

MATA BALA SUNDRI EDUCATIONAL SOCIETY, NARAINGARH
BALANCE SHEET AS AT 31ST MARCH 2026

PARTICULARS	NOTE NO.	AS AT 31-03-2026 (Rs.)	AS AT 31-03-2025 (Rs.)
I EQUITY AND LIABILITIES			
CORPUS FUND OF SOCIETY	3		
-Unrestricted Fund		64243535.53	64235530
-Restricted Fund		0.00	0
		64243535.53	64235530
NON-CURRENT LIABILITIES			
-Long Term Borrowings	4	3159242.00	6301524
-Long Term Provisions		0.00	0
		3159242.00	6301524
CURRENT LIABILITIES			
-Short Term Borrowings	5	2284228.82	4466265
-Other Current Liabilities	6	862327.00	4955412
-Short Term Provisions	7	0.00	0
		3146555.82	9421677
Total Rs.		70549333.35	79958730
II ASSETS			
NON-CURRENT ASSETS			
-Property, Plant and Equipments and Intangible assets			
Property, Plant and Equipments	8	67961866.00	75610145
Intangible Assets		0.00	0
Capital Work-in-Progress		0.00	0
Intangible Assets Under Development		0.00	0
		67961866.00	75610145
-Long Term Loans and Advances		0.00	0
-Other Non-Current Assets	9	84320.00	84320
		68046186.00	75694465
CURRENT ASSETS			
-Cash and Bank Balances	10	1256293.40	2293157
-Short Term Loan and Advances	11	1246853.95	1971108
-Other Current Assets		0.00	0
		2503147.35	4264265
Total Rs.		70549333.35	79958730
		0.00	0

See accompanying Notes forming part of the Financial Statements from 1 to 17

As per our report on even dated attached
For Jayant Bansal & Co.,
Chartered Accountants

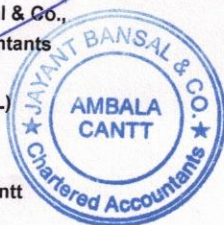
(JAYANT BANSAL)
PARTNER

M. No. 086478

Place: Ambala Cantt

Dated: 09-09-2026

UDIN: 26086478FMAJIV8887



For and on behalf of the management of
Mata Balasundri Educational Society

Aswathy

(MANAGER)

PARTICULARS	NOTE NO.	FOR THE YEAR ENDED 31-03-2026 (Rs.)	FOR THE YEAR ENDED 31-03-2025 (Rs.)
I INCOME			
-Donation and Grant Received		0.00	0
-Fee from Rendering Education Services		81929530.67	79308056
-Other Income	12	35187.00	15784
Total Income Rs.		81964717.67	79323840
II EXPENSES			
-Employees Benefit Expenses	13	55653378.00	52290604
-Donation/Contribution Paid	14	0.00	0
-Other Expenses	15	16141420.06	18295574
-Finance Costs	16	942299.77	1321505
-Depreciation and Amortization Expenses	8	9219614.00	9692629
Total Expenses		81956711.83	81600312
III EXCESS OF INCOME OVER EXPENDITURE FOR THE YEAR BEFORE TAX, EXCEPTIONAL AND EXTRAORDINARY ITEMS (I -II)		8005.84	(2276472)
IV EXCEPTIONAL ITEMS		0.00	0
V EXCESS OF INCOME OVER EXPENDITURE FOR THE YEAR BEFORE TAX AND EXTRAORDINARY ITEMS (III -IV)		8005.84	(2276472)
VI EXTRAORDINARY ITEMS		0.00	0
VII EXCESS OF INCOME OVER EXPENDITURE FOR THE YEAR BEFORE TAX (V -VI)		8005.84	(2276472)
VIII TAX EXPENSES	17		
-Provision for Current Taxation		0.00	0
IX EXCESS OF INCOME OVER EXPENDITURE FOR THE YEAR BEFORE TAX (VII -VIII)		8005.84	(2276472)

See accompanying Notes forming part of the Financial Statements from 1 to 17

As per our report on even dated attached

For Jayant Bansal & Co.,
Chartered Accountants

(JAYANT BANSAL)

