

KALYANIWALLA & MISTRY LLP

CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Trustees,
Trust of The Funds & Properties of The Parsi Punchayet Bombay

Report on Financial Statements

Qualified Opinion

We have audited the Financial Statements of Trust of The Funds & Properties of The Parsi Punchayet Bombay ("the Trust"), which comprise the Balance Sheet as at March 31, 2024, the Statement of Income and Expenditure for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the financial statements read with significant accounting policies and other explanatory information, are prepared, in all material respects, in accordance with the provisions of the Maharashtra Public Trust Act, 1950 (the "Act") and the generally accepted accounting principles except for the effects of the matters described in the *Basis for Qualified Opinion* of our report.

Basis for Qualified Opinion

1. *The Internal Auditor has highlighted certain instances of lapses in internal financials controls in relation to certain expenditure incurred against the policy of the Trust. The Board of Trustees is carrying out an inquiry into these issues to quantify the actual loss and is also in the process of initiating remedial measures to rectify such deficiencies and recover the loss, if any.*
2. *During the year 2013-14, the Trust had transferred the tenancy in one property of the Trust. The value at which the said transaction was recorded had been disputed by four of the erstwhile Trustees of the Trust to the extent of Rs. 20 lakhs and the matter is at present under investigation and sub-judice.*
3. *In September 2014, a sum of Rs. 20 lakh was found in the cupboard of a late senior employee of the Trust. The erstwhile Trustees have requested the police to investigate the matter which is at present in progress. Pending completion of the investigation, no entries have been recorded for the same in the books of the Trust.*

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



LLP IN : AAH - 3437

REGISTERED OFFICE : ESPLANADE HOUSE, 29, HAZARIMAL SOMANI MARG, FORT, MUMBAI 400 001
TEL.: (91) (22) 6158 6200, 6158 7200 FAX : (91) (22) 6158 6275

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

The Board of Trustees (“Management”) is responsible for the preparation of the financial statements in accordance with the Maharashtra Public Trust Act, 1950, the generally accepted accounting principles and for such internal control as the Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

The Management is responsible for overseeing the Trust’s financial reporting process.

Auditor’s Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

We communicate with the Trustees regarding, among others, the planned scope and timing of audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



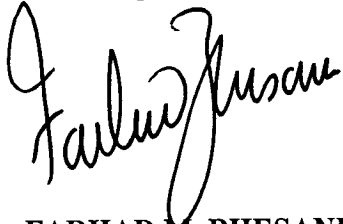
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Report on Other Legal and Regulatory Requirements

The Trust has not invested the amounts allocated to Sinking and Depreciation Fund in earmarked deposits. The shortfall between the amount invested in earmarked funds and the amount of Sinking and Depreciation Fund is Rs. 22,03,65,170/-.

As required by the Maharashtra Public Trusts Act, 1950, we give a report of an auditor relating to accounts audited under sub-section (2) of section 33 & 34 and Rule 19 of the Maharashtra Public Trusts Act, 1950 attached herewith duly initialed and signed by us.

**For KALYANIWALLA & MISTRY LLP
CHARTERED ACCOUNTANTS
Firm Registration Number 104607W / W100166**



**FARHAD M. BHESANIA
PARTNER
Membership Number 127355
UDIN: 24127355BKBIES4746**

Place: Mumbai

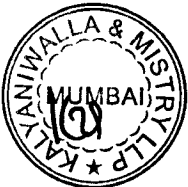
Date: September 27, 2024.

