

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 AAJCS3143G

Name MANGALAM EDU GATE

Address 845 , WARD NO.6, MAIN BAZAR, , MEHRAULI , 09-Delhi , 110030

Status 07-Company Form Number ITR-7

Filed u/s 139(1)-On or before due date e-Filing Acknowledgement Number 534403900301123

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	24,52,872
Accreted Income and Tax Detail	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 24,52,870
	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 KAPIL DEV GUPTA in the capacity of
Director having PAN AAFPD2537E from IP address 182.69.183.84 on 30-
Nov-2023 00:59:09 DSC SI.No & Issuer 3296484 & 7406244702033853077CN=IDSign sub CA for
Consumers 2022,OU=Certifying Authority,O=QCID Technologies Private Limited,C=IN

System Generated

Barcode/QR Code



AAJCS3143G0753440390030112325dd9d54aee1fd50ce4363699a60999068f1df2e

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Name of Assessee	MANGALAM EDU GATE		
Address	845, WARD NO.6, MAIN BAZAR,, MEHRAULI, DELHI, 110030		
Status	AOP Trust	Assessment Year	2023-2024
Ward		Year Ended	31.3.2023
PAN	AAJCS3143G	Formation Date	08/03/2004
Residential Status	Resident		
Method of Accounting	Mercantile		
Filing Status	Original		
Return Filed On	30/11/2023	Acknowledgement No.:	534403900301123
Registration no :	AAJCS3143GE20128		
Registration Date :	10/02/2022		
Sub Status :	Company ,Claiming Exemption Under Section 11		

Computation of Total Income

Income from Other Sources (Chapter IV F) **0**

Aggregate of income u/s 11,12 and 10(23C)(iv),(v),(vi) and (via) excluding Voluntary contribution **531200713**

Voluntary Contribution **8674750**
for other than corpus(Local) 8674750

Less: Application of Income

Amount applied to charitable purposes in india during the previous year - Revenue Account 504077384
504077384

Income Exempt u/s 11(1)(a)
Income Accumulated or Set Apart Upto 15% (of Voluntary Contributions other than corpus and Aggregate of income referred to in sections 11 and 12) 35798079

Gross Total Income **-539875463**

Total Income **0**

Round off u/s 288 A **0**
Adjusted total income (ATI) is not more than Rs. 20 lakh hence AMT not applicable.

Tax Due 0
T.D.S./T.C.S 2452872
-2452872
Refundable (Round off u/s 288B) 2452870

T.D.S./ T.C.S. From

Non-Salary(as per Annexure) 1842278
T.C.S.(as per Annexure) 610594
Due Date for filing of Return October 31, 2023
Due date extended to 30/11/2023 F.No.225/177/2023/ITA.II

Aggregate of income u/s 11,12 and 10(23C) derived during the previous year

Receipts from main objects	526986543
Interest income	4214170
Total	531200713

Bank Account Detail

S. No.	Bank	Address	Account No	MICR NO	IFSC Code	Type
1	PUNJAB NATIONAL BANK		225400210001569 1		PUNB0225400	Current(Primary)
2	Central Bank of India		3169319105		CBIN0280316	Current
3	Central Bank of India		3251580662		CBIN0280316	Current
4	HDFC Bank Ltd		50200007007362		HDFC0000822	Current
5	HDFC Bank Ltd		16717630000511		HDFC0001671	Current
6	ICICI BANK LIMITED		091101000622		ICIC0000911	Current

Details of T.D.S. on Non-Salary(26 AS Import Date:30 Nov 2023)

S.No	Name of the Deductor	Tax deduction A/C No. of the deductor	Amount Paid/credited	Total Tax deducted	Amount out of (5) claimed for this year
1	ALL INDIA KATARIA EDUCATIONAL SOCIETY	DELA12859A	4500000	450000	450000
2	BRACE PORT LOGISTICS LIMITED	DELB22889G	500000	50000	50000
3	CENTRAL BANK OF INDIA	DELC06851F	1372739	137278	137278
4	CHAURA BABA CHARITABLE TRUST	LKNC08314F	3000000	300000	300000
5	CLINTUS NETWORK LIMITED	DELC06652C	1050000	105000	105000
6	DIAMOND EDUCATIONAL SOCIETY	DELD27189B	2500000	250000	250000
7	H C GUPTA EDUCATIONAL SOCIETY	DELH05026A	4500000	450000	450000
8	SKYWAYS AIR SERVICES PRIVATE LIMITED	DELS09018C	1000000	100000	100000
	TOTAL		18422739	1842278	1842278

