

AUDIT REPORT

FINANCIAL YEAR 2024-25

SARVATOMUKHI SAMADHAN SHIKSHASANSKAR SAMITI BEMETARA (C.G.)

Saket

अध्यक्ष

सर्वतोमुखी समाधान शिक्षा संस्कार समिति
समाधान महाविद्यालय, समृद्धि-विहार
ग्राम-फरी, बेमेतरा (छ.ग.)

Bipat

सचिव

सर्वतोमुखी समाधान शिक्षा संस्कार समिति
समाधान महाविद्यालय, समृद्धि-विहार
ग्राम-फरी, बेमेतरा (छ.ग.)

Sharma

कोषाध्यक्ष

सर्वतोमुखी समाधान शिक्षा संस्कार समिति
समाधान महाविद्यालय, समृद्धि-विहार
ग्राम-फरी, बेमेतरा (छ.ग.) 491335



KAUSHAL SHARMA & CO.
CHARTERED ACCOUNTANTS
OFF. NO.4047- 4048, 4TH FLOOR,
CURRENCY TOWER, VIP SQUARE
TELIBANDHA, RAIPUR (C.G.)



INDEPENDENT AUDITOR'S REPORT

To,
The Members of
Sarvatomukhi Samadhan Shiksha Sanskar Samiti, Bemetara (C.G.)

We have audited the attached Balance Sheet of "Sarvatomukhi Samadhan Shiksha Sanskar Samiti, Bemetara (C.G.)" as at 31st March 2025 and the Income Expenditure account for the year ended on that date annexed there to. These financial statements are the responsibility of the management of the Society. Our responsibility is expressing an opinion on these financial statement based on our audit.

We conducted our audit in accordance with auditing standard generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes, examining on a test basis, financial supporting the amount and disclosures in the financial statement. An audit also includes assessing the accounting principal used and significant estimates made by management, as well as evaluating the overall presentation on the financial statement. We believe that our audit provides a reasonable basis for our opinion.

Further to our comment in the Annexure referred o in paragraph (1) above, we report that:

- (a) We have obtained all the information referred and explanation 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 as required by law have been kept by the Society so far as it appears form our examination of those books.
 - (c) The balance Sheet and the Income and Expenditure account are in agreement with the books of account.
 - (d) In our opinion and our the best our informant and according our the explanation given to us, the Balance sheet and Income and Expenditure account read with the notes thereon and attached thereto give, a true and fair view in conformity with the principal generally accepted in India.
- (1) in the case of the Balance sheet, of the state of affairs of the society as at 31st March 2025 and
 - (2) In the case of the Income and Expenditure Account, of the deficit of income over expenditure for the year ended on that date.
 - (3) In the case of Receipt & Payment Account, for the period ended on that date.

FOR, SARVATOMUKHI SAMADHAN
SHIKSHA SANSKAR SAMITI
BEMETARA (C.G.)

PLACE: RAIPUR
DATED: 08/10/2025
UDIN:-25424483BMKSTH2548


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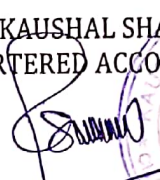
सर्वतोमुखी समाधान शिक्षा संस्कार समिति
समाधान महाविद्यालय, समृद्धि-विहार
ग्राम-फरी, बेमेतरा (छ.ग.)



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समाधान महाविद्यालय, समृद्धि-विहार
ग्राम-फरी, बेमेतरा (छ.ग.)

