CA INDIA

P S J & Co.

Chartered Accountants

304, 3rd Floor, Manokamna Complex, Near Agarwal Dharmshala, Paras Choraha,
Sector -11, Udaipur (Rajasthan) - 313001
Mob: - 09166334422, 08949729972 Tele: - 0294-2482000
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Independent Auditor's Report

To
The Board
Adarsh Shiksha Samiti,
Tehsil Salumber, Dist. Udaipur (Raj.)

I. Report on the Financial Statements

We have audited the accompanying financial statements of **Adarsh Shiksha Samiti**, which comprise the Balance Sheet as at March 31, 2026, the Statement of Income and Expenditure Account (hereinafter referred to as Financial Statements) for the year then ended, and a summary of significant accounting policies and other explanatory information.

II. Management's Responsibility for the Financial Statements

The Board of Trustees/Executive Committee are responsible for the matters with respect to 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 principles generally accepted in India, including the Accounting Standards prescribed by ICAI. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Trust and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, 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.

III. 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 as applicable to the Trust. 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 financial control relevant to the Trust's preparation of the financial statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Trustees/Executive Committee, 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 on the financial statements.

P S J & CO. CA PANKAJ JAIN M.No. 413929 PARTNER UDAIPUR Chartered Accountants

IV. Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements gives the relevant information 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 samiti as at 31st March 2026, and

b) In the case of the Income and Expenditure Account of the samiti during the year ended on that date.

c) In the case of the Receipt and Payment Account of the samiti for the year ended on that date.

V. Report on other Legal and Regulatory Requirements

1. Further to our comments as mentioned above, we report as follows:

a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

b) In our opinion proper books of account as required by law have been kept by the Trust so far as it appears from our examination of those books.

c) The Balance Sheet, Receipt and Payment Account and the Statement of Income and Expenditure Account dealt with by this report are in agreement with the books of account.

For P S J & Co.
Chartered Accountants

P S J & CO. CA PANKAJ JAIN M.No. 413929 PARTNER UDAIPUR Chartered Accountants

(CA Pankaj Jain)
Partner
Membership No. 413929

Place: Udaipur
Date : 29/09/26
UDIN – 26413929KOFLLD6035.

ADARSH SHIKSHA SAMITI

Ward No. - 7, Patelwara, Salumber, Distt. - Udaipur (Raj.)

BALANCE SHEET

ABRIDGED

As on 31st March 2026

Liabilities	Schedule No.	Amount (Rs.)	Amount (Rs.)
Project Fixed Assets Fund			
Opening Balance	(1)	3,77,207.00	
Add: Addition this year		00.00	3,77,207.00
Building Fund			6,00,000.00
Surplus Fund			
Opening balance		5,27,846.63	
Add: Surplus of this year		24,357.81	5,52,204.44
Project Grant Unspent			
1. JDF Foundation	(2)	2,37,274.00	2,37,274.00
Outstanding expenses	(4)		92,982.00
Sundry creditor – (PSJ & CO. – Audit fees)			30,000.00
Total			**18,89,667.44**

Assets	Schedule No.	Amount (Rs.)	Amount (Rs.)
Own Fixed Assets			
Opening Balance		4,79,955.00	
Addition during Year		0.00	
Less: Depreciation	(3)	(42,348.00)	4,37,607.00
Project Fixed Assets			
Opening Balance	(1)	3,77,207.00	
Add: Addition during this Year		00.00	3,77,207.00
Security Deposit			1,13,400.00
Grant Receivable			5,01,283.00
Investments			59,269.00
Sundry Debtors			20,574.00
Security Deposit- Gram Panchayat			29,405.00
Security Deposit- CHC , Amet			62,380.00
Security Deposit- CHC , Salumber			5,090.00
Cash and Bank Balance			
Cash in Hand		3,066.00	
Cash at Bank		2,80,386.44	2,83,452.44
Total			**18,89,667.44**

Notes on accounts (5)

The Schedule referred to above form part of the Accounts

Signed in terms of our report of even date

For P S J & Co.
Chartered Accountants

P S J & CO. CA PANKAJ JAIN M.No. 413929 PARTNER UDAIPUR Chartered Accountants

(CA Pankaj Jain)
Partner
Membership No. 413929

For Adarsh Shiksha Samiti
Chief Functionary

(Shashi Bhushan Seh)
Secretary

Secretary Adarsh Shiksha Samiti Salumber, Distt. Udaipur (Raj.)

