



Pune Orthopaedic Society

Audit Report and Financial statements for the year
ended 31 March 2026

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT				Assessment Year 2026-27
[Where the data of the Return of Income in Form ITR-1(SAHA)], ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962)				
PAN	AADAP1347D			
Name	PUNE ORTHOPAEDIC SOCIETY			
Address	Office No 408, IMA House,, Tilak Road, Shukrawar Peth, Pune, Pune , PUNE , 19-Maharashtra, 91-INDIA, 411002			
Status	05-AOP/BOI	Form Number	ITR-7	
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	680033211290926	
Taxable Income and Tax Details	Current Year business loss, if any	1	0	
	Total Income	1A	63,630	
	Book Profit under MAT, where applicable	2	0	
	Adjusted Total Income under AMT, where applicable	3	0	
	Net tax payable	4	0	
	Interest and Fee Payable	5	0	
	Total tax, interest and Fee payable	6	0	
	Taxes Paid	7	8,65,550	
(+) Tax Payable /(-) Refundable (6-7)	8	(-) 8,65,550		
Accreted Income and Tax Detail	Accreted Income as per section 115TD	9	0	
	Additional Tax payable u/s 115TD	10	0	
	Interest payable u/s 115TE	11	0	
	Additional Tax and interest payable	12	0	
	Tax and interest paid	13	0	
	(+) Tax Payable /(-) Refundable (12-13)	14	0	
This return has been digitally signed by <u>SACHIN RAMDAS ABANE</u> in the capacity of <u>Others</u> having PAN <u>AHRPA5723G</u> from IP address <u>210.16.94.20</u> on <u>29-Sep-</u> <u>2026</u> <u>17:25:11</u> DSC <u>SI.No</u> & Issuer <u>3630506</u> & <u>89246072681061875514883094460680663144CN=ProDigiSign</u> Sub CA DSC 2022,OU=Certifying <u>Authority,O=Professional DigiSign Pvt. Ltd.,C=IN</u>				
System Generated Barcode/QR Code	 AADAP1347D076800332112909263d1b7a7e12a3405036aef11f5bb5b5e33e6a62c0			
DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU				

Name : Pune Orthopaedic Society
:
Address : Office No 408, IMA House
Tilak Road
Shukrawar Peth
Pune, Pune - 411 002

Previous Year : 2025-2026
PAN : AADAP 1347 D
Date of Formation : 17-Sep-2014
Status : Trust

Tax under Old Regime

Statement of Income

	Sch.No	Rs.	Rs.	Rs.
Taxable Income u/s 11 to 13	1			63,626
■ Total Income				<u>63,626</u>
Total income rounded off u/s 288A				63,630
■ Tax on total income	2			0
TDS / TCS	3			8,65,550
■ Refund Due				<u>8,65,550</u>

Schedule 1

Taxable Income u/s 11 to 13

Return to be furnished u/s 139(4A)
Whether registered u/s 12A / 12AB? Yes
Whether approved u/s 10(23C) (iv) to (via)? No

Aggregate income referred to in sections 10, 11 & 12				3,36,44,538
- 11(1): Applied in India during the PY			3,08,82,662	
- Revenue expenses		3,08,82,662		
- 11(1): Accumulation to the extent of 15%			27,61,876	
- 15% of Non-corpus Donations paid to trust/institution regd. u/s 12AB/ 10(23C)(iv) to (via)				3,36,44,538
<i>Income after application</i>				<u>0</u>
<i>Additions</i>				
- Any other income on which exemption is not allowable				
Income Tax			63,626	
Total additions				<u>63,626</u>
<i>Taxable income</i>				<u>63,626</u>

Schedule 2

Tax on total income 0
Calculation of income taxable at normal rates
Tax - Nil rate 63,630 0