**Report of an auditor relating to accounts audited under sub-section (2)
of section 33 & 34 and rule 19 of the Maharashtra Public Trusts Act.**

Registration No. : AAATF3471CE19732

Name of the Public Trust : Trust of The Funds & Properties of The Parsi Punchayet Bombay
For the year ending : March 31, 2024

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- | | |
|---|---|
| (a) Whether accounts are maintained regularly and in accordance with the provisions of the Act and the rules. | Yes, subject to our comments specifically set out in Clause (g), (l) and (t) below. |
| (b) Whether receipts and disbursements are properly and correctly shown in the accounts. | Yes, subject to our comments specifically set out in Clause (g), (l) and (t) below. |
| (c) Whether the cash balance and vouchers in the custody of the manager or trustee on the date of audit were in agreement with the accounts. | Yes |
| (d) Whether all books, deeds, accounts, vouchers or other documents or records required by the auditor were produced before him. | Yes |
| (e) Whether a register of movable and immovable properties is properly maintained, the changes therein are communicated from time to time to the regional office, and the defects and inaccuracies mentioned in the previous audit report have been duly complied with. | The register of immovable properties has been properly maintained. Necessary Change Applications have been filed with the regional office and are pending for hearing and to be recorded in Schedule I. The register of moveable assets has not been properly updated for the period upto March 31, 2015. |
| (f) Whether the manager or trustee or any other person required by the auditor to appear before him did so and furnished the necessary information required by him. | Yes |
| (g) Whether any property or funds of the Trust were applied for any object or purpose other than the object or purpose of the Trust. | No
Attention is also invited to Para 1 of the Basis for Qualified Opinion in our Independent Auditor's Report to the Trustees, Trust of the Funds and Properties of the Parsi Punchayet, Bombay. |



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& MISTRY LLP**

- (h) The amounts of outstandings for more than one year and the amounts written off, if any. The Rent & occupation charges outstanding for more than one-year amounts to Rs. 29,983,203/-. The loss due to rooms lying vacant is Rs. 1,303,068/- for the year. The amount of rent, building repair cess, service charges, water charges, security charges and garbage collection charges written off is Rs. 1,766,234/-.
- (i) Whether tenders were invited for repairs or construction involving expenditure exceeding Rs. 5,000/-. Tenders were invited in most of the cases for repair work involving expenditure exceeding Rs. 5,000/-, where such work was not carried out departmentally.
- (j) Whether any money of the public trust has been invested contrary to the provisions of Section 35. No
- (k) Alienations, if any, of the immovable property contrary to the provisions of Section 36 which have come to the notice of the auditor. None
- (l) All cases of irregular, illegal or improper expenditure, or failure or omission to recover monies or other property belonging to the public trust or of loss or waste of money or other property thereof, and whether such expenditure, failure, omission, loss or waste was caused in consequence of breach of trust or misapplication or any other misconduct on the part of the trustees or any other person while in the management of the trust. As referred to in the *Basis of Qualified Opinion* Paragraph of our Audit Report, certain instances of lapses in internal financial controls in relation to certain expenditure incurred have been brought to the attention of the Board of Trustees, who are carrying out an inquiry into these issues to quantify the actual loss for the year under consideration.
- (m) Whether the budget has been filed in the form provided by rule 16A. The Budget for the year ended March 31, 2024 as prescribed by rule 16-A of the Bombay Public Trust (Amendment) Rules, 1972 was filed on February 13, 2023 with the Office of the Deputy Charity Commissioner, Greater Mumbai Region.
- (n) Whether the maximum and minimum number of the trustees is maintained. Yes



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- (o) Whether the meetings are held regularly as provided in such instrument. Yes
- (p) Whether the minute books of the proceedings of the meeting is maintained. Yes
- (q) Whether any of the trustees has any interest in the investment of the trust. No
- (r) Whether any of the trustees is a debtor or creditor of the trust. No
- (s) Whether the irregularities pointed out by the auditors in the accounts of the previous year have been duly complied with by the trustees during the period of audit. Irregularities as pointed out by the auditors in the accounts of the previous year have not been complied by the trustees during the period of audit as detailed in Clause (t) below.
- (t) Any special matter which the auditor may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner.
- a. The Trust had transferred the tenancy in a property and the transaction had been disputed by four of the erstwhile Trustees to the extent of Rs. 20 lakh. The matter is under investigation and sub-judice.
- b. A sum of Rs. 20 Lakh found in the cupboard of a late senior employee of the Trust is under investigation and has not been recorded in the books.
- c. The Trust has not invested the amounts allocated to Sinking and Depreciation Fund in earmarked deposits. The shortfall between the amount invested in earmarked funds and the amount of Sinking and Depreciation Fund is Rs. 22,03,65,170/-.

