

## FORM NO. 10BB

[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 sub-section (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution which is required to be furnished under clause (b) of the tenth proviso to clause (23C) of section 10 or a trust or institution which is required to be furnished under sub-clause (ii) of clause (b) of section 12A**

**We have examined the balance sheet of INDIAN SOCIETY OF BLOOD TRANSFUSION AND IMMUNOHAEMATOLOGY**

[name of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution] as at **31/03/2023** 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 row 11 of the Annexure :

In **our** opinion and to the best of **our** information and according to explanations given to **us**, the particulars given in the Annexure are true and correct subject to following observations or qualifications :-

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 **31/03/2023** 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 **31/03/2023**

subject to the following observations/qualifications :-

The prescribed particulars are annexed hereto.

FOR SHUBHAM BHARTIA & ASSOCIATES  
CHARTERED ACCOUNTANTS  
ICAI FIRM REG. NO. 025479N



SAPNA  
PARTNER  
M.NO.523575

PLACE : SIRSA  
DATE : 11.10.2023

**ANNEXURE**

Statement of particulars

**Basic Details**

1.	PAN of the auditee	AAATI4427R
2.	Name of the auditee	<b>INDIAN SOCIETY OF BLOOD TRANSFUSION AND IMMUNOHAEMATOLOGY</b>
3.	Assessment Year	2023-24
4.	Previous Year	01/04/2022 to 31/03/2023
5.	Registered Address of the auditee	<b>1410,0,SECTOR 16-17,HISAR,HISAR,HARYANA - 125050,INDIA</b>
6.	Other addresses, if applicable	

**Legal**

7.	Type of the auditee	<b>Trust</b>
8.	Whether the auditee is established under an instrument ?	<b>Yes</b>

**Management**

9. (a) Details of all the Author (s)/ Founder (s)/ Settlor (s)/Trustee (s)/ Members of society/Members of the Governing Council / Director(s) / shareholders holding 5% or more of shareholding / Office Bearer (s) of the auditee at any time during the previous year

Name of person	Relation	Percentage of shareholding in case of shareholder	ID Code	Unique Identification Number	Address	Whether there is any change in relation during previous year of audit	If yes, specify the change
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
YUDHBIR SINGH	9-Office Bearer(s)		AKEPS724 2Q	I-PAN	#946,Sector 16-17 Hisar 125001,HARYANA,125001,Hisar,Hisar H.O,HISAR,INDIA	No	
SANGEET A PATHAK	9-Office Bearer(s)		AGZPP907 2E	I-PAN	Senior Consultant & Head Blood Bank,Max Super Speciality,DELHI,1 10017,Panchsheel Enclave,Pushp Vihar,SOUTH DELHI,INDIA	No	
KULBIR KAUR	9-Office Bearer(s)		ABUPK91 78Q	I-PAN	Director Principal,Punjab Institute of Medical Science,PUNJAB,1 44001,Jalandhar - I,Jalandhar City H.O,JALANDHAR, INDIA	No	
TILAK RAJ RAINA	9-Office Bearer(s)		AAQPR14 05G	I-PAN	Tulsi Vihar,Maheshpura Chowk, Jammu, Kashmir,JAMMU & KASHMIR,180001.		



					Jammu, Jammu H.O. JAMMU, INDI A		
M. SATISH KUMAR	9-Office Bearer(s)		AGOPM59 71G	1-PAN	Chief Technologist, Blood Bank, Apollo Hospital, Hydrabad, ANDHR A PRADESH, 500001, Nampally, Hyderaba d G.P.O., HYDERAB AD, INDIA	No	
MOHIT CHOWDH RY	9-Office Bearer(s)		AIZPC518 1H	1-PAN	Sr. Consultant & Head, Department of Transfusion Molecular, DELHI, 1 10007, Jawahar Nagar, Jawahar Nagar, NORTH DELHI, INDIA	No	
JAYASHR EE SHARMA	9-Office Bearer(s)		AHJPS909 4A	1-PAN	PROF. PATH & OFFICER INCHARGE BLOOD BANK, SETH G.S. MEDICAL COLLEGE & KEM HOSPITAL PAREL , MAHARASHTRA , 400012, Mumbai, Pa rel S.O, MUMBAI, IND IA	No	

(b) In case if any of the persons [as mentioned in row 9(a)] is not an individual, then provide the following details of the natural persons who are beneficial owners (5% or more) of such person at any time during the previous year.

