

INDEPENDENT AUDITORS' REPORT

To the management of
SUKHO KHALSA SR. SECONDARY SCHOOL
JAIL ROAD, JANAK PURI, NEW DELHI

Report on the Financial Statements

We have audited the accompanying financial statements of **SUKHO KHALSA SR. SECONDARY SCHOOL, JAIL ROAD, NEW DELHI** ("the School"), which comprise the Balance Sheet as at 31st March 2025, the Income & Expenditure Account and Receipts & Payment account, for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The School Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the School in accordance with the accounting principles generally accepted in India. This responsibility also includes the maintenance of adequate accounting records for safeguarding of the assets of the School 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 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

Audit objective are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with standards on auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered materials if in aggregate or individually, they could reasonably be expected to influence economics decisions of the users taken in the basis of these financial statements.

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 School 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

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accounting estimates made by Company Management, 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.

We had communicated to the school management all the matters related to audit, timing and scope of audit, significant audit findings including any significant deficiencies in internal control that we find during our audit and management assured us to take the effect of our finding in next year books of accounts and take appropriate action to reduce the deficiencies in internal control.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the School as at 31st March 2025, its Income & Expenditure and Receipts & Payment for the year ended on that date.

FOR SAIN KANWAR & ASSOCIATES

Chartered Accountants

Firm Reg. No. 018023N



KANWAR SAIN

PARTNER

M. No.:099422

UDIN NO.: 26099422 FTDHV9077

Place: New Delhi

Dated: 31.03.2026

HOS / Principal
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Govt. Recog. & Aided, Minority School
Jail Road, Janakpuri, New Delhi-58

SUKHO KHALSA SR. SEC. SCHOOL
JAIL ROAD, JANAKPURI, NEW DELHI-110058

BALANCE SHEET AS AT 31.03.2026

LIABILITIES	AMOUNT (RS.)	ASSETS	AMOUNT (RS.)
CAPITAL FUND		FIXED ASSETS	
Opening Balance	3,598.48	(As per Schedule Attached)	78,998.00
Add -Additions			
Add -Surplus/(Deficit)	3,131.28	STAFF PROVIDEND FUND	
		Post Office S/B A/c	51,735.07
RESERVE & SURPLUS	6,729.76	Punjab and Sind Bank (GPF)	46,534,713.50
General Reserve	97,019.00	Loan to Staff	154,505.00
Reserve Fund	234,011.27	GPF Payable	355,487.00
		CASH AND BANK BALANCES	
	331,030.27	Cash In Hand	131.35
Audit Fee Payable	30,000.00	FD With Punjab & Sind Bank	1,073,638.00
Staff Provident Fund	47,096,440.57	Punjab & Sind Bank	(234,545.32)
CBSE	200.00		
Prize Money Payable	5,100.00		
Cheque Issued but not Presented for Payment	545,162.00		
	47,676,902.57		
	48,014,662.60		48,014,662.60

For Sukho Khalsa Sr. Sec. School

Signed in terms of our report of even date for SAIN KANWAR & ASSOCIATES

Chartered Accountants



G.K. Thapar
 HOS / Principal
 Sukho Khalsa Sr. Sec. School
 Govt. Recog. & Aided, Minority School
 Jail Road, Janakpuri, New Delhi-58

Dated:- 31/03/2026
 Place:- Delhi

26099422 FT DH V9077

G.K. Thapar

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 Sukho Khalsa Sr. Sec. School
 Govt. Recog. & Aided, Minority School
 Jail Road, Janakpuri, New Delhi-58