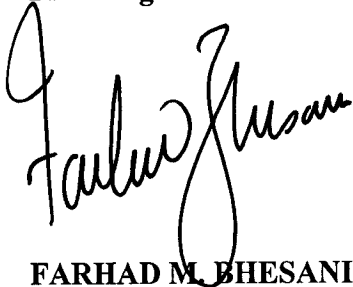


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- (t) Any special matter which the auditor may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner.

- d. Attention is also invited to Para 1 of the Basis for Qualified Opinion in our Independent Auditor's Report to the Trustees, Trust of the Funds and Properties of the Parsi Panchayet, Bombay.

**For KALYANIWALLA & MISTRY LLP
CHARTERED ACCOUNTANTS
Firm Registration Number 104607W/ W100166**



**FARHAD M. BHESANIA
PARTNER
Membership Number 127355
UDIN: 24127355BKBIES4746**

Place: Mumbai

Date: September 27, 2024.

THE BOMBAY PUBLIC TRUST ACT, 1950
SCHEDULE VIII-VIDE RULE 17 (1)
NAME OF THE TRUST : TRUST OF THE FUNDS AND PROPERTIES OF THE PARSİ PUNCHAYET BOMBAY
BALANCE SHEET AS AT MARCH 31, 2024

Regn No : C 416 (BOM)

FUNDS AND LIABILITIES	CURRENT YEAR		PREVIOUS YEAR	ASSETS	CURRENT YEAR		PREVIOUS YEAR
	₹	₹	₹		₹	₹	₹
TRUST FUND AND CORPUS Balance as per Schedule 'A'		1,18,22,39,408	1,18,17,39,408	IMMOVABLE PROPERTIES Balance as per Schedule 'B'	35,49,84,492		35,49,84,492
SINKING AND DEPRECIATION FUND : As per last Balance Sheet	35,23,63,230		33,89,90,249	Addition during the year	31,09,445	35,80,93,937	35,49,84,492
Add: Amount transferred from Income & Expenditure A/c	1,40,79,101	36,64,42,331	1,33,72,981	BUILDINGS UNDER CONSTRUCTION: As per last Balance Sheet	32,51,37,648		32,20,28,762
RESERVE FUND : Building Construction Fund Opening Balance	8,95,12,156		8,95,12,156	Addition during the year	99,79,217		31,08,886
Add: Amount transferred from Income & Expenditure A/c	7,36,82,211	16,31,94,367	-	Less: Cost of Property Sold	(9,42,83,283)	24,08,33,582	32,51,37,648
Education Fund Higher Education Committee		80,00,000	80,00,000	INVESTMENTS : As per Schedule 'C'		53,93,510	2,27,35,16,022
ANY OTHER FUND : Composite Schemes of Housing Programme Pursuant to a resolution of the Trusts dt. 12/09/1990	6,64,31,782		6,64,31,782	STOCK OF WOOL TOPS, KUSTIS & FLATS : Wool Tops	6,32,000		4,70,400
Pursuant to a resolution of the Trusts dt. 22/01/2002	16,05,20,000		16,05,20,000	Kustis	13,990		8,900
		22,69,51,782	22,69,51,782	(As Certified by the Senior Executive-Welfare)			
LIABILITIES : 1) For Rent and Other Deposits	2,31,94,54,197		1,92,09,21,896	Stock of Flats	3,84,37,785	3,90,83,775	2,14,86,687
2) For Sundry Credit Balances	1,79,56,033		6,96,78,649	MOVABLE ASSETS : (Includes Furniture, Fixtures, Office Equipments, Utensils, Motor Heares, Library Books, Office Lift, Computers and articles in Alpaivala Museum)			2,19,65,987
3) Security Deposits from Cashier & Custodians	73,849		88,166	As per last Balance Sheet	78,49,277		81,06,874
Gratuity Account Balance as per last Balance Sheet	2,14,38,946		1,99,70,577	Addition during the year	29,14,849		12,39,198
Add: Amount transferred from Income & Expenditure Account	29,28,181	2,33,74,84,079	30,12,389	Less : Depreciation for the year	(16,30,176)	91,33,950	93,46,072
Less: Amount paid during the year	(22,04,021)		(15,44,020)	LOANS AND ADVANCES UNSECURED : (Considered to be good unless otherwise stated)			(14,96,795)
INCOME AND EXPENDITURE ACCOUNT : Balance as per last Balance Sheet	24,70,91,067		2,14,38,946	Loan Scholarships	10,34,000		11,24,000
Add/ (Less): Surplus/ (Deficit) as per Income and Expenditure Account	10,62,41,060		(4,80,91,871)	Employees and others	3,40,000	13,74,000	6,51,000
		35,33,32,127	24,70,91,067	Total Carried over		65,39,12,754	78,49,277
Total Carried over		4,65,98,07,200	4,11,77,85,306				17,75,000