S.No.	Name	ID Code	Unique Identification Number	Address	Non-individual person [as mentioned in serial number no 9(a)] in which beneficial ownership held	Percentage of beneficial ownership (%)	Whether there is any change During previous year of audit	If yes, Specify the change.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

#### Commencement of activities

10.	(i)	Where the auditee has been granted provisional registration or provisional approval, whether activities have commenced during the previous year	No
	(ii)	If yes in 10 (i), date of commencement of activities	
	(iii)	If the answer to 10(i) is yes, whether application for registration under section sub-clause (iii) of clause (a) of sub-section (1) of section 12A or approval under clause (iii) of the first proviso to Clause (1) of section 10 has been filed?	No
	(iv)	If yes in 10(iii) above, the date of application for registration or approval	



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

11.	(i)	Whether the books of account and other documents have been kept and maintained in the form and manner and at such place prescribed under rule 17AA by the auditee?	Yes
	(ii)	If Yes in (i) above, whether books of account are maintained at registered office?	Yes
	(iii)	If No in (ii) above, provide the following details regarding any place other than the registered place where the books of account are maintained	
	A	Address of such place where the books are maintained	
	B	Date of decision by management to keep account at such place	
	C	Date of intimation to Assessing Officer that accounts are kept at such place under proviso to sub-rule (3) of rule 17AA	

### Voluntary contributions

12.	Whether auditee has filed Form No. 10BD for the previous year ( If No then skip to serial number 14 )	No
13.	Sum total of donations reported in Form No. 10BD furnished by the auditee for the previous year	0
14.	Donations not reported in Form No 10BD/ Not required to fill Form No. 10BD	749700
15.	Total voluntary contributions received by the auditee during the previous year [13+14]	749700
16.	Total Foreign Contribution out of the total voluntary contributions stated in 15	0
17.	Voluntary Contribution forming part of corpus (which are included in 15)	0
18.	Anonymous donations tax @30% under section 115BBC	0
19.	Application outside India for which approval as per the proviso to clause (c) of sub-section (1) of section 11 has been obtained	0
20.	Voluntary contributions required to be applied by the auditee during the previous year [15-(17+18+19)]	749700
21.	Income other than voluntary contributions derived from property held under the trust referred to in section 11 or income of fund or institution or trust or any university or other educational institution or any hospital or other medical institution other than the contribution reported in serial number 15	18277848
22.	Income required to be applied in India by the auditee during the previous year [20+21]	19027548

### Application of Income

23.	Application of income (excluding application not eligible and reported under serial number 27)	
(i)	Total amount applied for charitable or religious purposes in India during the previous year	18290082
(ii)	Amount which was not actually paid during the previous year [if included in (i)]	885077
(iii)	Amount actually paid during the previous year which accrued during any earlier previous year but not claimed as application of income in earlier previous year	0
(iv)	Total amount to be allowed as application [23(i)- 23(ii) +23(iii)]	17405005
(v)	Amount invested or deposited back in corpus which was applied during any preceding previous year and not claimed as application during that previous year	0
(vi)	Repayment of loan or borrowing during the previous year which was earlier applied and not claimed as application during that previous year	0
Amount to be disallowed from application		
(vii)	Amount disallowable under thirteenth proviso to clause (23C) of section 10 or Explanation 3 to sub-section (1) of section 11 read with sub-clause (ia) of clause (a) of section 40	0
(viii)	Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) or (3A) of section 40A	0
(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 (3A) of section 40A	0
(ix)	Donation to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act towards corpus	0
(x)	Donation to Any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of	0



	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	
(xi)	Donation to any person other than any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act	0
(xii)	Application outside India for which approval under the proviso to clause (c) of sub-section (1) of section 11 has not been obtained	0
(xiii)	Application outside India for which approval under the proviso to clause (c) of sub-section (1) of section 11 has been obtained	0
(xiv)	Applied for any purpose beyond the objects of the trust or institution	0
(xv)	Any other disallowance	0
(xvi)	Total allowable application [ {23(iv)+23(v)+23(vi) \$ {23(vii) to 23(xv)}]	17405005
(xvii)	Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub-section (1) of section 11	0
(xviii)	Income accumulated under the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 or sub-section (2) of section 11	0
(xix)	Income accumulated or set apart for application to charitable or religious purposes or stated objects of trust or institution to the extent it does not exceed 15 % of the income	1622543
24.	Taxable income 22- [23(xvi) to 23(xix)]	0
25.	Income taxable under section 115BBI	0
26.	Anonymous donation which is chargeable to tax @ 30 % under section 115BBC	0