Place: Udaipur
Date : 27/09/26

UDIN - 26413929KOFLLD6035 (Statutory Audit)

ADARSH SHIKSHA SAMITI

Ward No. - 7, Patelwara, Salumber, Distt. - Udaipur (Raj.)

INCOME AND EXPENDITURE ACCOUNT

ABRIDGED

For the year ended 31st March, 2026

Income	Schedule No.	Amount (Rs.)
Admission Fee RKCL		2,42,250.00
Donation		70,000.00
Grant in Aid- Waste collection – Gram Panchayat (Dal)		50,835.00
Grant in Aid- Waste collection – Gram Panchayat (Seriya)		93,020.00
Membership Fee		209.00
Bank Interest		1,143.76
School Fees - Rainbow Kids Zone		1,500.00
Grant in Aid- JDF	(2)	8,91,931.68
Grant in Kind- JDF	(2)	3,30,823.00
School Fee		44,000.00
Interest on FD		3,717.00
Total		**17,29,429.44**

Notes on accounts (5)

The Schedule referred to above form part of the Accounts

Signed in terms of our report of even date

For P S J & Co.
Chartered Accountants

P S J & CO. CA PANKAJ JAIN M.No. 413929 PARTNER UDAIPUR Chartered Accountants

(CA Pankaj Jain)
Partner
Membership No. 413929

For Adarsh Shiksha Samiti
Chief Functionary

(Shashi Bhushan Sen)
Secretary

Adarsh Shiksha Samiti Salumber, Distt. Udaipur (Raj.)

Place: Udaipur
Date : ~~17.10.2025~~
27/09/26

UDIN → 26413929KOFLLD6035 (Statutory Audit)

ADARSH SHIKSHA SAMITI

Ward No. – 7, Patelwara, Salumber, Distt. – Udaipur (Raj.)

INCOME AND EXPENDITURE ACCOUNT

ABRIDGED

For the year ended 31st March, 2026

Expenditure	Schedule No.	Amount (Rs.)
Bank Charges		1542.95
DD Charges		7,810.00
Consultancy Fees		9,000.00
Stationary Expense		13,946.00
Provident fund expense		48,993.00
Employee State Insurance Expense		2,743.00
General Salary Expense		59,819.00
Depreciation	(3)	42,348.00
Tender fees		1,775.00
Waste collection Expense – Dal		40,000.00
Waste collection Expense - Seriya		90,000.00
RKCL Expense		73,450.00
Office Expenses		19,040.00
Pre-nutrition and education for children- JDF	(2)	8,91,931.68
Pre-nutrition and education for children- JDF (Kind)	(2)	3,30,823.00
School Rent		24,000.00
Staff Salary		17,850.00
Audit fees		30,000.00
Surplus for the year		24,357.81
Total		**17,29,429.44**

Notes on accounts (5)

The Schedule referred to above form part of the Accounts

Signed in terms of our report of even date

For P S J & Co.
Chartered Accountants

PANKAJ JAIN M.No. 413929 PARTNER UDAIPUR Chartered Accountants

(CA Pankaj Jain)
Partner
Membership No. 413929

For Adarsh Shiksha Samiti
Chief Functionary

(Shashi Bhushan Sen)
Secretary

Secretary
Adarsh Shiksha Samiti
Salumber, Distt. Udaipur (Raj.)

Place : Udaipur
Date : 27/09/2026

ADARSH SHIKSHA SAMITI

Ward No. – 7, Patelwara, Salumber, Distt. – Udaipur (Raj.)