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THE BOMBAY PUBLIC TRUST ACT, 1950.
SCHEDULE VIII-VIDE RULE 17 (1)
NAME OF THE TRUST : TRUST OF THE FUNDS AND PROPERTIES OF THE PARSİ PUNCHAYET BOMBAY
BALANCE SHEET AS AT MARCH 31, 2024

Regn No : C 416 (BOM)

FUNDS AND LIABILITIES	CURRENT YEAR		PREVIOUS YEAR	ASSETS	CURRENT YEAR		PREVIOUS YEAR
	₹	₹	₹		₹	₹	₹
Total Brought Forward		4,65,98,07,200	4,11,77,85,300	Total Brought Forward		65,39,12,754	2,98,52,28,426
				DEPOSITS :			
				With B.E.S.T.	10,89,321		10,89,321
				With B.S.E.S. LTD.	5,17,991		5,17,991
				Mahanagar Telephone Nigam Ltd.	19,266		19,266
				With Bombay Municipal Corporation	5,64,009		5,64,009
				With MSEDCL	330		330
				With Navsari Mahanagar Palika	1,80,000		1,80,000
				With Jio Internet	7,500		7,500
				With others	64,41,453		63,26,953
						88,19,870	87,05,370
				INCOME TAX DEDUCTED AT SOURCE :		8,17,73,789	5,86,52,177
				CASH AND BANK BALANCES :			
				In Saving Bank Account with Schedule Banks	30,74,50,192		14,54,96,396
				In Fixed Deposits with Schedule Banks	3,59,94,43,291		91,04,96,779
				With Institutes managed by Parsi Panchayet	82,44,804		90,43,652
				In prest Cash with Managers & Others	1,62,500		1,62,500
						3,91,53,00,787	1,06,51,99,327
TOTAL ...		4,65,98,07,200	4,11,77,85,300	TOTAL ...		4,65,98,07,200	4,11,77,85,300

As per our report of even date.

For **KALYANIWALLA & MISTRY LLP**
CHARTERED ACCOUNTANTS
 Firm Registration Number 104607W/ W100166

Farhad M. Bhesania
FARHAD M. BHESANIA
PARTNER
 Membership Number 127355
 Place: Mumbai
 Date: September 27, 2024



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INCOME OUTSTANDING

	Current Year	Previous Year
Rent & Occupation Charges (As certified by Dy. Chief Accountant)	3,70,26,757	3,71,69,091
Income On Investments (As certified by Chief Accountant)	1,66,267	-
	3,71,93,024	3,71,69,091

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) **TRUSTEES**
)
 Place: Mumbai
 Date: September 27, 2024



