

FORM No. 10B
[See rule 16CC and 17B]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of subsection (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.

We have examined the balance sheet of **CAREER POINT UNIVERSITY KOTA** [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 serial number 14 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

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 * fund or trust or institution or university or other educational institution or hospital or other medical institution 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 or profit or loss of its accounting year ending on **31-MAR-2025**

subject to the following observations/qualifications

- (1) **The University is a unit of Career Point University Kota, established for imparting quality education, by and large for all segments of University. The University started functioning in the Financial Year 2012-13 onwards. The Society has been registered u/s 12A (a) of I.T. 1961 Act AND vide Registration No. AAAJC0906DE20213 renewal Dtd. 10.0202 Tax Act 1961 The Society/College is Registered u/s 10(23C) (vi) of Income vide Registration No. 57/CIT(E)/JPR/10(23C) (vi) and (via)/2015-16/7740 dated 202017. In compliance to Section 11(6) of Income Tax Act, 1962 the University has not applied or accumulated or set apart any income for application towards acquisition of any asset hence is been claiming depreciation on the asset purchased on yearly basis. 6. Other Relevant Notes As per Notes to Accounts in Schedule A.**

The prescribed particulars are annexed hereto.

For **B.VISHAL & COMPANY**
Chartered Accountants
(Firm Regn No.: 0006187C)



(BADRI VISHAL MAHESHWARI)
PARTNER
Membership No: 071404

Place :kota
Date : 22-Sep-2025
UDIN : 25071404BMOVIV2606

**ANNEXURE
Statement of particulars**

Basic Details	1.	PAN of the auditee		AAAJC0906D							
	2.	Name of the auditee		CAREER POINT UNIVERSITY KOTA							
	3.	Assessment Year		2025-2026							
	4.	Previous Year		From 1-APR-2024 to 31-MAR-2025							
	5.	Registered Address of the auditee		112 A , SHAKTI NAGAR , , SHAKTI NAGAR , KOTA , RAJASTHAN, 324009, INDIA							
	6.	Other addresses, if applicable		No							
Legal	7.	Type of the auditee		Society							
	8.	Whether the auditee is established under an instrument?		Yes							
Registration Details	9.	Details of registration/provisional registration or approval/ provisional approval or notification of the auditee under the Income-tax Act (details of all the registration/provisional registration/approval/provisional approval/notification which are valid during the previous year should be provided, however where the auditee has got the registration/approval after provisional registration/approval the details of provisional registration/approval need not be provided)									
		Section under which registered/provisionally registered or approved/ provisionally approved /notified	Date of registration/provisional registration or approval/ provisionally approval/ notification(dd/mm/yyyy)	Registration/Approval/ Notification/ Unique Registration No. (URN), if available	Authority granting registration/provisional registration or approval/provisional approval or notification	Date from which registration//provisional registration/approval/pr ovisional approval/notification is effective(dd/mm/yyyy)					
		(1)	(2)	(3)	(4)	(5)					
		Sub clause (i) of clause (ac) of sub-section (1) of section 12A	10-Mar-2022	AAAJC0906DE20213	CIT A	10-Mar-2022					
	10(23C) (vi) of Income TAX ACT	22-Mar-2017	57/CIT(E)/JPR/10(23C) (vi)	CIT A	22-Mar-2017						
Management	10.	10(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									
		Name of person	Relation	Relation Other	Percentage of shareholding in case of shareholder	Unique Identification Number	Id Code	PAN Or Aadhar	Whether there is any change in relation during previous year of audit Yes/No	If yes, specify the change	Address/Foreign Address
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Pramod Kumar Maheshwari	Others	Chairman		ABYPM2876K	PAN	Yes	No		112-B SHAKTI NAGAR, KOTA, Dadabari Kota S.O, Ladpura, KOTA, Rajasthan, 324009 INDIA
		KAMAL ARORA	Others	PRESIDENT		AHRPA1618G	PAN	Yes	No		C-419 OM ENCLAVE, KOTA, P.I.P. Kota S.O, Ladpura, KOTA, Rajasthan, 324005 INDIA
		Om Prakash Maheshwari	Members of society			ABHPM3580H	PAN	Yes	No		112-B SHAKTI NAGAR, KOTA, Dadabari Kota S.O, Ladpura, KOTA, Rajasthan, 324009 INDIA
	Naval Kishore Maheshwari	Members of society			ABGPM1388N	PAN	Yes	No		112-B SHAKTI NAGAR, KOTA, Dadabari Kota S.O, Ladpura, KOTA, Rajasthan, 324009 INDIA	



Sh. Shailendra maheshwar i	Members of society			ACCPM281 6J	PAN	Yes	No		2-K-11, DADABARI EXTENSIO N,KOTA, Da dabari Kota S.O,Ladpur a,KOTA,Raj asthan,324 009 INDIA
Rahul Rohira	Others	Chief Finance and Accounts Officer		AKCPR512 4L	PAN	Yes	No		39 BAJRANG NAGAR,KO TA,Kota H.O,Ladpur a,KOTA,Raj asthan,324 001 INDIA
Mahesh Kumar Gupta	Others	Vice Chancellor		AFXPG814 5E	PAN	Yes	No		7-D-14 MAHAVEE R NAGAR EXT. ,KOTA,P.I.P . Kota S.O,Ladpur a,KOTA,Raj asthan,324 005 INDIA