FOR, KAUSHAL SHARMA & CO.
CHARTERED ACCOUNTANTS


PRATEEK SONKAR
(Partner)
M.NO.424483
FRN:-010941C

कोषाध्यक्ष

सर्वतोमुखी समाधान शिक्षा संस्कार समिति
समाधान महाविद्यालय, समृद्धि-विहार
ग्राम-फरी, बेमेतरा (छ.ग.) 491335

SARVATOMUKHI SAMADHAN SHIKSHA SANSKAR SAMITI
ADD.:- SAMRIDHI VIHAR PHASE-1, VILL.-FARI, POST-BIJABHAT, THE-BEMETARA, DIST.-BEMETARA (C.G.)
BALANCE SHEET AS AT 31ST MARCH 2025


| LIABILITIES | AMOUNT | ASSETS | AMOUNT |
|-----------------------------|-----------------------|----------------------------------|-----------------------|
| <u>Loans / Liabilities</u> | | <u>Fixed Assets</u> | |
| As per Annexure "B" | 4,83,87,863.00 | As per Annexure "A" | 1,20,86,186.00 |
| <u>Current Liabilities</u> | | <u>Current Assets</u> | |
| "C" | 1,47,000.00 | Deposit and Loans & Advances "D" | 36,76,177.41 |
| <u>Branch/Division/H.O.</u> | | <u>Closing Balance</u> | |
| "E" | 5,89,434.00 | Cash in Hand | 1,59,134.00 |
| | | Bank Balances :- | 3,20,937.92 |
| | | <u>General Fund</u> | |
| | | Balance as per last year | 3,29,26,837.04 |
| | | Additon:- | 59,051.00 |
| | | Less : (Surplus) /Deficit | (1,04,026.37) |
| TOTAL (Rs) | 4,91,24,297.00 | TOTAL (Rs) | 4,91,24,297.00 |

CERTIFICATE: On behalf of the governing body,
I hereby certify that the above figures shown
in the Financial Statement is correct.

CERTIFIED : That the above figures shown in the Financial statement of
Sarvatomukhi Samadhan Shiksha Sanskar Samiti Bemetara (C.G.) for the year
ending 31st March 2025, agree with the books of accounts maintained which
have been audited by us and are found to be correct.

For, Sarvatomukhi Samadhan Shiksha Sanskar Samiti Bemetara (C.G.)

For, KAUSHAL SHARMA & CO.
CHARTERED ACCOUNTANTS


PARATEEK SONKAR
 PARTNER
 M.No. 424483
 FRN:- 010941C

Date :08/10/2025

Place : Bemetara(C.G.)

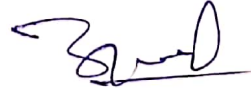
UDIN:- 25424483BMKSTH2548.


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समाधान महाविद्यालय, समृद्धि-विहार
ग्राम-फरी, बेमेतरा (छ.ग.)


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ग्राम-फरी, बेमेतरा (छ.ग.)


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समाधान महाविद्यालय, समृद्धि-विहार
ग्राम-फरी, बेमेतरा (छ.ग.) 491335

INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 2025

| Expenditure | Amount | Income | Amount |
|------------------------------------|---------------------|----------------------|---------------------|
| To Accounting Expenses | 90,000.00 | By Interest Received | 3,33,844.00 |
| To Audit Fees | 57,000.00 | | |
| To Bank Charges | 1,213.63 | By Receipt | 24,50,504.00 |
| To Depreciation | 11,25,842.00 | | |
| To Education Expenses | 87,640.00 | | |
| To EPF Expenses | 26,841.00 | | |
| To Event and Incentive Expenses | 2,45,000.00 | | |
| To Interest to Outside Society | 9,52,297.00 | | |
| To Stationery and Postage Expenses | 64,488.00 | | |
| To Telephone Expenses | 30,000.00 | | |
| To Surplus | 1,04,026.37 | | |
| TOTAL (Rs) | 27,84,348.00 | TOTAL (Rs) | 27,84,348.00 |


CERTIFICATE: On behalf of the governing body,
I hereby certify that the above figures shown
in the Financial Statement is correct.

For, Sarvatomukhi Samadhan Shiksha Sanskar Samiti Bemetara (C.G.)

Date :08/10/2025
Place : Bemetara(C.G.)

