

INDEPENDENT AUDITOR'S REPORT

To

The Members of Mahila Maha Vidyalya Samiti, Kaithal

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **Mahila Maha Vidyalya Samiti, Kaithal** which comprise the Balance Sheet as at March 31st 2025, the Statement of Profit and Loss Account for the year then ended.

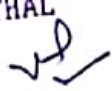
In our opinion, and to the best of our information and according to the explanations given to us, the accompanying financial statements are prepared in all material respects in accordance with the Chartered Accountants Act, 1949, and give a true and fair view in conformity with the accounting principles generally accepted in India of the state of affairs of the Society as at March 31, 2025 and its loss for the year then ended 31.03.2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India. 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 Institute in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with the Chartered Accountants Act, 1949 that give a true and fair view of the state of affairs, financial performance and cash flows of the Society in accordance with the accounting principles generally accepted in India, including the Accounting Standards issued by the Institute of Chartered Accountants of India. This responsibility also includes maintenance of adequate accounting records for safeguarding of the assets of the Society and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making

Mahila Maha Vidyalya Samiti
KAITHAL




judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls 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.

In preparing the financial statements, the management is responsible for assessing the Society'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 the management either intends to liquidate the Society's or to cease operations, or has no realistic alternative but to do so.

The management is responsible for overseeing the Society'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.

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 risks of material misstatement of the 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 for 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 the Institute's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the 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 the Institute'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

KATHAL
✓



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 Society to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the management 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.

We also provide the management with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

Further, we report that:

- a) 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;
- b) In our opinion, proper books of account have been kept by the Society so far as appears from our examination of those books;
- c) Balance Sheet and Statement of Profit and Loss Account dealt with by this Report are in agreement with the books of account.

For Dipankar Gupta & Co.
Chartered Accountants
Firm's Registration No.: 014295N

Place: Kaithal

Dated: 10.04.2025

President
Mahila Maha Vidyalaya Samiti
KAITHAL



(Dipankar Gupta)
Partner
M.No.: 093929
UDIN: 25093929BMIIWH9234

Mahila Maha Vidyalaya Samiti, Kaithal
Balance Sheet as at 31.03.2025

(Amount in Rs.)

	Particulars	Note	31 March 2025	31 March 2024
I	EQUITY AND LIABILITIES			
1	Owners' Funds	1	545454.14	545454.14
(a)	Owners' Capital Account	2	1632774.28	1671126.17
(b)	Reserves and surplus		2178228.42	2216580.31
2	Non-current liabilities	3	0.00	0.00
(a)	Long-term borrowings		0.00	0.00
(b)	Deferred tax liabilities (Net)		0.00	0.00
(c)	Other long-term liabilities		0.00	0.00
(d)	Long-term provisions		0.00	0.00
3	Current liabilities	3	0.00	0.00
(a)	Short-term borrowings		0.00	0.00
(b)	Trade payables		0.00	0.00
(c)	Other current liabilities		0.00	0.00
(d)	Short-term provisions		0.00	0.00
	Total		2178228.42	2216580.31
II	ASSETS			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets	4	79175.95	79175.95
(i)	Property, Plant and Equipment		0.00	0.00
(ii)	Intangible assets		0.00	0.00
(iii)	Capital work in progress		0.00	0.00
(iv)	Intangible asset under development		0.00	0.00
(b)	Non-current investments		0.00	0.00
(c)	Deferred tax assets (Net)		0.00	0.00
(d)	Long Term Loans and Advances		0.00	0.00
(e)	Other non-current assets		0.00	0.00
			79175.95	79175.95
2	Current assets			
(a)	Current investments		0.00	0.00
(b)	Inventories	5	0.00	0.00
(c)	Trade receivables	6	209598.33	247950.22
(d)	Cash and bank balances		0.00	0.00
(e)	Short Term Loans and Advances	7	1889454.14	1889454.14
(f)	Other current assets		2099052.47	2137404.36
	Total		2178228.42	2216580.31

In Terms of Our Report of Even Date
For Dipankar Gupta & Co
Chartered Accountants

President
Mahila Maha Vidyalaya Samiti
KAITHAL

Place : Kaithal
Dated : 10.04.2025

President

(Dipankar Gupta)
Partner

Mahila Maha Vidyalya Samiti, Kaithal
Statement of Profit and Loss for the year ended 31.03.2025

(Amount in Rs.)

