27,977.56	3,52,667.89
By Research Guidance Fee Receipts	18,52,400.00	
By Journal Publication Fees	13,23,984.00	
By Student uniform	1,76,133.24	-
By Maintenance Charges Received	56,000.00	1,56,000.00
By Conference & Advertisement	18,02,799.00	18,17,013.00
By Hostel & canteen Fee Receipts	6,29,001.79	-
By OJEE Counseing Fee Receipts	2,30,000.00	-
By Miscellaneous Receipt	4.00	4,150.00
By Prior Period Item	-	-
Total	**2,91,86,851.06**	**1,82,24,949.89**
EXPENDITURE		
To Function & celebration	88,423.00	2,63,995.86
To Staff Salary	1,24,69,409.00	81,71,110.00
To Audit Fees	1,82,350.00	1,94,700.00
To Bank Charges	34,194.23	54,352.19
To Book Publication Expenses	70,600.00	
To Affiliation Exp	1,18,035.40	6,47,010.82
To Recognition Fees	30,000.00	
To Registration Exp	37,350.00	1,96,481.00
To Cultual & Sport Fee	7,637.00	
To Development Fee	2,459.00	
To Subject Fee	40,781.03	32,413.36
To Hostel and Canteen Expenses	9,01,456.00	1,53,611.00
To Conference & Seminar Expenses	8,02,562.54	18,41,435.00
To Electricity Charges	5,23,059.00	4,47,996.43
To Fuel Expenses	3,06,544.63	2,59,883.00
To EPF	54,240.00	52,289.00
To Admin Chrarges	8,276.00	
To Examination exp	2,11,121.50	48,144.51
To Form Fillup exp	31,496.20	-
To Staff welfare exp		12,000.00
To Misc exp	20,530.00	17,409.33
To Admission exp	16,71,540.00	7,06,841.00
To Charitable Donation	60,000.00	50,000.00
To House Rent	1,40,000.00	60,000.00
To Internet & Website Charges	2,04,209.60	1,15,322.00
ToTelephone Charges	63,131.00	68,927.00
To Professional fee	2,28,980.00	-
To Fire Safety Certificate	7,660.00	6,570.00
To Consultance Fee	19,90,200.00	-
To Insurance exp	50,460.00	50,460.00
To Vehicle Insurance Expenses	50,481.00	
To Interest Charges From Loan (Canara BANK)	20,11,001.14	14,70,867.67
To Interest Charges From Vechicle Loan	1,59,322.00	77,774.00
To Loan Processing Charges	-	1,07,112.31
To Chemistry Lab Chemicals Expenses	4,196.00	-

LAL DASH & CO. ★ FRN-311147E ★ Chartered Accountants

Srikanta Patnaik
CHAIRMAN
LEARNING LINKS TRUST

To Membership Fee	10,000.00	-
To Uniform exp	1,02,200.00	-
To College Bag	1,01,660.00	17,500.00
To Printing & stationery exp	5,68,174.00	1,81,510.00
To Office Exp	1,67,073.91	1,13,869.00
To Gardening Expenses	21,435.00	15,850.00
To Repair & Maintenance	3,11,068.00	2,44,033.00
To Repair & Maintenance Vechicle	1,40,943.00	58,183.00
To Repair & Maintenance (Computer)	64,164.00	1,59,742.00
To Repair & Maintenance of Building	19,71,943.00	8,87,960.00
To Repair & Maintence of Electrical Apliances	2,30,943.00	2,88,691.00
To Research Paper Reivewer Fees	15,900.00	73,200.00
To Visiting Profesor Remuneration	2,46,251.00	-
To Publication & Advertisement Expenses	1,69,828.00	1,00,000.00
To Security Expenses	-	30,107.00
To Travelling & Conveyance	99,207.00	69,430.00
Depreciation	25,48,900.34	16,49,166.73
Total	**2,93,51,395.52**	**1,89,95,947.21**
Excess of Income Over Expenditure	-	-
Excess of Expenditure Over Income	**1,64,544.46**	**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:-

