



**JOSE KAPPEN & CO.**  
**CHARTERED ACCOUNTANTS**

**AUDIT REPORT**

**F.Y:2022-23**

**CONSOLIDATED FINANCIAL STATEMENTS**

**HIGHRANGE DEVELOPMENT SOCIETY**

**BISHOP'S HOUSE, IDUKKI**

KALLEL COMPLEX, PALA ROAD,  
THODUPUZHA, IDUKKI, KERALA – 685 584  
Ph: 04862 – 222116, 224416, Mob: +91 9567160268  
*E-mail: kappenca@gmail.com*

**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 **HIGHRANGE DEVELOPMENT SOCIETY, AAATH 3988 C** [name and PAN of the trust or institution or any university or other educational institution or any hospital or other medical institution] as at 31<sup>st</sup> March 2023 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\_

1 Evidences in respect of expenditure incurred by the assessee are only test checked.

2 It is not possible for us to verify whether the payments in excess of Rs.10,000/- have been made otherwise than by account payee cheque, bank draft or ECS, as the necessary evidence is not in the possession of the assessee.

3 We have verified the compliance with the provisions of Chapter XVII-B regarding the deduction of tax at source in accordance with the Auditing standards generally accepted in India which include test checks and concept of materiality. Such audit procedures did not reveal any significant non compliance with the provisions of Chapter XVII B.

4 It is not possible for us to bifurcate, the payments made through banking channels, into electronic mode and other mode, as the registers/documents maintained by the assessee are inadequate for the purpose of furnishing the requisite information.

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<sup>st</sup> March 2023 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<sup>st</sup> March 2023.

subject to the following observations/qualifications

1 Closing Stock is not physically verified by us. Closing stock is valued by the Management.

The prescribed particulars are annexed hereto.

Place: **Thodupuzha**

Date: **20-Oct-2023**

UDIN : 23211819BGWDYQ5247



For Jose Kappen & Co.

**Shyjo Joseph FCA**

**Partner, M. No. 211819**

**Firm reg No. 0001362s**

**M/s Jose Kappen & Co., Chartered  
Accountants, Kallel Complex, Pala Road,  
Thodupuzha, Kerala - 685 584**



**Acknowledgement Number: 479881390311023**

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

Basic Details	1.	PAN of the auditee	AAATH3988C	
	2.	Name of the auditee	HIGH RANGE DEVELOPMENT SOCIETY	
	3.	Assessment year	2023-24	
	4.	Previous year	01-APR-2022 to 31-MAR-2023	
	5.	Registered Address of the auditee	Bishops House, Idukki, Karimpana, Idukki, 685602	
	6.	Other addresses, if applicable		
	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 approved / notified	Date of registration/provisional registration or approval/ provisionally approved / notified	Registration/Approval/ Notification/ Unique Registration No. (URN), if available
		(1)	(2)	(3)
Management	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	
			Clause (a) of sub-section (1) of section 12AB of the Act	Authority granting registration/provisional registration or approval/provisional approval or notification
		Clause (i) of second proviso to sub-section (5) of section 80G of the Act	31-Dec-2021	AAATH3988CF20158
			23-Sep-2021	AAATH3988CE20051
				(4)
				(5)
				01-Apr-2021
				01-Apr-2021

*[Signature]*

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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											
	(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.											
	(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											
		<table border="1"> <thead> <tr> <th data-bbox="598 526 758 593">S. No.</th> <th data-bbox="598 593 758 761">Date of Application</th> <th data-bbox="598 761 758 929">Status of registration in pursuance of application</th> <th data-bbox="598 929 758 1097">Date of Registration or cancellation based on such application</th> <th data-bbox="598 1097 758 1265">URN of such registration</th> </tr> </thead> <tbody> <tr> <td data-bbox="758 526 853 593">(1)</td> <td data-bbox="758 593 853 761">(2)</td> <td data-bbox="758 761 853 929">(3)</td> <td data-bbox="758 929 853 1097">(4)</td> <td data-bbox="758 1097 853 1265">(5)</td> </tr> </tbody> </table>	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)	(2)	(3)	(4)	(5)	
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)	(2)	(3)	(4)	(5)									
		No Records Available											
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 10 has been filed?											
		<table border="1"> <thead> <tr> <th data-bbox="1093 526 1252 593">S. No.</th> <th data-bbox="1093 593 1252 761">Date of Application</th> <th data-bbox="1093 761 1252 929">Status of registration in pursuance to application</th> <th data-bbox="1093 929 1252 1097">Date of Registration /Cancellation based on such application</th> <th data-bbox="1093 1097 1252 1265">URN of such registration</th> </tr> </thead> <tbody> <tr> <td colspan="5" data-bbox="1252 526 1332 1265">No Records Available</td> </tr> </tbody> </table>	S. No.	Date of Application	Status of registration in pursuance to application	Date of Registration /Cancellation based on such application	URN of such registration	No Records Available					
S. No.	Date of Application	Status of registration in pursuance to application	Date of Registration /Cancellation based on such application	URN of such registration									
No Records Available													
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											



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alls of Place where books of accounts other documents have been maintained



S. No.	Nature of Books of Account	Whether maintained by the auditee	Whether maintained in a computer system	Whether maintained at registered office	If maintained at any place other than the registered place			Whether the books of account have been audited
					Address of such Place	Date of decision by management to keep account at such place	Date of intimation to Assessing Officer that books of accounts are kept at such place under proviso to sub-rule (3) of rule 17AA	
11.	(2) rule 17AA(1)(d)(vii) Record of properties as per rule 17AA(1)(d)(viii);	Yes	Yes	Yes	(6)	(7)	(8)	(9) Yes
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-à-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-à-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.)						
(1)	(2)	(3)						
Total		0						
No Records Available								
17. Whether the auditee has any business undertaking as referred to in sub-section (4) of section 11								
(i)	No							
(ii) If yes, then provide the following details of the business undertaking:								
(a)	Nature of Business Undertaking							
(b)	Business code							
(c)	Whether separate books of account have been maintained for the business undertaking <refer note^>							

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**Acknowledgement Number:479881390311023**

(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
	(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
	(c) Others (Specify the nature)	₹
	(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	₹ 1,59,52,026
(viii)	Total donation not reported in form No. 10BD [23(f)+23(ii)+23(iii)(d) +23(v)+23(vi)+23(vi)(e)+23(vii)]	₹ 1,59,52,026
24.	Total voluntary contributions received by the auditee during the previous year [22+23(viii)]	₹ 1,63,63,276
25.	Total Foreign Contribution out of the total voluntary contributions stated in 24	₹ 1,59,28,585
26.	Voluntary Contribution forming part of Corpus (which are included in 24)	₹ 0