Schedule 3

TDS as per Form 16A

<u>Deductor, TAN & Section</u>	<u>TDS deducted</u>	<u>TDS claimed in current year</u>	<u>Gross receipt offered</u>
Aareen Healthcare Private Limited, TAN- JLDA04428E, Section- 194C	6,737	6,737	3,36,850
Aartas Care Private Limited, TAN- DELA53513F, Section- 194C	2,000	2,000	1,00,000
Alkem Laboratories Limited, TAN- PTNA00241D, Section- 194C	4,000	4,000	2,00,000
Allengers Medical Systems Limited, TAN- PTLA10768C, Section- 194C	6,200	6,200	3,10,000
Ansell India Protective Products Private Limited, TAN- MUMA53028D, Section- 194C	3,000	3,000	1,50,000
Aristo Pharmaceuticals Private Limited, TAN- MUMA22661C, Section- 194C	5,600	5,600	2,80,000
Ascent Meditech Limited, TAN- SRTA05829F, Section- 194C	19,000	19,000	9,50,000
Auftritt Health Care Private Limited, TAN- PNEA19967D, Section- 194C	3,984	3,984	1,99,176
Avante Medical Solutions Private Limited, TAN- BRDA08081D, Section- 194J(a)	30,000	30,000	3,00,000
Bank Of Maharashtra, TAN- PNEB00386B, Section- 194A	56,523	56,523	5,65,174
Baravkar Health Science (Bhs) Pharmaceuticals Private Limited, TAN- PNEB19956G, Section- 194C	3,540	3,540	1,77,000
Biorad Medisys Private Limited, TAN- PNEB09813G, Section- 194J(b)	70,000	70,000	7,00,000
Blisson Mediplus Private Limited, TAN- MUMB30209E, Section- 194J(b)	36,875	0	
Bombay Ortho Industries, TAN- RKTb01711D, Section- 194J(b)	40,000	40,000	4,00,000
Cipla Limited, TAN- MUMC00352C, Section- 194C	7,000	7,000	3,50,000
Dr Reddy's Laboratories Ltd., TAN- HYDD00080D, Section- 194C	5,000	5,000	2,50,000
Emcure Pharmaceuticals Limited, TAN- PNEE00094D, Section- 194I(b)	1,90,000	1,90,000	19,00,000
Fujifilm India Private Limited, TAN- DELF03501B, Section- 194C	5,000	5,000	2,50,000
Gufic Biosciences Ltd, TAN- MUMG06173G, Section- 194C	7,500	7,500	3,75,000
Hardik International Private Limited, TAN- RKTH03267F, Section- 194C	5,800	5,800	2,90,000
Hiren Ramaniklal Samani, TAN- SRTb04579B, Section- 194C	5,000	5,000	2,50,000
Ims Health Information Solutions India Private Limited, TAN- MUMC15194E, Section- 194I(b)	30,000	30,000	3,00,000
Intas Pharmaceuticals Limited, TAN- AHMI00350A, Section- 194C	6,000	6,000	3,00,000
Ipca Laboratories Ltd., TAN- MUMI05234F, Section- 194C	51,511	51,511	25,75,542
Jaypee Bros.Medical Publishers Pvt Ltd., TAN- DELJ04407E, Section- 194C	1,000	1,000	50,000
Komal Healthcares Private Limited, TAN- PNEK06856D, Section- 194C	5,000	5,000	2,50,000
Konica Minolta Healthcare India Private Limited, TAN- MUMK20322B, Section- 194C	6,000	6,000	3,00,000
Lifewear Technologies India Private Limited, TAN- MUML14984E, Section- 194C	5,200	5,200	2,60,000

Lupin Limited, TAN- MUML04496C, Section- 194C	7,000	7,000	3,50,000
Macleods Pharmaceuticals Ltd, TAN- MUMM19656A, Section- 194C	15,000	15,000	7,50,000
Manman Manufacturing Company Private Limited, TAN- PNEM08200D, Section- 194I(b)	83,983	83,983	8,39,830
Miraclus Orthotech Private Limited, TAN- AHMM11555F, Section- 194C	7,000	0	
Nanda Niranjana Bellare, TAN- MUMN20728B, Section- 194C	5,500	5,500	2,75,000
Neo Surgitech Private Limited, TAN- AHMN07368E, Section- 194C	3,000	3,000	1,50,000
Nudrug Pharmaceutical Private Limited, TAN- PNEN12446A, Section- 194C	2,542	2,542	1,27,119
Orthotech India Private Limited, TAN- SRTO01135B, Section- 194C	17,797	17,797	8,89,831
Pharmed Limited, TAN- BLRP04932E, Section- 194C	4,000	4,000	2,00,000
Pulse Pharmaceuticals Private Limited, TAN- HYDP00966A, Section- 194C	1,000	1,000	50,000
Rhexia Healthcare Private Limited, TAN- PNER23995G, Section- 194C	4,070	4,070	2,03,500
Rri High Tech Radiology Private Limited, TAN- BLRR28094D, Section- 194C	3,000	3,000	1,50,000
Sigma Surgical Private Limited, TAN- AHMS09225G, Section- 194C	7,000	7,000	3,50,000
Stash Pharmaceutical Private Limited, TAN- NSKS14454G, Section- 194C	2,940	2,940	1,47,000
Sun Pharma Laboratories Limited, TAN- MUMS76383G, Section- 194C	17,000	17,000	8,50,000
Torrent Pharmaceuticals Limited, TAN- AHMT00474F, Section- 194C	27,123	27,123	13,56,119
Trivitron Healthcare Private Limited, TAN- CHET07271F, Section- 194I(a)	30,000	30,000	3,00,000
Troikaa Pharmaceuticals Limited, TAN- AHMT00755G, Section- 194C	7,000	7,000	3,50,000
Wanbury Limited, TAN- MUMP12825B, Section- 194I(b)	5,000	5,000	50,000
Zydus Healthcare Limited, TAN- SHLG01600E, Section- 194C	11,000	11,000	5,50,000
Intas Pharmaceuticals Limited, TAN- AHMI00350A, Section- 194C	14,000	14,000	7,00,000
Sun Pharma Laboratories Limited, TAN- MUMS76383G, Section- 194C	2,000	2,000	1,00,000
UMA SURGICALS PRIVATE, TAN- MUMS76383G, Section- 194C	5,000	5,000	2,50,000
Alkem Laboratories Limited, TAN- PTNA00241D, Section- 194C	10,000	10,000	5,00,000
Total	9,09,425	8,65,550	2,18,57,141
Total TDS C/F to next year		43,875	