LAL DASH & CO. Chartered Accountants FRN-311147E 17/10/2026

UDIN-26052980HKEXFM3976

Srikanta Patnaik
CHAIRMAN
LEARNING LINKS TRUST

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

STATEMENT OF RECEIPTS & PAYMENTS FOR THE YEAR ENDED 31st MARCH,2026

	(Amount in Rs.)		(Amount in Rs.)	
	2025-26		**2024-25**	
Opening Balance:-				
Cash in Hand	24,909.46		24,909.46	
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			-	
		11,53,552.05	-	**4,84,341.33**
RECEIPTS				
Course Fees	1,83,46,377.00		85,59,515.89	
Rent received	17,20,816.00		63,82,865.00	
Examination Fees	4,20,872.00		3,40,686.00	
Conference & Advertisement	18,02,799.00		17,42,013.00	
TDS receivable FY 2022-23 & 2023-24			10,39,790.00	
TDS receivable FY 24-25	7,94,140.00		-	
FD Interest received	1,33,828.00		71,222.00	
Bank Interest received	6,584.00		7,338.00	
Student uniform	1,76,133.24		-	
Electricity Charges Received	-		28,413.00	
Paper Submission and Publication Fees	16,27,977.56		35,400.00	
Journal Publication Fees	13,23,984.00		-	
Research Guidance Fee Receipts	18,52,400.00		-	
OJEE Counseing Fee Receipts	2,30,000.00		-	
Miscellaneous Receipts	4.00		4,150.00	
Hostel & Canteen fee receipts	6,00,100.59		-	
Fixed Deposit	5,00,000.00		4,00,000.00	
Maintenance Charges Received	-		1,56,000.00	
Loan From Canara Bank	62,12,600.00		-	
Unsecured Loans	1,72,60,000.00		70,15,000.00	
		5,30,08,615.39	-	2,57,82,392.89
Total		**5,41,62,167.44**		**2,62,66,734.22**
PAYMENTS				
Current Liabilities				
TDS Payable	8,500.00		8,250.00	
Professional Tax Payable	53,625.00		37,850.00	
Salary Advance	7,01,000.00	**7,63,125.00**	3,82,000.00	**4,28,100.00**
Loans (Liability)				
Loan From Canara Bank	97,49,484.86		18,57,144.00	
Hinduja Leyland Ltd.(Vechicle Loan)	12,52,241.00	**1,10,01,725.86**	94,630.00	**19,51,774.00**
Current Aseet				
Loans Advances	42,000.00		-	
Security deposit with TPCODL	52,477.00			
AICTE Security Deposit	10,00,000.00			
TDS Receivable	-	10,94,477.00	-	-
Fixed Aseet	59,21,905.00	**59,21,905.00**	24,17,962.00	**24,17,962.00**
Capital Work in Progress	64,38,872.00	**64,38,872.00**	26,23,376.00	**26,23,376.00**
Investment	7,00,000.00	**7,00,000.00**	13,50,000.00	**13,50,000.00**
ESTABLISHMENT				
Salary, Honorarium & wages	1,13,33,652.00		73,82,274.00	
EPF Payable	1,12,348.00		98,037.00	
Staff & students welfare Expenses			12,000.00	
Watch & ward Expenses	-	**1,14,46,000.00**	-	**74,92,311.00**
College Running Expenses				
Admission Expenses	15,21,368.00		6,89,841.00	
Affiliation Fee	1,18,035.40		6,03,010.82	
Registration Expenses	37,350.00		1,96,481.00	