*[Signature]*

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(c)	Total application (a) + (b)(X)									₹ 0
	Electronic(₹)									₹ 3,38,91,599
	Other than electronic(₹)									₹ 3,38,91,599
	Total(₹)									₹ 3,38,91,599
(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				
(1)	(2)	(3)	(4)	Electronic modes (Rs.)	Other than Electronic modes (Rs.)	Total	Whether any TDS has been deducted	Section under which TDS has been deducted		(9)
				(5)	(6)	(7)	(8)			
	No Records Available									
(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)]									
	₹ 3,38,91,599									
(vi)	Bifurcation of application in 31(v) into Revenue or Capital									
(a)	Revenue									
	₹ 0									
(b)	Capital									
	₹ 0									
(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.									
	₹ 0									
<b>Amount to be disallowed from application</b>										
(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 (a) 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									
(A)	Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) of section 40A									
	₹ 0									
(B)	Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) of section 40A									
	₹ 0									

*[Signature]*

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*[Signature]*



**Acknowledgement Number:479881390311023**

						₹
	(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 the 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 115BB1 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 115BB1 and the amount of such income	No			₹
(d)		Whether the auditee has any income accumulated or set apart in excess of fifteen percent 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 115BB1 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
35.	(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 clause (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
	(d)	Income chargeable under sub-section (4) of section 11				₹ 0
36.		Details of Capital Asset Transferred under sub-section (1A) of section 11				
	(1)	Whether a capital asset being property held under trust wholly for charitable or religious purpose is transferred and the net consideration for which it is transferred?	No			₹
	(2)	Whether deemed application is claimed as per clause (a) of sub-section (1A) of section 11 and the amount of such deemed application?	No			₹

*[Signature]*

*[Signature]*

*[Signature]*





**Acknowledgement Number: 479881390311023**

(iii)	If yes in (i), please provide computation of Income chargeable under twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13	
(a)	Income for the previous year	₹
(b)	Total Expenditure incurred in India, for the objects of the auditee,	₹
(c)	Expenditure to be disallowed	
(i)	Expenditure from the corpus standing to the credit of the trust or institution as on the end of the financial year immediately preceding the previous year relevant to the assessment year for which income is being computed	₹
(ii)	Expenditure from any loan or borrowing	₹
(iii)	Depreciation in respect of an asset, acquisition of which has been claimed as application of income, in the same or any other previous year; and	₹
(iv)	Expenditure in the form of contribution or donation to any person.	₹
(v)	Capital expenditure	₹
(vi)	Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-clause (ia) of clause (a) of section 40	₹
(vii)	Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-section 3 or 3A of section 40A	₹
(viii)	Any other disallowance	₹
(ix)	Total expenditure to be disallowed (i)+(ii)+(iii)+(iv)+(v)+(vi)+(vii)+(viii)	₹ 0
(d)	Income chargeable to tax under twenty-second proviso to clause (23C) of section 10 or sub-section (10) of section 13 { a - b+c (ix)}	₹ 0
40.	In case auditee is approved under second proviso to sub-section (5) of section 80G, please provide the following details	
(a)	Whether any amount of expenditure incurred during the previous year which is of a religious nature and the amount of such expenditure	₹ 0
(b)	Total income of auditee during the previous year	₹ 0
(c)	Percentage of expenditure which is of religious nature to the total income [ Amount in (a)/(b) ]	0 %
41.	Details of specified person* as referred to in sub-section (3) of section 13	

*[Signature]*

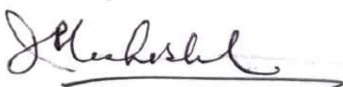
*[Signature]*

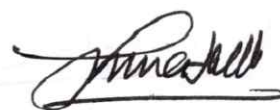
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	person		
	(h)	Whether any funds of the auditee are, or continue to remain, invested for any period during the previous year, in any concern in which any specified person has a substantial interest.	No
43.		Whether the auditee has incurred any specified 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	No
	(a)	Income of the auditee has been applied, other than for the objects of the trust or institution.	₹
	(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.	₹
	(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.	₹
	(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	₹
	(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.	₹
	(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?	No
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?	No
49.		Whether the auditee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB?	No

Specified Violation








Acknowledgement Number: 479881390311023

Schedule Corpus : Details of Corpus

Type of Corpus Donation	(1) Opening Balance at the beginning of the previous year (Corpus not applied till the beginning of the previous year)	(2) Received/Treated as corpus during the previous year	(3) Applied during the previous year	(4) Amount invested or deposited back in to corpus (which was earlier applied and not claimed as such application fulfilled the conditions)	(5) Total amount invested or deposited back in to corpus	(6) Financial year in which (4) was applied earlier	(7) Closing Balance [(1-2+5)-3]	(8) Invested in modes specified in section 11(6)	(9) Amount taxed in previous assessment year	(10) Invested in modes other than specified in section 11(5) as on last day of the previous year	If corpus donation is of type (i) then whether it fulfills the following conditions			(14) (1.4)
											(11) Amount applied out of corpus for the purpose other than for which the voluntary contribution was made	(12) Contribution or donation to any person	(13) Main named as not separately identifiable	(14) Invested or deposited in the forms and modes other than those specified under sub-section (5) of section 11.

No Records Available



*J. Pluchich*

*Jome*

*J. Amhall*

**Acknowledgement Number: 479881390311023**

**Schedule LB: Details of Loan and Borrowing**

(1) Opening Balance as on 1st April of the previous year	(2) Loan & Borrowings taken for applications towards objectives during the previous year	(3) Applied for the objects of the trust or institution during the previous year	(4) 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)	(5) Financial year in which (4) was applied earlier	(6) Total repayment of loan or borrowing during the previous year	(7) Closing Balance as on 31st March (1+2-6=7)
No Records Available						



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**Schedule D1: Details of deemed application under Explanation 1 sub-section (1) of section 11 and deemed income under sub-section (1B) of section 11**

Year in which income is deemed to be applied (F.Y.)	Date of furnishing Form 9A	Amount deemed to be applied during the previous year referred to in column 1	Reason of deeming application	Out of the deemed application claimed earlier, amount required to be applied	Amount taxed in any earlier assessment year(s) out of the amount referred to in column (5) (Fill schedule DA)	Out of deemed application claimed, amount required to be applied during the financial year pertaining to current assessment year	Amount of deemed application claimed in earlier years, applied during the financial year relating to current AY	Amount which could not be applied and deemed to be income u/s 11(1B) during the previous year	Balance Amount of deemed application
(1)	(2)	(3)	(4)	(5)	(6)	(7) = (5)-(6)	(8)	(9) = (7)-(8)	(10) = (5)-(7)
No Records Available									

