

AUDITOR'S REPORT

We have audited the attached Balance sheet of "DIBYA SHAKTI TRUST (HANSIKA RESIDENTIAL ENGLISH MEDIUM SCHOOL- Tilakpada(phulbani),Po-Pakanagaon,Dist-Kandhamal -762 029) of at- Tower No-03, Vipul Garden,Plot no-1101, Ghatikia, Khandagiri, Bhubaneswar, Odisha. PAN- AACTD4709P" as on 31ST March'2021 and the receipt payment, Income and Expenditure Account for the period ended on that date and found them in agreement with the books of account and relevant documents kept by the organisation. These financial Statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conduct our audit in accordance with auditing standards generally accepted in India. Those standards require that, we plan & perform the audit to obtain responsible assurance about whether the financial statements are free of material misstatement. Audit includes examining on a test basis evidence supporting the amounts and disclosures in the financial statements.

Further to our comments in the Annexure referred to above, we report that:

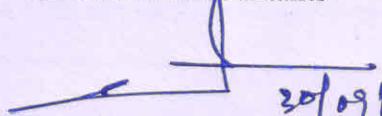
We have obtained all the information and explanations which to the best of our knowledge and belief where necessary for the purposes of our audit.

In our opinion, proper Books of Account as required by law have been kept by the organisation so far as appears from our examination of those books.

In our opinion and to the best of our information and according to the explanations given to us, the said accounts give the information required and give a true and fair view in conformity with the accounting principles generally accepted in India:

In the case of the Balance Sheet, of the state of affairs of the Concern as at 31st March'2021; and In the case of Income and Expenditure Account of the Excess Of Income Over Expenditure concern the year ended on that date.

For B. N. DAS & ASSOCIATES.
Chartered Accountants


20/09/2021
(CA RANJAN KUMAR MISHRA)
Partner, M.no-067337, FRN-0318051E
Baripada



DIBYASHAKTI TRUST

TOWER NO.3,VIPUL GARDEN,PLOT NO.1101,GHATIKIA,KHANDAGIRI,BBSR,ODISHA,751003

(HANSIKA RESIDENTIAL ENGLISH MEDIUM SCHOOL AT TILAKPADA, PAKANAGAON, KHAJURIPADA, KANDHAMAL-762029)

BALANCE SHEET AS AT 31ST MARCH, 2021

LIABILITIES	AMOUNT(Rs.)	AMOUNT(Rs.)	ASSETS	AMOUNT(Rs.)	AMOUNT(Rs.)
CAPITAL FUND			FIXED ASSETS		
Opening Balance	1,201,303.54		(As Per Schedule-" I ")		545,973.00
Less: Prv. Year G.I.A Advance accounted this year.	200,000.00				
Add : Excess of Income over Expenditure	364,615.34	1,365,918.88			
UNSECURED LOAN		635,000.00	CURRENT ASSETS		
			Security Depo.with Landlord	450,000.00	
			GIA Receivable(FY:2020-21)	7,748,000.00	8,198,000.00
CURRENT LIABILITIES			CLOSING BALANCE:		
Creditor for Expenses		6,786,371.00	Cash in Hand	37,274.84	
			Punjab National Bank(1078)	6,042.04	43,316.88
TOTAL :		8,787,289.88	TOTAL :		8,787,289.88

For B.N.DAS & ASSOCIATES

Chartered Accountants

CA RANJAN KUMAR MISHRA

Partner

Memb. No: 067337

Baripada: The 30th day of September' 2021



DIBYASHAKTI TRUST

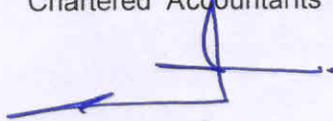
TOWER NO.3,VIPUL GARDEN,PLOT NO.1101,GHATIKIA,KHANDAGIRI,BBSR,ODISHA,751003
(HANSIKA RESIDENTIAL ENGLISH MEDIUM SCHOOL AT TILAKPADA, PAKANAGAON, KHAJURIPADA, KANDHAMAL-762029)