Details of T.C.S.(26 AS Import Date:30 Nov 2023)

S.No	Name of the Collector	Tax Deduction and Tax Collection Account Number of the Collector	Total tax collected	Amount out of (4) claimed during the year
1	ARYAVEER MOTORS PRIVATE LIMITED	DELA41940D	39900	39900
2	HIMGIRI AUTOMOBILIES PRIVATE LIMITED	DELH04049D	413900	413900
3	INDERSONS MOTORS P LTD	DELI00980A	111400	111400
4	JAYANTI MOTORS PRIVATE LIMITED	DELJ08615F	33490	33490
5	MICROLINE INDIA PRIVATE LIMITED	PNEM01808C	864	864
6	RANA MOTORS PVT LTD.	DELR08833G	11040	11040
	TOTAL		610594	610594



INDEPENDENT AUDITORS' REPORT

To the Members of Mangalam Edu Gate

Report on the Audit of Financial Statements

Opinion

We have audited the financial statements of Mangalam Edu Gate ("the Company"), which comprise the balance sheet as at 31st March 2023, and the statement of Profit and Loss, and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2023, and its financial performance, and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information other than the Financial Statements and Auditors' Report thereon

The Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the



Company's annual report, but does not include the financial statements and our auditors' report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for the safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation, and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.



Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

1. The provisions of the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, is not applicable to the company.
2. As required by Section 143(3) of the Act, we report that:
 - (1) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - (2) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - (3) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
 - (4) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - (5) On the basis of the written representations received from the directors as on 31st March, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2023 from being appointed as a director in terms of Section 164(2) of the Act.
 - (6) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in 'Annexure - A'.
 - (7) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended, we report that section 197 is not applicable on private company. Hence reporting as per section 197(16) is not required.
 - (8) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - (a) The Company does not have any pending litigations which would impact its financial position.
 - (b) The Company does not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - (c) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.



- (d) (i) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned, or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- (ii) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
- (iii) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to the notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material misstatement.
- (e) The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

For Manish Jindal & Co.
Chartered Accountants
FRN : 024665N



CA Manish Jindal
(Partner)
M. No. : 518203
UDIN : 23518203 BG20TP6290
Date: New Delhi
Place: 29/09/2023

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **MANGALAM EDU GATE** as of March 31, 2023 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

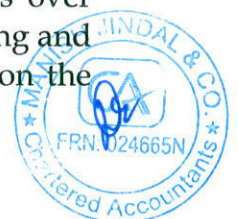
Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, to the extent applicable to an audit of internal financial controls, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the



assessed risk. The Procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

1. pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
2. provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and
3. Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2022, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note



on Audit of Internal Financial Controls Over Financial Reporting issued by the
Institute of Chartered Accountants of India.

For Manish Jindal & Co.
Chartered Accountants
FRN : 024665N



CA Manish Jindal
(Partner)
M. No. : 518203
Date: New Delhi
Place: 29/09/2023

MANGALAM EDU GATE
843, WARD NO-6 MAIN BAZAR, MEHRAULI New Delhi - 110030 (CIN-U80301DL2004NPL125032)
(A Private Company Registered under section 8 of the Companies Act,2013)
Balance Sheet as at 31st March, 2023

		Amount In Hundred	
Particulars	Note No.	As at 31st March, 2023	As at 31st March, 2022
EQUITY AND LIABILITIES			
Shareholder's Funds			
(a) Share Capital	2	2,150.00	4,235.00
(b) Reserves and Surplus	3	72,06,786.53	83,29,766.89
Share Application Money pending allotment		-	-
Non-Current Liabilities			
(a) Long-Term Borrowings	4	6,20,245.59	2,03,271.75
(b) Deferred Tax Liabilities (Net)		-	-
(c) Other Long Term Liabilities		-	-
(d) Long-Term Provisions		-	-
Current Liabilities			
(a) Short-Term Borrowings		-	-
(b) Trade Payables	5	-	-
a) Micro Enterprises and small Enterprises		-	-
b) Others		79,113.52	50,910.64
(c) Other Current Liabilities	6	23,71,856.88	13,81,264.20
(d) Short-Term Provisions		-	-
TOTAL		1,02,80,152.52	99,69,448.48
ASSETS			
Non-Current Assets			
(a) Property, Plant and Equipment Intangible Assets			
(i) Property Plant And Equipment	7	88,12,581.79	8512220.602
(ii) Intangible Assets		-	-
(iii) Capital work-in-progress		-	-
(iv) Intangible assets under development		-	-
(b) Non-Current Investments	8	5,49,308.13	5,24,000.00
(c) Deferred Tax Assets (Net)		-	-
(d) Long-Term Advances & Receivables	9	78,161.00	71,391.00
(e) Other Non-Current Assets		-	-
Current Assets			
(a) Current Investments		-	-
(b) Inventories		-	-
(c) Trade Receivables	10	-	-
(d) Cash and Cash Equivalents	11	4,62,750.25	6,79,848.88
(e) Short-Term Loans and Advances	12	3,17,022.50	1,46,464.75
(f) Other Current Assets	13	60,328.85	35,523.25
TOTAL		1,02,80,152.52	99,69,448.48