10(b) In case if any of the persons [as mentioned in row 10(a)] is not an individual, then provide the following details of the natural persons who are beneficial owners (5% or more) of such person at any time during the previous year

Name	Unique Identification Number	ID code	PAN Or Aadhar	Non-individual person [as mentioned in row no 10(a)] in which beneficial ownership held	Percentage of beneficial ownership	Whether there is any change during previous year of audit Yes/No	If yes, specify the change	Address/Foreign Address
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

Objects

11.	Objects of the auditee						No No Yes No No No No No Yes	
	Religious							
	Relief of poor							
	Education							
	Medical relief							
Yoga								
Preservation of environment (including watersheds, forests and wildlife)								
Preservation of monuments or places or objects of artistic or historic interest								
Advancement of any other objects of general public utility								
12.	(i) Whether the auditee, being a trust or institution referred to in section 11 or 12, has adopted or undertaken modification of the objects which do not conform to the conditions of registration?						No	
	(ii) If yes, please furnish following information:-							
	(A) date of such modification/ adoption (DD/MM/YYYY)							
	(B) Whether an application for registration has been made in the prescribed form and manner within the stipulated period of thirty days from the date of said adoption or modification, as per sub-clause (v) of clause (ac) of sub-section (1) of section 12A.							No
	(C) If yes provide the following details regarding application for registration under sub-clause (v) of clause (ac) of sub-section (1) of section 12A							
	S.No	Date of Application	Status of registration in pursuance of application	Date of Registration or cancellation based on such application	URN of such registration			
	1							

Commencement of activities

13.	(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 13 (i) , date of commencement of activities						
	(iii) If the answer to 13(i) is yes, whether application for registration under section sub-clause (iii) of clause (ac) of sub-section (1) of section 12A or application for approval under clause (iii) of the first proviso to clause (23C) of section 10 has been filed?						
	(iv) If yes in 13(iii) above, provide the following details regarding application for registration under section sub-clause (iii) of clause (ac) of sub section (1) of section 12A or application for approval under clause (iii) of the first proviso to clause (23C) of section						



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

S.No	Date of Application	Status of registration in pursuance of application			Date of Registration or cancellation based on such application	URN of such registration				
1										
14.	(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) Provide the following details of the books of account and other documents										
S.No.	Nature of Books of Account	Whether maintained by the auditee (Yes/No)	Whether maintained in a computer system (Yes/No)	Whether maintained at registered office (Yes/No)	If maintained at any place other than the registered place			Whether the books of account have been audited (Yes/No)		
					Address of such Place	Date of decision by management to keep account at such place	Whether intimated to Assessing Officer that books of accounts are kept at such place under proviso to sub-rule (3) of rule 17AA	Date of intimation to Assessing Officer		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
1	Cash book	Yes	Yes	Yes			No		Yes	
2	Ledger	Yes	Yes	Yes			No		Yes	
3	Journal	Yes	Yes	Yes			No		Yes	
4	Copies of bills, whether machine numbered or otherwise serially numbered, wherever such bills are issued by the assessee, and copies or counterfoils of machine numbered or otherwise serially numbered receipts issued by the assessee	Yes	Yes	Yes			No		Yes	



	5	Any other book that may be required to be maintained in order to give a true and fair view of the state of the affairs of the person and explain the transactions effected	Yes	Yes	Yes			No		Yes	
	6	Record of loan and borrowings as per rule 17AA(1)(d)(vii)	Yes	Yes	Yes			No		Yes	
Advancement of General Public Utility	15.	Where, in any of the projects/institutions run by auditee, one of the charitable purposes is advancement of any other object of general public utility then,--									
	(A)	Whether any activity is being carried on by the auditee which is in the nature of trade, commerce or business referred to in proviso to clause (15) of section 2?							No		
	(B)	If yes, then percentage of receipt from such activity vis-?-vis total receipts									
	(C)	Whether such activity in the nature of trade, commerce or business is undertaken in the course of actual carrying out of such advancement of any other object of general public utility							No		
	(D)	Whether there is any activity of rendering any service in relation to any trade, commerce or business for any consideration as referred to in proviso to clause (15) of section 2?							No		
	(E)	If yes, then percentage of receipt from such activity vis-?-vis total receipts									
	(F)	Whether such activity of rendering service is undertaken in the course of actual carrying out of such advancement of any other object of general public utility							No		
16.	If ?A? or ?D? in 15 is Yes, the aggregate annual receipts from such activities in respect of that project/institution										
	S.No.	Name of Project/ Institution					Amount of aggregate annual receipts from activities referred in 15A and 15D (In Rs.)				
	Total										
Business Undertaking	17.	(i) Whether the auditee has any business undertaking as referred to in sub-section (4) of section 11							No		
		(ii) If yes, then provide the following details of the business undertaking:									
		Nature of Business Undertaking	Sector	Sub Sector	Business Code	Whether separate books of account have been maintained for the business undertaking	Income from the business undertaking for the previous year which is not to be included in the total income of the auditee as per sub-section (4) of section 11	Income from the business undertaking for the previous year which is to be included in the total income of the auditee as per sub-section (4) of section 11			
Business Incidental to Objects	18.	(i) Whether the auditee has any income being profits and gains from any business as referred in seventh proviso to Clause (23C) of section 10 or sub-section (4A) of section 11, as the case may be							No		
		(ii) If yes, then provide the following details of such business:									
		(a)	Nature of Business								
		(b)	Sector								
			Sub Sector								
			Business Code								
		(c)	Whether separate books of account have been maintained for the business							No	
	(d)	Whether the business is incidental to the attainment of the objects of the auditee							No		
	(e)	Profits and gains from the business during the previous year									



