

AUDITORS REPORT

To the Members
To the Members
Shail Devi Educational Society
A-16 Chandra Vihar Ashish Nagar West BHILAI - 490006

We have audited the attached Balance Sheet of the Shail Devi Educational Society as at 31-03-2025 and also the Income & Expenditure Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the Governing body of the Society. Our responsibility is to express an opinion on these financial statements based on Our audit

We conducted Our audit in accordance with auditing standards generally in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that Our audit provides a reasonable basis for Our opinion.

Further to Our comments as before, we report that:

1. We have obtained all the information and explanations, which to the best of Our knowledge and belief were necessary for the purpose of Our audit;
2. In Our opinion, proper books of accounts as required by law have been kept by the society so far as appears from Our examination of those books;
3. The Balance Sheet and Income & Expenditure Account dealt with by this report are in agreement with the books of accounts;
4. In Our opinion and to the best of Our information and according to the explanations given to us, the said accounts 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 Society as at 31-03-2025 and
 - (b) in the case of the Income & Expenditure Account, of the excess of income over expenditure for the year ended on that date.

Place : Bhilai
Date : 06-11-2025

For G.P.RAI & ASSOCIATES
Chartered Accountants

G.P. RAI
G.P. RAI
Partner
M.No - 074163



105, NEW CIVIC CENTRE BHILAI - 490006

Firm Reg.No -007382C
UDIN - 25074163BMOISD3204

Shail Devi Educational Society
A-16 Chandra Vihar Ashish Nagar West BHILAI - 490006

Balance Sheet as at 31-03-2025

(Amount in Rupees)

Liabilities	Sch	As At 31-03-2025	Assets	Sch	As At 31-03-2025
Capital Fund			Property, Plant & Equipment	S-7	2,30,14,421.00
Capital	S-1	2,82,56,239.53	Current Assets, Loans, And Advances		
Loan Funds			Deposits	S-8	94,91,457.31
Secured Loans	S-2	9,29,019.00	Loans And Advances	S-9	40,41,354.00
Unsecured Loans	S-3	56,55,000.00	Other Current Assets	S-10	11,446.00
Current Liabilities And Provisions			Cash And Bank Balances	S-11	44,02,696.22
Current Liabilities					
Sundry Creditors	S-4	13,96,980.00			
Creditors Others	S-5	4,42,600.00			
Provisions	S-6	42,81,536.00			
		4,09,61,374.53			4,09,61,374.53

Accounting policies & Notes to Accounts S-15

Auditors Report : As per our seperate report of even date

For G.P.RAI & ASSOCIATES
Chartered Accountants

For Shail Devi Educational Society

G.P. RAI
G.P.RAI
Partner
M.No - 074163
FRN. No - 007382C
Bhilai
Date : 06-11-2025



R. K. Dubey
PRESIDENT
Rajan Kumar Dubey
President
Shail Devi Educational Society

UDIN - 25074163BMOISD3204

Ravi Kumar Dubey
Secretary
Ravi Kumar Dubey
Secretary
Shaildevi Educational Society

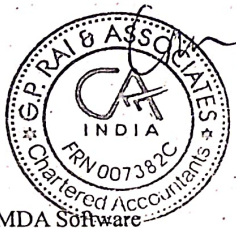
Shail Devi Educational Society
A-16 Chandra Vihar Ashish Nagar West BHILAI - 490006

Income & Expenditure Account for the year ended on 31-03-2025

(Amount in Rupees)