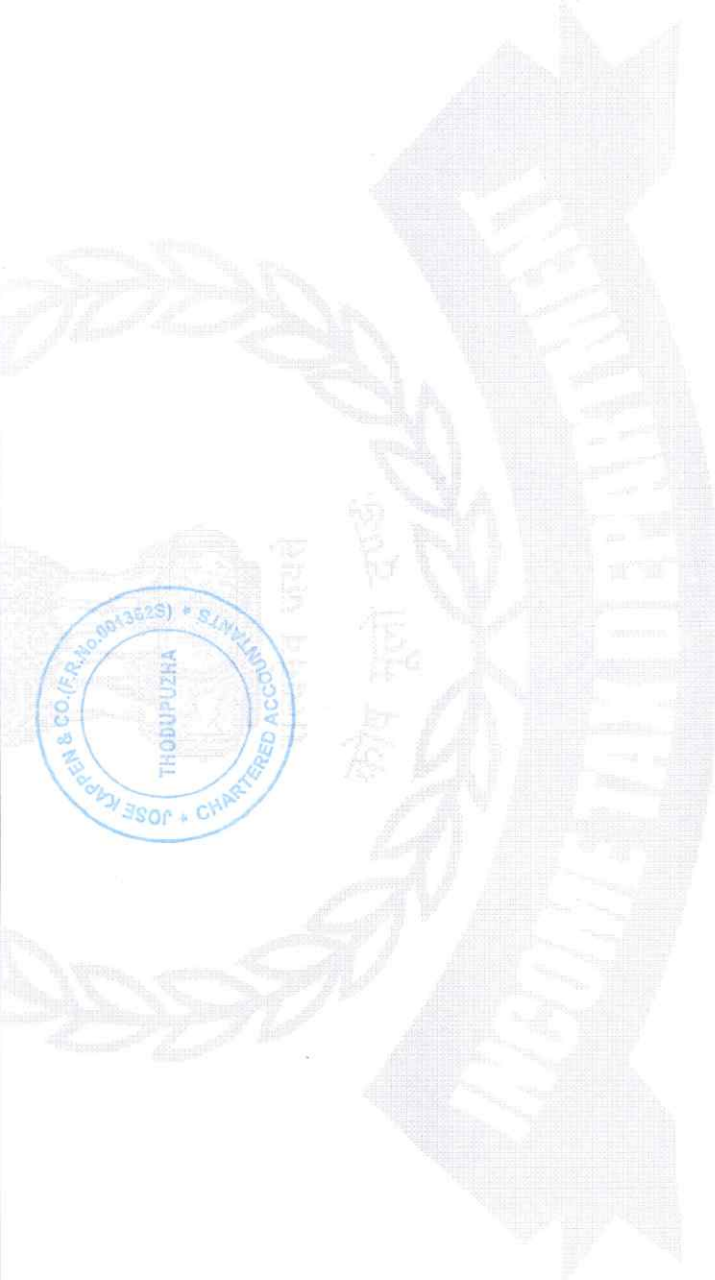


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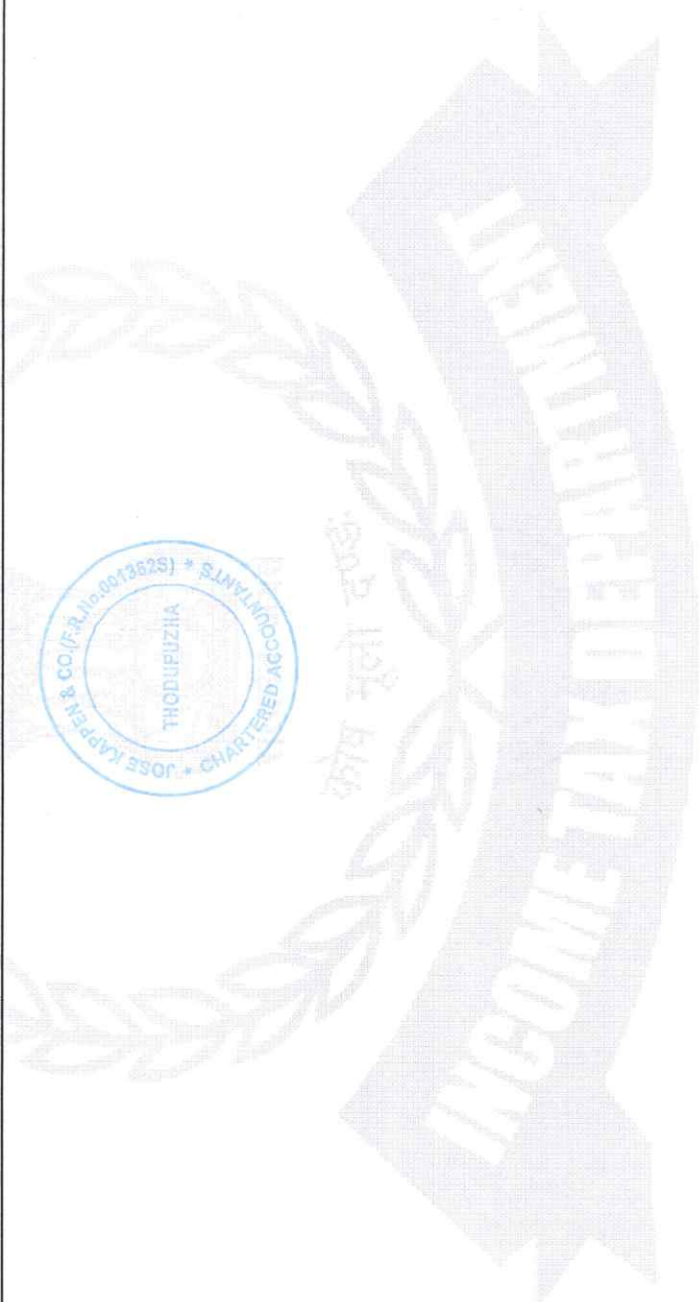
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Schedule AC: The details of accumulation