		19 Details of the receipts of the auditee on which tax has been deducted at source referred to in sections 194C or 194J or 194H or 194Q :										
TDS on receipts	Name of the deductor	TAN of deductor	Amount on which tax has been deducted at source (In Rs.)	Amount of tax deducted at source	Section under which tax has been deducted at source	Trade, commerce or business (Rs.)	Activity of rendering any service in relation to any trade, commerce or business (Rs.)	Others (specify the nature) (Rs.)	Nature	Income/receipt in column 7 or 8 which is from business incidental to the attainment of the objects of the auditee. (In Rs.)	Whether separate books of account have been maintained for activities income/receipt which is mentioned in column 10 (Yes/No)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
	NATIONAL SKILL DEVELOPMENT CORPORATION	DELN09427F	219645	4394	194J	0	0	219645	EDUCATIONAL PURPOSE	0	No	
	20. Whether the provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable.										No	
Voluntary contributions	21. Whether auditee has filed Form No. 10BD for the previous year < If No then skip to row 23 >											
	22. Total Sum of donations reported in Form No. 10BD furnished by the auditee for the previous year										0	
	23. Donations not reported in Form No 10BD /Not required to fill Form No. 10BD											
		(i) Donations received by fund or trust or institution of the auditee which is approved under clause (b) of sub-section (2) of section 80G									0	
		(ii) Donations received by fund or trust or institution of the auditee which qualifies for deduction under section 80G (other than those donations qualifying under clause (b) of sub-section (2) of section 80G or sub-clause (iv) of clause (a) of sub-section (2) of section 80G)									0	
		(iii) Donations received by fund or trust or institution of the auditee approved under sub-clause (iv) of clause (a) of sub-section (2) of section 80G and which are not eligible under sub-section (5) of section 80G				(a)	Cash donations exceeding Rs. 2000				0	
		Donations received by fund or trust or institution of the auditee approved under sub-clause (iv) of clause (a) of sub-section (2) of section 80G and which are not eligible under sub-section (5) of section 80G				(b)	Donations received from other charitable trusts and institution or from any fund or institution or trust or any university or other educational institutions or any hospital or other medical institution not eligible for deduction				0	
		Donations received by fund or trust or institution of the auditee approved under sub-clause (iv) of clause (a) of sub-section (2) of section 80G and which are not eligible under sub-section (5) of section 80G				(c)	Others < Please specify the nature >				0	
		Donations received by fund or trust or institution of the auditee approved under sub-clause (iv) of clause (a) of sub-section (2) of section 80G and which are not eligible under sub-section (5) of section 80G				(d)	Total (a)+(b)+(c)				0	
		(iv) Donations which could not be reported in Form No 10BD due to non-availability of identification of donor as required under Form No 10BD										0
		(v) Donations received in kind										0
		(vi) Anonymous Donations referred to in section 115BBC										
	(a) Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (i) of sub-section (1) of section 115BBC									0		



	(b)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (a) of sub-section (2) of section 115BBC							0	
	(c)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (b) of sub-section (2) of section 115BBC							0	
	(d)	Other anonymous donations taxable @ 30 % under section 115BBC							0	
	(e)	Total (a+b+c+d)							0	
	(vii)	Any other voluntary contribution not part of Form No. 10BD <Please specify the nature>							0	
	(viii)	Total donation not reported in Form No 10BD [23(i)+23(ii)+23(iii)(d)+23(iv)+23(v)+23(vi)(e)+23(vii)]							0	
24.		Total voluntary contributions received by the auditee during the previous year [22+23(viii)]							0	
25.		Total foreign contribution out of the total voluntary contributions stated in 24							0	
26.		Voluntary Contribution forming part of corpus (which are included in 24)								
	(A)	Corpus representing donations received for the renovation or repair of places notified under clause (b) of sub-section (2) of section 80G eligible for exemption under Explanation 1A to the third proviso to clause (23C) of section 10 or Explanation 3A to sub-section (1) of section 11							0	
	(B)	Corpus donations as referred to in clause (d) of sub-section (1) of section 11 or Explanation 1 to the third proviso to section 10 (23C) eligible for exemption and invested in modes specified under sub-section (5) of section 11							0	
27.		Voluntary Contributions required to be applied by the auditee during the previous year [24-\{23(vi)(d)+26A+ 26B\}]							0	
28.		Income other than voluntary contributions derived from property held under trust referred to in section 11 or income of fund or institution or trust or any university or other educational institution or any hospital or other medical institution (other than the contribution reported in serial number 24)							240879888	
29.		Income applied outside India which is eligible under clause (c) of sub-section (1) of section 11							0	
30.		Income required to be applied in India by the auditee during the previous year [27+28-29]							240879888	
31.		Application of Income (excluding application not eligible and reported under serial number 37)								
	(i)			+Electronic (In Rs)		Other than Electronic(In Rs.)		Total Amount in Rs.		
	(a)	Contribution or donation to any other person during the previous year		0		0		0		
	(b)	Object wise application other than the application provided in (a)								
	(I)	Religious		0		0		0		
	(II)	Relief of poor		0		0		0		
	(III)	Education		280919547		1838394		282757941		
	(IV)	Medical relief		0		0		0		
	(V)	Yoga		0		0		0		
	(VI)	Preservation of environment (including watersheds, forests and wildlife)		0		0		0		
	(VII)	Preservation of monuments or places or objects of artistic or historic interest		0		0		0		
	(VIII)	Advancement of any other objects of general public utility		0		0		0		
	(IX)	Application which cannot be specifically categorised under to		0		0		0		
	(X)	Total		280919547		1838394		282757941		
	(c)	Total application [(a) + (b)(X)]		280919547		1838394		282757941		
	(ii)	Details of application out of (i) (a) and (i) (b) resulting in payment in excess of Rs. 50 lakh during the previous year to any person								
		S.No	Name of person to whom amount paid or credited	PAN of such person	Amount of application(Rs)	Mode of application			TDS	
						+Electronic modes(Rs.)	Other than Electronic modes(Rs.)	Total	Whether any TDS has been deducted Yes/NO	
									Section under which TDS has been deducted	
		1	CP CAPITAL LTD.(AUXILLARY EDU. SERVICES)	AABCC4963A	120188000	120188000	0	120188000	Yes	194J
		2	CP CAPITAL LTD.(INTEREST ON LOAN)	AABCC4963A	3014691	3014691	0	3014691	Yes	194A
		3	SRAJAN CAPITAL LIMITED (INTEREST ON LOAN)	AATCS9821M	11263123	11263123	0	11263123	Yes	194A
	(iii)	Amount which was not actually paid during the previous year [if included in (i)(c)]								0
	(iv)	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