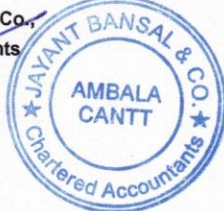
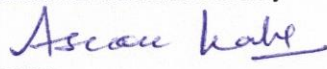
PARTNER

M. No. 086478

Place: Ambala Cantt

Dated: 09-09-2026

UDIN: 26086478FMAJIV8887

For and on behalf of the management of
Mata Balasundri Educational Society

(MANAGER)

MATA BALA SUNDRI EDUCATIONAL SOCIETY, NARAINGARH
NOTE FORMING PART OF FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH 2026

1 SOCIETY INFORMATION

Mata Bala Sundri Educational Society is a Society registered with the Registrar of Societies, Haryana, on the 12th day of June, 2002, under Registration No. 614 of 2002-03. The registered office of the Society is located at Village Raipurviran, Tehsil Naraingarh, Distt. Ambala – 134203 (Haryana) The Society is registered under Section 12A of the Income-tax Act, 1961, vide registration letter No. CIT/PKL/12-AA/2013-14/1349 dated 26-09-2013, effective from the financial year 2012-13 (Assessment Year 2013-14). The Society has also obtained fresh registration on 29/03/2022, valid for the period from Assessment Year 2022-23 to Assessment Year 2026-27. The Society is primarily engaged in the field of education and operates an educational institution under the name and style of 'Shivalik International Public School' at its registered address.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

i) Basis of Preparation of Financial Statement

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles (GAAP) in India, under the historical cost convention and on an accrual basis. The statements comply with the Guidance Note on Financial Statements of Non-Corporate Entities and Non profit organization and the applicable Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI). The firm qualifies as a Level IV entity under the MSME classification and has complied with the Accounting Standards to the extent applicable to such entities.

All assets and liabilities have been classified as current or non-current, wherever applicable, based on the Society's operating cycle and in accordance with the guidance provided in the Guidance Note on Financial Statements of Non-Corporate Entities and Non profit organization.

ii) Presentation of Financial Statements

The Balance Sheet and the Statement of Income and Expenditure have been prepared and presented in the format prescribed under the Guidance Note on Financial Statements of Non-Corporate Entities and Non profit organization. The disclosure requirements relating to items in these statements, as mandated by the Guidance Note, have been provided in the Notes forming part of the financial statements, along with other disclosures required under the applicable notified Accounting Standards.

iii) Use of Estimates

The preparation of financial statements requires the use of estimates and assumptions that affect the reported amounts of assets and liabilities as of the reporting date, as well as the reported amounts of income and expenses during the reporting period. Any differences between the actual results and those estimates are recognized in the period in which they become known or are materialized.

iv) Property, Plant and Equipments (PPE):

- a) Property, Plant and Equipment are stated at cost less accumulated depreciation and impairment losses, if any. Cost comprises purchase price and all expenses directly attributable to bringing the assets to their intended location and working condition for their intended use. Expenditure incurred on assets under construction or installation, including directly attributable pre-operative expenses, is carried under Capital Work-in-Progress until such assets are ready for their intended use and are capitalised upon completion.

- b) Depreciation/Amortization: Depreciation on Property, Plant and Equipment, other than freehold land and Capital Work-in-Progress, is provided using Written down value (WDV) method. The Society has adopted depreciation rates and manner as prescribed under the Income Tax Act, 1961, which, in the opinion of the management, appropriately reflect the estimated useful lives of the respective assets. Assets acquired and put to use during the financial year are depreciated proportionately in accordance with the applicable provisions of the Income Tax Act, 1961. The method and useful lives of assets are reviewed periodically and adjusted prospectively, where considered necessary.