Expenditure	Sch	Amount 2024-2025	Income	Sch	Amount 2024-2025
Publicity & Promotion Exp.		8,46,080.00	Fees Receipt	S-13	2,52,01,033.00
Adimnastration Charges (pf)		14,019.00	Bank Intrest		2,24,490.00
Adverstiment Exp.		13,08,428.00	Intrest On Fixed Deposite		9,29,681.00
Affiliation Charges		3,22,655.00	Fees Receipt Iti	S-14	33,89,830.00
Audit Fees		29,000.00			
Bank Charges		7,590.00			
Conveyance Exp.		74,191.00			
Depreciation		33,55,823.00			
Electricity L Exp.		2,32,209.00			
Employee Share (esic)		23,656.00			
Empoloyee Share (epf)		3,65,179.00			
Remuneration Exp.		2,32,595.00			
Salary		1,31,77,768.00			
Seminar & Programm Exp.		4,99,673.00			
Sports Exp.		49,822.00			
Staff Refreshment		42,400.00			
Staff Welfare		3,31,765.00			
Subscription		39,276.00			
Telephone/ Mobile Exp.		97,219.00			
Tour &travelling Exp.		60,615.00			
Transporting Exp.		37,900.00			
Vehicle Insurance Exp.		72,347.00			
Website Exp.		1,16,732.00			
Empolyer Cont. (esic)		1,34,727.00			
Funcation Exp.		1,46,421.00			
Garding Exp.		83,531.00			
Intrest On Car Loan		1,29,960.00			
Intrest On Tds		477.00			
Lab Consumble Exp.		60,095.00			
Labour Exp.		92,700.00			
Legal On Consultancey Exp.		1,08,650.00			
Library Exp.		42,950.00			
Medical Exp.		33,461.00			
Newspaper		11,280.00			
Office Exp.		3,35,678.00			
Petrol & Diesel Exp		4,50,872.00			
Printing & Stationery Exp.		5,10,631.00			
Empolyer Cont. (epf)		3,48,028.00			
Repair & Maintenance	S-12	17,95,803.00			
Registration Fees		70,320.00			
Consunable Exp. Iti		2,17,215.00			
Excess of Income over Expenses		38,35,293.00			
Total		2,97,45,034.00	Total		2,97,45,034.00

Auditors Report : As per our separate report of even date



R. R. R. R.
PRESIDENT
Shaildevi Educational Society

R. R. R.
Secretary
Shaildevi Educational Society

Shail Devi Educational Society

A-16 Chandra Vihar Ashish Nagar West BHILAI - 490006

Income & Expenditure Account for the year ended on 31-03-2025

(Amount in Rupees)

Expenditure	Sch	Amount 2024-2025	Income	Sch	Amount 2024-2025
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For G.P.RAI & ASSOCIATES
Chartered Accountants

For Shail Devi Educational Society

G.P.Rai
G.P.RAI
Partner
M.No - 074163
FRN. No - 007382C
Bhilai
Date : 06-11-2025



R.K. Dubey
Rajan Kumar Dubey
President
PRESIDENT
Shaildevi Educational Society

UDIN - 25074163BMDISD3204

Ravi
Ravi Kumar Dubey
Secretary
Secretary
Shaildevi Educational Society

Shail Devi Educational Society
A-16 Chandra Vihar Ashish Nagar West BHILAI - 490006

Schedules for the year ended on 31-03-2025

Particulars	Sch	(Amount in Rupees)			
		2024-2025			
Capital	S-1				
Capital		2,82,56,239.53			
Total		<u>2,82,56,239.53</u>			
Secured Loans	S-2				
Bank Of Baroda- Car Loan		9,29,019.00			
Total		<u>9,29,019.00</u>			
Unsecured Loans	S-3				
Namita Dubey		13,00,000.00			
Rajan Dubey		43,55,000.00			
Total		<u>56,55,000.00</u>			
Sundry Creditors	S-4				
Chandrakar Trader		36,000.00			
Cilicon Technology, Raipur		84,400.00			
Jai Mata Di		3,00,000.00			
Mayank Enterprises, Bhilai		83,780.00			
Prasad Scintific Works, Durg		63,000.00			
Rama Electric & Machienry Stores		8,29,800.00			
Total		<u>13,96,980.00</u>			
Creditors Others	S-5				
Advance Fees (2025-2026)		4,42,600.00			
Total		<u>4,42,600.00</u>			
Provisions	S-6				
Audit Fees Payable		29,000.00			
Caution Money		30,80,870.00			
Electricity Bill Payable		10,175.00			
Epf Payable		56,780.00			
Esic Payable		9,553.00			
Salary Payable		10,83,669.00			
Tds Payable		5,590.00			
Telephone Bill Payable		5,899.00			
Total		<u>42,81,536.00</u>			
Property, Plant & Equipment	S-7				
Name of Asset	Rate	Opening Balance	Add./Ded.	Depreciation	Balance
E-rickshwa (alfa Super)					2,41,008.00
Air Conditioner	15.00	2,02,700.00	1,98,600.00	60,195.00	3,41,105.00
Almira-office	10.00	1,03,423.00	24,500.00	11,567.00	1,16,356.00
Borewells	15.00	15,358.00	0.00	2,304.00	13,054.00
Building					1,21,65,737.00
Building-iti					12,11,646.00
An MDA Software					Continued...