	(v)	Total amount to be allowed as application [31(i)(c)- 31(iii) +31(iv)]		282757941
	(vi)	Bifurcation of application in 31(v) into Revenue or Capital		282757941
	(a)	Revenue		270707996
	(b)	Capital		12049945
	(vii)	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
	(viii)	Repayment of loan or borrowing during the previous year which was earlier applied and not claimed as application during that previous year during that previous year.		0
	Amount to be disallowed from application			
	(ix)	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
	(x)	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
	(xi)	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
	(xii)	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
	(xiii)	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
	(xiv)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has not been obtained		00
	(xv)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has been obtained		0
	(xvi)	Applied for any purpose beyond the objects of the auditee		0
	(xvii)	Any other disallowance		0
	(xviii)	Total allowable application [$\sqrt{31(v)+31(vii)+31(viii) - \sqrt{31(ix) \text{ to } 31(xvii)}}$]		282757941
	(xix)	Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub-section (1) of section 11		0
	(xx)	Income accumulated as per the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 or sub-section (2) of section 11		0
	(xxi)	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
	32.	Taxable Income [30- $\sqrt{31(xviii) \text{ to } 31(xxi)}$]		-41878053
	33.	Income taxable under section 115BBI		
section 115BBI	(a)	Whether the auditee has any deemed income referred to in sub-section (1B) of section 11 which is chargeable to tax @ 30 % under section 115BBI and the amount of such deemed income?	No	
	(b)	Whether the auditee has any deemed income referred to in Explanation 4 to third proviso to clause (23C) of section 10 or sub-section (3) of section 11 which is chargeable to tax @ 30 % under section 115BBI and the amount of such deemed income?	No	
	(i)	Whether income accumulated is applied for the purposes other than charitable or religious purposes or ceases to be accumulated or set apart for application thereto	No	
	(ii)	Whether such income accumulated ceases to remain invested or deposited in any of the forms or modes specified in sub-section (5) of section 11	No	
	(iii)	Whether such income accumulated is not utilised for the purpose for which it is so accumulated or set apart during the period referred to in clause (a) of Explanation 3 to third proviso to clause (23C) of section 10 or clause (a) of sub-section (2) of section 11	No	
	(iv)	Whether such income accumulated is credited or paid to any trust or institution registered under section 12AA or section 12AB or 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-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10	No	
	(c)	(i) Whether the auditee has any income which is income not to be excluded from the total income under twenty first proviso to clause (23C) of section 10 or clause (c) of sub-section (1) of section 13 which is chargeable to tax @ 30 % under section 115BBI and the amount of such income	No	
	(ii)	Whether the auditee has any income which is not to be excluded from the total income under clause (b) of third proviso to clause (23C) of section 10 or clause (d) of sub-section (1) of section 13 which is chargeable to tax @ 30 % under section 115BBI and the amount of such income	No	
	(d)	Whether the auditee has any income accumulated or set apart in excess of fifteen per cent. of the income where such accumulation is not allowed under any specific provision of the Act and which is chargeable to tax @ 30 % under section 115BBI and the amount of such income ?	No	
	(e)	Whether the auditee has made any application out of India which is not excluded from total income under clause (c) of sub-section (1) of section 11	No	
	34.	Anonymous donation which is chargeable to tax @ 30 % under section 115BBC		0
Other Income	35.	Other Income		
	(a)	Whether the auditee has any income chargeable under section 12(2) and the amount of such income.	No	
	(b)	Income as per Explanation 3B to sub-section (1) of section 11 in case of violation of clause (a) or (b) or (c) or (d) of Explanation 3A to sub-section (1) of section 11 read with clause (b) of sub-section (2) of section 80G		0
(c)	Income as per Explanation 1B to the third proviso to clause (23C) of section 10 in case of violation of clauses (a) or (b) or (c) or (d) of Explanation 1A to the third proviso to clause (23C) of section 10 read with clause (b) of sub-section (2) of section 80G		0	