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- v) **Revenue Recognition**
- a) **Sale of services:** Revenue from services, including tuition fees and other miscellaneous receipts generated through the operation of the educational institution, is recognized based on the period of performance. Such revenue is accounted for on an accrual basis and is presented net of applicable taxes, where relevant.
- b) **Other income:** Interest income is accounted on accrual basis. Dividend income and other income are accounted for when the right to receive it is established.
- c) The expenses and income considered payable and receivable respectively are accounted for on accrual basis.
- vi) **Borrowing Cost:**
Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalized as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for intended use. All other borrowing costs are recognized as an expense in the period in which they are incurred.
- vii) **Employees Benefit:**
- a) The Society's contributions to recognized Provident Fund, Family Pension Fund, and Employees' State Insurance Fund (classified as Defined Contribution Schemes) are accounted for on an accrual basis and charged to the Statement of Income and Expenditure in the period to which they pertain.
- b) The society qualifies as a Level VI entity under the prescribed accounting framework and had more than 10 employees as of the reporting date. However, the management has not recognised any provision for gratuity liability, indicating that any such liability, if and when it arises, will be accounted for on a cash basis in the year of actual payment. The financial impact of such non-recognition remains unascertained as of the reporting date.
- c) Leave encashment benefit, if any, is recognized based on the actual liability as at the end of the financial year.
- viii) **Taxes on Income:**
Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.
- ix) **Provisions, Contingent Liabilities and Contingent Assets**
Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent Liabilities are not recognized but are disclosed in the notes. Contingent Assets are neither recognized nor disclosed in the financial statements.
- x) **Cash and Cash Equivalents**
Cash and cash equivalents comprise cash on hand, balances with banks and other short-term highly liquid investments having original maturities of three months or less that are readily convertible into known amounts of cash and subject to insignificant risk of changes in value.
- xi) **Exceptional items**
Material items of income or expenditure arising from ordinary activities, the size, nature or incidence of which is relevant to explain the performance of the society, are disclosed separately as exceptional items in the financial statements, where considered necessary.

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[3] CORPUS FUND OF THE SOCIETY

The Corpus fund of the society consist of followings:

PARTICULARS	AS AT	AS AT
	31-03-2026 (Rs.)	31-03-2025 (Rs.)
A Unrestricted Funds		
a) Corpus Fund		
Balance as per Last Balance Sheet	64235529.69	66512001
Add: During the year Contribution	0.00	0
Add: Excess of Income over Expenditure after tax transferred from statement of Income and Expenditure	8005.84	(2276472)
	64243535.53	64235530
Less: Appropriation if any	0.00	0
Balance as at the end of the year	64243535.53	64235530
B. Restricted Funds	0.00	0
TOTAL	64243535.53	64235530

[4] LONG TERM BORROWINGS

Long-term borrowings consist of following:

PARTICULARS	AS AT 31-03-2026		AS AT 31-03-2025	
	NON CURRENT LIABILITIES	CURRENT LIABILITIES	NON CURRENT LIABILITIES	CURRENT LIABILITIES
A. Secured Term Loan				
Term Loan from Bank				
-State Bank of India, Naraingarh (Term Loan Building) [Refer Note No. 4(A)(i) below]	0.00	0.00	0	1089007
-State Bank of India, Naraingarh (Bus Loan) [Refer Note No. 4(A)(ii) below]	0.00	4960.10	297342	81504
-State Bank of India, Naraingarh (Bus Loan) [Refer Note No. 4(A)(iii) below]	0.00	4960.10	297342	81504
-State Bank of India, Naraingarh (Bus Loan) [Refer Note No. 4(A)(iv) below]	0.00	9144.00	282479	71040
-IndusInd Bank Limited, Chandigarh (Bus Loan) [Refer Note No. 4(A)(v) below]	0.00	556358.62	556313	1459244
-HDFC Bank Limited, Naraingarh (Bus Loan) [Refer Note No. 4(A)(vi) below]	1087137.00	523619.00	1610756	479856
-HDFC Bank Limited, Naraingarh (Bus Loan) [Refer Note No. 4(A)(vii) below]	1249634.00	545600.00	1795234	498783
-HDFC Bank Limited, Naraingarh (Bus Loan) [Refer Note No. 4(A)(viii) below]	822471.00	639587.00	1462058	537942
Term Loan from Bank				
-Cholamandalam Investment & Finance Co. Limited (Bus Loan) [Refer Note No. 4(A)(ix) below]	0.00	0.00	0	167385
Sub Total [A]	3159242.00	2284228.82	6301524	4466265
B. Loan and Advances from Related Parties (Unsecured)	0.00	0.00	0	0
TOTAL RS.	3159242.00	2284228.82	6301524	4466265