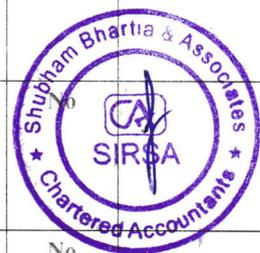
#### Application of income out of different sources

27.	Application of income out of the following sources during the previous year		
A	Income accumulated under the third proviso to clause (23C) of section 10 or under sub-section (2) of section 11 during any earlier previous year		0
B	Income deemed to be applied in any preceding year under clause (2) of Explanation 1 to sub-section (1) of section 11 during any earlier previous year		0
C	Income of earlier previous years up to 15% accumulated or set apart		0
D	Corpus		0
E	Borrowed fund		0
F	Any other (please specify)		0

#### Application of income out of different sources

28.	Details of specified person** as referred to in sub-section (3) of section 13					
	Code of person referred to in sub-section (3) of section 13	Name of such person	PAN of such person	Aadhar number of such person, if allotted	Address of such person	If code 2 selected in column (1) specify the amount of contribution made to the auditee

29.	Details of income/property referred to in section 13 (2)			
a.	Whether any part of the income or property of the auditee is, or continues to be, lent to any specified person for any period during the previous year without either adequate security or adequate interest or both	No		0
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		0
c.	Whether any amount is paid by way of salary, allowance or otherwise during the previous year to any specified person out of the resources of the auditee for services rendered by that person to such auditee and the amount so paid is in excess of what may be reasonably paid for such services	No		0
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		0



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	0
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	0
g.	Whether any income or property of the auditee is diverted during the previous year in favour of any specified person	No	0
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	0
30.	Whether the auditee has incurred any specified violation as referred to in Explanation 2 to the fifteenth proviso to clause (23C) of section 10 or Explanation to sub-section (4) of section 12AB and the amount of such violation	No	0
a.	Income of the auditee has been applied, other than for the objects of the trust or institution.	No	
b.	Whether the auditee has income from profits and gains of business which is not incidental to the attainment of its objectives or separate books of account are not maintained by auditee in respect of the business which is incidental to the attainment of its objectives.	No	
c.	Whether the auditee, referred to in clause (a) of sub-section (1) of section 13, has applied any part of its income from the property held under a trust for private religious purposes, which does not enure for the benefit of the public.	No	
d.	Whether the auditee, referred to in clause (b) of sub-section (1) of section 13, has applied any part of its income for the benefit of any particular religious community or caste.	No	
e.	Whether any activity being carried out by the auditee is not genuine or is not being carried out in accordance with all or any of the conditions subject to which it was registered.	No	
f.	Whether the auditee has not complied with the requirement of any other law, for the time being in force, and the order, direction or decree, by whatever name called, holding that such noncompliance has occurred, has either not been disputed or has attained finality.	No	
31.	Whether there is any claim of depreciation or otherwise has been made in terms of Explanation 1 to clause (23C) of section 10 or sub-section (6) of section 11 in respect of any asset, acquisition of which has been claimed as an application of income and the amount of such depreciation?	No	0
32.	Whether the auditee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB	No	

**Schedules to fill as may be applicable < refer to instructions> Form 10BB**

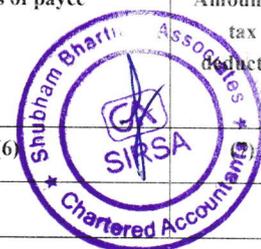
**Schedule TDS disallowable: Details of amounts inadmissible and amount disallowable under thirteenth proviso to clause (23C) of section 10 or sub-section (1) of section 11 read with sub-clause (ia) of clause (a) of section 40:**