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2021

EXPENDITURE	AMOUNT(Rs.)	INCOME	AMOUNT(Rs.)
To Bank Charges	869.66	By Grant In Aid From Govt Of Odisha	9,939,600
" " Examination Expenses	183,306.00	" " Public Donations	60,250
" " Function & Cultural Prog. Expenses	26,440.00	" " Course Fees from Private Student	368,800
" " Games and Sports Exp	42,060.00		10,368,650
" " School & Hostel Rent	1,738,000.00		
" " Miscellaneous Expenses	87,130.00		
" " National Day Celebration Expenses	26,455.00		
" " Newspaper & Magazine Expenses	26,320.00		
" " Power & Fuel Expenses	18,579.00		
" " Puja Expenses	12,410.00		
" " Printing & Stationeries	38,885.00		
" " Repair & Maintenance	36,390.00		
" " Staff Salary	3,376,150.00		
" " Seminar Expenses	47,485.00		
" " Study Materials	1,135,990.00		
" " Telephone & Internet Expenses	18,790.00		
" " Transportation Expenses	1,952,350.00		
" " Travelling Expenses	75,960.00		
" " Uniform Expenses	990,160.00		
" " Advertisement	65,400.00		
" " Accounting Charges	12,000.00		
" " Audit Fees	12,000.00		
" " Depreciation	80,905.00		
" " Excess of Income Over Expenditure	364,615.34		
TOTAL :	10,368,650.00	TOTAL :	10,368,650.00

For **B.N.DAS & ASSOCIATES**

Chartered Accountants


CA RANJAN KUMAR MISHRA

Partner

Memb. No: 067337

Baripada: The 30th day of September' 2021



B.N.DAS & ASSOCIATES

Chartered Accountants

Ward No-6, Near Durga Nursing Home, Baripada

Ph: 9438757727/ E-mail: carkmishra@gmail.com

DIBYASHAKTI TRUST

TOWER NO.3,VIPUL GARDEN,PLOT NO.1101,GHATIKIA,KHANDAGIRI,BBSR,ODISHA,751003

(HANSIKA RESIDENTIAL ENGLISH MEDIUM SCHOOL AT TILAKPADA, PAKANAGAON, KHAJURIPADA, KANDHAMAL-762029)

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2021

RECEIPTS	Amount(Rs.)	Amount(Rs.)	PAYMENTS	Amount(Rs.)	Amount(Rs.)
To OPENING BALANCE:			By Bank Charges	869.66	
Cash in Hand :	121,557.84		" " Examination Expenses	123,106.00	
Cash at Bank:			" " Function & Cultural Prog. Expenses	26,440.00	
Punjab National Bank	28,467.70	150,025.54	" " Games and Sports Exp	42,060.00	
" " Grant-in-Aid, Govt Of Odisha	2,191,600.00		" " School & Hostel Rent	292,550.00	
" " Grant-in-Aid Receivable Received	74,400.00		" " Miscellaneous Expenses	87,130.00	
" " Public Donations	60,250.00		" " National Day Celebration Expenses	26,455.00	
" " Course Fees from Private Student	368,800.00	2,695,050.00	" " Newspaper & Magazine Expenses	26,320.00	
" " Unsecured Loan		635,000.00	" " Power & Fuel Expenses	15,058.00	
			" " Puja Expenses	12,410.00	
			" " Printing & Stationeries	38,885.00	
			" " Repair & Maintenance	36,390.00	
			" " Staff Salary	1,357,000.00	
			" " Seminar Expenses	47,485.00	
			" " Study Materials	260,150.00	
			" " Telephone & Internet Expenses	18,790.00	
			" " Transportation Expenses	765,700.00	
			" " Travelling Expenses	75,960.00	
			" " Uniform Expenses	184,000.00	3,436,758.66
			CLOSING BALANCE:		
			Cash in Bank :		
			Punjab National Bank(1078)	6,042.04	
			Cash in Hand	37,274.84	43,316.88
TOTAL :		3,480,075.54	TOTAL :		3,480,075.54

For **B.N.DAS & ASSOCIATES**

Chartered Accountants

CA RANJAN KUMAR MISHRA

Partner

Memb. No: 067337

Baripada: The 30th day of September' 2021



DIBYASHAKTI TRUST

TOWER NO.3,VIPUL GARDEN,PLOT NO.1101,GHATIKIA,KHANDAGIRI,BBSR,ODISHA,751003

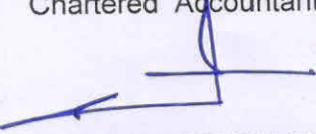
(HANSIKA RESIDENTIAL ENGLISH MEDIUM SCHOOL AT TILAKPADA, PAKANAGAON, KHAJURIPADA, KANDHAMAL-762029)

SCHEDULE- " I "