4(A)(i) Term Loan (Building) from State Bank of India, Naraingarh amounting to Rs.NIL [Previous year Rs.1089006.61]

-Nature of Security: Secured against hypotheciation of building and equitable mortgage of land and property in the name of member of managing committee

-Repayment Profile: Repayable in 72 monthly installment commencing from April'2020 to March'2026 of sanctioned amount of Rs.80.00 Lacs.

4(A)(ii) Bus Loan from State Bank of India, Naraingarh amounting to Rs.4960.10 [Previous year Rs.378846.10]

-Nature of Security: Secured against hypotheciation of School Bus

-Repayment Profile: Repayable in 72 monthly installment commencing from Dec'2024 to Nov'2030 of sanctioned amount of Rs.4.89 Lacs.

4(A)(iii) Bus Loan from State Bank of India, Naraingarh amounting to Rs.4960.10 [Previous year Rs.378846.10]

-Nature of Security: Secured against hypotheciation of School Bus

-Repayment Profile: Repayable in 72 monthly installment commencing from Dec'2024 to Nov'2030 of sanctioned amount of Rs.4.89 Lacs.

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- 4(A)(iv) Bus Loan from State Bank of India, Naraingarh amounting to Rs.9144.00 [Previous year Rs.353519.00]
 -Nature of Security: Secured against hypotheciation of School Bus
 -Repayment Profile: Repayable in 72 monthly installment commencing from Dec'2024 to Nov'2030 of sanctioned amount of Rs.4.49 Lacs.
- 4(A)(v) Bus Loan from IndusInd Bank Limited, Chandigarh amounting to Rs.556358.62 [Previous year Rs.2015556.85]
 -Nature of Security: Secured against hypotheciation of School Bus
- 4(A)(vi) Bus Loan from HDFC Bank Limited, Chandigarh amounting to Rs.1610756.00 [Previous year Rs.2090612.00]
 -Nature of Security: Secured against hypotheciation of School Bus
 -Repayment Profile: Repayable in 60 monthly installment commencing from Feb' 2024 to Jan'2029 of sanctioned amount of Rs.26.00 Lacs.
- 4(A)(vii) Bus Loan from HDFC Bank Limited, Chandigarh amounting to Rs.1795234.00 [Previous year Rs.2294017.00]
 -Nature of Security: Secured against hypotheciation of School Bus
 -Repayment Profile: Repayable in 60 monthly installment commencing from April' 2024 to March'2029 of sanctioned amount of Rs.27.50 Lacs.
- 4(A)(viii) Bus Loan from HDFC Bank Limited, Chandigarh amounting to Rs.1462058.00 [Previous year Rs.2000000.00]
 -Nature of Security: Secured against hypotheciation of School Bus
 -Repayment Profile: Repayable in 37 monthly installment commencing from May' 2025 to May'2028 of sanctioned amount of Rs.20.00 Lacs.
- 4(A)(ix) Bus Loan from Chola mandalam Investment & Finance Co. Limited, Chandigarh amounting to Rs. NIL [Previous year Rs.167385.00]
 -Nature of Security: Secured against hypotheciation of School Bus
 -Repayment Profile: Repayable in 35 monthly installment commencing from Dec'2022 to Oct'2025 of sanctioned amount of Rs.7.20 Lacs.

