

INDEPENDENT AUDITOR'S REPORT

To the Members of Shri Krishan Bhagwan Shiksha Samiti, Jaipur

Opinion

We have audited the financial statements of **Shri Krishan Bhagwan Shiksha Samiti, Jaipur**, which comprise the Balance Sheet at March 31, 2025, the Income and Expenditure Account for the year then ended and notes to the financial statements including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the trust as at March 31, 2025, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by 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 ethical 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.

Responsibilities of Management and those charged with governance for the Financial Statements

Board of Trustees (Board) is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards and for such internal control as board 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, board is responsible for assessing the trust'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 board either intends to liquidate the trust or to cease operations or has no realistic alternative but to do so.

Those charged with governance are 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.



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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 risk of material misstatement of 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 from 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 trust's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the board.
- 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 trust'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 trust to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

Place: Jaipur
Dated: 23.12.2025

For Suraaj Jain & Associates
Chartered Accountants
FRN : 023703C




(Suraaj Jain)
Proprietor
M. No. : 436872
UDIN : 26436872EQKRFV1279

Shree Krishna Bhagwan shiksha Samiti
119/404 Agarwal Farm, Mansarovar, Jaipur 302020

Balance Sheet As on 31st March 2025

Liabilities		Amount	Assets	Amount
Capital Fund			Fixed Assets	10,525,567.55
Corpus Fund	6,888,358.12			
Add:- Excess of Income over Expenditure	202,493.10	7,090,851.22	Investments	
Secured Loan		2,423,635.00	Fixed Deposit	266,034.80
			Current Assets	
Unsecured Loan		7,193,619.76	Loans and Advances	4,280,001.00
			Cash in Hand	460,605.37
Current Liabilities			Bank Account	2,742,807.14
Bank OD A/c		913,811.88	TDS Receivable	111,552.00
Caution Money		804,400.00	TCS Receivable	39,750.00
Total		18,426,317.86	Total	18,426,317.86

For Suraaj Jain and Associates
Chartered Accountants

FRN: 023703C

(Suraaj Jain)
Proprietor
M. No. 436872
UDIN: 26436872EQKRFV2279

Date: 23.12.2025
Place: Jaipur



For Shree Krishna Bhagwan shiksha Samiti

President

Secretary

Shree Krishna Bhagwan Shiksha Samiti
119/404 Agarwal Farm, Mansarovar, Jaipur 302020

Income and Expenditure Account for the period ended on 31st March 2025

Particulars	Amount	Particulars	Amount
To Apex Education Commette	600,000.00	By Pre Fees Received	53,998.00
To Books and Periodicals Exp.	615,038.00	By PTET Vardhman Kota	4,031,999.00
To Electricity Exp.	366,554.00	By Tuition Fees Recd.	10,877,125.20
To Fuel Exp.	907,311.00	By UOR Exam	1,014,734.00
To NCTE Fees	212,400.00	By PTET Exam Fees Recd.	1,001,280.00
To PCI Fees	181,011.80	By Interest Received	340,793.20
To Repair & Maintenances of Building	1,756,638.36		
To Vehicle Running & Maintenances Exp.	232,152.00		
To RUHS Fee	292,249.70		
To Salary Staff	7,439,195.00		
To Student Activity Exp.	680,200.00		
To Teachers Training Programs	611,163.00		
To Depreciation	1,439,177.00		
To University Fees	779,370.20		
To Uniform Exp.	689,300.00		
To Water Exp.	207,485.68		
To Bank Charge	7,131.56		
To Interest On Bus Loan	52,658.00		
To Interest On OD limit	48,401.00		
To Excess of Income over Expenditure	202,493.10		
Total	17,319,929.40	Total	17,319,929.40

For Suraaj Jain and Associates
Chartered Accountants

FRN: 023703C

(Suraaj Jain)

Proprietor
M.No. 436872
UDIN: 26436872EQKRFV1279



Date: 23.12.2025
Place: Jaipur

For Shree Krishna Bhagwan Shiksha Samiti

President

Secretary

Shree Krishna Bhagwan Shiksh Samiti
119/404 Agarwal Farm, Mansarovar, Jaipur 302020

Fixed Assets as on 31st March 2025

Name of Fixed Assets	Opening Balance as on 01.04.2024	Addition for the year		Sales during the year	Balance as on 31.03.2025	Rate	Depreciation for the year	Closing Balance as on 31.03.2025
		Upto 04.10.2024	After 04.10.2024					
AC	26,433.99	-		-	26,433.99	15%	3,965.00	22,468.99
Bus	-	2,000,000.00	-	-	2,000,000.00	15%	300,000.00	1,700,000.00
Camera	9,428.64	-		-	9,428.64	15%	1,414.00	8,014.64
Computer	8,000.64	49,000.00	-	-	57,000.64	40%	22,800.00	34,200.64
Car	1,960,000.00	-		-	1,960,000.00	15%	294,000.00	1,666,000.00
Solar	46,250.00	-		400,000.00	446,250.00	15%	36,938.00	409,312.00
Vehicle	661,030.87				661,030.87	15%	99,155.00	561,875.87
Furniture	524,002.35	-		-	524,002.35	10%	52,400.00	471,602.35
Land & Building	6,271,692.65	-		-	6,271,692.65	10%	627,169.00	5,644,523.65
Printer	5,511.06	-		-	5,511.06	15%	827.00	4,684.06
RO	3,394.35	-		-	3,394.35	15%	509.00	2,885.35
TOTAL	9,515,744.55	2,049,000.00	400,000.00	-	11,964,744.55	1,439,177.00	10,525,567.55	



Shree Krishna Bhagwan Shiksha Samiti
119/404 Agarwal Farm, Mansarovar, Jaipur 302020

UNSECURED LOAN

2024-25

Arun Singh	33,237.93
DCS PG College	2,784,122.00
Geetanjali Choudhary	1,250,000.00
Raj Bala	600,000.00
Ramvati Singh	2,526,259.83
	7,193,619.76

SECURED LOAN

School Bus Loan	1,572,777.00
Sundram Finance Ltd	850,858.00
	2,423,635.00