LAL DASH & CO. * FRN-311147E * Chartered Accountants

Srikanta Patnaik
CHAIRMAN
LEARNING LINKS TRUST

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

SCHEDULE - 01 : FIXED ASSETS AS ON 31.03.2026

Particulars	Opening Balance	Addition during the year > 6 months	Addition during the year < 6 months	Sales During The Year	Total	Rate Of depritiation	Depreciation	W.D.V. as on 31.03.2026
IIMT								
Land	35,42,823.00			-	35,42,823.00		-	35,42,823.00
Building	25,81,225.83	1,31,700.00	1,00,000.00		28,12,925.83	10%	2,76,292.58	25,36,633.24
Auditorium Hall Building			2,18,980.00		2,18,980.00	10%	10,949.00	2,08,031.00
Boundary Wall			8,48,322.00		8,48,322.00	10%	42,416.10	8,05,905.90
Airconditioner	6,84,697.69	47,500.00			7,32,197.69	15%	1,09,829.65	6,22,368.04
Refrigerator	31,281.22				31,281.22	15%	4,692.18	26,589.04
Electrical installation	9,50,382.00	30,000.00	1,33,760.00		11,14,142.00	15%	1,57,089.30	9,57,052.70
Electrical Lab Equipment		3,53,736.00	2,25,000.00		5,78,736.00	15%	69,935.40	5,08,800.60
Fire Safety Equipment		1,80,000.00			1,80,000.00	15%	27,000.00	1,53,000.00
Elevator Lift			4,83,543.00		4,83,543.00	15%	36,265.73	4,47,277.28
Furniture & Fixture	13,01,004.83	1,79,944.00	38,700.00		15,19,648.83	10%	1,50,029.88	13,69,618.94
Campus Internal Road			6,91,100.00		6,91,100.00	10%	34,555.00	6,56,545.00
Computer	46,848.48	14,40,200.00	2,26,270.00		17,13,318.48	40%	6,40,073.39	10,73,245.09
Printer	41,020.00				41,020.00	40%	16,408.00	24,612.00
Mobile	15,053.94				15,053.94	40%	6,021.58	9,032.37
Books & library	18,049.24	5,500.00	2,61,095.00		2,84,644.24	40%	61,638.70	2,23,005.54
Maruti 800	14,151.39				14,151.39	15%	2,122.71	12,028.68
Plant and Machinery	5,58,700.00				5,58,700.00	15%	83,805.00	4,74,895.00
Mechanical Lab Equipment			60,000.00		60,000.00	15%	4,500.00	55,500.00
Laboratory Item (Chemistry)	98,975.00		1,16,129.00		2,15,104.00	15%	23,555.93	1,91,548.08
Laboratory Item (Physic)	4,92,100.00		1,25,871.00		6,17,971.00	15%	83,255.33	5,34,715.68
Projector			24,555.00		24,555.00	15%	1,841.63	22,713.38
Solar Machine	4,06,052.22				4,06,052.22	15%	60,907.83	3,45,144.39
Honda City Car	3,56,809.99				3,56,809.99	15%	53,521.50	3,03,288.49
Winger Tata	14,565.73				14,565.73	15%	2,184.86	12,380.87
Tata Winger new	14,66,455.09				14,66,455.09	15%	2,19,968.26	12,46,486.82
Camara & TV	33,046.35				33,046.35	15%	4,956.95	28,089.39
IICA								
Building	22,93,291.56				22,93,291.56	10%	2,29,329.16	20,63,962.40
Electrical installation	45,847.35	-	-		45,847.35	15%	6,877.10	38,970.24
Plant and Machinery	62,456.51	-			62,456.51	15%	9,368.48	53,088.04
Furniture & Fixture	10,61,231.64	-	-		10,61,231.64	10%	1,06,123.16	9,55,108.48
Computer	29,499.37	-	-		29,499.37	40%	11,799.75	17,699.62
Books & library	3,965.54		-		3,965.54	40%	1,586.21	2,379.32
	1,61,49,533.95	**23,68,580.00**	**35,53,325.00**	**-**	**2,20,71,438.95**		**25,48,900.34**	**1,95,22,538.61**

LAL DASH & CO. * FRN-311147E * Chartered Accountants

Srikanta Patnaik
CHAIRMAN
LEARNING LINKS TRUST

Laldash & Co.
CHARTERED ACCOUNTANTS

Audit Report

OF

M/s. Learning Links Trust

For the year 2024-25

Scanned with OKEN Scanner

Acknowledgement Number:794257500091225 **Date of filing : 09-Dec-2025**

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

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

Assessment Year 2025-26

PAN	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 09-Dec-2025 12:17:51 from IP address 49.37.115.90 and verified by SRIKANTA PATNAIK havinng PAN AHDPP7047G on 09-Dec-2025 using paper ITR-Verification Form/Electronic Verification Code E4B1L6TKPI generated through Aadhaar OTP mode

