



Krishna Street No.1, Mal Godown Road, Near Ram Aashram, Kotkapura -151204 (Ph.)

AUDIT REPORT

We have examined the balance Sheet of UNIQUE EDUCATIONAL & WELFARE SOCIETY, VPO SMALSAR, DISTRICT MOGA as at 31.03.2025 and the Income and Expenditure Account for the year ended on that date which are in agreement with the Books of Accounts produced before us by the school.

We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion proper Books of Accounts have been kept by the above said concern as far as appears for our examination or the Books and proper returns adequate for the purpose of audit have been received from branches (if any) not visited by us, subject to the comments given below:

a) We report the following observations /comments/ discrepancies/ inconsistencies:

A) It is not possible for us to verify either all expenditure exceeding Rs. 20000.00 have been made by account payee cheques due to lack of information.

B) Balance of the parties are subject to confirmation.

In our opinion and to the best of our information and according to the explanation given to us, the said accounts give a true and fair view:

- i) In the case of Balance Sheet of the state of affairs of the above named concern as at 31.03.2025 and,
- ii) In the case of Income and expenditure account, of the Income of the accounting year ending on 31.03.2025

PLACE : KOTKAPURA

DATE : 28th October, 2025



for B.K.LOHIA & ASSOCIATES,
CHARTERED ACCOUNTANT

B.K.L.
(BHUBHESH KUMAR)

UDIN- 25099552BMGYDH7791

UNIQUE SCHOOL OF STUDIES (Sr. Sec.), SMALSAR
(UNDER UNIQUE EDUCATIONAL & WELFARE SOCIETY, SMALSAR)

BALANCE SHEET AS ON 31.03.2025

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<u>SOCIETY FUND</u>		<u>FIXED ASSETS</u>	
Op.Balance	5836885.89	As Per Schedule	2 16601208.00
Add Surplus	<u>286659.41</u>		
	6123545.30	<u>CURRENT ASSETS</u>	
<u>SECURED LOAN</u>		a) Cash in Hand	378023.85
HDFC Bank (Vehicle Loan)	2283456.00	<u>B) Cash at Bank</u>	
HDFC Bank (Magic Loan)	599725.00	Punjab Gramin Bank-21174	12803.20
HDFC Bank -Loan New	1840095.00	Axis Bank Ltd Smalsar-54117	8979.85
HDFC Bank Loan New	1460393.00	PNB Bank, Smalsar-21193	145435.40
<u>UNSECURED LOAN</u>		PNB Atal Lab,Smalsar-52758	4062.39
As Per Schedule	1 5633500.00	FD-Punjab Gramin Bank	128461.00
<u>OTHER LOANS (GRANTS)</u>		<u>C) Fees Receivable</u>	3056470.00
Op.Balance	1352.39	<u>Security & Others</u>	
Less Utilized/W-off	100.00	TCS 2024-25	35605.00
Interest(ALG)	<u>2610.00</u>		
	4062.39		
<u>CURRENT LIABILITIES</u>			
<u>A) Other Payable</u>			
Salary Payable	2352497.00		
EPF Payable	4175.00		
Electricity Bill	59600.00		
Audit Fees	10000.00		
	<u>20371048.69</u>		<u>20371048.69</u>

Subject to our separate report of even date.

Place: Kotkapura

For Unique School of Sr Sec. Studies

Date : 28/10/2025

Chairman/Principal



For B.K.Lohia & Associates
Chartered Accountants

(Bhubhesh Kumar)

UDIN:25099552BMGYDH7791



UNIQUE SCHOOL OF STUDIES (Sr. Sec.), SMALSAR
(UNDER UNIQUE EDUCATIONAL & WELFARE SOCIETY, SMALSAR)