RECEIPTS AND PAYMENTS ACCOUNT

ABRIDGED

For the year ended 31st March, 2026

Receipts	Schedule No.	Amount (Rs.)	Amount (Rs.)
Opening- Cash and Bank Balance			
Cash in Hand		448	
Cash at Bank		2,00,375.31	2,00,823.31
Bank Interest			9,355.76
Security Deposit - Gram Panchayat			1,67,835.00
Security Deposit- RMRS, Lasadiya			8,400.00
Security Deposit - RMRS, Salumber			40,405.00
Admission Fee RKCL			2,42,250.00
Donation			70,000.00
Waste Collection - Gram Panchayat, Seriya	(2)		93,020.00
Waste Collection - Gram Panchayat Dal	(2)		50,835.00
Mukesh Ji			1,20,000.00
Membership Fee			209.00
School Fees - Rainbow Kids Zone			1,500.00
School Fee			44,000.00
Grant in Aid- JDF			9,59,400.00
Total			**20,08,033.07**

Notes on accounts (5)

The Schedule referred to above form part of the Accounts

Signed in terms of our report of even date

For P S J & Co.
Chartered Accountants

PANKAJ JAIN M.No. 413929 PARTNER UDAIPUR Chartered Accountants

(CA Pankaj Jain)
Partner
Membership No. 413929

For Adarsh Shiksha Samiti
Chief Functionary

(Shashi Bhushan Sen)
Secretary

Secretary
Adarsh Shiksha Samiti
Salumber, Dist.-Salumber (Raj.)

Place : Udaipur
Date : 27/09/2026

ADARSH SHIKSHA SAMITI

Ward No. – 7, Patelwara, Salumber, Distt. – Udaipur (Raj.)

RECEIPTS AND PAYMENTS ACCOUNT

ABRIDGED

For the year ended 31st March, 2026

Payments	Schedule No.	Amount (Rs.)	Amount (Rs.)
Security Deposit - CHC Amet			62,380.00
Security Deposit- RMRS, Lasadiya			8,450.00
Security Deposit - Gram Panchayat			1,97,240.00
Security Deposit- CHC Salumber			5,090.00
Staff Salary			77,669.00
Waste Collection Expense - Gram Panchayat, Dal			40,000.00
Security Deposit - RMRS, Salumber			40,405.00
Outstanding Salary			9,090.00
Own Expenses			46,138.95
RKCL			73,450.00
ESIC			2,743.00
PF			48,993.00
Mukesh Ji			1,20,000.00
Waste Collection Expense - Gram Panchayat, Seriya			90,000.00
School Rent			24,000.00
Pre-nutrition and education for children-JDF			8,70,762.72
Outstanding project expense paid			4,500.00
Bank Charges			3,668.96
Closing- Cash and Bank Balance			
Cash in Hand		3,066.00	
Cash at Bank		2,80,386.44	2,83,452.44
Total			**20,08,033.07**

Notes on accounts (5)

The Schedule referred to above form part of the Accounts

Signed in terms of our report of even date

For P S J & Co.
Chartered Accountants

P S J & CO. CA PANKAJ JAIN M.No. 413929 PARTNER UDAIPUR Chartered Accountants

(CA Pankaj Jain)
Partner
Membership No. 413929

For Adarsh Shiksha Samiti
Chief Functionary

(Shashi Bhushan Sen)
Secretary Secretary
Adarsh Shiksha Samiti
Salumber, Dist.-Salumber (Raj.)

Place : Udaipur
Date 27/09/2026

ADARSH SHIKSHA SAMITI

Ward No. – 7, Patelwara, Salumber, Distt. – Udaipur (Raj.)

SCHEDULE FORMING PART OF ACCOUNTS

ABRIDGED

For the year ended 31st March, 2026

Schedule No. 1

Fixed Assets - Projects

Name of Assets	Opening Balance as on 01-04-2025	Addition during the year	Closing Balance as on 31-03-2026
Sir Dorabji Tata Trust, Mumbai			
Vehicle	49,827.00	0.00	49,827.00
Equipment	8,618.00	0.00	8,618.00
Medical Instrument	16,538.00	0.00	16,538.00
FVTRS, Bengaluru			
Printer HP Laser Jet	6,700.00	0.00	6,700.00
Furniture & Other Accessories	72,500.00	0.00	72,500.00
Training Equipment	1,94,024.00	0.00	1,94,024.00
RSAS, Kolkata			
Furniture	29,000.00	0.00	29,000.00
Total	**3,77,207.00**	**0.00**	**3,77,207.00**

