

INDEPENDENT AUDITOR'S REPORT

To The Subodh Central Office

We have audited the accompanying financial statements of **S.S. JAIN SUBODH P.G. MAHILA MAHAVIDHYALAYA, JAIPUR** which comprises the Balance Sheet asat 31st March, 2025 and the Income & Expenditure Account for the year ended on that date and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements.

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Institution. This responsibility includes design, implementation and maintenance of internal control relevant to preparation and presentation of the financial statements that give a true and fair view and 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. We conducted our audit in accordance with Standards on Auditing issued by the Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain 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 statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Institution's preparation and presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and reasonableness of the accounting estimates made by the 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.



Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statement give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India.:

- a) In the case of the Balance Sheet, of the State of Affairs of the Institution as at 31st March, 2025.
- b) In the case of Income and Expenditure Account, of the Excess of Expenditure over Income for the year ended on that date.

Report on Other Legal and Regulatory Requirements

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 accounts as required by law have been kept by the Institution so far as appears from our examination of those books.
- c) The Balance Sheet and Income and Expenditure Account, dealt with by this report are in agreement with the books of accounts.

Place: Jaipur

Dated: 14th August, 2025



For M GOKHROO & CO.
Chartered Accountants
F.R.No. 024902C

M. Gokhroo
(MANISH GOKHROO)
PROPRIETOR
M. No. 078933

S.S. JAIN SUBODH P.G. MAHILA MAHAVIDYALAYA, JAIPUR

(Run By Shri S.S.Jain Subodh Shiksha Samiti Jaipur)

BALANCE SHEET AS ON 31st March, 2025

(Amount in Rs.)

	Particulars	Note	31 March 2025	31 March 2024
I	Sources of Funds			
1	NPO Funds	3		
(a)	Unrestricted Funds		5,57,37,550.42	6,25,83,180.22
(b)	Restricted Funds		-	-
			5,57,37,550.42	6,25,83,180.22
2	Non-current liabilities			
(a)	Long-term borrowings	4	-	-
(b)	Other long-term liabilities	5	-	-
(c)	Long-term provisions	6	-	-
			-	-
3	Current liabilities			
(a)	Short-term borrowings	4	-	-
(b)	Payable	7	-	-
(c)	Other current liabilities	8	4,58,34,880.00	4,05,86,385.00
(d)	Short-term provisions	6	-	-
			4,58,34,880.00	4,05,86,385.00
	Total		10,15,72,430.42	10,31,69,565.22
II	ASSETS			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets	9		
(i)	Property, Plant and Equipment		4,93,38,761.00	5,28,41,297.00
(ii)	Intangible assets		-	-
(iii)	Capital work in progress		-	-
(iv)	Intangible asset under development		-	-
(b)	Non-current investments	10	-	-
(c)	Long Term Loans and Advances	11	-	-
(d)	Other non-current assets	12	93,21,256.00	10,60,170.00
			5,86,60,017.00	5,39,01,467.00
2	Current assets			
(a)	Current investments	10	-	-
(b)	Inventories		-	-
(c)	Receivables	13	-	-
(d)	Cash and bank balances	14	35,55,568.42	1,35,21,862.22
(e)	Short Term Loans and Advances	11	-	9,975.00
(f)	Other current assets	15	3,93,56,845.00	3,57,36,261.00
			4,29,12,413.42	4,92,68,098.22
	Total		10,15,72,430.42	10,31,69,565.22

Brief About the Entity

1

Accounting Policies and notes on accounts as per schedule

2

AS PER OUR REPORT OF EVEN DATE ANNEXED HEREWITH

For **M GOKHROO & CO.**
Chartered Accountants

FRN:024902C

(MANISH GOKHROO)

PROPRIETOR

M.NO. 078933



FOR S.S. JAIN SUBODH P.G. MAHILA MAHAVIDYALAY

(DR. SWATI JAIN)

PRINCIPAL

(DR. RAKESH HIRAWAT)

CONVENER

Place: Jaipur

Date: 14.08.2025

S.S. JAIN SUBODH P.G. MAHILA MAHAVIDYALAYA, JAIPUR

(Run By Shri S.S.Jain Subodh Shiksha Samiti Jaipur)

Statement of Income and Expenditure account for the year ended 31st March, 2025

(Amount in Rs.)

Particulars	Note	31 March 2025		31 March 2024		Total
		Unrestricted funds	Restricted funds	Unrestricted funds	Restricted funds	
I INCOME						
(a) Donation and Grants		-	-	-	-	-
(b) Fees for Rendering Services		5,53,000	-	5,49,500	-	5,49,500
Admission Fee		2,86,100	-	2,78,700	-	2,78,700
Registration Fee		1,24,56,975	-	1,35,65,970	-	1,35,65,970
Other Fees		3,37,94,947	-	3,46,03,575	-	3,46,03,575
Tuition Fee		27,35,600	-	31,62,800	-	31,62,800
Development Fee		-	-	-	-	-
Sale of Goods	16	15,46,427.00	-	17,24,022.00	-	17,24,022.00
Other Income		-	-	-	-	-
II Total Income (I-II)		5,13,73,049.00	-	5,38,84,567.15	-	5,38,84,567.15
III EXPENSES:						
(a) Material Consumed	17	-	-	-	-	-
(b) Donation Paid		-	-	-	-	-
(C) Employee Benefits Expenses	18	3,60,99,457.00	-	3,37,05,120.00	-	3,37,05,120.00
(d) Depreciation and Amortization Expense	19	69,73,656.00	-	65,27,835.00	-	65,27,835.00
(e) Finance Costs	20	-	-	-	-	-
(F) Other Expenses	21	1,13,76,106.80	-	97,88,282.09	-	97,88,282.09
(g) Religious Charitable Expenses		-	-	-	-	-
(h) Other Expenses (specify Nature)		-	-	-	-	-
Total expenses		5,44,49,219.80	-	5,00,21,237.09	-	5,00,21,237.09
IV Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)		-30,76,170.80	-	38,63,330.06	-	38,63,330.06
V Exceptional items (specify nature & provide note/delete if none)		-	-	-	-	-
VI Excess of Income over Expenditure for the year before extraordinary items (V-VI)		-30,76,170.80	-	38,63,330.06	-	38,63,330.06
VII Extraordinary items (specify nature & provide note/delete if none)		-	-	-	-	-
VIII Excess of Income over Expenditure for the year (VII-VIII)		-30,76,170.80	-	38,63,330.06	-	38,63,330.06
Appropriations Transfer to funds, e.g., Building fund		-	-	-	-	-
Transfer from funds		-	-	-	-	-
Balance transferred to General Fund		-30,76,170.80	-	38,63,330.06	-	38,63,330.06
The accompanying notes are an integral part of the financial statements						

AS PER OUR REPORT OF EVEN DATE ANNEXED HERewith

For M GOKHROO & CO.

Chartered Accountants

FRN:02490266

(MANISH GOKHROO)

PROPRIETOR

M.No. 078933



Place : Jaipur

Date : 14.08.2025

FOR S.S. JAIN SUBODH P.G. MAHILA MAHAVIDYALAYA

(DR. SWATI JAIN)
PRINCIPAL

(DR. RAKESH HIRAWAT)
CONVENER