System Generated Barcode/QR Code

AAATL5777B0779425750009122516669deb3c017952f923d6a0a44b3b85ecb2a8f7

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

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

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

[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/ Qualifcations

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

(i) in the case of the balance sheet, of the state of affairs of the above named **Trust** as on **31-MAR-2025**; and,

(ii) 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/ Qualifcations

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	**₹ 0**
(x)	Donation to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of Clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act not having same objects	**₹ 0**
(xi)	Donation to any person other than any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act	**₹ 0**
(xii)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has not been obtained	**₹ 0**
(xiii)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has been obtained	**₹ 0**
(xiv)	Applied for any purpose beyond the objects of the trust or institution	**₹ 0**
(xv)	Any other Disallowance	**₹ 0**
(xvi)	Total allowable application **[{23(iv)+23(v)+23(vi) – {23(vii) to 23(xv)}]**	**₹ 1,73,58,916**
(xvii)	Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub-section (1) of section 11	**₹ 0**

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)
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/Proft 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	AHDPP7047G		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	AFNPD2917B		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.)

SOURCES OF FUNDS:		2024-25	2023-24
GENERAL FUND			-
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	
	(A)	**3,44,98,609.05**	**3,52,69,606.38**
Trust Fund	(B)	1,000.00	1,000.00
Capital Fund (O/B)		74,80,500.00	74,80,500.00
	(C)	74,80,500.00	74,80,500.00
Secured Loan			
Hinduja Leyland Ltd.(Vechicle Loan)		14,04,990.00	
Loan from Canara Bank (MSME)-5335	(D)	35,36,884.86	53,94,028.86
Unsecured Loan			
Friends & relatives	(E)	2,36,64,720.45	1,66,49,720.45
TOTAL (A+B+C+D+E)		**7,05,86,704.36**	**6,47,94,855.69**
APPLICATION OF FUNDS:		**2024-25**	**2023-24**
Fixed Assets			
Gross Block		1,77,98,700.68	1,53,67,228.27
Less: Depreciation		16,49,166.73	13,61,744.87
Net Block	**(F)**	**1,61,49,533.94**	**1,40,05,482.39**
Capital work In Progress (Construction Of Building)	(G)	**5,01,23,104.82**	**4,74,99,729.82**
Investments (Fixed deposit with interest)	**(H)**	**15,50,000.00**	**6,05,000.00**
Current Assets, Loans & Advances			
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
		45,70,922.61	**41,33,171.48**
Less: Current Liabilities & Provisions			
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
		18,06,857.00	**14,48,528.00**
Net Current Assets	(I)	**27,64,065.61**	**26,84,643.48**
TOTAL (F+G+H+I)		**7,05,86,704.37**	**6,47,94,855.69**

Contingent Liabilities
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
UDIN-25052980BMJGXZ5103

LAL DASH & CO. FRN-311147E Chartered Accountant

For Learning Link Trust
Srikanta Patnaik
Chairman

Scanned with OKEN Scanner

"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
INCOME		
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 Electicity 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	-	-
Total	**1,82,24,949.89**	**1,84,57,864.24**
EXPENDITURE		
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
ToTelephone 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 Vechicle 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 Vechicle	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 & Maintence of Electrical Apliances	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
Total	**1,89,95,947.21**	**1,64,89,472.42**
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