As per audit report of even date attached
For Manish Jindal & Co.
Chartered Accountants

CA Manish Jindal
Partner
M. No. : 518203
FRN :024665N
Place : New Delhi
Date : 29/09/23



For and behalf of the Board of Directors

Abhishek Gupta
Director
(DIN:02566287)
T-118 1st Floor Ward-
6, Mehrauli, South Delhi-
110030

Rohit Gupta
Director
(DIN:09724261)
T-120 Ground Floor Ward-
6, Mehrauli, South Delhi-
110030

MANGALAM EDU GATE
843, WARD NO-6 MAIN BAZAR, MEHRAULI New Delhi - 110030 (CIN-U80301DL2004NPL125032)
(A Private Company Registered under section 8 of the Companies Act,2013)
Income and Expenditure Account for the period 1st April 2022 to 31st March, 2023

Particulars	Note No.	Amount In Hundred	
		Year Ended 31st March, 2023	Year Ended 31st March, 2022
I. Revenue from Operations(Fees)	14	50,47,755.57	33,33,398.03
Less :Excise duty			
Revenue from Operations(Net)		50,47,755.57	33,33,398.03
II. Other Incomes	15	3,47,229.70	1,93,207.34
III. Total Income (I + II)		53,94,985.28	35,26,605.37
IV. Expenses:			
<u>Manufacturing Expenses</u>			
Cost of Materials Consumed		-	-
Employee Benefit& Establishment Expenses	16	19,99,547.84	14,10,220.93
Educational & Activity Expenses	17	2,04,441.03	2,53,718.56
Finance Costs	18	27,464.92	17,084.23
Depreciation and Amortization Expense	7	8,58,539.46	6,42,086.69
Other Administrative and Selling Expenses	19	28,87,957.39	15,56,206.14
Total Expenses		59,77,950.63	38,79,316.55
V. Profit before Exceptional and Extraordinary Items and Tax (III - IV)		(5,82,965.36)	(3,52,711.18)
VI. Exceptional Items			
Loss due to goods destroyed in accident		-	-
VII. Profit before Extraordinary Items and Tax (V - VI)		(5,82,965.36)	(3,52,711.18)
VIII. Extra Ordinary Items		-	-
IX. Profit before Tax (VII - VIII)		(5,82,965.36)	(3,52,711.18)
X. Tax Expense:			
(1) Current tax		-	-
(2) Deferred Tax		-	-
XI. Profit/ (Loss) for the period from Continuing Operations (IX - X)		(5,82,965.36)	(3,52,711.18)
Gross Profit Ratio		-	-
Net profit Ratio(PAT)		-	-
XII. Profit/Loss from Discontinuing Operations		-	-
XIII. Tax Expense of Discontinuing Operations		-	-
XIV. Profit/ (Loss) from Discontinuing Operations (after Tax) (XII - XIII)		-	-
XV. Profit/ (Loss) for the Period (XI + XIV)		(5,82,965.36)	(3,52,711.18)
XVI. Earnings Per Equity Share	20		
(1) Basic		(2,711.47)	(1,640.52)
(2) Diluted		-	-

See accompanying notes to the financial statements
As per audit report of even date attached
For Manish Jindal & Co.
Chartered Accountants

For and behalf of the Board of Directors

CA Manish Jindal
Partner
M. No. : 518203
FRN :024665N
Place : New Delhi
Date : 29/09/23



