

M/s. S K M B & Associates

CHARTERED ACCOUNTANTS

Independent Auditor's Report

To
THE MANAGING COMMITTEE
SANDHYA SENIOR SECENDORY PUBLIC SCHOOL

Report on the Financial Statements

1. We have audited the accompanying financial statements of **SANDHYA SENIOR SECENDORY PUBLIC SCHOOL**, which comprise the Balance Sheet as at **31/03/2025** and the Statement of Profit and Loss Account for the year ended and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

2. The Managing Committee of school is responsible for the preparation of these financial statements that give a true and fair view of the financial position ,financial performance in accordance with the Accounting Standards referred to in ICAI India, and in accepted in 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.

Auditors' Responsibility

3. 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.

4. An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgements, Including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstance. An audit

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also includes evaluating the appropriateness of the 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.

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

Opinion

6. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the ICAI Regulation and Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- (a) In the case of the Balance Sheet, of the state of affairs of the School as at 31st March, 2025;
- (b) In the case of the Income & Expenditure of the School, of the Deficit for the year ended on that date; and
- (c) In the case of the receipt & expenditure of the school for the year ended on that date.

Subject to the above;

- 1) We have obtained all the information and explanation, which to the best of our Knowledge and belief were necessary for the purpose of our audit.
- 2) The Balance sheet, Income Expenditure account dealt with by this report are in Agreement with the books of account.

For M/S S.K.M.B. & ASSOCIATES
(Chartered Accountants)
Firm Reg No.018427N



Janika

CA. Sanskar Kumar Kushawaha (ACA)
Partner
Membership No. 559302

UDIN No. 25559302BMJNVA9990

Dated: 27/10/2025

Place: DELHI

SANDHYA EDUCATIONAL SOCIETY
C-182/12A, Gali No. 1, Chauhan Banger, DELHI, DELHI-110053
PROFIT AND LOSS A/C OF SANDHYA EDUCATION SOCIETY FOR THE PERIOD ENDING ON
31/03/2025

Particulars	Amount	Particulars	Amount
To ANNUAL DAY EXPENSES	46800	By FEES	16720920
To Audit Fees	25000	By FDR Interest	114066
To Bank Charges	3377		
To C.B.S.E EXAM FEES	417000		
To CCTV INSTALLATION & MAINTENANCE	21692		
To COMPUTER INSTALLATION & MAINTENANCE	44807		
To Depreciation	212186		
To EPF	94200		
To Conveyance Exp	21965		
To PROPERTY TAX	269970		
To Electricity	455590		
To Postage Exp	1386		
To News Paper & Magazine	5804		
To Printing & Stationary	23040		
To EWS Book,uniform,pen Pencil	365950		
To General Exp	22600		
To PROJECTOR INSTALLATION & MAINTENANCE	3800		
To Rent	830000		
To Repair & Maintenance	158090		
To Salary	13626894		
To Water Charges	21850		
To Misc Expenses	56700		
To Website Expenses	3500		
To SPORT EXPENSES	36700		
To Net Profit	66085		
Total	16834986	Total	16834986

AUDITORS REPORTS:

As per audit report of even date u/s 44AB of THE INCOME TAX ACT,1961

For SKMB & ASSOCIATES

FOR M/s. SANDHYA EDUCATION SOCIETY

(CHARTERED ACCOUNTANTS)

FRN No. 018427N

Janskal



CA Sanskar Kumar Kushawaha (ACA)

Partner

Sd/-

Principal

M.No. 559302

DATE: 27/10/2025

PLACE: DELHI

SANDHYA EDUCATIONAL SOCIETY
C-182/12A, Gali No. 1, Chauhan Banger, DELHI, DELHI-110053
BALANCE SHEET OF SANDHYA EDUCATION SOCIETY AS ON 31/03/2025

Liabilities	Amount	Assets	Amount
Partners/Members Capital	5084587		
Audit Fee Payable	25000	Fixed Assets	1346052
Salary Payable	1276840	FDR	1411536
PF PAYABLE	7850	Cash In Hand	38960
TDS	13062	Bank Balance	76395
Expences Payable	18650	TELEPHONE SECURITY	2000
		TDS Receivable	11410
		SUNDRY DEBTORS	3539636
Total	6425989	Total	6425989

AUDITORS REPORTS:

As per audit report of even date u/s 44AB of THE INCOME TAX ACT,1961

For SKMB & ASSOCIATES

FOR M/s. SANDHYA EDUCATION SOCIETY

(CHARTERED ACCOUNTANTS)

FRN No. 018427N

Janskar



CA Sanskar Kumar Kushawaha (ACA)

Partner

Sd/-

Principal

M.No. 559302

DATE: 27/10/2025

PLACE: DELHI