FIXED ASSET AS ON 31ST MARCH 2021

Sl.No	Particulars	WDV as on 31.03.2020	Additions > 180 Days	Additions < 180 Days	Total	Deprn.%	Deprn. For the Year	WDV as on 31.03.2021
1	Books	64,196.00	-	-	64,196.00	10%	6,420.00	57,776.00
2	Furniture & Fixture	409,958.00	-	-	409,958.00	10%	40,996.00	368,962.00
3	Electrical Fittings	92,002.00	-	-	92,002.00	10%	9,200.00	82,802.00
4	Computer & Accessories	60,722.00	-	-	60,722.00	40%	24,289.00	36,433.00
TOTAL :		626,878.00	-	-	626,878.00	-	80,905.00	545,973.00

For **B.N.DAS & ASSOCIATES**
Chartered Accountants


CA RANJAN KUMAR MISHRA
Partner

Memb. No: 067337

Baripada: The 30th day of September' 2021



AUDITOR'S REPORT

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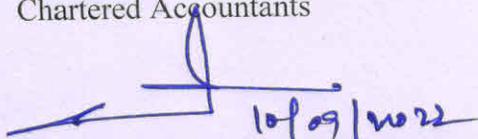
We have obtained all the information and explanations which to the best of our knowledge and belief where necessary for the purposes of our audit.

In our opinion, proper Books of Account as required by law have been kept by the organisation so far as appears from our examination of those books.

In our opinion and to the best of our information and according to the explanations given to us, the said accounts give the information required and give a true and fair view in conformity with the accounting principles generally accepted in India:

In the case of the Balance Sheet, of the state of affairs of the Concern as at 31st March'2022; and In the case of Income and Expenditure Account of the Excess Of Income Over Expenditure concern the year ended on that date.

For B. N. DAS & ASSOCIATES.
Chartered Accountants


(CA RANJAN KUMAR MISHRA)
Partner, M.no-067337, FRN-0318051E
Baripada



DIBYASHAKTI TRUST

TOWER NO.3,VIPUL GARDEN,PLOT NO.1101,GHATIKIA,KHANDAGIRI,BBSR,ODISHA,751003

(HANSIKA RESIDENTIAL ENGLISH MEDIUM SCHOOL AT TILAKPADA, PAKANAGAON, KHAJURIPADA, KANDHAMAL-762029)

BALANCE SHEET AS AT 31ST MARCH, 2022

LIABILITIES	AMOUNT(Rs.)	AMOUNT(Rs.)	ASSETS	AMOUNT(Rs.)	AMOUNT(Rs.)
CAPITAL FUND			FIXED ASSETS		
Opening Balance	1,365,918.54		(As Per Schedule- " I ")		571,671.00
Add : Excess of Income over Expenditure	<u>418,561.60</u>	1,784,480.14			
UNSECURED LOAN		395,000.00	CURRENT ASSETS		
			Security Depo.with Landlord	450,000.00	
			GIA Receivable(FY:2021-22)	<u>3,244,654.00</u>	3,694,654.00
CURRENT LIABILITIES			CLOSING BALANCE:		
Creditor for Expenses		2,261,109.00	Cash in Hand	48,253.84	
			Punjab National Bank(1078)	<u>126,010.64</u>	174,264.48
TOTAL :		4,440,589.14	TOTAL :		4,440,589.48

For **B.N.DAS & ASSOCIATES**

Chartered Accountants


CA RANJAN KUMAR MISHRA

Partner

Memb. No: 067337

Baripada: The 10th day of September' 2022



DIBYASHAKTI TRUST

TOWER NO.3,VIPUL GARDEN,PLOT NO.1101,GHATIKIA,KHANDAGIRI,BBSR,ODISHA,751003
(HANSIKA RESIDENTIAL ENGLISH MEDIUM SCHOOL AT TILAKPADA, PAKANAGAON, KHAJURIPADA, KANDHAMAL-762029)

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2022

EXPENDITURE	AMOUNT(Rs.)	INCOME	AMOUNT(Rs.)
By Bank Charges	9,631.40	By Grant In Aid From Govt Of Odisha	8,605,254
" " Examination Expenses	260,290.00	" " Public Donations	40,500
" " Excursion Expenses	54,025.00	" " Course Fees from Private Student	1,242,600
" " Function & Cultural Prog. Expenses	82,115.00		9,888,354
" " Games and Sports Exp	84,405.00		
" " School & Hostel Rent	1,096,000.00		
" " Miscellaneous Expenses	89,910.00		
" " National Day Celebration Expenses	28,235.00		
" " Newspaper & Magazine Expenses	41,350.00		
" " Power & Fuel Expenses	79,124.00		
" " Puja Expenses	23,715.00		
" " Printing & Stationeries	65,270.00		
" " Repair & Maintenance	1,111,950.00		
" " Staff Salary	2,553,200.00		
" " Seminar Expenses	36,790.00		
" " Study Materials	1,020,440.00		
" " Telephone & Internet Expenses	19,165.00		
" " Transportation Expenses	1,652,100.00		
" " Travelling Expenses	80,850.00		
" " Uniform Expenses	915,455.00		
" " Advertisement Expenses	70,200.00		
" " Accounting Charges	12,000.00		
" " Audit Fees	12,000.00		
" " Depreciation	71,572.00		
" " Excess of Income Over Expenditure	418,561.60		
TOTAL :	9,888,354.00	TOTAL :	9,888,354.00

