



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 2026, 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, 2026 and its loss for the year then ended 31.03.2026.

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



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



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: 11.04.2026

(Dipankar Gupta)
Partner
M.No.: 093929
UDIN: 26093929UBWEHJ8885



The Mahila Maha Vidyalya Samiti, Kaithal
Balance Sheet as at 31.03.2026

(Amount in Rs.)

	Particulars	Note	31.03.2026	31.03.2025
I	EQUITY AND LIABILITIES			
1	Owners' Funds			
(a)	Owners' Capital Account	A	545454.14	545454.14
(b)	Reserves and surplus	B	1571097.43	1632774.28
			2116551.57	2178228.42
2	Non-current liabilities			
(a)	Long-term borrowings	C	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
			0.00	0.00
3	Current liabilities			
(a)	Short-term borrowings	C	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
			0.00	0.00
	Total		2116551.57	2178228.42
II	ASSETS			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets			
(i)	Property, Plant and Equipment	E	79175.95	79175.95
(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		0.00	0.00
(c)	Trade receivables	F	0.00	0.00
(d)	Cash and bank balances	G	666921.48	209598.33
(e)	Short Term Loans and Advances		0.00	0.00
(f)	Other current assets	H	1370454.14	1889454.14
			2037375.62	2099052.47
	Total		2116551.57	2178228.42

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

For Mahila Maha Vidyalya Samiti

Place : Kaithal
Dated : 11.04.2026

[Signature]
President

[Signature]
(Dipankar Gupta)
Partner
KAITHAL
DIPANKAR GUPTA & CO.
CHARTERED ACCOUNTANTS

The Mahila Maha Vidyalya Samiti, Kaithal
Statement of Profit and Loss for the year ended 31.03.2026

(Amount in Rs.)

Particulars		Note	31.03.2026	31.03.2025
I	Revenue from operations	I	0.00	0.00
II	Other Income	J	9118.00	6449.00
III	Total Income (I+II)		9118.00	6449.00
IV	Expenses:			
(a)	Cost of goods sold	K	0.00	0.00
(b)	Employee benefits expense	L	0.00	0.00
(c)	Finance costs	M	144.85	0.89
(d)	Depreciation and amortization expense	N	0.00	0.00
(e)	Other expenses	O	70650.00	44800.00
	Total expenses		70794.85	44800.89
V	Profit/(loss) before exceptional and extraordinary items, partners' remuneration and tax (III- IV)		-61676.85	-38351.89
VI	Exceptional items		0.00	0.00
VII	Profit/(loss) before extraordinary items, partners' remuneration and tax (V-VI)		-61676.85	-38351.89
VIII	Extraordinary Items		0.00	0.00
IX	Profit before, partners' remuneration and tax (VII-VIII)		-61676.85	-38351.89
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)		0.00	0.00
			0.00	0.00
XIII	Profit/(Loss) for the period from continuing operations (IXI-XII)		-61676.85	-38351.89
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)		-61676.85	-38351.89
	The accompanying notes are an integral part of the financial statements			

Place : Kaithal
Dated : 11.04.2026

For Mahila Maha Vidyalya Samiti

[Signature]

President

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

(Dipankar Gupta)

Partner



The Mahila Maha Vidyalya Samiti, Kaithal
Notes forming part of the Financial Statements for the year ended, 31st March, 2026

Note A
Capital Fund

(Amount in Rs.)

Sr. No.	As at 1st April 2025 (Opening Balance)	Capital Introduced/contributed during the year	Withdrawals during the year	As at 31st March 2026 (Closing Balance)
1	545454.14	0.00	0.00	545454.14
	545454.14	0.00	0.00	545454.14
Previous Year (PY)	545454.14	0.00	0.00	545454.14



the Mahila Maha Vidyalya Samiti, Kaithal
 notes forming part of the Financial Statements for the year ended 31st March, 2026

Property, Plant and Equipment and Intangible Assets (owned assets)