CERTIFIED : That the above figures shown in the Financial statement of
Sarvatomukhi Samadhan Shiksha Sanskar Samiti Bemetara (C.G.) for the year
ending 31st March 2025, agree with the books of accounts maintained which
have been audited by us and are found to be correct.

For, KAUSHAL SHARMA & CO.
CHARTERED ACCOUNTANTS

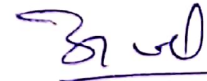

KAUSHAL SHARMA
PARTNER
M.No. 424483
FRN:- 010941C



अध्यक्ष
सर्वतोमुखी समाधान शिक्षा संस्कार समिति
समाधान महाविद्यालय, समृद्धि-विहार
ग्राम-फरी, बेमेतरा (छ.ग.)



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समाधान महाविद्यालय, समृद्धि-विहार
ग्राम-फरी, बेमेतरा (छ.ग.)



कोषाध्यक्ष
सर्वतोमुखी समाधान शिक्षा संस्कार समिति
समाधान महाविद्यालय, समृद्धि-विहार
ग्राम-फरी, बेमेतरा (छ.ग.) 491335

SARVATOMUKHI SAMADHAN SHIKSHA SANSKAR SAMITI
ADD.:- SAMRIDDI VIHAR PHASE-1, VILL.-FARI, POST-BIJABHAT, THE-BEMETARA, DIST,-BEMETARA (C.G.)
RECEIPTS AND PAYMENT ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 2025

| RECEIPTS | AMOUNT | PAYMENTS | AMOUNT |
|------------------------------|-----------------------|----------------------------------------|---------------------|
| Opening Balance | | General Expenditure | |
| Cash Balance | 8,894.00 | Accounting Expenses | 90,000.00 |
| Bank Balances | 2,10,431.55 | Audit Fees | 57,000.00 |
| | | Bank Charges | 1,213.63 |
| | | Education Expenses | 87,640.00 |
| Receipt | 24,50,504.00 | EPF Expenses | 26,841.00 |
| | | Event and Incentive Expenses | 2,45,000.00 |
| Indirect Income | | Interest to Outside Society | 9,52,297.00 |
| Interest Received | 3,33,844.00 | Stationery and Postage Expenses | 64,488.00 |
| | | Telephone Expenses | 30,000.00 |
| Loans / Liabilities | | | |
| As per Annexure | "B" 8,57,067.00 | Fixed Assets | |
| | | As per Annexure | "A" 1,47,235.00 |
| Branch/ Division/H.O. | "E" (13,74,625.00) | Loans / Liabilities | |
| | | As per Annexure | "B" - |
| | | Increase in Current Assets | |
| | | As per Annexure | "D" 1,87,660.00 |
| | | Decrease in Current Liabilities | |
| | | As per Annexure | "C" 57,618.00 |
| | | General Fund | 59,051.00 |
| | | Closing Balance | |
| | | Cash In Hand | 1,59,134.00 |
| | | Bank Balances | 3,20,937.92 |
| TOTAL (Rs) | 24,86,115.55 | TOTAL (Rs) | 24,86,115.55 |

CERTIFICATE: On behalf of the governing body,
I hereby certify that the above figures shown
in the Financial Statement is correct.

CERTIFIED : That the above figures shown in the Financial statement of
Sarvatomukhi Samadhan Shiksha Sanskar Samiti Bemetara (C.G.) for the year
ending 31st March 2025, agree with the books of accounts maintained which
have been audited by us and are found to be correct.

For, Sarvatomukhi Samadhan Shiksha Sanskar Samiti Bemetara (C.G.)

For, KAUSHAL SHARMA & CO.
CHARTERED ACCOUNTANTS

RRM KASONSARKAR
PARTNER
M.No. 424483
FRN:- 010941C

Date :08/10/2025

Place : Bemetara(C.G.)