Signed in terms of our report of even date

For P S J & Co.
Chartered Accountants

(CA Pankaj Jain)
Partner
Membership No. 413929
Place : Udaipur
Date : 27/09/2026

P S J & CO. CA PANKAJ JAIN M.No. 413929 PARTNER UDAIPUR Chartered Accountants

For Adarsh Shiksha Samiti
Chief Functionary

(Shashi Bhushan Sen)
Secretary

Secretary
Adarsh Shiksha Samiti
Salumber, Dist.-Salumber (Raj.)

ADARSH SHIKSHA SAMITI

Ward No. – 7, Patelwara, Salumber, Distt. – Udaipur (Raj.)

SCHEDULE FORMING PART OF ACCOUNTS

ABRIDGED

For the year ended 31st March, 2026

Schedule No. 2

Grant in Aid

Particular	Unutilised grant of Previous year (2024-25)	Grant received in Current Year	Interest Received on grant	Total grant available	Grant utilised in current year	Unspent Grant carried forward to next year
1. Jiv Daya Foundation- Grant in Aid	1,61,593.68	9,59,400.00	8,212.00	11,29,205.68	8,91,931.68	2,37,274.00
2. Jiv Daya Foundation- Grant in Kind	-	3,30,823.00	-	3,30,823.00	3,30,823.00	-
3. Grant in Aid- Waste collection – Gram Panchayat (Dal)	-	50,835.00	-	50,835.00	50,835.00	-
4. Grant in Aid- Waste collection – Gram Panchayat (Seriya)	-	93,020.00	-	93,020.00	93,020.00	-
Total	**1,61,593.68**	**14,34,078.00**	**8,212.00**	**16,03,883.68**	**13,66,609.68**	**2,37,274.00**

Signed in terms of our report of even date

For P S J & Co.
Chartered Accountants

(CA Pankaj Jain)
Partner
Membership No. 413929
Place : Udaipur
Date : 27/09/2026

P S J & CO. CA PANKAJ JAIN M.No. 413929 PARTNER UDAIPUR Chartered Accountants

For Adarsh Shiksha Samiti
Chief Functionary

(Shashi Bhushan Sen)
Secretary

Secretary
Adarsh Shiksha Samiti
Salumber, Dist.-Salumber (Raj.)

ADARSH SHIKSHA SAMITI

Ward No. - 7, Patelwara, Salumber, Distt. - Udaipur (Raj.)

SCHEDULE FORMING PART OF ACCOUNTS

ABRIDGED

For the year ended 31st March, 2026

Schedule No. 3

Fixed Assets - own

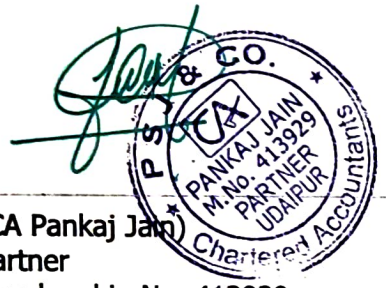
Name of Assets	Opening balance as on 01.04.2025	Addition during the year		Rate %	Depreciation	Closing balance as on 31.03.2026
		1st Half	2nd Half			
Air Cooler	1,483.00	0.00	0.00	15	222.00	1,261.00
Camera	1,338.00	0.00	0.00	15	201.00	1,137.00
Cell Phone	9,731.00	0.00	0.00	40	3,892.00	5,839.00
Computer	242	0.00	0.00	40	97.00	145.00
E Ricksha for Door to Door Waste Collection	30,613.00	0.00	0.00	30	9,184.00	21,429.00
Fan	2,976.00	0.00	0.00	15	398.00	2,578.00
Furniture and Fittings	62,847.00	0.00	0.00	10	6285.00	56,562.00
Inverter	11,669.00	0.00	0.00	15	1,750.00	9,919.00
Invertor Microteach	6,428.00	0.00	0.00	15	964.00	5,464.00
Land and Building	2,72,158.00	0.00	0.00	0	0.00	2,72,158.00
Motor Cycle	15,328.00	0.00	0.00	15	2,299.00	13,029.00
Office Equipment	1,917.00	0.00	0.00	15	288.00	1,629.00
Cement Bricks Machine	33,673.00	0.00	0.00	15	5,051	28,622.00
Tally Software	9,552.00	0.00	0.00	40	3,821.00	5,731.00
Lenovo Idea pad - Desktop	19,584.00	0.00	0.00	40	7,834.00	11,750.00
Speaker	416	0.00	0.00	15	62.00	354.00
Total	**4,79,955.00**	**0.00**	**0.00**		**42,348.00**	**4,37,607.00**