Abhishek Gupta
Director
(DIN:02566287)
T-118 1st Floor Ward-
6, Mehrauli, South Delhi-
110030

Rohit Gupta
Director
(DIN:09724261)
T-120 Ground Floor Ward-
6, Mehrauli, South Delhi-
110030

SCHEDULES

NOTE 2

Share Capital

Particulars	Amount In Hundred	
	As at 31st March, 2023	As at 31st March, 2022
Authorised Capital		
70,000 Equity Shares of Rs.10 each	7,000.00	7,000.00
30,000, 9% Preference Shares of Rs.10 each	3,000.00	3,000.00
	10,000.00	10,000.00
Issued, Subscribed and fully Paid up		
21,500 Equity Shares of Rs. 10 each fully paid up	2,150.00	2,150.00
20,850, 9% Preference Shares of Rs.10 each	-	2,085.00
	2,150.00	4,235.00

Note 2.1 - Shareholders holding more than 5% equity shares each:

Name of Shareholders	At the end of 31st March 2023		At the end of 31st March 2022	
	No. of Shares	% held	No. of Shares	% held
Abhishek Gupta	17.92	8.33	17.92	8.33
Sachin Gupta	17.92	8.33	17.92	8.33
Sangeeta Gupta	35.83	16.67	35.83	16.67
Akash Gupta	17.92	8.33	17.92	8.33
Prashant Gupta	17.91	8.33	17.91	8.33
Puneet Gupta	17.91	8.33	17.91	8.33
Kunal Gupta	17.92	8.33	17.92	8.33
Siddarth Gupta	35.83	16.67	35.83	16.67
Rahul Gupta	17.92	8.33	17.92	8.33
Pooja Gupta	17.92	8.33	17.92	8.33

Note 2.2 - Shareholders holding more than 5% preference shares each:

Name of Shareholders	At the end of 31st March 2023		At the end of 31st March 2022	
	No. of Shares	% held	No. of Shares	% held
Siddarth Gupta	-	-	50.00	23.98
Prashant Gupta	-	-	18.08	8.67
Aakash Gupta	-	-	18.08	8.67
Inder Dev Gupta	-	-	86.17	41.33
Yash Dev Gupta	-	-	36.17	17.35

Note 2.3 - Reconciliation of number of equity shares outstanding:

Particulars	No. of Shares	No. of Shares
Equity Shares at the beginning of the period	215.00	215.00
Add : Shares issued during the period	-	-
Less : Shares cancelled on buy back of Equity Shares	-	-
Equity Shares at close	215.00	215.00

Note 2.4 - Reconciliation of number of preference shares outstanding:

Particulars	No. of Shares	No. of Shares
Preference Shares at the beginning of the period	208.50	208.50
Add : Shares issued during the period	-	-
Less : Shares cancelled on buy back of Preference Shares	(208.50)	-
Preference Shares at close	-	208.50

Note 2.4- The Company has only one class of Equity Shares with a par value of Rs 10 and each share carries one vote.

NoteNo- 2.5 Shares held by promoters	At the end of 31st March 2023			At the end of 31st March 2022		
	No. of Shares	% of total shares	% Change during the year	No. of Shares	% of total shares	% Change during the year
Name of Promoters						
Abhishek Gupta	17.92	8.33	0%	17.92	8.33	0%
Sachin Gupta	17.92	8.33	0%	17.92	8.33	0%
Sangeeta Gupta	35.83	16.67	0%	35.83	16.67	0%
Akash Gupta	17.92	8.33	0%	17.92	8.33	0%
Prashant Gupta	17.91	8.33	0%	17.91	8.33	0%
Puneet Gupta	17.91	8.33	0%	17.91	8.33	0%
Kunal Gupta	17.92	8.33	0%	17.92	8.33	0%
Siddarth Gupta	35.83	16.67	0%	35.83	16.67	0%
Rahul Gupta	17.92	8.33	0%	17.92	8.33	0%
Pooja Gupta	17.92	8.33	0%	17.92	8.33	0%