Bank A/csBank Accounts in IndiaBank Name and Account No.

	IFS Code	Type of Account	For refund?
Bank of maharashtra - 60189445867	MAHB0000315	Current	Yes
Bank of maharashtra - 60296513596	MAHB0001150	Current	Yes

Bank of maharashtra - 60215406579

MAHB0000315

Current

Yes

Date : 29-Sep-2026

Place : Pune

For Pune Orthopaedic Society

Authorised Signatory

Auditors' Report

To the Management of
Pune Orthopaedic Society

Report on the Financial Statements

We have audited the accompanying financial statements of the Pune Orthopaedic Society ("the Trust") which comprise the Balance Sheet as at 31 March 2026, the Income and Expenditure Account for the year then ended summary of significant accounting policies and other explanatory information which are in agreement with the books of accounts maintained by the Trust.

Management's responsibility for the Financial Statements

The Management of the Trust is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Trust in accordance with the Accounting Standards as prescribed by the Institute of Chartered Accountants of India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Trust's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Trust's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India:

- i. in the case of the Balance Sheet, of the state of affairs of the Trust as at 31 March 2026;
- ii. in the case of the Income and Expenditure Account of the surplus for the year ended on that date

For Tanaji Chorghe & Co
Chartered Accountant
Firm Registration Number: 132276W

Tanaji Chorghe
Proprietor
Place: Pune
Membership Number: 135704
Date: 03-09-2026
UDIN: 26135704ZSFVBA1405

The Bombay Public Trusts Act,1950 SCHEDULE - VIII Regn. No.: F-46059					
Name of the Public Trust : Pune Orthopaedic Society Balance Sheet as at : 31 March 2021					
FUNDS & LIABILITIES	RS.	RS.	PROPERTY & ASSETS	RS.	RS.
Trust Fund or Corpus		55,19,125	Fixed Assets		24,659
Other Earmarked Funds		-	Investment		82,17,134
(Created under the provisions of the trust deed or scheme or out of the Income)			Fixed Deposit	82,17,134	
Depreciation Fund	-		Capital Work in Progress		-
Sinking Fund	-		Loans (Secured or Unsecured) : Good / Doubtful		17,36,940
Reserve Fund	-		Tax deducted at source	17,36,940	
Any other Fund	-		Other Advances	-	
Loans (Secured or Unsecured) :-		-	Deposits & Advances :-		40,02,674
Bank OD A/c.	-		To Trustees	-	
From Trustees	-		To Employees	-	
From Others	-		To Contractors	30,02,674	
Liabilities :-		84,13,075	To Lawyers	-	
For Expenses	-		To Others	10,00,000	
For Rent	-		Income Outstanding :-		39,91,810
For Rent & Other Deposits	-		Rent	-	
For Sundry Credit Balances	34,64,110		Interest	-	
For Others	49,48,965		Other Income	39,91,810	
Balance as per last Balance Sheet	80,64,693	1,07,58,592	Cash and Bank Balances		67,17,576
Less: Surplus as per Income & Expenditure A/c	26,93,899		(a) Cash at Bank Account	67,17,576	
			(b) Cash in Hand	-	
Total (Rs)		2,46,90,792	Total (Rs)		2,46,90,793