Saket

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सर्वतोमुखी समाधान शिक्षा संस्कार समिति
समाधान महाविद्यालय, समृद्धि-विहार
ग्राम-फरी, बेमेतरा (छ.ग.)

Bipeta

सचिव

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समाधान महाविद्यालय, समृद्धि-विहार
ग्राम-फरी, बेमेतरा (छ.ग.)

Shubh

कोषाध्यक्ष

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समाधान महाविद्यालय, समृद्धि-विहार
ग्राम-फरी, बेमेतरा (छ.ग.) 491335



Annexure "A"
Statements of Fixed Assets as on 31st March 2025

| Sl. No. | Particulars | Rate of Dep. | W.D.V. As on 01.04.24 | Put to Use for 180 days or more | Put to Use for less than For 180 days | Sold during The Year | Gross Total | Dep. For The Year | W.D.V. As on 31.03.2025 |
|---------|--------------------|--------------|-----------------------|---------------------------------|---------------------------------------|----------------------|-----------------------|---------------------|-------------------------|
| 1 | Block @10% | 10% | 1,02,41,415.00 | 10,625.00 | 1,36,610.00 | - | 1,03,88,650.00 | 10,37,035.00 | 93,56,615.00 |
| 2 | Block @15% | 15% | 6,25,378.00 | - | - | - | 6,25,378.00 | 93,807.00 | 5,31,571.00 |
| 3 | Block @40% | 0% | - | - | - | - | - | - | - |
| 4 | College Land | 0% | 21,98,000.00 | - | - | - | 21,98,000.00 | - | 21,98,000.00 |
| | Total (Rs.) | | 1,30,64,793.00 | 10,625.00 | 1,36,610.00 | - | 1,32,12,028.00 | 11,25,842.00 | 1,20,86,186.00 |

Annexure "B"
STATEMENTS OF LOANS (LIABILITY) FOR THE YEAR ENDED ON 31 MARCH 2025

| Sl No. | Particulars | Opening Balance | Taken During the year | Repaid During the year | Closing Balance |
|--------|--------------------------------|-----------------------|-----------------------|------------------------|-----------------------|
| A | Unsecured Loans | | | | |
| 1 | Abhash Sharma Raipur | 10,00,000.00 | - | - | 10,00,000.00 |
| 2 | Alka Tiwar, Bemetara | 24,66,012.00 | - | - | 24,66,012.00 |
| 3 | Asha Sharma | 50,80,000.00 | - | - | 50,80,000.00 |
| 4 | Avantika Tiwari Bemetara | 50,00,000.00 | - | - | 56,05,030.00 |
| 5 | Avinash Tiwari, Bemetara | 56,05,030.00 | - | - | 35,85,508.00 |
| 6 | Awadhesh Patel, Bemetara | 35,85,508.00 | - | - | 11,06,114.00 |
| 7 | Devvrat Kashyap, Bemetara | 11,06,114.00 | - | - | 46,52,679.00 |
| 8 | Ganesh Verma, Bemetara | 46,52,679.00 | - | - | 5,00,000.00 |
| 9 | Harsh Vardhan Tiwari | 5,00,000.00 | - | - | 10,00,000.00 |
| 10 | Kishor Sharma Takam Berla | 10,00,000.00 | - | - | 87,92,872.00 |
| 11 | Maa Bhadrakali Shikshan Samiti | 79,35,805.00 | 8,57,067.00 | - | 15,00,000.00 |
| 12 | Malay Sharma | 15,00,000.00 | - | - | 5,00,000.00 |
| 13 | Megha Shukla | 5,00,000.00 | - | - | 6,00,000.00 |
| 14 | Narendra Mishra Balodabazar | 6,00,000.00 | - | - | 10,00,000.00 |
| 15 | Naresh Kumar Mishra Bemetara | 10,00,000.00 | - | - | 10,48,237.00 |
| 16 | Rajnish shukla, Raipur | 10,48,237.00 | - | - | 10,00,000.00 |
| 17 | Rekha Pandey Raipur | 10,00,000.00 | - | - | 19,80,000.00 |
| 18 | Sharad Chandra Tiwari | 19,80,000.00 | - | - | 10,03,520.00 |
| 19 | Shiv Kumar Verma, Bemetara | 10,03,520.00 | - | - | 9,67,891.00 |
| 20 | Swati Patel | 9,67,891.00 | - | - | |
| | Total(Rs) | 4,75,30,796.00 | 8,57,067.00 | - | 4,83,87,863.00 |