NOTE 3

Reserves and Surplus

Particulars	As at 31st March, 2023	As at 31st March, 2022
(a) Securities Premium Reserve		
Opening Balance	2,95,765.00	2,95,765.00
Add: Received during the year	-	-
Less: Utilised during the year for Redemption of Pref. Shares	(2,95,765.00)	-
Closing Balance	-	2,95,765.00
(b) Corpus Fund		
Opening Balance	18,62,162.83	18,62,162.83
Add:- Received during the year	-	-
Less: Utilised during the year	-	-
Closing Balance	18,62,162.83	18,62,162.83
(c) Balance in statement of Income & Expenditure Account		
Opening Balance	61,71,839.06	65,24,550.24
Add: Surplus / (Deficit) for the period	(5,82,965.36)	(3,52,711.18)
Less: Utilised during the year for Redemption of Pref. Shares	(2,44,250.00)	-
Closing Balance	53,44,623.70	61,71,839.06
Total	72,06,786.53	83,29,766.89



Note 4**Long Term Borrowings**

Particulars	As at 31st March, 2023	As at 31st March, 2022
Term loan from banks		
Term loan	6,20,245.59	2,03,271.75
Discloser :- (vehicle loan from bank /financial Institution are secured against hypothecation of respective vehicle and are Repayable Over a Period 3 to 5Years from the date of disbursement & Carry such rate of interest as specified in sanction note)		
	6,20,245.59	2,03,271.75

Particulars	As at 31st March 2023	As at 31st March 2022
Note : 5 Trade payables		
Total outstanding dues of micro enterprises and small enterprises		
Total outstanding dues of creditors other than micro enterprises and small enterprises	79,113.52	50,910.64
For Goods		
For Expenses		
Total	79,113.52	50,910.64

Particulars	Outstanding for following periods from due date of payment			
	As At 31st March 2023		As At 31st March 2022	
	Less than 1 year	More Than 1-2 years	Less than 1 year	More Than 1-2 years
(i) MSME	-	-	-	-
(ii) Others	79,113.52	-	50,910.64	-
(iii) Disputed dues- MSME	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-

NOTE 6**Other Current Liabilities**

Particulars	As at 31st March, 2023	As at 31st March, 2022
Security Deposit	5,79,778.55	3,52,271.45
Advance Fees (Next Session)	15,36,546.76	7,69,482.14
Caution Money	12,519.96	34,920.00
Salary & Allowance Payable	1,52,026.13	1,01,320.53
Sundry Payables	400.00	8,034.15
Security Against Salary	-	1,049.99
Scholarship Payable	72,714.25	1,00,883.06
Statutory remittances (TDS & EPF Payable)	17,871.23	13,302.88
	23,71,856.88	13,81,264.20

NOTE 8**Non Current Investments**

Particulars	As at 31st March, 2023	As at 31st March, 2022
a) Quoted investments	-	-
b) unquoted investments		
Deposit with Mangalam Edu Gate A/C Higher Education Commissioner, Haryana (FDR)	5,00,000.00	5,00,000.00
Fixed Deposit	49,308.13	24,000.00
	5,49,308.13	5,24,000.00

All above investments are carried at cost

Other disclosures

(a) Aggregate cost of quoted investment	-	-
Aggregate market value of quoted investments	-	-
(b) Aggregate amount of unquoted investments	5,49,308.13	5,24,000.00
(c) Aggregate provision for diminution in value of investment	-	-

NOTE 9**Long-Term Advances & Receivables**

Particulars	As at 31st March, 2023	As at 31st March, 2022
Capital Advances		
- Considered Good	-	-
- Doubtful	-	-
Less: Provision for doubtful Advances	-	-
Related Parties:		
Loans advances to Directors or relative of Directors	-	-

Other Loans and advances

Security Deposit with DHBVN	31,000.00	31,000.00
Security with Higher Education Commissioner, Haryana	10,040.00	10,040.00
Security Deposited to Supplier & Others	37,121.00	30,351.00
	78,161.00	71,391.00



NOTE - 10
Trade receivables

Particulars	As at 31st March 2023	As at 31st March 2022
Outstanding for more than six months		
a) Secured, considered good		
b) Unsecured, considered good		
c) Doubtful		
Others		
a) Secured, considered good		
b) Unsecured, considered good		
c) Doubtful		
Total		

Trade Receivable ageing schedule	Outstanding for following periods from due date of payment			
	As At 31st March 2023		As At 31st March 2022	
Particulars	Less than 6 Month	More Than 6 Month	Less than 6 Month	More Than 6 Month
(i) Undisputed Trade receivables -considered good				
(ii) Undisputed Trade receivables -considered doubtful				
(iii) Disputed trade receivables considered good				
(iv) Disputed trade receivables considered doubtful				