**(a) Details of payment on which tax is not deducted**

Date of Payment DD/MM/YYYY	Amount of payment (in Rs.)	Nature of payment	Name of payee	PAN or Aadhar of payee, if available	Address of payee
(1)	(2)	(3)	(4)	(5)	(6)

**(b) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139**

Date of Payment DD/MM/YYYY	Amount of payment (in Rs.)	Nature of payment	Name of Payee	PAN or Aadhar of payee, if available	Address of payee	Amount of tax deducted	Amount out of (7) deposited, if any
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)



**Schedule 40A(3): Details of amount is 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**

S.No.	Date of payment	Amount of payment (In Rs.)	Nature of payment (In Rs.)	Name Of Payee	Payee PAN or aadhar, if available	Address of Payee

**Schedule 40A(3A): Details of Amount disallowable under thirteenth proviso to section 10(23C) /sub-section (1) of section 11 read with subsection (3A) of section 40A**

S.No.	Date of payment	Amount	Nature	Name of Payee	Payee PAN or Aadhar, if available	Address of Payee

**Schedule TDS / TCS**

Tax Deduction and Collection Account Number (TAN)	Section / Nature of Payment	Total amount of payment Or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax Was deducted or collected at specified rate out of	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)

**Schedule Statement of TDS / TCS**

Tax deduction and collection account number (TAN)	Type of Form	If Type of Form is "Others", please specify	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)	(3)	(4)	(5)

**Schedule Interest on TDS/TCS**

Tax deduction and collection account number (TAN)	Amount of interest under section 201(1A) or 206C(7) is payable	Amount paid out of column (2)	Date of payment DD/MM/YYYY
(1)	(2)	(3)	(4)

FOR SHUBHAM BHARTIA & ASSOCIATES  
 CHARTERED ACCOUNTANTS  
 ICAI FIRM REG. NO. 025479N



SAPNA  
 PARTNER  
 M.NO.523575

PLACE : SIRSA  
 DATE : 11.10.2023

# INDIAN SOCIETY OF BLOOD TRANSFUSION & IMMUNOHAEMATOLOGY

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2023

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
<b>Expenditure on objects of trust</b>		<b>OTHER INCOME :-</b>	
<b>(General public utility)</b>		-Contribution From Sponsors	5176553.00
To Computer Repairing	3400.00	-Laboratories (Ed. Grant)	210700.00
To Inspection Charges	2000.00	-Guj Transcon Registration Fee	354153.00
To Bank Exp.	1603.31	-CME Registration Fees	10339.00
To Internet Exp.	14195.84	-Diagnostics	392000.00
To Misc. Exp.	57787.22	-Membership Fees	266051.00
To Office Exp.	15500.00	-Royalty	289316.73
To Postage Exp.	1200.00		6699112.73
To Printing & Stationery Exp.	55916.00	<b>INTEREST INCOME :-</b>	
	151602.37	-Interest on IT Refund	3924.00
<b>Expenditure on objects of trust (Medical Relief)</b>		-FDR Interest	489206.20
To Accounts Fees	5000.00	-Bank Interest	77843.00
To Advertisement Exp.	20006.00	By Gross Receipts	11204176.75
To AGM Food Exp.	748356.00	By Discount From KC	10640.00
To Audit Fees	5000.00	By Misc. Income	3645.00
To CME Programming Exp.	61528.00	By Donation	539000.00
To Conference Exp.	2124453.00		
To Consumable Exp.	49406.00		
To Faculty Reg. Reimbursement	27800.00		
To Gift & Periodicals	8502.00		
To Gur Transcon Exp.	1180869.00		
To Kasar	495.56		
To Meeting Exp.	53150.00		
To National Body Participation	51014.00		
To Office Rent & Electricity	165224.00		
To Photography Exp.	108800.00		
To Prize Exp.	80000.00		
To Professional Charges	30000.00		
To Publication Charges	260385.06		
To Purchase	11575184.56		
To Registration Exp.	24898.00		
To Reimbursement Exp.	167923.00		
To Salary	691000.00		
To Settlement Fees	7891.36		
To Staff Refreshment Exp.	26200.00		
To Training Exp.	23140.00		
To Travelling Exp.	545772.00		
To Web Designing Exp.	43500.00		
To Web Hosting Exp.	52982.04		
To Excess of Income over Expenditure	18138479.58		
	737465.73		
	<b>19027547.68</b>		<b>19027547.68</b>