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	If code 2 selected in column (1) specify the amount of contribution made to the auditee	Address/Foreign Address
4-any trustee of the trust or manager (by whatever name called) of the institution	Pramod Kumar Maheshwari	ABYPM2876K			112-B SHAKTI NAGAR,KOTA,Dadabari Kota S.O,Ladpura,KOTA,Rajasthan,324009 INDIA
4-any trustee of the trust or manager (by whatever name called) of the institution	KAMAL ARORA	AHRPA1618G			C-419 OM ENCLAVE,KOTA,P.I.P. Kota S.O,Ladpura,KOTA,Rajasthan,324005 INDIA
4-any trustee of the trust or manager (by whatever name called) of the institution	Om Prakash Maheshwari	ABHPM3580H			112-B SHAKTI NAGAR,KOTA,Dadabari Kota S.O,Ladpura,KOTA,Rajasthan,324009 INDIA
4-any trustee of the trust or manager (by whatever name called) of the institution	Naval Kishore Maheshwari	ABGPM1388N			112-B SHAKTI NAGAR,KOTA,Dadabari Kota S.O,Ladpura,KOTA,Rajasthan,324009 INDIA
4-any trustee of the trust or manager (by whatever name called) of the institution	Sh. Shailendra maheshwari	ACCPM2816J			2-K-11, DADABARI EXTENSION,KOTA,Dadabari Kota S.O,Ladpura,KOTA,Rajasthan,324009 INDIA
6-any concern in which any of the persons referred above have a substantial interest.	CP CAPITAL LTD.	AABCC4963A			Village Tangori, Banur,Mohali,Banur S.O,BANUR SO 140601,PATIALA,Punjab, 140601 INDIA
6-any concern in which any of the persons referred above have a substantial interest.	SRAJAN CAPITAL LIMITED	AATCS9821M			Village Tangori,,Mohali,Banur S.O,BANUR SO 140601,PATIALA,Punjab, 140601 INDIA
4-any trustee of the trust or manager (by whatever name called) of the institution	Rahul Rohira	AKCPR5124L			39 BAJRANG NAGAR,KOTA,Kota H.O,Ladpura,KOTA,Rajasthan,324001 INDIA
4-any trustee of the trust or manager (by whatever name called) of the institution	Mahesh Kumar Gupta	AFXPG8145E			7-D-14 MAHAVEER NAGAR EXT. ,KOTA,P.I.P. Kota S.O,Ladpura,KOTA,Rajasthan,324005 INDIA

42. Details of transactions 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 trust or institution for services rendered by that person to such auditee and the amount so paid is in excess of what may be reasonably paid for such services;	No
(d)	Whether the services of the auditee are made available to any specified person during the previous year without adequate remuneration or other compensation;	No
(e)	Whether any share, security or other property is purchased by or on behalf of the auditee from any specified person during the previous year for consideration which is more than adequate;	No
(f)	Whether any share, security or other property is sold by or on behalf of the auditee to any specified person during the previous year for consideration which is less than adequate;	No
(g)	Whether any income or property of the auditee is diverted during the previous year in favour of any specified person	No
(h)	Whether any funds of the auditee are, or continue to remain, invested for any period during the previous year, in any concern in which any specified person has a substantial interest.	No

43. 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

	Income of the auditee has been applied, other than for the objects of the trust or institution.	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

Specified Violation



(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	
44.	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	
45.	In view of provisions of nineteenth proviso to clause (23C) of section 10 or sub-section (7) of section 11, please specify whether the trust or institution has claimed deduction under section 10 [other than clause (1), clause (23C) and clause (46) thereof] during the previous year and the amount of such claim?	No	
46.	Whether the auditee has taken or accepted any loan or deposit or any specified sum, exceeding the limit specified in section 269SS during the previous year?	Yes	818790033
47.	Whether the auditee has received an amount exceeding the limit specified in section 269ST, from a person in a day; or in respect of a single transaction; or in respect of transactions relating to one event or occasion from a person during the previous year?	No	
48.	Whether the auditee has repaid any amount being loan or deposit or any specified advance exceeding the limit specified in section 269T, during the previous year?	Yes	729047850
49.	Whether the auditee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB?		Yes
49. (A)	Whether the auditee is liable to pay interest under section 201(1A) or section 206C(7) ?		No

Schedule LB: Details of Loan and Borrowing						
Opening balance as on 1st April of the previous year	Loan and borrowings taken for applications towards objectives during the previous year	Applied for the objects of the trust or institution during the previous year	Amount of repayment of loan or borrowing during the previous year (which was earlier applied and not claimed as application if such application fulfilled the conditions as required)	Financial year in which (4) was applied earlier	Total repayment of loan or borrowing during the previous YEAR (In Rs.)	Closing Balance as on 31st March (1+2-6=7)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
192507197	818790033	40784396	0		778005097	233292133

Schedule 269SS: Details of loan or deposit or any specified sum taken, exceeding the limit specified in section 269SS during the previous year										
S.No.	Name of the lender or depositor	PAN of payee, if available	Aadhar of payee, if available	Address	Loan or deposit or any specified sum	Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared up during the previous year? Yes/No	Maximum amount outstanding in the account at any time during the previous year	By cheque or Bank draft or use of electronic clearing system through a bank account or any other mode	Whether account payee if by cheque or Bank draft?
1	CP CAPITAL LTD	AABCC4963A		Punjab	L-Loan	159813222	No	115029774	Cheque	Yes
2	SRAJAN CAPITAL LIMITED	AATCS9821M		Punjab	L-Loan	658976811	No	96055429	Cheque	Yes