NOTE 11
Cash and Cash Equivalents

Particulars	As at 31st March, 2023	As at 31st March, 2022
Cash and cash equivalent		
Cash in Hand and as Imprest	33,086.21	20,959.34
	-	-
Balance with Banks Current & Saving		
Bank Balance	4,29,664.03	6,58,889.54
	4,62,750.24	6,79,848.88

NOTE 12
Short-Term Loans and Advances

Particulars	As at 31st March, 2023	As at 31st March, 2022
Capital Advances		
- Considered Good	-	-
- Doubtful	-	-
Less: Provision for doubtful Advances	-	-
Related Parties:		
Loans advances to Directors or relative of Directors	-	-
Other Loans and advances		
Advance to Supplier	3,17,022.50	1,46,464.75
	3,17,022.50	1,46,464.75

NOTE 13
Other Current Assets

Particulars	As at 31st March, 2023	As at 31st March, 2022
TDS Receivable	34,632.65	21,611.31
Accrued Interest on FDR	5,032.26	1,228.29
Prepaid Insurance	14,382.55	5,580.03
TCS Receivables	6,105.94	1,974.01
Advance (Staff)	-	5,129.61
Tds Recoverable From Party	175.45	-
	60,328.85	35,523.25



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NOTE 14

Revenue from Operations(Fees)

Amount In Hundred

Particulars	Year Ended 31st March, 2023	Year Ended 31st March, 2022
Fees	5047755.57	3333398.03
	50,47,755.57	33,33,398.03

NOTE 15

Other Incomes

Particulars	Year Ended 31st March, 2023	Year Ended 31st March, 2022
Interest on Fixed Deposit & Sweep A/c	41,645.50	30,686.83
Consultancy Fee	2,01,672.19	25,650.00
Misc. Income	12,898.96	4,224.41
Funds/Grant for Development & maintenance of Infrastructure	9,779.35	50,000.00
Grant For Research	80,737.50	25,000.00
Interest From Income Tax Refund	496.20	512.97
Donation	-	57,133.13
	3,47,229.70	1,93,207.34

Note 16

Employee Benefit & Establishment Expenses

Particulars	Year Ended 31st March, 2023	Year Ended 31st March, 2022
Salary & Wages	14,83,229.47	10,96,997.76
Admin Charges on E.P.F.	1,484.70	290.75
Rent Exp.	51,513.50	48,842.70
Security Services Expenses	1,15,711.55	86,908.39
Upkeep & Maintenance Staff Exp.	1,67,167.93	1,05,330.41
Transport Staff Exp.	1,32,960.63	50,889.39
Professional Fee to Visiting Faculty	5,093.20	10,385.09
Reimbursement to faculty	27,545.86	7,912.35
Staff Welfare	14,841.00	2,664.09
	19,99,548	14,10,221

Note 17

Educational Expenses

Particulars	Year Ended 31st March, 2023	Year Ended 31st March, 2022
Activity Expenses	2,836.55	4,149.17
Lab Consumables Exp.	26,016.10	7,317.62
Home Lab Expenses	2,513.65	256.31
Medical & Health Expenses	5,952.57	5,312.90
Orientation & Function Expenses	67,743.09	10,825.43
Scholarship Expenses	52,318.00	95,995.00
Online / Smart Teaching Exp.	-	98,294.00
Tour and travelling exp.	-	3,175.00
Membership & Subscription Fee	15,004.75	25,356.43
Students' Welfare Exp.	10,569.29	3,036.70
DST Exp.	21,487.03	-
	2,04,441.03	2,53,719



NOTE 18**Finance Cost**

Particulars	Year Ended 31st March, 2023	Year Ended 31st March, 2022
Interest On Term Loan	25,869.99	15,841.81
Bank Interest & Charges	1,594.92	1,242.42
	27,464.92	17,084.23