SCHEDULE IX - VIDE RULE 17 (1)
NAME OF THE TRUST : TRUST OF THE FUNDS AND PROPERTIES OF THE PARSI PUNCHAYET BOMBAY
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2024

Regn No : C 416 (BOM)

EXPENDITURE	CURRENT YEAR		PREVIOUS YEAR	INCOME	CURRENT YEAR		PREVIOUS YEAR
	₹	₹	₹		₹	₹	₹
TO EXPENSES IN RESPECT OF PROPERTIES :				BY RENT AND OCCUPATION CHARGES (REALISED) :			
Municipal Taxes		1,06,61,491	99,13,949	Properties	10,74,57,170		10,04,70,880
Water Charges		1,40,43,287	1,80,76,616	Car Parking Charges	2,36,14,117		2,13,56,751
Repair Cess		38,33,804	9,33,344	Ground Rent	3,68,616		92,061
Ground Rent		1,19,762	2,73,18,979			13,14,39,903	12,19,19,692
Salaries		10,49,14,146	10,83,74,924	BY INTEREST (REALISED) :			
Rent paid		2,30,604	2,48,204	On Company Fixed Deposits	-		15,25,90,113
Maintenance charges of societies		23,38,198	21,20,917	On Saving Bank Account	80,57,253		39,71,363
				On Bank Fixed Deposits	21,74,86,796		4,60,90,844
Repairs & Maintenance	7,31,31,935		6,48,56,191	On Refund of Tax	-		45,99,600
Less : Recoveries from Tenants	(3,25,42,582)		(1,54,55,300)			22,55,44,049	20,72,51,920
		4,05,89,353	4,94,00,891	BY DIVIDEND ON MUTUAL FUNDS		2,33,782	4,67,563
Waste Management	36,87,978		36,17,394	BY DONATIONS :			
Less : Recoveries from Tenants	(40,45,100)		(39,10,700)	From Individuals	15,27,73,937		9,25,18,659
		(3,57,122)	(2,93,306)	From Public Trusts	2,89,53,130		35,90,720
Professional Charges to Architects		47,67,491	75,00,323			18,17,27,067	9,61,09,379
Professional Charges		2,54,58,608	2,62,31,128	BY GRANTS			
Electricity Charges		1,30,30,530	93,63,569	BY INCOME FROM SALE OF PROPERTY		7,36,82,211	-
Insurance Charges		82,333	1,63,408	BY INCOME FROM OTHER SOURCES :			
Sweepers & Scavenger Charges		22,76,773	18,28,267	Hoarding Rent & Other Income	-		6,05,857
Security Charges		2,04,76,916	1,98,06,690	Food & Service Charges	24,44,670		17,16,060
		24,24,68,174	28,09,89,903			24,44,670	23,21,917
TO ESTABLISHMENT EXPENSES :				BY ADMINISTRATION CHARGES		3,15,898	4,39,127
Salaries & Wages		2,68,94,759	3,13,24,643	BY MISCELLANEOUS INCOME		1,90,72,361	49,29,556
Gratuity Paid to Staff		1,73,97,723	1,57,89,657	BY EXCESS OF EXPENDITURE OVER INCOME			4,80,91,871
Conveyance & Travelling		8,10,095	6,76,485				
Repairs & Maintenance of Office Equipment		2,86,170	3,68,921				
Printing & Stationery		4,83,488	7,42,475				
Postage & Telegrams		33,583	26,304				
Telephone Charges		2,84,932	3,57,578				
Electricity Charges		6,81,365	6,10,670				
Advertisement Expenses		19,53,295	12,94,648				
Amount of interest paid to Ministry of Culture on Grant		65,560	-				
Staff Insurance		54,09,534	71,40,887				
Contribution to Labour Welfare Fund		14,890	15,888				
		5,43,14,394	5,83,48,156				
TO LEGAL EXPENSES		71,99,921	82,99,700				
TO AUDIT FEES :							
Statutory Auditors (includes out of pocket expenses)			1,04,500				
Internal Auditors		9,68,260	17,02,460				
		9,68,260	18,06,960				
Total Carried over		30,49,90,749	34,94,44,719	Total Carried over		63,44,59,933	48,15,31,025