PRESIDENT
 Shaildevi Educational Society


Secretary
 Shaildevi Educational Society

Shail Devi Educational Society
A-16 Chandra Vihar Ashish Nagar West BHILAI - 490006

Schedules for the year ended on 31-03-2025

(Amount in Rupees)

Particulars	Sch				2024-2025
Bus	30.00	21,024.00	0.00	6,307.00	14,717.00
Car (innova Crysta)	15.00	17,24,826.00	0.00	2,58,724.00	14,66,102.00
Cctv Camera	15.00	2,52,372.00	99,500.00	52,781.00	2,99,091.00
Computers	40.00	4,86,137.00	2,02,691.00	2,75,531.00	4,13,297.00
Electric Fitting					18,70,088.00
Electronic & Communication	15.00	1,56,035.00	2,01,420.00	39,635.00	3,17,820.00
Fan	15.00	71,968.00	12,360.00	12,649.00	71,679.00
Fire Extinguisher	15.00	35,877.00	1,51,074.00	27,993.00	1,58,958.00
Fire Extinguisher Iti					6,216.00
Furniture & Fixtures					17,25,227.00
Gym Equipment	15.00	1,17,082.00	0.00	17,562.00	99,520.00
Lab Equipment	15.00	4,52,597.00	53,555.00	71,907.00	4,34,245.00
Library Books	40.00	1,24,398.00	22,098.00	54,179.00	92,317.00
Library Books Iti					19,269.00
Mobile Phone	15.00	1,16,797.00	0.00	17,520.00	99,277.00
Motor Pumps & Tools	15.00	1,46,465.00	0.00	21,970.00	1,24,495.00
Photocopy Machine	15.00	1,18,073.00	0.00	17,711.00	1,00,362.00
Router	15.00	30,675.00	0.00	4,601.00	26,074.00
Safe Locker	15.00	33,329.00	0.00	4,999.00	28,330.00
School Van (toofan)					35,437.00
Scooter (jupiter)	15.00	19,867.00	0.00	2,980.00	16,887.00
Solar System-iti					2,26,904.00
Sports Equipment					1,12,747.00
Toofan-iti					10,88,000.00
Tools & Machnical Equipment					29,336.00
Vehicle-iti					25,513.00
Vending Machine	15.00	16,008.00	0.00	2,401.00	13,607.00
Water Cooler & Purifier	15.00	11,765.00	0.00	1,765.00	10,000.00
Total		4,256,776.00	965,798.00	965,281.00	2,30,14,421.00

S-8

Deposits

Fdr Axis Bank 8331	3,09,535.40
Fdr Hdfe Bank 28172	16,99,832.00
Fdr Sbi 4042	8,68,409.00
Fdr Sbi 6656	6,20,293.00
Fdr Sbi 7592	7,75,980.19
Fdr Sbi 7795	10,86,370.09
Fdr Sbi 8151	11,52,747.87
Fdr Sbi 8464	6,56,212.67
Tds (2022-23)	7,576.00
Tds (2023-24)	18,315.00
Fdr Sbi 6145	8,23,392.49
Fdr Axis Bank 2123	8,45,291.36
Fdr Axis Bank 4189	6,27,502.24
Total	94,91,457.31

Loans And Advances
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R. Anand
PRESIDENT
Shaildevi Educational Society

R. Anand
Secretary
Shaildevi Educational Society

Continued...

Shail Devi Educational Society
A-16 Chandra Vihar Ashish Nagar West BHILAI - 490006

Schedules for the year ended on 31-03-2025

(Amount in Rupees)