NOTE 19**Other Administrative and Selling Expenses**

Particulars	Year Ended 31st March, 2023	Year Ended 31st March, 2022
A & P Expenses	7,07,718.91	5,59,517.89
Fees & Taxes	810.00	9,384.10
Audit Fees -Statutory Audit	1,888.00	1,486.80
Cleaning & Sanitation Material Exp.	59,820.65	6,256.16
Conveyance Exp.	19,482.82	7,390.07
Courier & Postage Charge	310.80	264.57
Electricity Expenses	2,02,047.59	1,93,496.32
Gardening Expenses	56,992.57	38,928.52
Hostel Expenses	86,303.39	46,108.55
Inspection Expenses	1,000.00	1,000.00
Interest on TDS	370.39	374.09
Insurance Exp	16,277.72	11,970.63
Legal & Professional Charges	2,16,788.82	1,74,827.10
Misc. Expenses A/c	11,629.52	3,072.16
News Paper & Periodicals Exp.	222.57	121.10
Office maintenance Exp.	16,995.96	13,912.02
Printing & Stationery Exp.	70,739.29	13,023.77
Property & Fire Tax	2,750.00	2,500.00
Repair & Maintenance Expenses (Vehicles & Others)	11,83,735.07	4,14,820.75
Website & Software Expenses	73,280.76	31,559.15
Computer Expenses	49,845.77	6,549.61
Sports & Activity Charges	83,704.64	-
Telephone & Internet Expenses	25,242.15	19,642.78
	28,87,957.39	15,56,206.14

NOTE 20**Earning Per Share**

Particulars	Year Ended 31st March, 2023	Year Ended 31st March, 2022
Net profit for the period attributable to equity shareholders'	(5,82,965.36)	(3,52,711.18)
Weighted average number of equity share outstanding (No.)	215	215
Basic earnings per share (face value of 10/- each)	(2,711.47)	(1,640.52)



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Property Plant And Equipment		Gross Block				Depreciation		Net Block	
		Opening Balance	Addition	Disposal	As at March 31, 2023	Opening Balance	For the Year	Upto March 31, 2023	As at March 31, 2022
Note :- 7									
Amount in Hundred									
Land		4,31,556.07		-	4,31,556.07		-		4,31,556.07
Misc Fixed Assets		3,911.10		-	3,911.10	3,568.22	-	3,568.22	342.88
Building		1,04,58,621.81		-	1,04,58,621.81	33,07,638.04	3,26,252.63	36,33,890.67	68,24,731.14
Computer Equipment's		2,92,040.46	3,42,598.21	-	6,34,638.67	1,56,651.57	1,60,613.97	3,17,265.54	1,35,388.89
Bus		8,13,041.05	6,47,803.74	-	14,60,844.79	4,82,322.87	1,45,952.08	6,28,274.95	3,30,718.18
Lab equipment		2,90,997.97	8,133.37	-	2,99,131.34	2,53,682.87	14,793.81	2,68,476.68	37,315.10
Furniture & Fixtures		5,77,126.74	53,926.26	-	6,31,053.00	4,39,876.30	1,03,031.78	5,42,908.08	1,37,250.44
Library Books & Periodicals		1,65,520.56	20,763.39	-	1,86,283.95	88,865.74	56,432.37	40,985.84	76,654.82
Diesel Generator		1,17,797.82		-	1,17,797.82	94,754.81	4,085.53	18,957.48	23,043.01
Sports Equipment's		65,202.10	55,915.97	-	1,21,118.07	11,113.87	13,252.35	24,366.22	54,088.23
Medical Equipment		1,788.36		-	1,788.36	1,408.21	69.34	1,477.55	380.15
Office Equipment		82,470.70	11,925.66	-	94,396.36	38,723.27	8,889.76	47,613.03	43,747.43
Solar Power Plant		1,08,575.94	2,926.56	-	1,11,502.50	60,689.67	8,920.86	69,610.53	47,886.27
Building		9,588.00		-	9,588.00	2,617.46	1,863.92	4,481.38	6,970.54
Laundry Machine		2,650.74	-	-	2,650.74	2,252.09	183.02	2,435.11	398.65
Electronic Lab Equipments		21,350.05		-	21,350.05	9,651.43	5,273.74	14,925.17	11,698.62
Air Conditioner		20,767.17	5,526.00	-	26,293.17	6,549.31	4,842.95	11,392.26	14,217.86
Lift/Elevator		9,263.00	9,381.50	-	18,644.50	2,060.33	2,999.24	5,059.57	7,202.67
Agriculture Lab Equipment		3,598.43	-	-	3,598.43	1,221.41	1,082.12	2,303.53	2,377.02
		1,34,75,868.07	11,58,900.66	-	1,46,34,768.73	49,63,647.47	8,58,539.47	58,22,186.94	85,12,220.60
INTANGIBLE ASSETS									
		1,34,75,868.07	11,58,900.66	-	1,46,34,768.73	49,63,647.47	8,58,539.47	58,22,186.94	85,12,220.60
TOTAL									