As per our separate report on even date

For Tanaji Chorghe & Co
Chartered Accountants
Firm Registration Number No: 132276W

For Pune Orthopaedic Society

Tanaji Chorghe
Proprietor
Membership Number : 135704
Date: : 03rd September 2026
Place: Pune
UDIN : 26135704ZSFVBA1405

President

Date: : 03rd September 2026
Place: Pune

Secretary

Date: : 03rd September 2026
Place: Pune

Regn. No.: F-46059

Name of the Public Trust : Pune Orthopaedic Society
Income and Expenditure Account for the year ending : 31 March 2026

Secretary

Date: : 03rd September 2026
Place: Pune

Pune Orthopaedic Society
Office No 408, IMA House, Tilak Road, Shukrawar Peth, Pune-411002

Consolidated Balance Sheet as at 31 March 2026

Liabilities	Sch	Amount Rs.	Assets	Sch	Amount Rs.
Corpos Fund		55,19,125	Fixed Assets		24,659
Income and Expenditure Account		1,07,58,592	Current Assets and Advances		1,79,48,558
Other Liabilities		84,13,075	Cash and Bank Balances		67,17,576
Total		<u>2,46,90,792</u>	Total		<u>2,46,90,793</u>

Subject to our separate report of even date
Summary of significant accounting policies

For Tanaji Chorghe & Co
Chartered Accountant
Firm Registration Number : 132276W

For Pune Orthopaedic Society

Tanaji Chorghe
Proprietor
Membership Number: 135704

President

Secretary

Date: : 03rd September 2026
Place: Pune
UDIN : 26135704ZSFVBA1405

Date: : 03rd September 2026
Place: Pune

Date: : 03rd September 2026
Place: Pune

Pune Orthopaedic Society
Office No 408, IMA House, Tilak Road, Shukrawar Peth, Pune-411002

Consolidated Income and Expenditure Account
For the year ended 31 March 2026

Expenditure	Sch	Amount Rs.	Income	Sch	Amount Rs.
Administrative Expenses		3,08,82,662	Conference Receipts		3,30,46,715
Income Tax Expenses		63,626	Interest Income		5,97,824
Depreciation		4,352			
Surplus for the year		26,93,899			
Total		3,36,44,539	Total		3,36,44,539

Subject to our separate report of even date
Summary of significant accounting policies

For Tanaji Chorghe & Co
Chartered Accountant
Firm Registration Number : 132276W

For Pune Orthopaedic Society

Tanaji Chorghe
Proprietor
Membership Number: 135704
Date: : 03rd September 2026
Place: Pune
UDIN : 26135704ZSFVBA1405

President

Date: : 03rd September 2026
Place: Pune

Secretary

Date: : 03rd September 2026
Place: Pune

Overview

Pune Orthopaedic Society ("the Trust") has registered office is situated in Pune. The Trust primarily is formed for providing educational activity.

1. Significant accounting policies

Basis for preparation of financial statements

The financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles ('GAAP') under the historical cost convention on accrual basis. GAAP comprises mandatory accounting standards notified and issued by the Institute of Chartered Accountants of India (ICAI) and other authoritative pronouncements. The financial statements are presented in Indian rupees and rounded off to the nearest rupee.

The accounting policies adopted in the preparation of financial statements are consistent with those of the previous year.

Use of estimates

The preparation of financial statements requires the management of the Trust and the Unit to make judgments, estimates and assumptions that affects the reported balances of assets and liabilities and disclosures relating to the contingent liabilities as at the date of the financial statements and reported amounts of income and expenditure during the year. Actual results could differ from estimates. Differences between actual results and estimates are recognized in the year in which the results are known / materialized.

1.1 Revenue recognition

Interest income is recognized on time proportion basis.

Membership fee on accrual basis.

1.2 Provisions, Contingent liabilities and Contingent assets

The Trust recognizes provisions only when it has a present obligation as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and when a reliable estimate of the amount of the obligation can be made.

No provision is recognized for –

- (a) Any possible obligation that arises from past events and the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- (b) Present obligations that arise from past events but are not recognized because-
 - 1) It is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or
 - 2) A reliable estimate of the amount of obligation cannot be made.

Such obligations are recorded as Contingent liabilities. These are assessed continually and only that part of the obligation for which an outflow of resources embodying economic benefits is probable, is provided for, except in the extremely rare circumstances where no reliable estimate can be made.

Contingent assets are not recognized in the financial statements since this may result in the recognition of income that may never be realized.