LAL DASH & CO. * Chartered Accountant * FRN-311147E

Place-Bhubaneswar
Date: 28-10-2025

UDIN-25052980BMJGXZ5130

For Learning Links

Srikanta Patnaik
Chairman

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Scanned with OKEN Scanner

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

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

	(Amount in Rs.) 2024-25		(Amount in Rs.) 2023-24	
Opening Balance:-				
Cash in Hand	24,909.66		24,909.66	
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			-	
		4,84,341.33	-	9,23,590.16
RECEIPTS				
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	
		2,57,82,392.89	-	3,10,82,489.98
Total		**2,62,66,734.22**		**3,20,06,080.14**
PAYMENTS				
Current Liabilities				
TDS Payable	8,250.00		8,250.00	
Professional Tax Payable	37,850.00		33,600.00	
Salary Advance	3,82,000.00	**4,28,100.00**	-	**41,850.00**
Loans (Liability)				
Loan From Canara Bank	18,57,144.00		14,63,450.89	
Hinduja Leyland Ltd.(Vechicle Loan)	94,630.00	**19,51,774.00**		**14,63,450.89**
Current Aseet				
Loans Advances	-		2,85,000.00	
TDS Receivable	-	-	2,925.00	**2,87,925.00**
Fixed Aseet	24,17,962.00	**24,17,962.00**	11,52,109.00	**11,52,109.00**
Capital Work in Progress	26,23,376.00	**26,23,376.00**	1,38,04,508.16	**1,38,04,508.16**
Investment	13,50,000.00	**13,50,000.00**	-	-
ESTABLISHMENT				
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	-	**74,92,311.00**	-	**73,84,939.00**
College Running Expenses				
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	

LAL DASH & CO. FRN-311147E Chartered Accountant

For Learning Link Trust
Srikanta Patnaik
Chairman

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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
Office & Other administrative Overheads				
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 Expensees	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
Repair & maintenance				
Repair & Maintenance	2,68,403.00		-	
Repair & Maintenance Vechicle	58,183.00		-	
Repair & Maintenance of Electrical Apliances	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
Finance Cost				
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 Vechicle Loan	77,774.00			
Priyam Patnaik	-		1,00,000.00	
Repayment of FD	-	16,02,993.86	-	1,73,958.33
CLOSING BALANCE				
Cash in Hand	24,909.46	24,909.46	24,909.46	24,909.46
Bank Accounts				
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
Total		-		-

For Laldash & Co.
Chartered Accountants

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

LAL DASH & CO. FRN-311147E Chartered Accountant

For Learning Link Trust

Srikanta Patnaik
Chairman

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

SCHEDULE - 01 : FIXED ASSETS AS ON 31.03.2025

Particulars	Opening Balance	Addition during the year > 6 months	Addition during the year < 6 months	Sales During The Year	Total	Rate Of depritiation	Depreciation	W.D.V. as on 31.03.2025
IIMT								
Land	35,42,823.00			-	35,42,823.00		-	35,42,823.00
Building	28,68,028.70				28,68,028.70	10%	2,86,802.87	25,81,225.83
Airconditioner	1,59,114.93	-	5,94,000.00		7,53,114.93	15%	68,417.24	6,84,697.69
Refrigerator	36,801.44	-			36,801.44	15%	5,520.22	31,281.22
Electrical installation	10,60,175.88	33,000.00	22,900.00		11,16,075.88	15%	1,65,693.88	9,50,382.00
Furniture & Fixture	13,24,699.70	69,842.00	48,334.00		14,42,875.70	10%	1,41,870.87	13,01,004.83
Computer	78,080.79	-	-		78,080.79	40%	31,232.32	46,848.48
Printer		22,500.00	34,400.00		56,900.00	40%	15,880.00	41,020.00
Mobile	25,089.91	-			25,089.91	40%	10,035.96	15,053.94
Books & library	30,082.06				30,082.06	40%	12,032.83	18,049.24
Maruti 800	16,648.69				16,648.69	15%	2,497.30	14,151.39
Plant and Machinery			6,04,000.00		6,04,000.00	15%	45,300.00	5,58,700.00
Laboratory Item (Chemistry)			1,07,000.00		1,07,000.00	15%	8,025.00	98,975.00
Laboratory Item (Physic)			5,32,000.00		5,32,000.00	15%	39,900.00	4,92,100.00
Solar Machine	4,77,708.49	-	-		4,77,708.49	15%	71,656.27	4,06,052.22
Honda City Car	4,19,776.46				4,19,776.46	15%	62,966.47	3,56,809.99
Winger Tata	17,136.15				17,136.15	15%	2,570.42	14,565.73
Tata Winger new		17,25,241.28			17,25,241.28	15%	2,58,786.19	14,66,455.09
Camara & TV	38,878.05	-			38,878.05	15%	5,831.71	33,046.35
IICA								
Building	25,48,101.73	-	-		25,48,101.73	10%	2,54,810.17	22,93,291.56
Electrical installation	53,938.05	-	-		53,938.05	15%	8,090.71	45,847.35
Plant and Machinery	73,478.25	-			73,478.25	15%	11,021.74	62,456.51
Furniture & Fixture	11,79,146.27	-	-		11,79,146.27	10%	1,17,914.63	10,61,231.64
Computer	49,165.61	-	-		49,165.61	40%	19,666.25	29,499.37
Books & library	6,609.23		-		6,609.23	40%	2,643.69	3,965.54
	1,40,05,483.40	**18,50,583.28**	**19,42,634.00**	**-**	**1,77,98,700.68**		**16,49,166.73**	**1,61,49,533.95**