Annexure "C"
STATEMENTS OF CURRENT LIABILITIES THE YEAR ENDED ON 31 MARCH 2025

| Sl No. | Particulars | Balance as on 1st April 2024 | Addition During the year | Payment During the year | Net Increase (Decrease) | Balance as on 31st March 25 |
|--------|----------------------------|------------------------------|--------------------------|-------------------------|-------------------------|-----------------------------|
| 1 | Current Liabilities | 2,04,618.00 | 3,26,230.00 | 3,83,848.00 | (57,618.00) | 1,47,000.00 |
| | | 2,04,618.0 | 3,26,230.0 | 3,83,848.0 | (57,618.0) | 1,47,000.00 |

Annexure "D"
STATEMENTS OF DEPOSIT AND LOAN & ADVANCES THE YEAR ENDED ON 31 MARCH 2025

| Sl No. | Particulars | Balance as on 1st April 2024 | Addition During the year | Receive During the year | Net Increase (Decrease) | Balance as on 31st March 25 |
|--------|-----------------------|------------------------------|--------------------------|-------------------------|-------------------------|-----------------------------|
| 1 | Current Assets | 34,88,517.41 | 3,32,629.00 | 1,44,969.00 | 1,87,660.00 | 36,76,177.41 |
| | Total (Rs) | 34,88,517.41 | 3,32,629.00 | 1,44,969.00 | 1,87,660.00 | 36,76,177.41 |

Annexure "E"
STATEMENTS OF INTER GROUP TRANSACTION THE YEAR ENDED ON 31 MARCH 2025

| Sl No. | Particulars | Balance as on 1st April 2024 | DR | CR | Net Changes during the Year | Balance as on 31st March 25 |
|--------|-----------------------------|------------------------------|---------------------|--------------------|-----------------------------|-----------------------------|
| A | Branch/Division/H.O. | 19,64,059.00 | 19,68,701.00 | 5,94,076.00 | (13,74,625.00) | 5,89,434.00 |
| | Total (Rs) | 19,64,059.00 | 19,68,701.00 | 5,94,076.00 | (13,74,625.00) | 5,89,434.00 |

Spalet

अध्यक्ष

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ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

A. SIGNIFICANT ACCOUNTING POLICIES:

- (1) Accounts are prepared on historical cost convention basis and in accordance with generally accepted accounting principal.
- (2) Fixed Assets: Fixed assets are stated at cost of acquisition less depreciation.
- (3) Depreciation: The firm has provide depreciation as rates prescribed in Income Tax Act, 1961 on W.D. V. basis
- (4) Revenue Recognition: Mercantile method of accounting has been employed unless otherwise specifically sated elsewhere in this schedule However where the amount is immaterial/ negligible and/ or establishment of accruals/ determination of amount is not possible, no entry is made for the accruals.
- (5) Legal Expenses: All the payment of ESI & PF Expenses is paid after the due date.

B. NOTES ON ACCOUNTS:

- 1) The Society is registered under M.P. Society Registered Adhiniyam, 1973.

FOR, SAMADHAN COLLEGE
BEMETARA (C.G.)

PLACE: RAIPUR
DATED: 08/10/2025

FOR, KAUSHAL SHARMA & CO.
CHARTERED ACCOUNTANTS



PRATEEK SONKAR
(PARTNER)
M.NO.424483
FRN:- 010941C


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