Particulars	Sch	2024-2025
Ashok Redium & Flex, Bhilai		790.00
Income Tax Deposit		39,50,050.00
Prepaid Insurance		74,169.00
Tds Receivable		16,345.00
Total		40,41,354.00
Other Current Assets	S-10	
Tds (2024-25)		11,446.00
Total		11,446.00
Cash And Bank Balances	S-11	
Cash		10,62,102.52
Axis Bank 1977		1,79,932.00
Axis Bank 3876		8,76,695.55
Cg Rajya Garmin Bank 420		2,32,977.00
Cg Rajya Gramin Bank 419		2,37,392.70
Hdfc Bank 28172		4,09,336.94
Hdfc Bank 605 (principal)		17,587.76
Hdfc Bank Iti		5,43,980.10
State Bank Of India		49,496.91
Yes Bank 065		7,664.90
Yes Bank 300		7,85,529.84
Total		44,02,696.22
Repair & Maintanance	S-12	
Repair & Maint (a.C)		25,370.00
Repir & Maint. Building		5,27,369.00
Repair & Maint Computer		3,32,930.00
Repair & Maint. Electric Equipment		4,26,968.00
Repair & Maint. Furniture		1,10,500.00
Repair & Maint Vechile		2,52,166.00
Repair & Maint Water Purifare		51,500.00
Rapir & Maint. Machinery		69,000.00
Total		17,95,803.00
Fees Receipt	S-13	
Physical Education Fee Bsc Ii Maths		1,050.00
Physical Education Fee Bsc I Cs		2,780.00
Physical Education Fee Bsc Ii Cs		2,100.00
Physical Education Fee Bsc Iii Bio		7,500.00
Physical Education Fee Bsc Iii Cs		1,200.00
Physical Education Fee Bsc Iii Maths		2,100.00
Physical Education Fee.D.Ed		300.00
Physical Education Fees Bsc Bio		6,080.00
Physical Education B.Com		600.00
Physical Education Bsc Bed		8,430.00



R. K. Anand
PRESIDENT
Shaildevi Educational Society

Ram
Secretary
Shaildevi Educational Society

Shail Devi Educational Society
A-16 Chandra Vihar Ashish Nagar West BHILAI - 490006

Schedules for the year ended on 31-03-2025

(Amount in Rupees)

Particulars	Sch	2024-2025
Physical Education Bsc Ii Bio		3,900.00
Physical Education Fee B.A Ii		6,000.00
Physical Education Fee B.A Iii		5,700.00
Physical Education Fee B.Com Ii		4,800.00
Physical Education Fee B.Com Ii Ca		300.00
Physical Education Fee B.Com Iii		6,300.00
Physical Education Fee B.Ed Iv		150.00
Physical Education Fee B.Lib		3,450.00
Physical Education Fee Bca Iii		750.00
Physical Education Fee Bsc Bed Iii		6,000.00
Physical Education Fee Bsc Bed Iv		7,200.00
Physical Education Fees B..		5,150.00
Physical Education Fees B.Com		3,900.00
Physical Education Fees B.Ed		13,500.00
Physical Education Fees B.Ed Ii		14,700.00
Physical Education Fees Bsc I Maths		450.00
Physical Education Fees Dca		2,100.00
Physical Education Fees M.Com Ii		2,550.00
Physical Education Fees M.Sc I Chmistry		2,880.00
Physical Education Fees M.Sc I Cs		750.00
Physical Education Fees Msw Ii		3,450.00
Physical Education Fees Msw		4,650.00
Physical Education Fees Pgdca		5,700.00
Physical Education Fess M.Com Ii		1,500.00
Physical Fees Bca		450.00
Tc/cc Fees		46,100.00
Tution Fees B..		1,80,560.00
Tution Fees B.A Ii		2,49,550.00
Tution Fees B.A Iii		2,25,200.00
Tution Fees B.Com		1,60,200.00
Tution Fees B.Com I Ca		60,000.00
Tution Fees B.Com Ii		2,95,780.00
Tution Fees B.Com Ii Ca		23,500.00
Tution Fees B.Com Iii		2,81,340.00
Tution Fees B.Com Iii Ca		26,500.00
Tution Fees B.Ed		29,73,635.00
Tution Fees B.Ed Ii		36,49,571.00
Tution Fees B.Lib		3,96,220.00
Tution Fees B.Sc I Bio		5,07,381.00
Tution Fees B.Sc I Cs		1,69,550.00
Tution Fees B.Sc I Maths		82,500.00
Tution Fees B.Sc Ii Bio		3,10,320.00
Tution Fees B.Sc Ii Cs		1,38,500.00
Tution Fees B.Sc Ii Maths		2,00,500.00
Tution Fees B.Sc Iii Bio		4,09,500.00
Tution Fees B.Sc Iii Cs		96,100.00
Tution Fees B.Sc Iii Maths		2,07,820.00
Tution Fees Bca		61,800.00

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Rajendra
PRESIDENT
Shaildevi Educational Society

Renu
Secretary
Shaildevi Educational Society

Continued...