LA DASH & CO. FRN-311147E Chartered Accountants

For Learning Link Trust
Srikanta Patnaik
Chairman

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Laldash & Co.
CHARTERED ACCOUNTANTS

Audit Report

OF

M/s. Learning Links Trust

For the year 2023-24

Acknowledgement Number:688161391091124 **Date of filing : 09-Nov-2024**

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

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

Assessment Year 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 Sl.No & Issuer 3294461 & 628238895600854330 2CN=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	Date of e-Filing
726154000051024	05-Oct-2024

Name	:	LEARNING LINKS
PAN/TAN	:	AAATL5777B
Address	:	H-1,PHASE-1/41,KOLATHIA 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)

Sl No.	Attachment Name	Size(bytes)	Hash value of Attachment
	learning links pl.pdf	1353524	689d5a36ed2ec49485025ed880e213800e7def5874d397ed4a7fd8fd01ff89bb
	learning links bs.pdf	374171	fae36081222e2af8ff33cbc9f4550f1007a76752f9e37967de9b07a67c66abf8

"LEARNING LINKS"
(Registered Charitable Trust)
Plot no-H-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
GENERAL FUND			-
Opening		33,301,214.56	30,607,835.43
Add: Excess of Income Over Expenditure		1,968,391.82	2,693,379.13
	(A)	**35,269,606.38**	**33,301,214.56**
Trust Fund	**(B)**	1,000.00	1,000.00
Capital Fund (O/B)		7,480,500.00	7,480,500.00
	(C)	7,480,500.00	7,480,500.00
Secured Loan			
Loan from Canara Bank (MSME)-5335	(D)	5,394,028.86	6,213,137.96
UNSECURED LOAN			
Friends & relatives	(E)	16,649,720.45	3,935,170.71
TOTAL (A+B+C+D+E)		**64,794,855.69**	**50,931,023.23**

APPLICATION OF FUNDS:		2023-24	2022-23
Fixed Assets			
W.D.V		15,367,228.27	15,634,759.27
Less: Depreciation		1,361,744.87	1,419,640.00
Net Block	(F)	**14,005,482.39**	**14,215,119.26**
Capital work In Progress			
(Construction Of Building)	(G)	**47,499,729.82**	**33,695,221.66**
Investments	**(H)**	**605,000.00**	**605,000.00**
(Fixed deposit with interest)			
Current Assets, Loans & Advances			
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
		4,133,171.48	**3,782,002.31**
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
Profesional Tax Payable		8,800.00	8,250.00
TDS payable		-	-
Salary Payble		789,561.00	707,903.00
		1,448,528.00	**1,366,320.00**
Net Current Assets	(I)	**2,684,643.48**	**2,415,682.31**
TOTAL (F+G+H+I)		**64,794,855.69**	**50,931,023.23**