	Particulars	Note	31 March 2025	31 March 2024
I	Revenue from operations	8	0.00	0.00
II	Other Income	9	6449.00	6854.00
III	Total Income (I+II)		6449.00	6854.00
IV	Expenses:			
(a)	Cost of goods sold	10	0.00	0.00
(b)	Employee benefits expense	11	0.00	0.00
(c)	Finance costs	12	0.00	0.00
(d)	Depreciation and amortization expense	13	0.00	0.00
(e)	Other expenses	14	44800.89	18763.96
	Total expenses		44800.89	18763.96
V	Profit/(loss) before exceptional and extraordinary items, partners' remuneration and tax (III- IV)		-38351.89	-11909.96
VI	Exceptional items (specify nature & provide note/delete if none)		0.00	0.00
VII	Profit/(loss) before extraordinary items, partners' remuneration and tax (V-VI)		-38351.89	-11909.96
VIII	Extraordinary items (specify nature & provide note/delete if none)		0.00	0.00
IX	Profit before, partners' remuneration and tax (VII-VIII)		-38351.89	-11909.96
X	Partners' remuneration*			
XI	Profit before tax (IX- X)			
XII	Tax expense:			
(a)	Current tax		0.00	0.00
(b)	Excess/ Short provision of tax relating to earlier years		0.00	0.00
(c)	Deferred tax charge/ (benefit)	0	0.00	0.00
XIII	Profit/(Loss) for the period from continuing operations (IXI-XII)		-38351.89	-11909.96
XIV	Profit/(loss) from discontinuing operations		0.00	0.00
XV	Tax expense of discontinuing operations		0.00	0.00
XVI	Profit/(loss) from discontinuing operations (after tax) (XIV+XV)		0.00	0.00
XVII	Profit/(Loss) for the year (XIII+XVI)		-38351.89	-11909.96
	The accompanying notes are an integral part of the financial statements			

President
Mahila Maha Vidyalya Samiti
KAITHAL

Place : Kaithal
Dated : 10.04.2025

(Signature)

President

In Terms of Our Report of Even Date
For Dipankar Gupta & Co.
Chartered Accountants

(Signature)
(Dipankar Gupta)
Partner

Mahila Maha Vidyalya Samiti, Kaithal

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

Note - 1 Capital Fund

(Amount in Rs.)

Sr. No.	As at 1st April 2024 (Opening Balance)	Capital Introduced/contr ibuted during the year	Withdrawals during the year	As at 31st March 2025 (Closing Balance)
1	545,454.14			545,454.14
	545,454	-	-	545,454
Previous Year (PY)	545,454.14	-	-	545,454.14

President
Mahila Maha Vidyalya Samiti
KAITHAL



Mahila Maha Vidyalaya Samiti, Kaithal
Notes forming part of the Financial Statements for the year ended, 31st March, 2025

(Amount in Rs.)					
		31 March 2025	31 March 2024		
2 Reserves and surplus					
(a) Surplus/(Deficit) in Statement of Profit & Loss					
(b) Balance brought forward from previous year		1671126.17	1683036.13		
(c) Add: Profit during the year		-38351.89	-11909.96		
Total		1632774.28	1671126.17		
3 Borrowings					
				Long Term	Short Term
		31 March 2025	31 March 2024	31 March 2025	31 March 2024
(a) Secured					
(a) Term loans					
from banks		0.00	0.00	0.00	0.00
Loans repayable on demand					
from banks		NA	NA	0.00	0.00
(c) Deferred payment liabilities		0.00	0.00	0.00	0.00
(d) Loans and advances from related parties		0.00	0.00	0.00	0.00
(e) Long term/current maturities of finance lease obligation		0.00	0.00	0.00	0.00
(f) Other loans advances (specify nature)		0.00	0.00	0.00	0.00
Total (A)		0.00	0.00	0.00	0.00
(a) Unsecured					
(a) Term loans					
from other parties		0.00	0.00	0.00	0.00
(b) Loans repayable on demand					
from banks		NA	NA	0.00	0.00
from other parties		NA	NA	0.00	0.00
(c) Deferred payment liabilities		0.00	0.00	0.00	0.00
(d) Loans and advances from related parties		0.00	0.00	0.00	0.00
(e) Long term/current maturities of finance lease obligation		0.00	0.00	0.00	0.00
(f) Other loans advances (specify nature)		0.00	0.00	0.00	0.00
Total (B)		0.00	0.00	0.00	0.00
Total (A) + (B)		0.00	0.00	0.00	0.00

For signat

[Signature]
Mahila Maha Vidyalaya Samiti
KAITHAL.