PANKAJ JAIN
M.No. 413929
PARTNER
UDAIPUR

Secretary
Adarsh Shiksha Samiti
Salumber, Dist.-Salumber (Raj.)

Signed in terms of our report of even date,

For P S J & Co.
Chartered Accountants



(CA Pankaj Jain)
Partner
Membership No. 413929
Place : Udaipur
Date 27/09/2026

For Adarsh Shiksha Samiti
Chief Functionary

(Shashi Bhushan Sen)
Secretary

Secretary
Adarsh Shiksha Samiti
Salumber, Dist.-Sal... (Raj.)

ADARSH SHIKSHA SAMITI

Ward No. - 7, Patelwara, Salumber, Distt. - Udaipur (Raj.)

SCHEDULE FORMING PART OF ACCOUNTS

ABRIDGED

For the year ended 31st March, 2026

Schedule No. 4

Outstanding Expense

Particular	Amount
Outstanding Admin Expense	2,500.00
Outstanding Gas, Utensil & Electricity Expense	2,500.00
Outstanding Salary	75,482.00
Outstanding Honorarium to Villager	12,500.00
TOTAL	**92,982.00**

Signed in terms of our report of even date

For P S J & Co.
Chartered Accountants

P S J & CO. CA PANKAJ JAIN M.No. 413929 PARTNER UDAIPUR Chartered Accountants

(CA Pankaj Jain)
Partner
Membership No. 413929
Place : Udaipur
Date : 27/09/2026

For Adarsh Shiksha Samiti
Chief Functionary

(Shashi Bhushan Sen)
Secretary

Secretary
Adarsh Shiksha Samiti
Salumber, Dist.-Salumber (Raj.)

ADARSH SHIKSHA SAMITI

Ward No. - 7, Patelwara, Salumber, Distt. - Udaipur (Raj.)

SCHEDULE FORMING PART OF ACCOUNTS

ABRIDGED

For the year ended 31st March, 2026

Schedule No. 5

Accounting Policies and Notes on Accounts

1. Basis of Accounting
Accounts are maintained on Accrual basis.

2. Fixed Assets
Fixed Assets acquired are shown at cost of acquisition.

3. Depreciation
Depreciation is provided in respect of own fixed assets but not provided in respect of any of project fixed assets.

4. Inventories
There are no major inventories are available hence not valued.

5. Contingent Liabilities
There is no any contingent liability.

6. Sundry Creditors
As per statement of secretary outstanding balance of sundry creditors and debtor are verbal confirmations.

7. Unspent grants - in-aid are the liability of Samiti which is related to the future projects activity to be done. Such grant is transfer to liability side of balance sheet as Unspent project grant.

8. Overspent on project were seems as non-receivable and treated as samiti's deficit.

9. Interest Income Received on grant under FCRA are proportionately transferred to respective grant on the basis of outstanding balance in the grant, therefore interest income not shown separately in the books of account.

Signed in terms of our report of even date
For P S J & Co.
Chartered Accountants

PANKAJ JAIN M.No. 413929 PARTNER UDAIPUR

(CA Pankaj Jain)
Partner
Membership No. 413929
Place: Udaipur
Date : 27/09/2026

For Adarsh Shiksha Samiti
Chief Functionary

(Shashi Bhushan Sen)
Secretary

Secretary
Adarsh Shiksha Samiti
Salumber, Dist.-Salumber (Raj.)