S. No.	Year of accumulation (F.Yr.)	Date of Furnishing Form 10	Amount accumulated in the year of accumulation	Purpose of accumulation	Amount applied for charitable or religious purposes up to the beginning of the previous year	Balance to be applied (3)-(5)	Amount taxed in any earlier assessment (Fill schedule ACA)	Balance available for application (6)-(7)	Amounts applied for charitable or religious purpose during the previous year out of previous year's accumulation	Amount applied for purposes other than the purpose for which such accumulation was made (if applicable)	Amount credited or paid to any trust or institution registered u/s 12AB or approved under sub-clauses (v) or (vi) or (via) or clause (23C) of section 10 (if applicable)	Balance amount available for application (8) - (9) - (10) - (11)	Amount invested or deposited in the modes specified in section 11(5) out of 12	Amount invested or deposited in the modes other than specified in section 11(5) out of 12 (if applicable)	Amount which is not utilized during the period of accumulation (if applicable)	Amount deemed to be income within meaning of sub-section (3) of section 11 (if applicable) (10)+(11)+(14)+(15)
	Total					0	0	0	0	0	0	0	0	0	0	0

No Records Available



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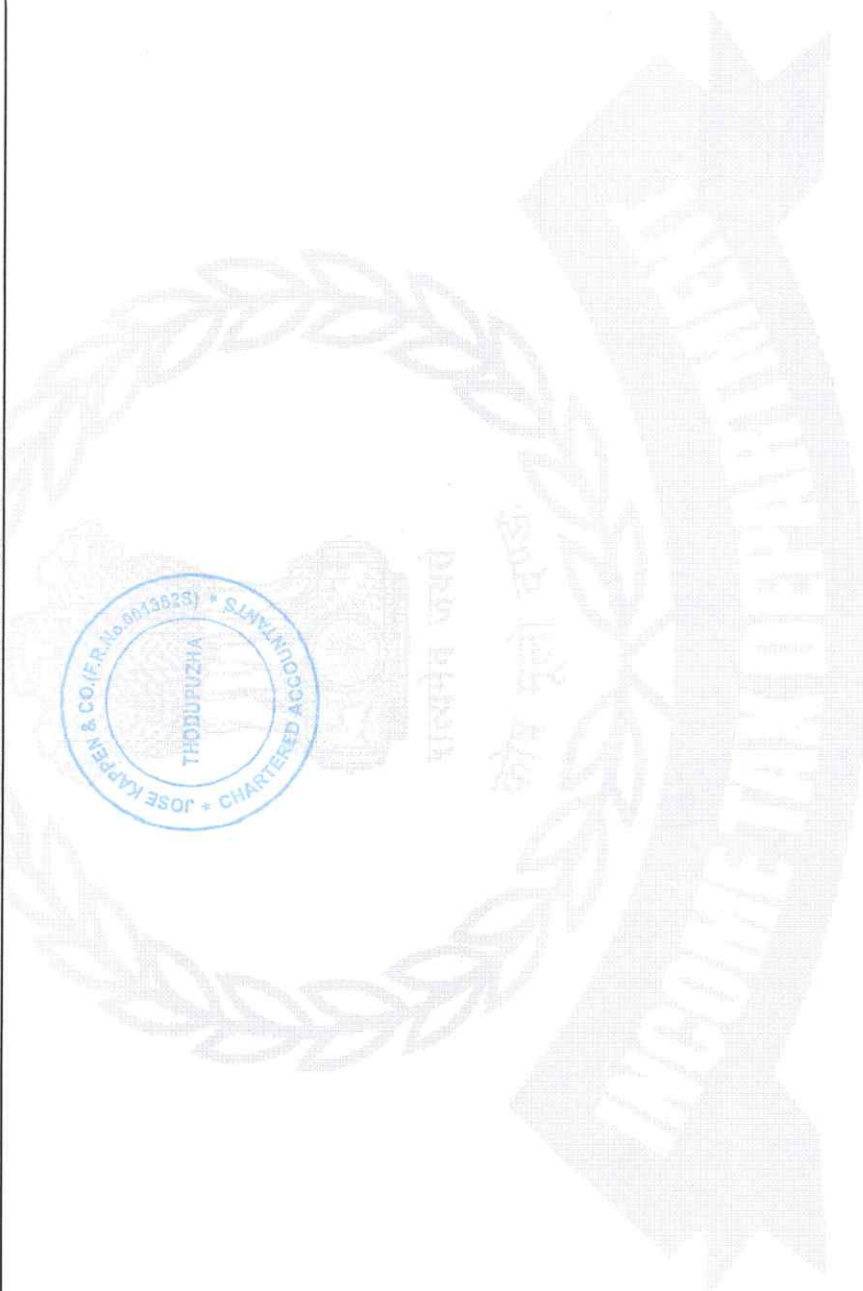


**Acknowledgement Number: 479881390311023**

**Schedule SP-a: Whether any part of income or property of the auditee is lent, or continues to be lent, to the specified person during the previous year?**

S. No.	Name of specified person	PAN of specified person	Details		Details of Security		Details of Interest		
			Nature of Income or Property which is lent	Amount for which income or property is, or continues to be, lent to specified person for any period during the previous year	Nature of security	Value of security	Value of Adequate Security	Actual Rate of interest that is charged	Adequate Rate of Interest
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

No Records Available



*J. Ph. Kishor*

*Jain*

*Prasad*

**Acknowledgement Number: 479881390311023**

Schedule SP-c: Details of salary, allowance or otherwise which is paid to the specified person out of the resources of the auditee for services rendered by him during the previous year

S. No.	Name of specified person	PAN of specified person	Nature of Services rendered by specified person	Details of Payment for the previous year		Reasonable Amount for Services
				Nature of payment	Amount of payment	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
No Records Available						

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**Schedule SP- e 1 : Details of any share, security is purchased by or on behalf of the auditee from the specified person during the previous year?**

S. No.	Details of specified person			Details of Shares or Security				Details of Other Property being Movable					
	Name of specified person	PAN of specified person	Nature of property purchased	Name of the Company/ Concern of which the shares are purchased	Number of shares purchased during the previous year	Price of each share/security	Total consideration paid share or security	Adequate consideration for share or security	Nature of property	Number of property purchased	Price of property	Total consideration paid for property during the previous Year	Adequate Consideration
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