Contingent Liabilities
Significant Accounting Policies and Notes to Accounts

For Laldash & Co.
Chartered Accountants

LAL DASH & CO. FRN-311147E Chartered Accountants

M.S. SATAPATHY (CA)
Partner
M No-053592

Place-Bhubaneswar
Date:- 05.10.2024

For Learning Links Trust
Srikanta Patnaik
Chairman

UDIN-24053592BKGTQK7199

"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
INCOME		
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 Electicity 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
Total	**18,457,864.24**	**17,592,215.17**
EXPENDITURE		
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
ToTelephone 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 & Maintence of Electrical Apliances	205,871.00	
To Research Paper Reivewer 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
Total	**16,489,472.42**	**14,898,836.04**
Excess of Income Over Expenditure	**1,968,391.82**	**2,693,379.13**

Significant Accounting Policies and Notes to Accounts

For Laldash & Co.
Chartered Accountants

(H.S. SATAPATHY FCA)
Partner
M No-053592

LALDASH & CO. FRN-311147E Chartered Accountants

For Learning Links Trust

Srikanta Patnaik

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.) 2023-24		(Amount in Rs.) 2021-22	
Opening Balance:-				
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**
RECEIPTS				
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
Total		**3,20,06,080.14**		**2,63,43,036.58**
PAYMENTS				
Current Liabilities				
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**
Current Aseet				
Loans Advances	2,85,000.00		7,40,006.00	
TDS Receivable	2,925.00	**2,87,925.00**	-	**7,40,006.00**
Fixed Aseet	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**
ESTABLISHMENT				
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
Srikanta Patnaik
Chairman

College Running Expenses				
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**
Office & Other administrative Overheads				
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**
Repair & maintenance				
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**
Finance Cost				
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**
CLOSING BALANCE				
Cash in Hand	24,909.46	**24,909.46**	24,909.46	**24,909.46**
Bank Accounts				
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	-	**4,59,431.87**	-	**8,98,680.70**
Total		**3,20,06,080.14**		**2,63,43,036.58**
		-		-

For Laldash & Co.
Chartered Accountants

LAL DASH & CO. FRN-311147E Chartered Accountants

(L.S. SATAPATHY,FCA)
Partner
M No-053592
Place-Bhubaneswar
Date:- 05.10.2024

For Learning Links Trust

Srikanta Patnaik

Chairman

Khandgiri , Bhubaneswar -30

SCHEDULE - 01 : FIXED ASSETS AS ON 31.03.2024

Particulars	Opening Balance	Addition during the year > 6 months	Addition during the year < 6 months	Sales During The Year	Total	Rate Of depritiation	Depreciation	W.D.V. as on 31.03.2024
IIMT								
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
IICA								
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
	14,215,119.27	**671,300.00**	**480,809.00**	**-**	**15,367,228.27**		**1,361,744.87**	**14,005,483.40**

LAL DASH & CO. Chartered Accountants FRN-311072E

For Learning Links Trust

Srikanta Patnaik

Chairmar

Acknowledgement Number:505451610071123 **Date of filing : 07-Nov-2023**

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

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

Assessment Year 2023-24

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 07-Nov-2023 11:12:58 from IP address 117.254.140.55 and verified by SRIKANTA PATNAIK having PAN AHDPP7047G on 07-Nov-2023 using paper ITR-Verification Form /Electronic Verification Code 7AU8DSD77I generated through Aadhaar OTP mode

System Generated Barcode/QR Code

AAATL5777B07505451610071123 29d1b58332cb47b4ad99ace80c5f2149f6e2b5c4

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

eSign 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 ,Kolthia
Khandgiri , Bhubaneswar -30

BALANCE SHEET AS ON 31.03.2023

(Amount in Rs.)