Schedule 269T: Details of repayment of any amount being loan or deposit or any specified advance exceeding the limit specified in section 269T, during the previous year?		
S.No.	Details of Payee	Mode of Repayment



	Name	PAN, if available	Address	Loan or deposit or any specified advance	Amount	Please specify mode of receipt [by cheque or Bank draft or use of electronic clearing system through a bank account or any other]	Whether Account payee, if by cheque or bank draft?	Whether Squared up?	Maximum amount outstanding	By cheque or Bank draft or use of electronic clearing system through a bank account or nay other mode	Whether account payee if by cheque or bank draft?
1	CP CAPITAL LTD.	AABCC4963A	Punjab	Loan	115867850	Cheque	Yes	No	115029774	Cheque	Yes
2	SRAJAN CAPITAL LIMITED	AATCS9821M	Punjab	Loan	613180000	Cheque	Yes	No	96055429	Cheque	Yes

Schedule TDS/TCS

Tax Deduction and Collection Account Number (TAN)	Section	For Others, please specify	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 (6)	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)
JDHC03814G	194A		14277813	14277813	14277813	1427781	0	0	0
JDHC03814G	194C		30302050	30302050	30302050	330011	0	0	0
JDHC03814G	194H		115000	115000	115000	2300	0	0	0
JDHC03814G	194-I		2700000	2700000	2700000	270000	0	0	0
JDHC03814G	192		46723067	46723067	46723067	1538042	0	0	0
JDHC03814G	194J		127010290	127010290	127010290	12701029	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)
JDHC03814G	24Q	31-Jul-2024	26-Jul-2024	Yes
JDHC03814G	24Q	31-Oct-2024	24-Oct-2024	Yes
JDHC03814G	24Q	31-Jan-2025	29-Jan-2025	Yes
JDHC03814G	24Q	31-May-2025	30-May-2025	Yes
JDHC03814G	26Q	31-Jul-2024	31-Jul-2024	Yes
JDHC03814G	26Q	31-Oct-2024	22-Oct-2024	Yes
JDHC03814G	26Q	31-Jan-2025	27-Jan-2025	Yes
JDHC03814G	26Q	31-May-2025	29-May-2025	Yes



CAREER POINT UNIVERSITY, KOTA

BALANCE SHEET AS ON 31.03.2025

(Amount in Rs.)

LIABILITIES	AMOUNT	ASSETS	AMOUNT
Secured Loan		Fixed Assets	27,79,61,896
ICICI Bank Ltd. DOD A/c	9,40,54,662		
		Loan & Advance	2,04,394
Unsecured Loan from NBFC	13,92,37,471		
		Fees Receivables	1,87,89,476
Current Liabilities			
Duties & Taxes	7,75,922	Security Deposits	2,16,40,979
Security/Retention	21,36,008	Cash & Bank	21,63,540
Caution Money	1,35,37,000		
Reserves Fund	7,10,19,222		
	32,07,60,285		32,07,60,285

AS PER OUR REPORT OF EVEN DATEFOR B.VISHAL & COMPANY
CHARTERED ACCOUNTANTS

(Dr. B. Maheshwari)

PARTNER

M. No. 071404

PLACE: KOTA

DATE: 22.09.2025

For Career Point University, Kota

(Mr. Rahul Rohira)

Chief Finance and Accounts Officer

(Dr. Mahesh Kumar Gupta)

Vice Chancellor

CAREER POINT UNIVERSITY, KOTA
INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31.03.2025

(Amount in Rs.)

<u>EXPENDITURE</u>	<u>AMOUNT</u>	<u>INCOME</u>	<u>AMOUNT</u>
<u>Revenue Expenditures</u>			
To Advertisement Expenses	40,37,217	By Fees Income	23,03,34,240
To Audit Fees	35,400	By Grant Received for Project	50,00,000
To Bank Interest & Other Finance Cost	2,15,91,898	By Interest Income	5,77,413
To Communication Charges	1,86,767	By Income Received from Incidental Object	49,68,235
To Institute Expenses	14,37,46,966		
To Legal & Professional Charges	1,07,83,939		
To Staff Welfare Exp.	38,64,820		
To Electricity & Water Expenses	33,24,450		
To Repair, Maintenance & Augmentation Exp.	45,99,412		
To Rent Expenses	27,00,000		
To Scholarship	74,35,966		
To Salary Expenses	6,84,01,161		
Total Revenue Expenditures (A)	27,07,07,996		
To Income over Expenses trf. To B/S (C-A)	(2,98,28,108)		
<u>Capital Expenditures</u>			
To Purchase of Fixed Assets	1,20,49,945		
Total Capital Expenditures (B)	1,20,49,945		
To Income over Revenue and Capital Expenditure [C-(A+B)]	(4,18,78,053)		
	24,08,79,888		(C) 24,08,79,888

AS PER OUR REPORT OF EVEN DATE

FOR B.VISHAL & COMPANY
 CHARTERED ACCOUNTANTS



(CA B.V. MAHESHWARI)

PARTNER

M. No. 071404

PLACE: KOTA

DATE: 22.09.2025

For Career Point University, Kota

(Mr. Rahul Rohira)

Chief Finance and Accounts Officer

(Dr. Mahesh Kumar Gupta)