INDIAN SOCIETY OF BLOOD TRANSFUSION &  
IMMUNOHAEMATOLOGY

PRESIDENT

"AS PER OUR REPORT OF EVEN DATE ATTACHED"

FOR SHUBHAM BHARTIA & ASSOCIATES  
CHARTERED ACCOUNTANTS

ICAI FIRM REG. NO. 025479N



PLACE : SIRSA

DATE : 11.10.2023

M.No. 523575

# INDIAN SOCIETY OF BLOOD TRANSFUSION & IMMUNOHAEMATOLOGY

## BALANCE SHEET AS ON 31.03.2023

LIABILITIES	AMOUNT	ASSETS	AMOUNT
General Funds	12512838.03	<b>FIXED ASSETS</b>	
Add : Excess of Income over Expenditure	737465.73	Air Conditioner	125294.00
<b>SUNDRY CREDITORS</b>		Bicycle	4298.00
Dr. Ripal, Gujrat	3860.00	Computer & Printer	15089.00
ISBTI, Haryana State Chamber	585660.00	Cooler	7008.00
ISBTI, Head Office	223456.69	Furniture & Fixture	142037.00
Transcon 2018	44100.60	Kitchen Items	2305.00
Wolters Kluwer India	515762.32	Mobile Handset	2506.00
<b>CURRENT LIABILITIES</b>		Office Equipments	77948.00
Transcon 2016	54317.49	Water Purifier	7308.00
Accountancy Charges Payable	10000.00	Xerox Machine	2878.00
Audit Fees Payable	10000.00	<b>SECURITIES</b>	
GST Payable (Gujrat)	91998.00	BSNL Security	500.00
Salary Payable	30000.00	Security	4000.00
Vinod Gupta	246256.00	<b>SUNDRY DEBTORS</b>	
	442571.49	ISBTI, Gujrat Chapter	135062.00
		Transcon 2019	1306561.10
		Vinay Bamel	40000.00
		Transcon	939458.69
		<b>BALANCE WITH REVENUE AUTHORITY</b>	
		T.D.S. 2021-22	76272.00
		T.D.S. 2022-23	490617.67
		<b>BRANCH / DIVISIONS</b>	
		A.P.Chapter	1070.00
		Telangana Chapter	1071.00
		<b>CURRENT ASSETS</b>	
		AJTS	297797.73
		HDFC FDR	4597516.96
		Indian Bank FDR	819895.00
		SBI FDR	4302615.42
		<b>CASH &amp; BANK BALANCES</b>	
		HDFC Bank	294998.47
		Indian Bank	1002819.83
		OBC/For Fcra	25141.30
		SBI 10731	321012.99
		SBI (Railway Road Branch)	21675.20
		Cash In Hand	958.50
			1666606.29
	<b>15065714.86</b>		<b>15065714.86</b>

INDIAN SOCIETY OF BLOOD TRANSFUSION & IMMUNOHAEMATOLOGY

PRESIDENT

PLACE : SIRSA

DATE : 11.10.2023

"AS PER OUR REPORT OF EVEN DATE ATTACHED"

FOR SHUBHAM BHARTIA & ASSOCIATES

CHARTERED ACCOUNTANTS

ICAL FIRM REG. NO. 025479N



M.No. 523575

# INDIAN SOCIETY OF BLOOD TRANSFUSION & IMMUNOHAEMATOLOGY

## Depreciation Chart as on 31.03.2023

<u>Particulars</u>	<u>Rate (%)</u>	<u>Op. Bal.</u>	<u>Addition Before 3-10-2021</u>	<u>Addition After 3-10-2021</u>	<u>Sales</u>	<u>Total Value</u>
Air Conditioner	15%	125294.00				125294.00
Computer	40%	15089.00				15089.00
Kitchen Items	15%	2305.00				2305.00
Furniture & Fixtures	10%	142037.00				142037.00
Bicycle	15%	4298.00				4298.00
Mobile Handset	15%	2506.00				2506.00
Office Equipment	15%	77948.00				77948.00
Cooler	15%	7008.00				7008.00
Water Purifier	15%	7308.00				7308.00
Xerox Machine	15%	2878.00				2878.00
	<b>Tota</b>	<b>386671.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>386671.00</b>