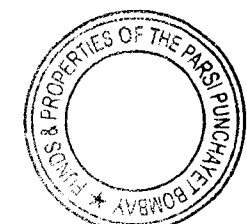


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SCHEDULE IX - VIDE RULE 17 (1)
NAME OF THE TRUST : TRUST OF THE FUNDS AND PROPERTIES OF THE PARSİ PUNCHAYET BOMBAY
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2024

Regn No : C 416 (BOM)

EXPENDITURE	CURRENT YEAR		PREVIOUS YEAR	INCOME	CURRENT YEAR		PREVIOUS YEAR	
	₹	₹	₹		₹	₹	₹	
Total Brought Forward			30,49,50,749	34,94,44,719	Total Brought Forward		63,44,59,933	48,15,31,025
TO MISCELLANEOUS EXPENSES :								
Bank Charges		98,104		1,06,283				
Subscription Charges		1,14,012		1,58,592				
Miscellaneous Expenses		1,08,71,693		92,78,155				
			1,10,83,809	95,43,030				
TO DEPRECIATION ON FURNITURE, FIXTURES, EQUIPMENTS, ETC.			16,30,176	14,96,795				
TO RESERVE OR SPECIFIC FUNDS								
Amount Transferred to Sinking & Depreciation Fund	56,73,494			57,39,887				
Amount Transferred to Repair Fund	2,46,257			2,89,886				
Interest on Sinking and Depreciation Fund	81,59,350			73,43,208				
		1,40,79,101		1,33,72,981				
Gratuity Fund		29,28,181		30,12,389				
			1,70,07,282	1,63,85,370				
TO AMOUNT TRANSFERRED TO BUILDING CONSTRUCTION FUND			7,36,82,211	-				
TO EXPENSES ON OBJECTS OF THE TRUST								
Religious		4,10,08,682		3,70,23,411				
Education		68,43,718		37,61,653				
Medical		1,35,91,754		1,45,96,853				
Relief of Poverty		3,32,88,658		3,54,61,384				
Other Charitable Objects		2,51,31,834		1,38,17,810				
			11,98,64,646	10,46,61,111				
BY EXCESS OF INCOME OVER EXPENDITURE			10,62,41,060	-				
TOTAL ...			63,44,59,933	48,15,31,025	TOTAL ...		63,44,59,933	48,15,31,025

As per our report of even date

For KALYANIWALLA & MISTRY LLP
 CHARTERED ACCOUNTANTS
 Firm Registration Number 104607W/ W100166

FARHAD M. BHESANIA
 PARTNER
 Membership No. 127355

Place: Mumbai
 Date: September 27, 2024



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Place: Mumbai
 Date: September 27, 2024



The BOMBAY PUBLIC TRUST ACT, 1950.

SCHEDULE IX C

NAME OF THE TRUST : TRUST OF THE FUNDS AND PROPERTIES OF THE PARSİ PUNCHAYET OF BOMBAY

STATEMENT OF INCOME LIABLE TO CONTRIBUTION FOR THE YEAR ENDED MARCH 31, 2024

Regn No : C 416 (BOM)