No Records Available

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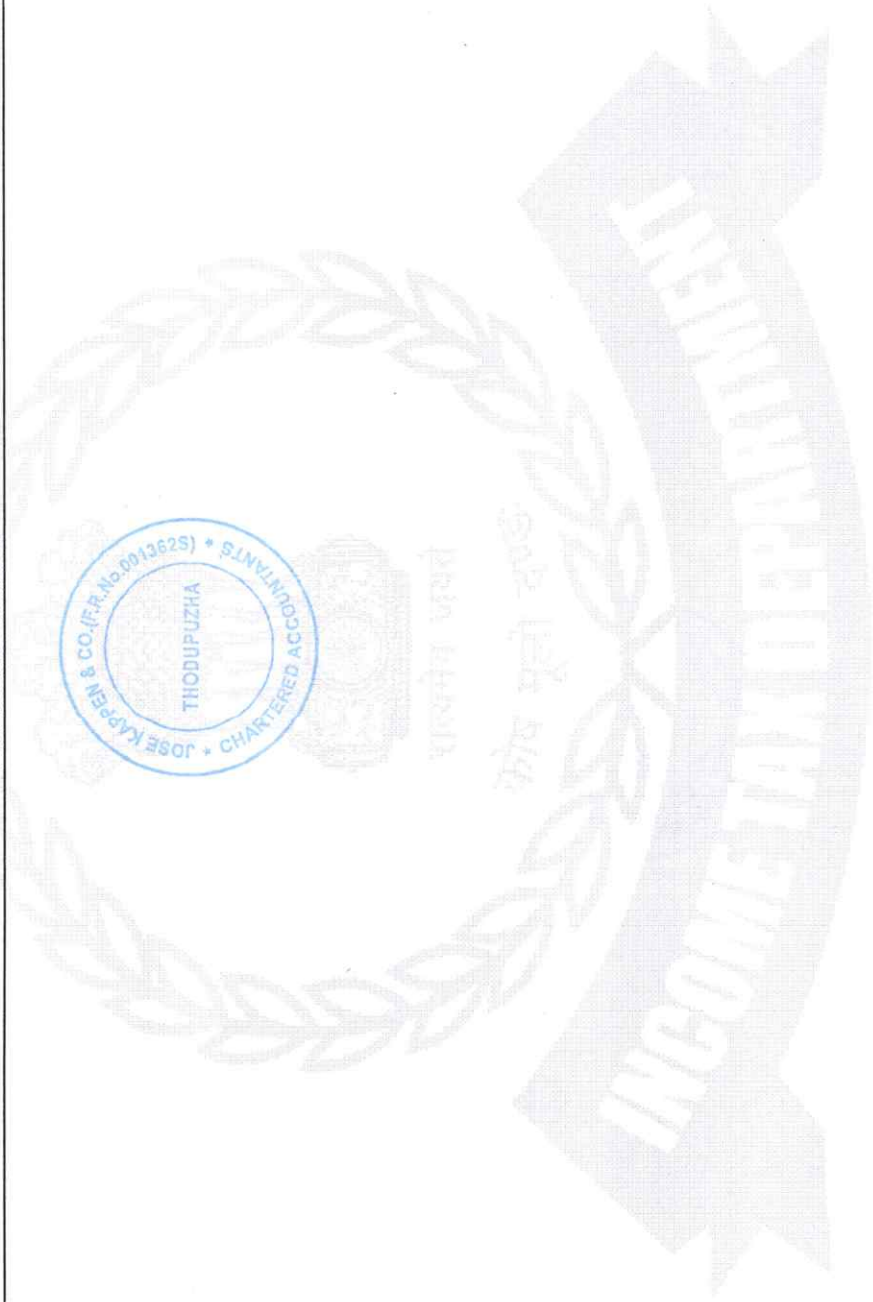


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\* JOSE KAPPEN & CO. (F.R.No.001362S) \* S.L.N.M.H.O.O.A.C.C.A.

**Schedule SP- f 1: Details of any share, security sold by or on behalf of the trust or institution to a specified person during the previous year?**

S. No.	Details of Shares or Security				Details of Other Property being Movable								
	Name of specified person	PAN of specified person	Nature of property sold	Name of the Company or Concern of which the shares are sold	Number of shares sold during the previous year	Price of each share or security	Total consideration share or security	Adequate consideration for share or security	Nature of movable property	Number of movable properties sold	Price of Movable property	Total consideration for property during the previous year	Adequate Consideration

No Records Available



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**Acknowledgement Number: 479881390311023**

Schedule SP-g : Details of any income or property which is diverted during the previous year in favour of any specified person

S. No.	Name of specified person in whose favor income or property diverted	PAN of specified person	Details of Income or property that is diverted	
			Nature of Income or property that is diverted	Value of income or property that is diverted (In Rs)
(1)	(2)	(3)	(4)	(5)
No Records Available				



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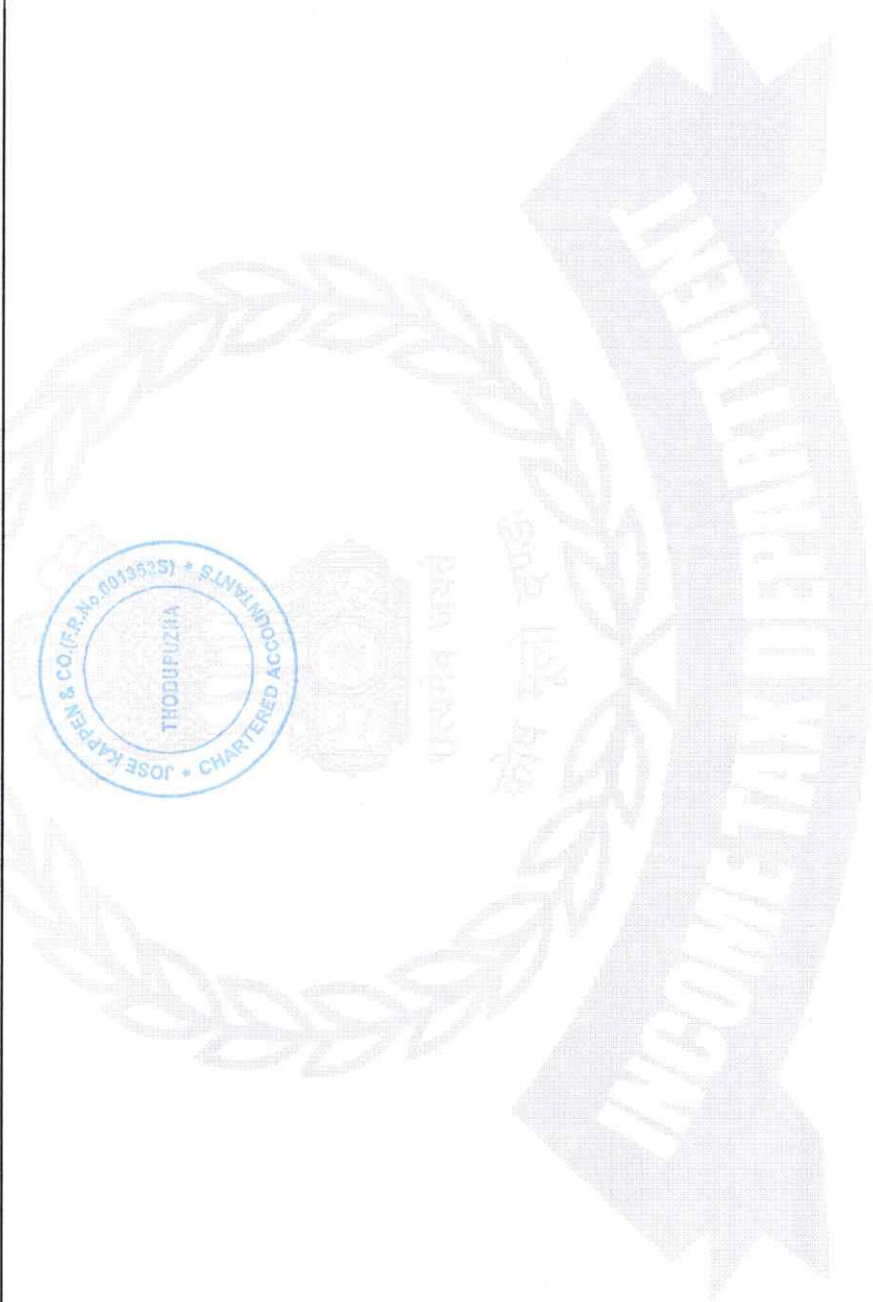
Acknowledgement Number: 479881390311023