Vice Chancellor

CAREER POINT UNIVERSITY, KOTA
INCOME & EXPENDITURE GROUPING FOR THE YEAR ENDED 31.03.2025

	<u>Amount (In Rs.)</u>
<u>Communication Charges</u>	
Internet Charges	1,83,167
Mobile Exp.	3,600
	1,86,767
<u>Institute Related Expenses</u>	
Agriculture Research Exp.	5,68,427
Skill Zone Expenses for Students	3,12,000
Auxillary Educational Services	12,01,88,000
Admission & Counselling Exp.	1,30,400
Books & Periodicals and Printing	5,91,439
Event & Festival Exp.	34,77,619
Housekeeping Exp.	71,00,390
Institute General Exp.	14,48,539
Insurance Exp.	9,508
Laboratory Exp.	10,23,726
Patent Expenses	49,728
Refreshment & Tea Exp.	59,57,566
Security Charges	28,81,286
Misc. Exp.	8,338
	14,37,46,966
<u>Legal & Professional Charges</u>	
Affiliation Fees	26,21,925
Legal Fees	4,53,776
Guest Lectures / Faculty / Coach Expenses	37,21,538
Professional Charges	39,86,700
	1,07,83,939
<u>Staff Welfare</u>	
Travelling & Conveyance Exp.	26,40,346
Financial Support for Academic Development	4,48,637
Honorarium Exp.	98,350
Refreshment & Tea Exp.	5,83,310
Staff Welfare	94,177
	38,64,820
<u>Repair, Maintenance & Augmentation Exp.</u>	
Repair & Maintenance Computers	19,200
Repair & Maintenance Furniture	1,14,000
Repair & Maintenance Building	33,92,337
Repairs & Maintenance Electric & Equipment	9,15,147
Repairs & Maintenance General	1,58,728
	45,99,412
<u>Salary</u>	
PF Paid	2,33,617
ESI Paid	2,72,711
Stipend of Trainee	22,328
Salary Expenses	6,78,72,505
	6,84,01,161



CAREER POINT UNIVERSITY, KOTA
BALANCE SHEET GROUPING FOR THE YEAR ENDED 31.03.2025

	<u>Amount (In Rs.)</u>
<u>Retention / Security</u>	
Security Hostel	10,70,000
Security Payable Teaching Staff	6,234
Alps Smith Engineering (Ret)	37,833
Chitransh Sec.Services (Retention 2%)	2,954
Dev Construction & Supplier(Retention)	10,922
Genius Manpower (Ret)	15,000
Hadoti Housekeeping (Retention)	82,351
Jain'S Marketting & Co. (Ret.)	1,463
Krishi Kiran Agrotech (Retention)	10,000
Mahendra & Bros. Ass. (Ret.)	10,000
Modi Brothers Enterprise (Ret.)	50,000
Mukesh Kumar (Ret.)	18,000
Paint Tech (Ret.)	20,916
Paliwal Traders (Retention)	10,000
Rajesh Yadav (Ret.)	4,817
Satyanarayan Meghwal (Retention)	1,20,000
Security Niaem Hyderabad (Manage)	12,000
Shekhar Avac (Security)	50,000
Shri Usha Enterprises (Ret.)	5,000
Sukh Sagar Mess (Ret)	10,000
Top Class (Retention 2%)	20,832
Sharma Pest Guard (Retention)	5,000
Tiger Squad Security (Retention)	31,692
Leas Line (Security) Uniq Intertenment	44,658
Noman Tour & traveller	55,000
ADI Aqua care Pvt. Ltd. (Retention)	30,000
	<u>17,34,672</u>
<u>Reserve Funds</u>	
Opening Balance	10,08,47,330
Add: Expenses Over Income during the year	<u>(2,98,28,108)</u>
	<u>7,10,19,222</u>



	<u>Amount (In Rs.)</u>
<u>Loan & Advances</u>	
Salary Advances	2,00,000
TDS Receivable	4,394
	<u>2,04,394</u>
<u>Security Deposits</u>	
Electricity Security	5,20,168
Endowment Fund	2,00,00,000
Mohd. Amir (SAARC Security)	45,500
Radinet Info Solution Pvt. Ltd. (Sec.)	4,000
Sec Bar Council	10,00,000
Sec Gas. Cylinder	11,300
Security Lease Line	2,000
Shruti Gas & Chemicals	7,000
Esic Challan Advance Deposit	51,011
	<u>2,16,40,979</u>
<u>Fees Receivables</u>	
Fees Receivable From Students (Last Sessions)	1,87,89,476
	<u>1,87,89,476</u>
<u>Cash & Bank</u>	
Cash in Hand	2,18,057
PNB Bank (764)	17,860
ICICI Bank (1112)	38,922
ICICI Bank (536)	3,00,421
ICICI Bank (856)	1,67,483
HDFC BANK (0394)	14,20,797
	<u>21,63,540</u>
Net Cash & Bank Balances	<u>21,63,540</u>
<u>Unsecured Loan From NBFC</u>	
CP Capital Limited	13,92,37,471
	<u>13,92,37,471</u>