PARTICULARS	₹	₹
GROSS ANNUAL INCOME		63,44,59,933
DETAILS OF INCOME NOT CHARGEABLE TO CONTRIBUTION U/S 58 & RULE 32:		
Donations received during the Year from Other Public Trust	2,89,53,130	
Grants by Government and Local Authorities	-	
Interest on Repairs and Sinking Fund	81,59,350	
Amount spent for the purpose of Medical Relief	1,35,91,754	
Amount Spent for the Purpose of Education	68,43,718	
Deductions out of Income from lands Used For Agricultural Purpose.		
a) Land Revenue and Local Cesses	-	
b) Cost of production of Lands cultivated by the Trust	-	
c) Rent payable to Superior Landlords	-	
Deductions out of Income from lands Used For Non Agricultural Purpose.		
a) Assessment, Cesses and other Government or Municipal Taxes (Includes Repair Cess of `38,33,804)	1,44,95,295	
b) Ground Rent Payable to Superior Landlords.	1,19,762	
c) Insurance Premium		
d) Repairs @ 10 % of Gross Rent of Buildings (Calculated to Nearest rupees) of ` 10,74,57,170	1,07,45,717	
e) Cost of Collection @ 4% of Gross Rent of Buildings of ` 10,74,57,170	42,98,287	
Cost of Collection of Income or Receipts from Securities, Stocks etc. @ 1% of such Income.	-	
Deduction of Amount of Repairs in respect of buildings not rented and yielding no income @ 10% of the Estimated Gross Annual Rent as ` 69,450	6,945	8,72,13,958
Gross Annual Income chargeable to contribution		54,72,45,975

Date: September 27, 2024

Farhad M. Bhesania

FARHAD M. BHESANIA
PARTNER

Membership No.: 127355

KALYANIWALLA & MISTRY LLP
CHARTERED ACCOUNTANTS

Firm Registration No. 104607W/ W100166

2nd Floor, Esplanade House,
29 Hazarimal Somani Marg,

Fort,

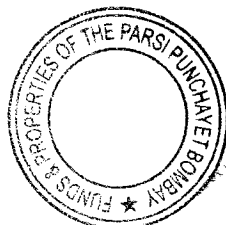
Mumbai - 400 001.



VDM x *[Signature]*
ARJ x A.R. Triandaz
+VD x *[Signature]*
AYD x *[Signature]*
HBJ *[Signature]*
MNY *[Signature]*
AJM

Address of the Trust:
Funds & Properties of The Parsi Punchayet Bombay,
209, Dr. D.N. Road, Fort, Mumbai - 400 001.

TRUSTEES

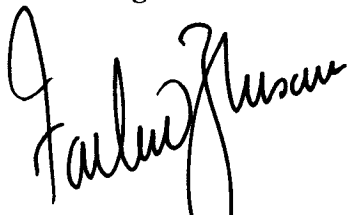


SCHEDULE IX-D

Information to be submitted by the Auditor along with Audit Report under sub-section (1) of section 34 of the Maharashtra Public Trusts Act

Sr. No.	Particulars	Details			
		Sr. No.	E-filing Acknowledgement No.	Financial Year	Date of Filing
1.	PAN No. of Trust	AAATF3471C			
2.	Registration No. with date of registration under Section 12AA of the Income Tax Act, 1961 (43 of 1961).	Registration No.: AAATF3471CE19732 Date of Registration: September 24, 2021			
3.	Acknowledgement No. with date of filing of the Return of Income for earlier three years.	(i)	252975860240222	2020-21	February 24, 2022
		(ii)	721318811141022	2021-22	October 14, 2022
		(iii)	530275891281123	2022-23	November 28, 2023
4.	PAN No. of all trustees.	Sr. No.	Name of Trustee	PAN No.	
		(i)	Mrs. Armaity Rustom Tirandaz	AETPT0803P	
		(ii)	Mr. Xerxes Vispi Dastur	AACPD0042R	
		(iii)	Mr. Viraf Dinshaw Mehta	ACPPM7575B	
		(iv)	Mrs. Maharukh Kobad Noble	AAGPN9069E	
		(v)	Mr. Adil Jiji Malia	AFDPM7189J	
		(vi)	Mrs. Anahita Yazdi Desai	AMBPD2156M	
		(vii)	Mr. Hoshang J. B. Jal	AADPJ0977G	

For KALYANIWALLA & MISTRY LLP
CHARTERED ACCOUNTANTS
Firm Registration Number 104607W/W100166



FARHAD M. BHESANIA
PARTNER
Membership Number 127355
UDIN: 24127355BKBIES4746

Place: Mumbai

Date: September 27, 2024.