Schedule other law violation						
S. No.	Name of law under which non-compliance has occurred	Nature of non-compliance	Date of order, direction or decree, holding that such non-compliance has occurred	Whether the order, direction or decree, has been disputed before any court or appellate forum	If yes, whether dispute has attained finality	Has the dispute been finalised in favour of the auditee
(1)	(2)	(3)	(4)	(5)	(6)	(7)
No Records Available						

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**Acknowledgement Number: 479881390311023**

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	Nature of payment	Details of Payee		
				Name	PAN or Aadhar of payee, if available	Address
No Records Available						



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**Acknowledgement Number:479881390311023**

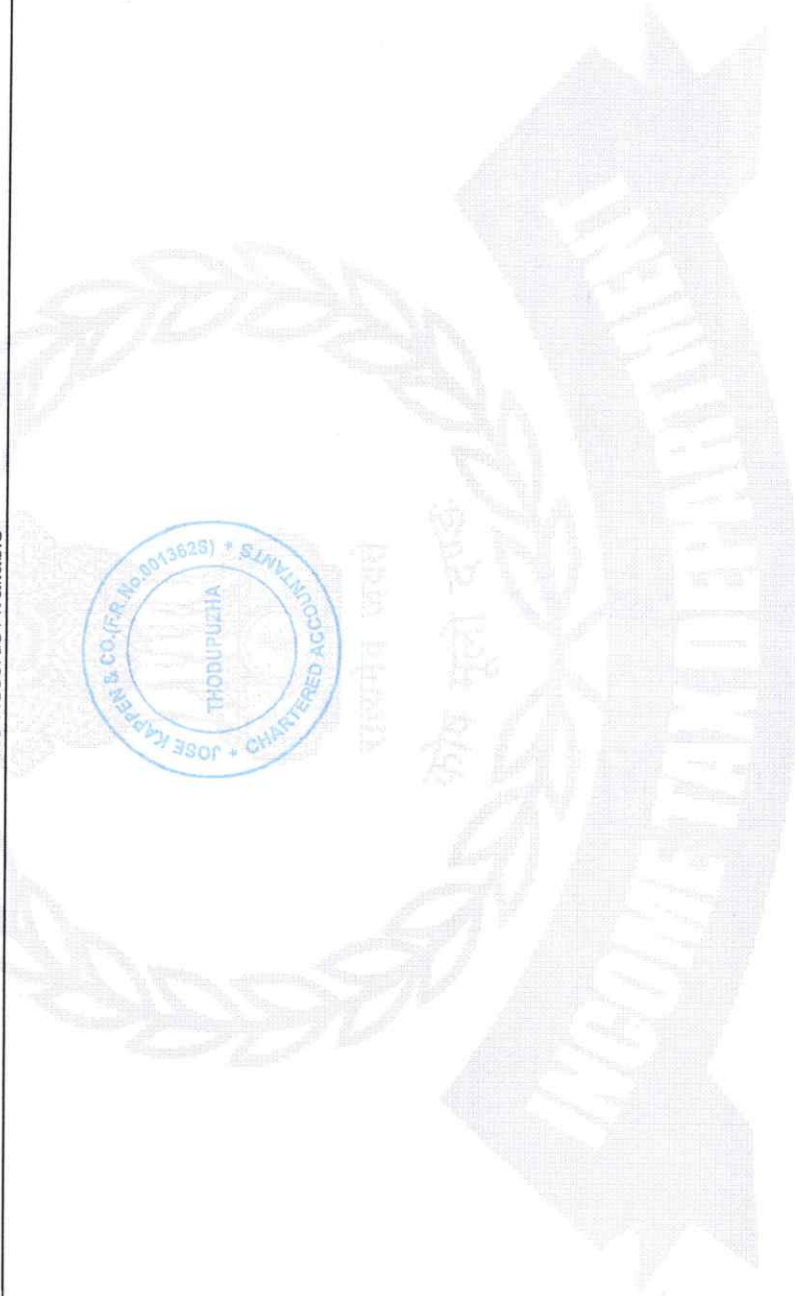
Schedule 269SS: Details of loan or deposit or any specified sum taken, exceeding the limit specified in section 269SS during the previous year

S. No.	Name of the lender or depositor	PAN or Aadhar the 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?	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 or by Cheque or Bank Draft?
No Records Available									