SOURCES OF FUNDS:		2022-23	2021-22
GENERAL FUND			-
Opening		30,607,835.43	27,917,870.09
Add: Excess of Income Over Expenditure		2,693,379.13	2,689,965.34
	(A)	33,301,214.56	30,607,835.43
Trust Fund	(B)	1,000.00	1,000.00
Capital Fund (O/B)		7,480,500.00	7,480,500.00
	(C)	7,480,500.00	7,480,500.00
Secured Loan			
Loan from Canara Bank (MSME)-5335	(D)	6,213,137.96	
UNSECURED LOAN			
Friends & relatives	(E)	3,935,170.71	435,170.71
TOTAL (A+B+C+D+E)		50,931,023.23	38,524,506.14

APPLICATION OF FUNDS:		2022-23	2021-22
Fixed Assets			
Gross Block		15,634,759.27	16,383,939.74
Less: Depreciation		1,419,640.00	1,509,565.47
Net Block	(F)	14,215,119.26	14,874,374.26
Capital work In Progress			
(Construction Of Building)	(G)	33,695,221.66	23,492,227.66
Investments	(H)	605,000.00	-
(Fixed deposit with interest)			
Current Assets, Loans & Advances			
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 Receivable22-23		388,527.00	
Interest accrued		765,410.15	883,616.15
		3,782,002.31	5,651,652.10
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
Profesional Tax Payable		8,250.00	7,175.00
TDS payalsle		-	20,000.00
Salary Payble		707,903.00	662,598.00
		1,366,320.00	5,493,747.88
Net Current Assets	(I)	2,415,682.31	157,904.22
TOTAL (F+G+H+I)		50,931,023.23	38,524,506.14

Contingent Liabilities
Significant Accounting Policies and Notes to Accounts

For Laldash & Co.
Chartered Accountants

(CA B.B.Dash,FCA)
Partner
M No-052980
UDIN – 23052980BGTHLR3993
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)

"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
INCOME		
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	
Total	**17,592,215.17**	**21,346,395.50**
EXPENDITURE		
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	92,049.48
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
ToTelephone 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
Total	**14,898,836.04**	**18,656,430.16**
Excess of Income Over Expenditure	**2,693,379.13**	**2,689,965.34**

Significant Accounting Policies and Notes to Accounts

For Laldash & Co.
Chartered Accountants

(CA B.K Dash,FCA)
Partner
M No-052980
UDIN - 23052980BGTHJR7993
Place-Bhubaneswar
Date:- 25/9/2023

For Learning Links Trust

Srikanta Patnaik
Chairman

eSign
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)

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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)
Plot no-H-l Phase I/41 ,Kolthia
Khandgiri , Bhubaneswar -30

SCHEDULE - 01 : FIXED ASSETS AS ON 31.03.2023

Perticulars	Opening Balance	Addition during the year > 6 months	Addition during the year < 6 months	Sales During The Year	Total	Rate Of depritiation	Depreciation	W.D.V. as on 31.03.2023
IIMT								
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
IICA								
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
	14,874,374.27	**673,888.00**	**86,497.00**	-	**15,634,759.27**		**1,419,640.00**	**14,215,119.27**

For Learning Links Trust

Srikanta Patnaik

Chairman

"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	
Opening Balance:-				
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	
		3,163,375.95	-	**10,029,163.89**
RECEIPTS				
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
Total		**26,343,036.58**		**34,897,581.89**
PAYMENTS				
Current Liabilities				
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	**347,940.00**		
Current Aseet				
Loans Advances	740,006.00		-	
TDS Receivable	-	**740,006.00**	-	-
Fixed Aseet	760,385.00	**760,385.00**	678,764.00	678,764.00
Capital Work in Progress	10,202,994.00	**10,202,994.00**		
Investment (PNB FD)	405,000.00	**405,000.00**		
ESTABLISHMENT				
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	-	**7,127,872.00**	-	**6,757,195.25**
College Running Expenses				
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	**2,899,611.04**	-	**7,006,171.08**

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)

Office & Other administrative Overheads				
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**
Repair & maintenance				
Repair & Maint of Electrical Apliances	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**
Finance Cost				
Bank Charges	349,229.36		9,555.41	
Repayment of FD	-	**349,229.36**	2,000,000.00	**2,009,555.41**
CLOSING BALANCE				
Cash in Hand	24,909.46	**24,909.46**	42,781.46	**42,781.46**
Bank Accounts				
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**
Total		**26,343,036.58**		**34,897,581.89**
		-		-

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

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

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