Mahila Maha Vidyalaya Samiti, Kaithal
Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

4	Property, Plant and Equipment and Intangible Assets (owned assets)							
	Particulars / Assets	Freehold land	Buildings	Plant and Equipment	TANGIBLE ASSETS			
					Office equipment	Furniture & Fixtures	Vehicles	Others (specify nature)
	Gross Block							
	At 1 April 2024	-	79,175.95	-	-	-	-	79,175.95
	Additions	-	-	-	-	-	-	-
	Deductions/Adjustments	-	-	-	-	-	-	-
	At 1 April 2023	-	79,175.95	-	-	-	-	79,175.95
	Additions	-	-	-	-	-	-	-
	Deductions/Adjustments	-	-	-	-	-	-	-
	At 31 March 2025	-	79,175.95	-	-	-	-	79,175.95
	At 31 March 2024	-	79,175.95	-	-	-	-	79,175.95
	Depreciation/Adjustments							
	At 1 April 2024	-	-	-	-	-	-	-
	Additions	-	-	-	-	-	-	-
	Deductions/Adjustments	-	-	-	-	-	-	-
	At 1 April 2023	-	-	-	-	-	-	-
	Additions	-	-	-	-	-	-	-
	Deductions/Adjustments	-	-	-	-	-	-	-
	At 31 March 2025	-	-	-	-	-	-	-
	At 31 March 2024	-	-	-	-	-	-	-
	Net Block							
	At 31 March 2024	-	79,175.95	-	-	-	-	79,175.95
	At 31 March 2025	-	79,175.95	-	-	-	-	79,175.95



For Mahila Maha Vidyalaya Samiti
KAITHAL

Mahila Maha Vidyalaya Samiti, Kaithal

Notes forming part of the Financial Statements for the year ended 31st March, 20XX

5	Trade receivables		
(a)	Outstanding for a period less than 6 months from the date they are due for receipt		
(b)	Secured Considered good	0.00	0.00
(c)	Unsecured Considered good	0.00	0.00
	Doubtful	0.00	0.00
	Less: Provision for doubtful receivables	0.00	0.00
		0.00	0.00
(a)	Outstanding for a period exceeding 6 months from the date they are due for receipt		
(b)	Secured Considered good	0.00	0.00
(c)	Unsecured Considered good	0.00	0.00
	Doubtful	0.00	0.00
	Less: Provision for doubtful receivables	0.00	0.00
	Unbilled receivables	0.00	0.00
	Total	0.00	0.00
6	Cash and Bank Balances	31-March-20XX	31-March-20XX
A	Cash and cash equivalents		
(a)	On saving accounts		
	PNB, Kaithal	19556.39	63059.28
	UBI, Kaithal	190041.94	184890.94
(b)	Cash credit account (Debit balance)	0.00	0.00
(c)	Fixed Deposits		
	Deposits with original maturity of less than three months	0.00	0.00
(d)	Cheques, drafts on hand	0.00	0.00
(e)	Cash on hand	0.00	0.00
	Total	209598.33	247950.22
		(I)	
B	Other bank balances		
(a)	Others (specify nature)	0.00	0.00
	Total other bank balances	0.00	0.00
	Total Cash and bank balances	209598.33	247950.22
		(II)	
		(I+II)	
7	Other current assets	31-March-20XX	31-March-20XX
	BRANCH ACCOUNTS		
(a)	I.G.M.M.V College (GB)	1869000.00	1869000.00
(b)	I.G.M.M.V College (AF)	20454.14	20454.14
	Total	1889454.14	1889454.14

President
Mahila Maha Vidyalaya Samiti
KAITHAL

[Signature]



Mahila Maha Vidyalaya Samiti, Kaithal
Notes forming part of the Financial Statements for the year ended 31st March, 20XX

(Amount in Rs.)