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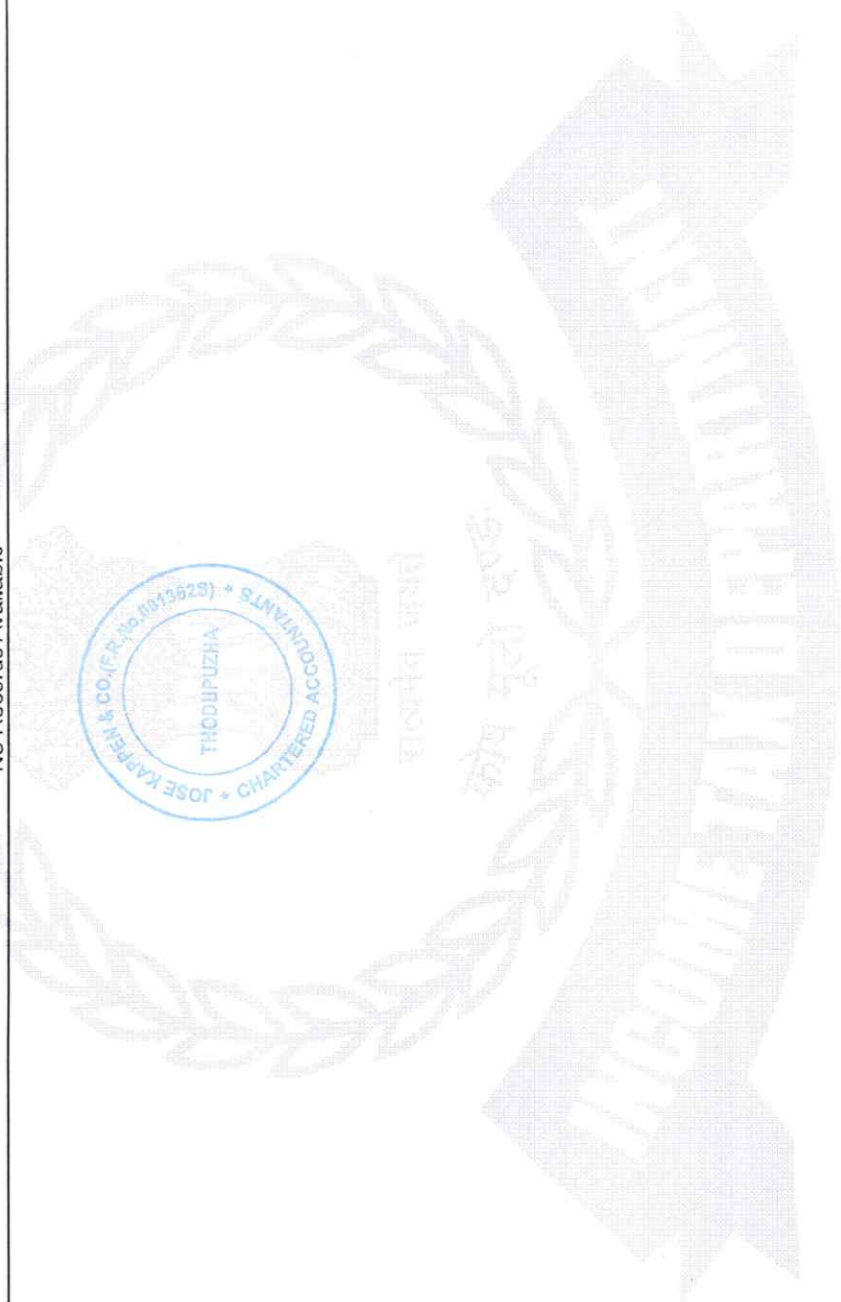


**Acknowledgement Number: 479881390311023**

**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		Details of Transaction			Mode of Repayment					
	Name	PAN of the payee, 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 any other mode	Whether Account Payee, if by Cheque or Bank Draft?

No Records Available



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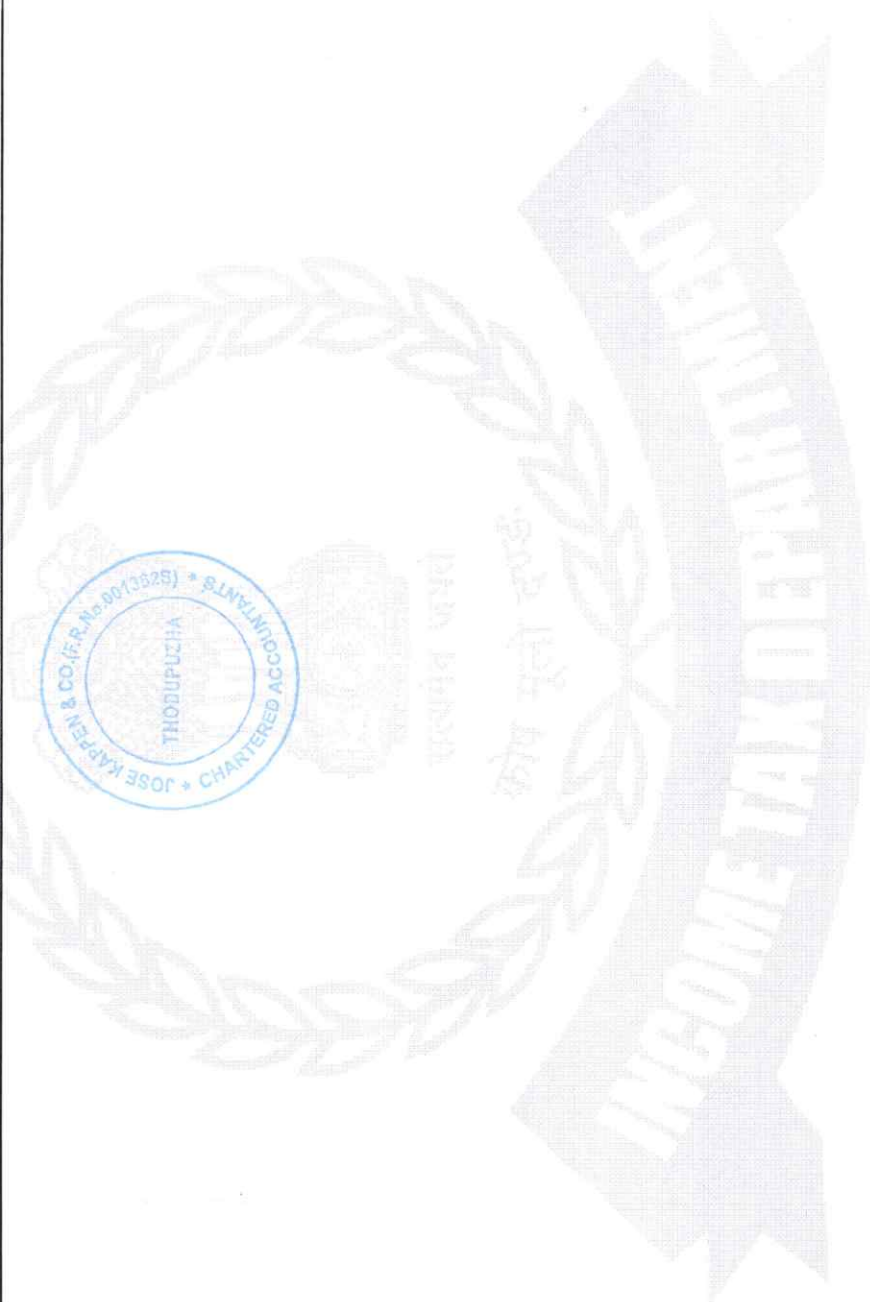
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Acknowledgement Number: 479881390311023