**SUKHO KHALSA SR.SEC.SCHOOL
JAIL ROAD, JANAKPURI, NEW DELHI-110058**

**INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED ON 31.03.2026**

PARTICULARS	AMOUNT (RS.)	PARTICULARS	AMOUNT (RS.)
To Audit Fee	10,000.00	By Grant Recd. For GPF, TDS, LIC, DGEHS & Other Arrear	12,306,650.00
To Depreciation	10,344.00	By M/Share Recd from DSGMC	4,498,904.00
To Electricity Exp.	537,180.00	By Interest on FD	52,282.00
To GPF Deposited of Employees	3,848,165.00	By NIOS	134,071.00
To TDS Paid of Employees	8,113,470.00	By Security Guard	42,673.00
To Telephone and Internet Charges	16,203.00		
To General & Misc Exp	7,485.00		
To M/Share Deposited in Govt treasury on Salary and others	3,841,900.00		
To Legal & Professional Charges	30,000.00		
To Postage and Courier	791.00		
To Printing and Stationery	21,763.00		
To NIOS	134,071.00		
To Security Guard	42,673.00		
To Bank Charges	43,097.72		
To M/Share of CPS or NPS staff Deposited in govt. Treasury	218,635.00		
To 5% of 8/1/3% Pension Sch. Wk Staff Deposited in govt. Treasury	89,206.00		
To M/Share on Medical Reimb. (Working Staff)	66,445.00		
To Excess of Income over Expenditure	3,131.28		
	17,034,560.00		17,034,560.00

For Sukho Khalsa Sr. Sec. School

Signed in terms of our report of even date
for SAIN KANWAR & ASSOCIATES

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HOS / Principal
G.K. Sukho Khalsa Sr. Sec. School
Principal, Govt. Recog. & Aided Minority School
Jail Road, Janakpuri, New Delhi-58

Dated:- 31/3/2026

Place:- Delhi

UDIN :-

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**SUKHO KHALSA SR.SEC.SCHOOL
JAIL ROAD, JANAKPURI, NEW DELHI-110058**

**RECEIPTS AND PAYMENT ACCOUNT
FOR THE YEAR ENDED ON 31.03,2026**

PARTICULARS	AMOUNT (RS.)	PARTICULARS	AMOUNT (RS.)
Opening Balances			
Bank Balances	(750,461.60)	M/share of CPS or NPS Staff Deposited in Govt. Treasury	218,835.00
Cash In Hand	1,172.35	Electricity Exp.	537,180.00
		GPF	3,848,165.00
Grant Recd. From GI# , IT, LIC, DGEHS & Other Arrear	12,306,650.00	TDS	8,177,866.00
M/Share Recd. From IJ3GMC	4,498,904.00	Telephone and Internet Charges	16,203.00
		General & Misc Exp.	12,125.00
CBSE	822,908.00	M/share Deposited in Govt. Treasury on Salary & Others	3,841,900.00
Cheque Issued but presented for payment	545,162.00	Legal & Professional Charges	30,000.00
Prize Money Received	5,600.00	Postage and Couriers	791.00
Security Guard	42,673.00	Prize Money Paid	500.00
Misc. Expenses	4,040.00	Printing and Stationery	21,763.00
NIOS	134,071.00	5% of 8/1/3% Pension Sch. Wk Staff	
TDS Deposit	64,396.00	Deposited in govt. Treasury	89,206.00
		Security Guard	42,673.00
		Bank Charges	43,097.72
		M/Share on Medical Reimb. (Working Staff)	66,445.00
		NIOS	134,071.00
		CBSE	829,508.00
		Closing Balances	
		Bank Balances	(234,545.32)
		Cash In Hand	131.35
	17,675,714.75		17,675,714.75

For Sukho Khalsa Sr.Sec. School

Signed in terms of our report of even date
for SAIN KANWAR & ASSOCIATES
Chartered Accountants

[Signature]
HOS / Principal
Sukho Khalsa Sr. Sec. School
Govt. Recog. & Aided, Minority School
Jail Road, Janakpur, New Delhi-58



Dated:- 31/3/2026
Place:- Delhi
UDIN :-

26099422 FTT DH V 9072

[Signature]
HOS / Principal
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SCHEDULE OF FIXED ASSETS AS ON 31ST MARCH 2025

Particulars	Cost As on 01.04.2024	Additions During the year	Sales During the year	Cost As on 31.03.2025	Depreciation for the year	Net W.D.V. As on 31.03.2025
Band Material	1,222.00	-	-	1,222.00	183.00	1,039.00
Commercial Arts	1,357.00	-	-	1,357.00	204.00	1,153.00
Electric Gadgets	15,643.00	-	-	15,643.00	2,346.00	13,297.00
Furniture and Fixtures	61,134.00	-	-	61,134.00	6,113.00	55,021.00
Home Science Materials	8,234.00	-	-	8,234.00	1,235.00	6,999.00
Science Equipments	1,210.00	-	-	1,210.00	182.00	1,028.00
Typewriter	542.00	-	-	542.00	81.00	461.00
Total	89,342.00	-	-	89,342.00	10,344.00	78,998.00



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