Shail Devi Educational Society
A-16 Chandra Vihar Ashish Nagar West BHILAI - 490006

Schedules for the year ended on 31-03-2025

Particulars	Sch	(Amount in Rupees)
		2024-2025
Tution Fees Bca Ii		78,000.00
Tution Fees Bca Iii		1,33,000.00
Tution Fees Bed Iii		24,200.00
Tution Fees Bsc Bed		13,25,255.00
Tution Fees Bsc Bed Ii		8,64,880.00
Tution Fees Bsc Bed Iii		8,79,165.00
Tution Fees Bsc Bed Iv		12,90,030.00
Tution Fees D.Ed		27,18,140.00
Tution Fees D.Ed Ii		27,22,572.00
Tution Fees Dea		1,69,440.00
Tution Fees Diploma In Yoga		6,43,309.00
Tution Fees M. Com		3,21,010.00
Tution Fees M.Com Ii		1,86,230.00
Tution Fees M.Sc I Chemistry		2,18,100.00
Tution Fees M.Sc I Cs		48,900.00
Tution Fees Msw		6,80,000.00
Tution Fees Msw Ii		6,62,070.00
Tution Fees Pgdca		7,57,055.00
Application Form Fees		4,92,400.00
Bonafide Fees		950.00
Bus Fees		11,200.00
Migration Fees		2,850.00
Misc. Reciept		70,980.00
Physical Education Fees Yoga		2,500.00
Physical Education Fees M.Com		900.00
Physical Education Fee Bca Ii		450.00
Physical Education Fee Bsc Bed Ii		6,900.00
Total		2,52,01,033.00
Fees Receipt Iti	S-14	
Form Fees		40,200.00
Tution Fees (copa)		7,43,280.00
Tution Fees Electrician		8,07,750.00
Tution Fees Electrician -ii		5,31,800.00
Tution Fees Fitter		3,68,050.00
Tution Fees Fitter - Ii		95,000.00
Tution Fees Solar Tech		4,51,050.00
Tution Fees Steno Hindi		3,52,700.00
Total		33,89,830.00



R. N. Rai

PRESIDENT

Shaildevi Educational Society

R. N. Rai

Secretary

Shaildevi Educational Society

Shail Devi Educational Society
Notes on the account for the year ended on 31-03-2025

Schedule No. - S-15


Accounting Policies

1	The Accounts are prepared under the historic cost convention on accrual basis & Going concern concept as per the mandatory accounting standards.
2	Depreciation has been provided as per the rates provided in the Income Tax Rules, 1962 in the books of accounts, Value of the fixed assets has been stated at WDV less depreciation for the current year.
3	There is no change in the accounting policies as compared to the previous years.
4	The concern does not pay any retirement gratuity to its employees as per terms of employment and therefore no actuarial valuation gratuity is applicable.
5	This being a charitable society registered under the Society Act and its Surplus is exempt u/s 10(23c) of IT Act, 1961, Since total receipts is less than Rs 5 crores.
6	Revenue/Earnings represents receipt of tuition and other fees from students of College and ITI being runned under the Society.

Notes on Accounts


1	As informed by the management there are no contingent liabilities as on the date of Balance Sheet.
2	There is no prior period and extra-ordinary items having material effect on the date of Balance Sheet as informed by the management.
3	There is no impairment loss as the carrying cost of the assets does not exceeds its recoverable value.
4	Parties Accounts :- Debtors, Creditors, unsecured loans and liability for expenses are subject to confirmation.
5	Cash in hand as at the end of the year has not been verified by us and same has been taken as verified and certified by the management.

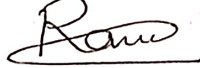
For G.P.RAI & ASSOCIATES
Chartered Accountants


G.P. RAI
M.No - 074163
Partner
Bhilai, 06-11-2025



For Shail Devi Educational Society


Rajan Kumar Dubey
President
PRESIDENT
Shaildevi Educational Society


Ravi Kumar Dubey
Secretary
Secretary
Shaildevi Educational Society

UDIN - 25074163 BM DISD 3204