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5.5 No portion of the income and properties shall be applied or used for the benefit of any person referred to in section 13(j) of the Income Tax Act, 1961.

6.0 Accounts:

6.1 Proper and regular books of account shall be maintained in the registered office of the Trust or in such other place(s) as may be decided by the Board of Trustees.

6.2 The accounting period shall be a period of twelve months commencing from 1st April and ending on the last day of March of the year. However, for the purposes of the Foreign Contribution (Regulation) Act 1976, the books of account shall be closed on 30th June and 31st December of every year for the purposes of sending Form FC-9 within 60 days from the close of every year unless and until the Act is amended to this effect.

6.3 The books of account shall be audited annually by a Chartered Accountant to be appointed by the Board of Trustees.

7.0 Investments of the Funds:

7.1 The funds of the Trust shall be invested in the modes specified under the provisions of section 13(a)(d) read with section 11(5) of the Income Tax Act, 1961 ie.

- a. Securities/Certificates of Central/State Government or its agencies;
- b. Any schedule Bank in any form;
- c. Units of the Unit Trust of India; or
- d. In Immovable properties.

8.0 Irrevocability:

8.1 The Trust hereby created is not revocable at the instance of the founder of the Trust at any time under any circumstances.

9.0 Amendments:

9.1 No amendments to this Trust Deed and Rules and Regulation of the Trust shall be made which may prove to be repugnant to the provisions of section 2(15), 11, 12 and 13 and 80G of the Income Tax Act, 1961.