[5] SHORT TERM BORROWINGS

Short-term borrowings consist of the following:

PARTICULARS	AS AT	AS AT
	31-03-2026 (Rs.)	31-03-2025 (Rs.)
a) LOANS REPAYABLE ON DEMAND (Secured)	0.00	0
b) Current Maturities of Term Loans from Bank (Refer Note No 4)	2284228.82	4466265
TOTAL	2284228.82	4466265

[6] OTHER CURRENT LIABILITIES

Other current liabilities consist of the following:

PARTICULARS	AS AT	AS AT
	31-03-2026 (Rs.)	31-03-2025 (Rs.)
-Other Creditors	104782.00	594289
-Expenses Payable	757545.00	4359751
-Income Tax Deducted at Source Payable	0.00	1372
TOTAL RS.	862327.00	4955412

[7] SHORT TERM PROVISIONS

Short-term provisions consist of the following:

PARTICULARS	AS AT	AS AT
	31-03-2026 (Rs.)	31-03-2025 (Rs.)
-Provision for Current Tax	0.00	0
TOTAL	0.00	0

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NOTE NO 181 PROPERTY, PLANT AND EQUIPMENT

PARTICULARS	RATE OF DEP	GROSS BLOCK (AT COST)			DEPRECIATION			NET BLOCK	
		AS ON 01/04/2025	ADDITIONS DURING THE YEAR	DEDUCTIONS/ADJUSTMENTS	TOTAL AS ON 31/03/2026	UP TO 31/03/2025	FOR THE YEAR	TOTAL UP TO 31/03/2026	W.D.V. AS ON 31/03/2025
Building	10.00%	58607769.28	0.00	0.00	58607769.28	8645760.28	4996201.00	13641961.28	44965808.00
Electric Fittings	10.00%	2034747.21	0.00	0.00	2034747.21	295579.21	173917.00	469496.21	1565251.00
Furniture and Fixture	10.00%	1756925.00	0.00	0.00	1756925.00	288390.00	146854.00	435244.00	1321681.00
Electric Equipments	15.00%	282660.00	0.00	0.00	282660.00	53614.00	34357.00	87971.00	194689.00
Generator Set	15.00%	127479.00	0.00	0.00	127479.00	33376.00	13815.00	49191.00	78288.00
Office Equipments	15.00%	318397.00	0.00	0.00	318397.00	79322.00	35861.00	115183.00	203214.00
Play Toy and Equipment	15.00%	102365.00	2594.00	0.00	104959.00	28407.00	11483.00	39890.00	65069.00
Fire Fighting Equipment	15.00%	789021.00	610970.00	0.00	1399991.00	70194.00	153647.00	223841.00	1176150.00
Laboratory Equipments	15.00%	54147.00	55249.00	0.00	109396.00	15026.00	10012.00	25038.00	84358.00
Photostate Machine	15.00%	56651.00	0.00	0.00	56651.00	15721.00	6140.00	21861.00	34790.00
Liabrary Books	15.00%	85498.00	0.00	0.00	85498.00	23726.00	9266.00	32992.00	52506.00
Water Cooler	15.00%	204505.00	15100.00	0.00	219605.00	49468.00	25521.00	74989.00	144616.00
Television	15.00%	28045.00	0.00	0.00	28045.00	3226.00	3723.00	6949.00	21096.00
Air Conditioner	15.00%	347163.00	483540.00	0.00	830703.00	91556.00	110872.00	202428.00	628275.00
CCTV Camera	15.00%	1373036.00	0.00	0.00	1373036.00	368614.00	150663.00	519277.00	853759.00
Inverter	15.00%	65500.00	60950.00	0.00	126450.00	16844.00	13756.00	30600.00	95850.00
Mobile Phone	15.00%	5959.00	0.00	0.00	5959.00	1654.00	646.00	2300.00	3659.00
Water Pump & Tank	15.00%	390919.00	0.00	0.00	390919.00	108480.00	42366.00	150846.00	240073.00
Projector	15.00%	80000.00	0.00	0.00	80000.00	22200.00	8670.00	30870.00	49130.00
Weighing Scale	15.00%	9511.00	0.00	0.00	9511.00	2033.00	1122.00	3155.00	6356.00
School Bus	15.00%	22873193.00	28000.00	0.00	22901193.00	4867327.00	2705080.00	7572407.00	15328786.00
Solar Power System	40.00%	243806.00	0.00	0.00	243806.00	156036.00	35108.00	191144.00	52662.00
Computer and Printers	40.00%	1621254.00	314932.00	0.00	1936186.00	609852.00	530534.00	1140386.00	795800.00
Total Rs.		91458550.49	1571335.00	0.00	93029885.49	15848405.49	9219614.00	25068019.49	67961866.00
Previous year figures Rs.		84614275	7564775	720500	91458550	6155776	9692629.00	15848405	75610145