	31 March 2025	31 March 2024
8 Revenue from operations	0.00	0.00
(a) Sale of products	0.00	0.00
(b) Sale of services	0.00	0.00
(c) Grants or donations received	0.00	0.00
(d) Other operating revenue	0.00	0.00
Revenue from operations (Gross)	0.00	0.00
Less: Excise duty		
Revenue from operations (Net)	0.00	0.00
9 Other Income	31 March 2025	31 March 2024
(a) Interest income	6449.00	6854.00
(b) Dividend income	0.00	0.00
(c) Net gain on sale of investments	0.00	0.00
(d) Other non-operating income (Please specify)	0.00	0.00
Total other income	6449.00	6854.00
10 Cost of goods sold (Delete whatever is not applicable)	31 March 2025	31 March 2024
(A) Cost of raw material consumed		
Raw material consumed	0.00	0.00
(i) Inventory at the beginning of the year	0.00	0.00
(ii) Add: Purchases during the year	0.00	0.00
(iii) Less: Inventory at the end of the year	0.00	0.00
Cost of raw material consumed	0.00	0.00
Packing material consumed (If considered as part of raw material)	0.00	0.00
(i) Inventory at the beginning of the year	0.00	0.00
(ii) Add: Purchases during the year	0.00	0.00
(iii) Less: Inventory at the end of the year	0.00	0.00
Cost of packing material consumed	0.00	0.00
Other materials (purchased intermediates and components)	0.00	0.00
(i) Inventory at the beginning of the year	0.00	0.00
(ii) Add: Purchases during the year	0.00	0.00
(iii) Less: Inventory at the end of the year	0.00	0.00
Cost of other material consumed	0.00	0.00
Total raw material consumed (A)	0.00	0.00
B Purchases of stock-in-trade	31 March 2025	31 March 2024
(i) —	0.00	0.00
(ii) —	0.00	0.00
(iii) —	0.00	0.00
Total (B)	0.00	0.00
C Changes in inventories of finished goods, work in progress and stock-in trade	31 March 2025	31 March 2024
Inventories at the beginning of the year:	0.00	0.00
(i) Stock-in-trade	0.00	0.00
(ii) Work in progress	0.00	0.00
(iii) Finished goods	0.00	0.00
Inventories at the end of the year:	0.00	0.00
(i) Stock-in-trade	0.00	0.00
(ii) Work in progress	0.00	0.00
(iii) Finished goods	0.00	0.00

President
Mahila Maha Vidyalaya Samiti
KAITHAL



	(Increase)/decrease in inventories of finished goods, work-in-progress and stock-in-tr
	Total (A+B+C)
11	Employee benefits expense (including contract labour)
(a)	Salaries, wages, bonus and other allowances
(b)	Contribution to provident and other funds
(c)	Gratuity expenses
(d)	Staff welfare expenses
	Total Employee benefits expense
12	Finance cost
(a)	Interest expense (other than interest on partners' capital/member capital)
(i)	On bank loan
(ii)	On assets on finance lease
(b)	Interest on partners' capital/member capital
(c)	Other borrowing costs
(d)	Loss on foreign exchange transactions and translations considered as finance cost (net)
	Total Finance cost
13	Depreciation and amortization expense
(a)	on tangible assets (Refer note 11)
(b)	on intangible assets (Refer note 11)
	Total Depreciation and amortization expense
14	Other Expenses
a)	Legal and professional charges
b)	Advertisement and publicity
c)	Bank Charges
(x)	Miscellaneous expenses
	Total

tr	0.00	0.00
	0.00	0.00
31 March 2025	31 March 2024	
0.00	0.00	
0.00	0.00	
0.00	0.00	
0.00	0.00	
0.00	0.00	
31 March 2025	31 March 2024	
0.00	0.00	
0.00	0.00	
0.00	0.00	
0.00	0.00	
0.00	0.00	
31 March 2025	31 March 2024	
0.00	0.00	
0.00	0.00	
0.00	0.00	
0.00	0.00	
0.00	0.00	
31 March 2025	31 March 2024	
0.00	0.00	
0.00	0.00	
0.00	0.00	
31 March 2025	31 March 2024	
44800.00	11800.00	
0.00	6720.00	
0.89	243.96	
0.00	0.00	
44800.89	18763.96	

President
Mahila Maha Vidyalaya Samiti
KAITHAL