Particulars /Assets	Buildings	Total
	Gross Block	
At 1 April 2025	79175.95	79175.95
Additions	0.00	0.00
Deductions/Adjustments	0.00	0.00
At 1 April 2024	79175.95	79175.95
Additions	0.00	0.00
Deductions/Adjustments	0.00	0.00
At 31 March 2026	79175.95	79175.95
At 31 March 2025	79175.95	79175.95
Depreciation/Adjustments		
At 1 April 2025	0.00	0.00
Additions	0.00	0.00
Deductions/Adjustments	0.00	0.00
At 1 April 2024	0.00	0.00
Additions	0.00	0.00
Deductions/Adjustments	0.00	0.00
At 31 March 2026	0.00	0.00
At 31 March 2025	0.00	0.00
Net Block		
At 31 March 2025	79175.95	79175.95
At 31 March 2026	79175.95	79175.95



The Mahila Maha Vidyalya Samiti, Kaithal

Notes forming part of the Financial Statements for the year ended 31st March, 2026

		31.03.2026	31.03.2025
F	Trade receivables		
	Outstanding for a period less than 6 months from the date they are due for receipt	0.00	0.00
1	Secured Considered good	0.00	0.00
2	Unsecured Considered good	0.00	0.00
3	Doubtful	0.00	0.00
	Less: Provision for doubtful receivables	0.00	0.00
	Outstanding for a period exceeding 6 months from the date they are due for receipt	0.00	0.00
1	Secured Considered good	0.00	0.00
2	Unsecured Considered good	0.00	0.00
3	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
G	Cash and Bank Balances		
1	PNB, Kaithal	471834.54	19556.39
2	UBI, Kaithal	195086.94	190041.94
3	Cash in hand	0.00	0.00
	Total Cash and bank balances	666921.48	209598.33
H	Other current assets		
	BRANCH ACCOUNTS		
1	I.G.M.M.V College (GB)	1350000.00	1869000.00
2	I.G.M.M.V College (AF)	20454.14	20454.14
	Total	1370454.14	1889454.14



The Mahila Maha Vidyalya Samiti, Kaithal
Notes forming part of the Financial Statements for the year ended 31st March, 2026

(Amount in Rs.)

	31.03.2026	31.03.2025
I Revenue from operations		
1 Sale of products	0.00	0.00
2 Sale of services	0.00	0.00
3 Grants or donations received	0.00	0.00
4 Other operating revenue	0.00	0.00
Revenue from operations (Net)	0.00	0.00
J Other income		
1 Interest income	0118.00	6449.00
Total other income	0118.00	6449.00
K Cost of goods sold (Delete whatever is not applicable)		
(A) Cost of raw material consumed		
Raw material consumed		
(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	(I) 0.00	0.00
Packing material consumed (if considered as part of raw material)		
(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	(II) 0.00	0.00
Other materials (purchased intermediates and components)		
(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	(III) 0.00	0.00
Total raw material consumed (A)	(I+II+III) 0.00	0.00
B Purchases of stock-in-trade		
Total (B)	0.00	0.00
C Changes in inventories of finished goods, work in progress		
Inventories at the beginning of the year:		
(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:		
(i) Stock-in-trade	0.00	0.00
(ii) Work in progress	0.00	0.00
(iii) Finished goods	0.00	0.00
(Increase)/decrease in inventories of finished goods, work-in-progress and stock-in-trade (C)	(I) 0.00	0.00
Total (A+B+C)	(II) 0.00	0.00



The Mahila Maha Vidyalya Samiti, Kaithal
Notes forming part of the Financial Statements for the year ended 31st March, 2026

	31.03.2026	31.03.2025
L Employee benefits expense		
1 Salaries, wages, bonus and other allowances	0.00	0.00
Total Employee benefits expense	0.00	0.00
M Finance cost	31.03.2026	31.03.2025
1 Bank charges	144.85	0.89
Total Finance cost	144.85	0.89
N Depreciation and amortization expense	31.03.2026	31.03.2025
1 on tangible assets (Refer note E)	0.00	0.00
2 on intangible assets (Refer note E)	0.00	0.00
Total Depreciation and amortization expense	0.00	0.00
O Other Expenses	31.03.2026	31.03.2025
1 Legal and professional charges	63930.00	44800.00
2 Election Exp	6720.00	0.00
Total	70650.00	44800.00