Note:

a) The society is operating a school under the name and style of Shivalik International Public School, located at Village Raipurviran Tehsil Naraingarh, District Ambala – 134203, Haryana. This activity aligns with the main objectives of the society, which was registered with the Registrar of Societies, Haryana on 12 June 2002. The school is established on land owned by the founder member of the society and same has been given on long term lease to the society to run the school.

b) The society has charged depreciation on Property, Plant and Equipment (PPE) using the Written Down Value (WDV) method and at the rates prescribed under the Income-tax Act, 1961. This method of depreciation differs from the requirements of Accounting Standard (AS) 10 – Property, Plant and Equipment, issued by the Institute of Chartered Accountants of India (ICAI), which requires depreciation to be provided based on the estimated useful lives of the assets and in a manner that reflects the pattern in which their economic benefits are consumed. The society has not maintained records relating to the estimated useful lives of individual assets, nor has any technical evaluation or management assessment been carried out to determine such useful lives. Consequently, the impact of this deviation on depreciation expense, profit for the year, and the carrying amount of PPE has not been ascertained. However, the management believes that the effect of such deviation is not material to the financial statements.

Agree



[9] **OTHER NON-CURRENT ASSETS**

Other non-current assets consist of the following:

PARTICULARS	AS AT	AS AT
	31-03-2026 (Rs.)	31-03-2025 (Rs.)
Unsecured, considered good [unless otherwise stated]:		
-Security Deposits	84320.00	84320
TOTAL	84320.00	84320

[10] **CASH AND BANK BALANCES**

Cash and bank balances consist of the following:

PARTICULARS	AS AT	AS AT
	31-03-2026 (Rs.)	31-03-2025 (Rs.)
a) <u>Cash and Cash Equivalents</u>		
-Cash-in-Hand	1072.61	5553
-Balance with Bank in Current Accounts	581991.86	159777
	583064.47	1653329
b) <u>Other Bank Balances</u>		
<u>Enmarked Bank Deposits</u>		
-Fixed deposit with State Bank of India, Naraingarh (Including interest accrued thereupon) with original maturity between 3 to 12 months) "*"	673228.93	639828
TOTAL RS.	1256293.40	2293157

Note "*": Fixed deposit with State Bank of India has been pledged as security given to District Education Officer

[11] **SHORT TERM LOANS AND ADVANCES**

Short term loans and advances consist of the following:

PARTICULARS	AS AT	AS AT
	31-03-2026 (Rs.)	31-03-2025 (Rs.)
a) <u>Loans and Advances to related parties</u>		
(Unsecured, considered good)	0.00	0
b) <u>Other Loans and Advances</u>		
(Unsecured, considered goods unless other wise stated)		
-Prepaid Expenses	1060012.00	1216499
-Income Tax Deducted/Collected at Source Recoverable (Including earlier year Rs.45129.95 [Previous year Rs.109349.95])	45129.95	142350
-Amount of TDS Recoverable from Cholamandalam Investment & Finance Co. Limited	141712.00	140950
-Advances recoverable in cash or in kind or for value to be received (i.e. Advance to employees)	0.00	471309
TOTAL RS.	1246853.95	1971108

As per bank



[12] OTHER INCOME

Other income (net) consist of the following:

PARTICULARS	Year ended 31 March 2026 (Rs)	Year ended 31 March 2025 (Rs)
-Interest received on saving account	1786.00	4045
-Interest received on Fixed Deposit with Bank	33401.00	11739
TOTAL RS.	35187.00	15784

[13] EMPLOYEE BENEFIT EXPENSES

Employee Benefit expenses consist of the following:

PARTICULARS	Year ended 31 March 2026 (Rs)	Year ended 31 March 2025 (Rs)
a) Salary-to Staff	54590360.00	50889092
b) Employer's Contribution towards Employees State Insurance Fund (Including Late Fee Expenses of Rs.7480.00 [Previous year Rs. NIL])	205722.00	203533
c) Employer's Contribution towards Provident/Family Pension Fund, Administrative Charges and Insurance Fund (Including Late Fee Expenses of Rs. NIL [Previous year Rs.2464.00])	451957.00	467432
d) Accounting Charges	60000.00	120000
e) Bonus to Staff	0.00	25360
f) Staff Welfare Expenses	23040.00	122280
g) Staff Food and Beverages Expenses	322299.00	462907
TOTAL	55653378.00	52290604

[14] DONATION/CONTRIBUTION PAID

Donation/Contribution expenses consist of the following:

PARTICULARS	Year ended 31 March 2026 (Rs)	Year ended 31 March 2025 (Rs)
-Donation paid	0.00	0
TOTAL	0.00	0

[15] OTHER EXPENSES

Other expenses consist of the following:

PARTICULARS	Year ended 31 March 2026 (Rs)	Year ended 31 March 2025 (Rs)
-Travelling and Conveyance	2555.00	19560
-Printing and Stationery	631689.00	503270
-Postage and Courier	17165.00	0
-Telephone Expenses	6190.00	2670
-Internet/Website Expenses	11328.00	31278
-Electricity Expenses	429596.00	372716
-Legal and Professional Charges	15000.00	45000
-Uniform, Tag and Belt Expenses	588003.00	441816
-I Card Expenses	9510.00	0
-Water Charges	0.00	7500
-Technical Support Services	0.00	18000
-Lease Rent Paid	1440000.00	915000
-Insurance Charges	18103.00	4294
-Medical Expenses	0.00	14560

Aseem Kishor



-Municipal Taxes	122000.00	514631
-News Paper and Periodicals	10400.00	80467
-Laboratory Expenses	0.00	64191
-Repair and Maintenance	2035087.00	4176650
-Bus Running and Maintenance	9564640.05	9632923
-Advertisement and Publicity	133575.00	90370
-Miscellaneous Expenses	188106.00	323290
-Sport Expenses	205678.00	35383
-Annual Function Expenses	202378.00	624487
-Examination/Training Fee/Affiliation Fee/Other Fee	207540.00	20652
-Student Scholarship and Stipend	13100.00	0
-Short and Excess Recoveries	(23.00)	330
-Bank charges	289800.01	356536
TOTAL RS.	16141420.06	18295574

[16] **FINANCE COSTS**

Finance costs consist of the following:

PARTICULARS	Year ended 31 March 2026 (Rs)	Year ended 31 March 2025 (Rs)
-Interest Paid to Bank on Building Loan	108698.39	292908
-Interest Paid to Bank on School Bus Loan	825986.38	986742
-Interest Paid to others on School Bus Loan	7615.00	41855
TOTAL	942299.77	1321505

[17] **TAX EXPENSES**

Tax Expenses consist of following:

PARTICULARS	Year ended 31 March 2026 (Rs)	Year ended 31 March 2025 (Rs)
-Provision for Current Taxation	0.00	0
TOTAL RS.	0.00	0

Notes:

Provision for taxation on current profit: The firm has made the provision for current income tax liability based on the assessable profit as computed in accordance with the Income Tax Act, 1961.

Asaachah



MATA BALA SUNDRI EDUCATIONAL SOCIETY, NARAINGARH

GROUPING OF ITEMS OF INCOME AND EXPENDITURE ACCCOUNT FOR THE YEAR ENDED 31ST MARCH 2026

<u>PARTICULARS</u>		<u>AMOUNT</u>
A. <u>FEE FOR RENDERING OF SERVICES:</u>		
-Tution Fee received	50650433.46	
-Bus charges received	31153123.21	
-Miscellaneous Receipts	125974.00	
		81929530.67
B. <u>BUS RUNNING AND MAINTENANCE</u>		
-Bus Insurance	1393437.05	
-Bus Running Expenses and Maintence	8044593.00	
-Bus Taxes	126610.00	
		9564640.05
C. <u>REPAIR AND MAINTENANCE</u>		
-Building	1429398.00	
-Others	53735.00	
-Electric	447176.00	
-Solar System	18200.00	
-Furniture and Fixture	55358.00	
-Computer and Printers	31220.00	
		2035087.00