CAREER POINT UNIVERSITY, KOTA
DETAILS OF FIXED ASSETS AS ON 31st MARCH 2025

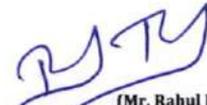
BLOCK OF ASSETS	OPENEING BALANCE	ADDITION	SALE/ADJUSTED	Amount (In Rs.)
	AS ON 01.04.2024	DURING THE YEAR	DURING THE YEAR	CLOSING BALANCE 31.03.2025
Land At Alaniya	8,84,88,055	-	-	8,84,88,055
Fixed Networking	1,213	-	-	1,213
Computer	7,808	-	-	7,808
Pharmacy Software	24,601	-	-	24,601
Library Software	224	-	-	224
Library Books	5,87,601	-	-	5,87,601
Plant & Machinery				
Fixed Bar Code Scanner	665	-	-	665
Fixed TATA Sky	282	-	-	282
Laboratory Equipments	39,95,345	-	-	39,95,345
Agriculture Equipment	63,979	-	-	63,979
Transformer	9,62,557	-	-	9,62,557
Fridge	20,979	-	-	20,979
Grass Cutting Machine	5,790	-	-	5,790
Fixed Pumpset	19,086	-	-	19,086
Fixed Solar PV Water Pumoing System	-	7,50,314	-	7,50,314
Water Purifier	1,94,445	-	-	1,94,445
Air Conditioner	1,88,465	-	-	1,88,465
Air Conditioner & Ducting	1,90,380	-	-	1,90,380
Air Cooling Machine	10,69,346	-	-	10,69,346
Water Heater	29,038	-	-	29,038
Mobail Handset	6,619	-	-	6,619
Water Cooler	57,730	-	-	57,730
Projector	1,00,491	-	-	1,00,491
Lawn Cutter	2,487	-	-	2,487
Dumper & More Plow	29,550	-	-	29,550
Electrical Vehicle	-	74,000	-	74,000
Tractor (Mahindra)	2,22,895	-	-	2,22,895
CC TV Camera	8,66,866	-	-	8,66,866
Currency Counting Machine	3,726	-	-	3,726
UPS	16,819	-	-	16,819
Furniture & Fixtures				
Almirah	8,54,013	-	-	8,54,013
Canteen Furniture	1,01,335	-	-	1,01,335
Hospital Furniture & Fixtures	-	-	-	-
Furniture & Fixtures	71,85,120	36,76,674	-	1,08,61,794
Library Furniture	2,77,677	-	-	2,77,677
Bed	7,869	-	-	7,869
Central Table	2,861	-	-	2,861
Dainning Chairs	6,798	-	-	6,798
Dinning Table	5,901	-	-	5,901
Drawing Stool	18,780	-	-	18,780
Drawing Table	70,117	-	-	70,117
Faculty Table	2,97,473	-	-	2,97,473
Football Gol Post	7,943	-	-	7,943
Lift	7,08,000	-	-	7,08,000
Matresses	8,569	-	-	8,569
Office Chairs	55,363	-	-	55,363
Office Table	8,942	-	-	8,942
Podium	1,05,387	-	-	1,05,387
PVC Chairs	1,22,223	-	-	1,22,223
Sofa Sets	1,32,083	-	-	1,32,083
Steel Stool	44,861	-	-	44,861
Student Chairs	2,36,969	-	-	2,36,969
Student Table 3 Seaters	4,14,903	-	-	4,14,903
Student Table	2,88,923	-	-	2,88,923
Tutorial Table	1,99,201	-	-	1,99,201
Fan	1,90,606	-	-	1,90,606
Hand Cart (Thela)	2,814	-	-	2,814
Library Racks	53,688	-	-	53,688
Gym Equipment	2,01,879	-	-	2,01,879
Buildings	15,71,44,611	75,48,957	-	16,46,93,568
Total	26,59,11,951	1,20,49,945	-	27,79,61,896

AS PER OUR REPORT OF EVEN DATE



PLACE: KOTA
DATE: 22.09.2025

For Career Point University, Kota


(Mr. Rahul Rohira)
Chief Finance and Accounts Officer


(Dr. Mahesh Kumar Gupta)
Vice Chancellor

NOTES AND COMMENTS – SCHEDULE A

1. The University is a unit of **Career Point University Kota**, established for imparting quality education, by and large for all segments of University.
2. The University started functioning in the Financial Year 2012-13 onwards.
3. The University has been registered u/s 12A (a) of I.T. 1961 Act & vide Registration No. CIT(E)/CHD/12AA/2016-17/856 Dtd. 22/09/2016 . The 12A reg. No. is AAAJC0906DE20213, Dated : 10.03.2022
4. All debit & credit balances are subject to confirmation.
5. The cash has been physically verified by the Management at the year end.
6. All the assets acquired including Land & Building are for intended use in field of education.
7. During the Year University has received financial assistance from Gopi Bai Foundation and paid no interest on that financial assistance.
8. In compliance to Section 11(6) of Income Tax Act, 1962 the University has not applied or accumulated or set apart any income for application towards acquisition of any asset hence is been claiming depreciation on the asset purchased on yearly basis.
9. The University as created by its promoting body Gopi Bai Foundation and after creation all assets stay vest in University including Land and so per Board of Management of University the title of Land is still in name of Gopi Bai Foundation but it stay vested in University as the University act supersedes.

**AS PER OUR REPORT OF
FOR B.VISHAL & COMPANY
CHARTERED ACCOUNTANTS**



**(CA B.V. MAHESHWARI)
PARTNER**

PLACE: KOTA

DATE: 22.09.2025

For CAREER POINT UNIVERSITY KOTA

**(Mr. Rahul Rohira)
Chief Finance and Account officer**

**(Mr. Mahesh Kumar Gupta)
Vice-Chancellor**