INCOME & EXPENDITURE A/C FOR THE PERIOD 01.04.2024 TO 31.03.2025

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To Advertisement & Publicity	295363.00	By Gross Receipts	16312516.00
To Diesel Exps	1319727.00	By Interest SB	3951.00
To Building Repair	587111.00	By Interest FD	8871.00
To Misc.Exps	204004.00		
To Audit Fees	10000.00		
To Repair & Maint. Bus'sExps	512915.00		
To Office Exps	42930.00		
To Lease Rent	79620.00		
To Bank Interest	389321.00		
To Salary	7503543.00		
To News Paper	4350.00		
To Sports Exps	17323.00		
To Electirc Line Charge/Exps	813374.04		
To Insurance Bus	306850.00		
To I Card Exps	22250.00		
To Accounting Charges	25650.00		
To Donation	116190.00		
To Refreshment	133707.00		
To Staff/Students Welfare Exps	486135.00		
To Books for Students	71883.00		
To Telephone/Mobile Exps	15508.00		
To Tour & Travelling exps	69981.00		
To Exam Fees/Board Exps	193800.00		
To Bus Tax	249200.00		
To Lab Exp	24177.00		
To EPF Exps	74714.34		
To Postag Charges	440.00		
To Printing & Stationery	600989.00		
To Uniform/Dress Exps	61820.00		
To Depreciation	1620522.00		
To Software	181500.00		
To Bank Charge	3781.21		
To Surplus	286659.41		
	16325338.00		16325338.00

Subject to our separate report of even date.

Place: Kotkapura

For Unique School of Sr Sec. Studies

Date : 28/10/2025

Chairman/Principal



For B.K.Lohia & Associates
Chartered Accountants

(Bhubhesh Kumar)

UDIN:25099552BMGYDH7791



UNIQUE SCHOOL OF STUDIES (Sr. Sec.), SMALSAR
(UNDER UNIQUE EDUCATIONAL & WELFARE SOCIETY, SMALSAR)
UNSECURED LOAN AS ON 31.03.2025 SCHEDULE-1

PARTICULARS	AMOUNT
Amrit Pal Singh	850000.00
Satvir Kaur W/o Gurdeep Singh	570000.00
Ramandeep Kr Chawla HUF	350000.00
Ramandeep Kr Chawla	325000.00
Bawi Bhatti	650000.00
Neetu Kumari	200000.00
Prem Kumar Chawla HUF	800000.00
Baljit Khan	148500.00
Nirmala Devi	1000000.00
Jasvir Kumar Chawla	540000.00
Shabina D/o Akhtar Parvez Khan	200000.00
	5633500.00



UNIQUE SCHOOL OF STUDIES (Sr. Sec.), SMALSAR

FIXED ASSETS AS ON 31.03.2025

SCHEDULE-2

<i>Particulars</i>	<i>Op.Bal.</i>	<i>Addition Before 30.09</i>	<i>Addition After 30.09</i>	<i>Depri</i>	<i>Amount</i>
Building	8086478.00	0.00	0.00	808648.00	7277830.00
Building under cost	0.00	0.00	1940780.00	0.00	1940780.00
Furniture & Fixture	861051.00	52076.00	0.00	91313.00	821814.00
Type Machine	187.00	0.00	0.00	28.00	159.00
Close Circuit/Camer	23918.00	0.00	0.00	3588.00	20330.00
Elec Goods	94541.00	0.00	0.00	14181.00	80360.00
LCD	8373.00	0.00	307900.00	24348.00	291925.00
Books & Library	60985.00	0.00	0.00	9148.00	51837.00
Photo State Machine	35619.00	0.00	0.00	5343.00	30276.00
Science Lab Equi	36995.00	0.00	0.00	5549.00	31446.00
Vehicle	213181.00	0.00	0.00	31977.00	181204.00
Vehicle(Bus)	1449428.00	0.00	4632000.00	564814.00	5516614.00
Office Equipment	599.00	0.00	0.00	90.00	509.00
Computer/Printer	3932.00	0.00	0.00	1573.00	2359.00
Computer H/ws	175.00	0.00	0.00	70.00	105.00
Motor Cycle	5953.00	0.00	0.00	893.00	5060.00
Water Tanker	71.00	0.00	29000.00	2186.00	26885.00
Cylinder	41.00	0.00	0.00	6.00	35.00
Rickshaw	196.00	0.00	0.00	29.00	167.00
D.G.Set	8214.00	0.00	0.00	1232.00	6982.00
Sports Goods	3478.00	0.00	0.00	522.00	2956.00
Musical Instruments	4126.00	0.00	0.00	619.00	3507.00
CCTV Camara	151000.00	0.00	0.00	22650.00	128350.00
Air Conditioner	201396.00	0.00	0.00	30209.00	171187.00
White Board	10037.00	0.00	0.00	1506.00	8531.00
	11259974.00	52076.00	6909680.00	1620522.00	16601208.00

0.00