Aswankah



ANNEXURE A

MATA BALA SUNDRI EDUCATIONAL SOCIETY, NARAINGARH

CALCULATION OF UTILIZED BALANCE OF INCOME OF THE SOCIETY DURING THE YEAR ENDED 31ST MARCH 2026

PARTICULARS	AMOUNT
A. Income of the Society during the year	
-Income other than voluntary Contributions derived from running of Shivalik International Public School, Naraingarh	
-Income as per Income and Expenditure Account	81929530.67
-Interest on Saving and Fixed/Security Deposits	35187.00
	81964717.67
-Less: Amount of Accrued Interest on Fixed Deposit not given in Cash by bank as on 31/03/2026	34301.00
	81930416.67
-Amount of Income Tax Refund Received	94220.00
	82024636.67
B Utilization of fund during the year	
-Expenditure incurred for running of Shivalik International Public School, Naraingarh	72737097.83
Less : Pre-paid expenses as on 31-03-2025	1828758.05
	70908339.78
Add : Pre-paid expenses as on 31-03-2026	1201724.00
	72110063.78
(Increase)/Decrease in Sundry Creditors for Expenses during the year	489507.00
	72599570.78
-Capital expenditure incurred for establishment of Shivalik International Public School during the year:	
-Play Toy and Equipments	2594.00
-Fire Fighting Equipments	610970.00
-Laboratory Equipments	55249.00
-Water Cooler	15100.00
-Air Conditioner	483540.00
-Inverter	60950.00
-School Bus	28000.00
-Computer and Printers	314932.00
	1571335.00
-Less: Sale Proceed of Old School Bus	0.00
	1571335.00
Less: Amount of Loan Received during the year	0.00
	1571335.00
	74170905.78
Less: Expenditure incurred from income of earlier years up to 15% accumulated or set apart fund	1081644.95
	73089260.83
Add : Expenses payable as on 31-03-2025	4361123.00
	77450383.83
Less : Expenses payable as on 31-03-2026	757545.00
	76692838.83
Repayment of principal of Term Loan & Unsecured Loan:	
-State Bank of India, Naraingarh	2181153.61
-Indusind Bank Limited	1459198.23
-HDFC Bank Limited	1516581.00
-Cholamandium DBS Finance	167385.00
	5324317.84
	82017156.67
-Any other disallowances under Income Tax Act	
-Interest, Late Fee and Penalty paid to ESI	7480.00
	82024636.67
C. Unutilized Amount during the year (A-B)	0.00



MATA BALA SUNDRI EDUCATIONAL SOCIETY, NARAINGARH
LIST OF OTHER CREDITORS AS ON 31ST MARCH 2026

PARTICULARS

AMOUNT

-M/s Saheed Pawan Kumar Filling Station

104782.00

Total Rs.

104782.00

LIST OF EXPENSES PAYABLE AS ON 31ST MARCH 2026

-Provident/Family Pension Fund, Administrative charges
and insurance fund

71777.00

-Employees State Insurance Fund

20364.00

-Salary to Staff

665404.00

Total Rs.

757545.00

LIST OF PREPAID EXPENSES AS ON 31ST MARCH 2026

-School Bus Insurance

1060012.00

TOTAL RS...

1060012.00

LIST OF SECURITY DEPOSITS AS ON 31ST MARCH 2026

-U.H.B.V.N. Limited

84320.00

Total Rs.

84320.00

LIST OF DEBIT BALANCE WITH BANK AS ON 31ST MARCH 2026

-State Bank of India, Naraingarh (Current Account)

128810.61

-State Bank of India, Naraingarh (Saving Account)

59658.56

-State Bank of India, Naraingarh (Current Account)

76325.30

-HDFC Bank Limited, Naraingarh

78715.76

-DCB Bank Limited, Naraingarh

238481.63

TOTAL RS...

581991.86

Ashwini K. Bhat

