



INDEPENDENT AUDITOR'S REPORT

Opinion

We have audited the financial statements of M/S BAL SHIKSHA SAMITI, Kaithal (the entity), which comprise the balance sheet as at March 31, 2024, and the Profit and Loss Account (and the cash flow statement) for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with Cooperative Societies Act, 1912.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. 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 entity in accordance with the Code of Ethics issued by ICAI 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 and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with Cooperative Societies Act, 1912 and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

President
Bal S
Samiti

General Secretary
Bal Shiksha Samiti
Kaithal

Vice President
Bal Shiksha Samiti
Kaithal

Those charged with governance are responsible for overseeing the entity'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.

For SURAJ GARG & COMPANY

Chartered Accountants

FRN: 036630N



SURAJ GARG

PROP.

Membership No. 551496

Place: Kaithal

Date: 23.05.2024

UDIN: 24551496BKANBV2580

J.P.N.
President
Bal Shiksha Samiti
Kaithal

58.57.15.101
General Secretary
Bal Shiksha Samiti
Kaithal

[Signature]
Vice President
Bal Shiksha Samiti
Kaithal

M/S BAL SHIKSHA SAMITI
 BALANCE SHEET ON 31.03.2024
 AMOUNT(RS.) ASSETS

LIABILITIES	AMOUNT(RS.)	ASSETS	AMOUNT(RS.)
CAPITAL ACCOUNT	5562522.00	FIXED ASSETS	256541
		BULIDING	89924
		LAND	2475488
		INVESTMENT & DEPOSIT	163802
		FDR (SBI)	1638023
		CASH & CASH EQUIVALENT	134853
		INDIAN BANK	873892.00
		STATE BANK OF INDIA	474647.00
		DUTIES & TAXES	1054
		TDS	10548
	<u>5562522.00</u>		<u>556252</u>

FOR M/S BAL SHIKSHA SAMITI

IN TERMS OF OUR AUDIT REPORT
 EVEN DATE ATTACHED HEREV

FOR SURAJ GARG & COMP.
 CHARTERED ACCOUNTANTS
 FRN. 0366

PLACE: KATHAL
 DATE: 23.05.2024



Suraj Garg

SURAJ GA
 PR
 M.NO. 551

President
 President
 Bal Shiksha Samiti
 Kathal

General Secretary
 General Secretary
 Bal Shiksha Samiti
 Kathal

Vice President
 Vice President
 Bal Shiksha Samiti
 Kathal

M/S BAL SHIKSHA SAMITI
INCOME AND EXPENDITURE A/C FOR THE YEAR ENDED 31.03.2024

PARTICULARS	AMOUNT(RS.)	PARTICULARS	AMOUNT(RS.)
TO DEPRECIATION	9992.00	BY INTEREST	146384
TO SALARY	162675.00	BY EXCESS OF EXPENDITURE	138553
TO LEGAL EXP.	24600.00	OVER INCOME	
TO INCOME TAX	87670.00		
	<u>284937.00</u>		<u>284937</u>

FOR M/S BAL SHIKSHA SAMITI

IN TERMS OF OUR AUDIT REPORT C
 EVEN DATE ATTACHED HEREWI

FOR SURAJ GARG & COMPA
 CHARTERED ACCOUNTAN
 FRN. 03663



Suraj Garg

SURAJ GAI
 PRO
 M.NO. 5514

PLACE: KAITHAL
 DATE: 23.05.2024

JND
 President
 Bal Shiksha Samiti
 Kaithal

V. C. Sharma
 General Secretary
 Bal Shiksha Samiti
 Kaithal

SN
 Vice President
 Bal Shiksha Samiti
 Kaithal