Schedule Statement of TDS/TCS

Tax Deduction and Collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported
(1)	(2)	(3)	(4)	(5)
No Records Available				



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**HIGHRANGE DEVELOPMENT SOCIETY**

**BISHOP'S HOUSE**

**KARIMPAN, IDUKKI-685602**

**SCHEDULES FORMING PART OF CONSOLIDATED BALANCE SHEET**

**AS AT 31ST MARCH 2023**

**I FIXED ASSETS**

<u>Item</u>	<u>Opening Balances</u>	<u>Addn</u>	<u>Dedn.</u>	<u>Total</u>
Land	8,38,000.00	-	-	8,38,000.00
Furniture & Fittings	5,23,349.00	-	-	5,23,349.00
Electrical Fittings	33,760.00	-	-	33,760.00
Library	31.00	-	-	31.00
Tape Recorder	447.00	-	-	447.00
Machinery & Equipments	2,06,620.50	-	-	2,06,620.50
Computer	2,71,152.00	-	-	2,71,152.00
Building Construction	31,67,712.50	-	-	31,67,712.50
Vehicle	11,95,369.00	-	-	11,95,369.00
LCD	91,400.00	-	-	91,400.00
Generator	41,300.00	-	-	41,300.00
Camera	27,300.00	-	-	27,300.00
Bike	76,800.00	-	-	76,800.00
Computer & Equipments	73,464.14	-	-	73,464.14
Computer Software	3,686.44	-	-	3,686.44
Weighing Balance	23,500.00	-	-	23,500.00
Billing Machine	26,255.00	-	-	26,255.00
Water Tank	23,500.00	-	-	23,500.00
Goat Shed Construction	1,60,000.00	-	-	1,60,000.00
Kitchen Equipments	73,570.00	-	-	73,570.00
	<b>68,57,216.58</b>	-	-	<b>68,57,216.58</b>

**II CASH AT BANKS**

	<u>Op. Balance</u>	<u>Closing Balance</u>
Federal Bank A/c No. 40939	19,285.50	44,204.50
SBI A/c No 35595	2,641.00	2,713.00
UBI, Idukki A/c. No. 430	-	13,130.03
UBI, Idukki A/c. No.23166	5,58,489.09	3,62,286.60
Federal Bank SB A/c No. 42240	32,662.00	14,713.50
IDCB A/c No. 0803	42,779.00	-
Kerala State Co operative Bank	-	2,25,043.00
SIB A/c No: 2691	90,446.63	-
Federal Bank SB A/c. No. 40368	1,09,689.68	1,34,036.99
SBI Idukki A/c No.67104071965	6,422.40	6,598.40
UBI A/c No. 26461	1,02,641.17	2,274.02
Federal Bank A/c No.3733	1,39,147.31	5,89,646.59
UBI A/c No. 23167	44,776.75	-
SIB A/c No.33531	3,353.25	-
(PI) UBI A/c SB No.23812	2,190.51	-
(PM) UBI A/c SB No.23813	76.80	-
(PL) UBI A/c SB No.24405	95,983.68	8,04,153.70
UBI A/c SB No.28127	49,00,955.00	1,02,97,763.29
SIB SB A/c No. 37794	1,21,991.28	-
SIB SB A/c No. 37980	2,381.00	2,444.00
UBI A/c No.25533	5,641.13	26,428.92
SIB SB A/c No. 38401	95,373.96	-
UBI A/c No. 170048	61.85	-
S.I.B. Murickassery S.B A/c No. 4040	17,80,896.02	66,454.01



Federal Bank SB A/c. No. 5648	76,786.80	51,650.30
SBI A/c No 39979949901	0.19	14,38,094.10
HDFC A/c No. 50056166	95,400.00	2,34,760.00
	<u>83,30,072.00</u>	<u>1,43,16,394.95</u>

### III CLOSING STOCK

Girijyothy SHG Federation - Books & Registers	79,500.00
	<u>79,500.00</u>

### IV SUNDRY CREDITORS

Girijyothi Organic Farmers Federation	8,000.00
Agro Bio Tech Kottayam	1,00,825.12
Kannattu Fertilizers	29,877.04
	<u>1,38,702.16</u>

### V SUNDRY DEBTORS

<u>Energy Conservation-Lightkin Solar</u>	
Kallupalam	800.00
Mavady	9,500.00
Panniyarkutty	6,100.00
Vellayamkudy	500.00
<u>Girijyothi Organic Input Centre</u>	
SHG Federation-Vazhathope	7,866.50
L.Kulamavu	7,000.00
Highrange Excel	50,000.00
	<u>81,766.50</u>

### VI LOANS & ADVANCES

SHG Federations - NMDFC/KSBCDC	14,11,494.71
IGP	22,42,773.00
UPNRM - Harithagram	(3,13,347.00)
Welfare Fund Loan Account	7,50,110.00
UPNRM Harithaniravu	33,54,843.00
TDF Project Loan	25,600.00
Green Idukki Producers Pvt.Ltd	1,00,000.00
Harithabham	1,24,24,519.00
Investment in Shares	10,000.00
IGP Federal	1,45,83,650.00
	<u>3,45,89,642.71</u>

### VII LOANS & BORROWINGS

KSCB, Cheruthoni A/c No.0026	12,14,753.20
KSCB, Cheruthoni A/c No.0026	1,37,45,418.00
Staff Welfare Fund Account	7,72,190.00
Society of Divine Love	1,00,000.00
Resource Mobilization - SHG Federations	20,84,346.00
NABARD	22,79,619.00
KSBCDC	36,82,692.00
Girijyothi Organic Farmers Federation	1,44,102.00
UPNRM Harithaniravu	1,000.00
Advance From Credit Union	500.00
JLG	(2,60,863.49)
Federal Bank A/c No. 0003400	7,87,327.00
Federal Bank A/c No. 000300	1,65,05,199.00
	<u>4,10,56,282.71</u>





**VIII DEPOSITS**

Security Deposit	1,50,000.00
Electricity Deposit	14,000.00
	<u>1,64,000.00</u>

**IX CURRENT LIABILITY**

GST Payable	598.00
	<u>598.00</u>

Thodupuzha  
20.10.2023



For JOSE KAPPEN & CO.,  
(F.R. No: 001362S)  
CHARTERED ACCOUNTANTS

  
SHYJO JOSEPH FCA  
PARTNER. (M. No.211819)