For **B.N.DAS & ASSOCIATES**
Chartered Accountants



CA RANJAN KUMAR MISHRA
Partner
Memb. No: 067337
Baripada: The 10th day of September' 2022



DIBYASHAKTI TRUST

TOWER NO.3,VIPUL GARDEN,PLOT NO.1101,GHATIKIA,KHANDAGIRI,BBSR,ODISHA,751003

(HANSIKA RESIDENTIAL ENGLISH MEDIUM SCHOOL AT TILAKPADA, PAKANAGAON, KHAJURIPADA, KANDHAMAL-762029)

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2022

RECEIPTS	Amount(Rs.)	Amount(Rs.)	PAYMENTS	Amount(Rs.)	Amount(Rs.)
To OPENING BALANCE:			By OUTSTANDING LIABILITIES:		
Cash in Hand :	37,274.84		Sundry Creditors for Expenses		6,432,371.00
Cash at Bank:			Advance G.I.A(Odisha)		300,000.00
			Unsecured Loan Repayment		240,000.00
Punjab National Bank	6,042.04	43,316.88			
" " Grant-in-Aid,Govt Of Odisha	5,360,600.00		EXPENSES		
" " Grant-in-Aid Receivable Received	7,748,000.00		By Bank Charges	9,631.40	
" " Public Donations	40,500.00		" " Examination Expenses	260,290.00	
" " Course Fees from Private Student	1,242,600.00	14,391,700.00	" " Excursion Expenses	54,025.00	
			" " Function & Cultural Prog. Expenses	82,115.00	
			" " Games and Sports Exp	84,405.00	
			" " School & Hostel Rent	924,900.00	
			" " Miscellaneous Expenses	89,910.00	
			" " National Day Celebration Expenses	28,235.00	
			" " Newspaper & Magazine Expenses	41,350.00	
			" " Power & Fuel Expenses	73,730.00	
			" " Puja Expenses	23,715.00	
			" " Printing & Stationeries	65,270.00	
			" " Repair & Maintenance	1,111,950.00	
			" " Staff Salary	1,714,700.00	
			" " Seminar Expenses	36,790.00	
			" " Study Materials	764,510.00	
			" " Telephone & Internet Expenses	19,165.00	
			" " Transportation Expenses	794,950.00	
			" " Travelling Expenses	80,850.00	
			" " Uniform Expenses	860,420.00	
			" " Advertisement Expenses	70,200.00	7,191,111.40
			" " CAPITAL EXPENDITURE		
			" " Furniture & Fixtures	50,000.00	
			" " CC TV	47,270.00	97,270.00
			CLOSING BALANCE:		
			Cash in Bank :		
			Punjab National Bank(1078)	126,010.64	
			Cash in Hand	48,253.84	174,264.48
TOTAL :		14,435,016.88	TOTAL :		14,435,016.88

For B.N.DAS & ASSOCIATES

Chartered Accountants

CA RANJAN KUMAR MISHRA

Partner

Memb. No: 067337

Baripada: The 10th day of September' 2022



DIBYASHAKTI TRUST

TOWER NO.3,VIPUL GARDEN,PLOT NO.1101,GHATIKIA,KHANDAGIRI,BBSR,ODISHA,751003

(HANSIKA RESIDENTIAL ENGLISH MEDIUM SCHOOL AT TILAKPADA, PAKANAGAON, KHAJURIPADA, KANDHAMAL-762029)

SCHEDULE - " I "

FIXED ASSET AS ON 31ST MARCH 2022

SI.No	Particulars	WDV as on 31.03.2021	Additions > 180 Days	Additions < 180 Days	Total	Deprn.%	Deprn. For the Year	WDV as on 31.03.2022
1	Books	57,776.00	-	-	57,776.00	10%	5,778.00	51,998.00
2	Furniture & Fixture	368,962.00	-	50,000.00	418,962.00	10%	39,396.00	379,566.00
3	Electrical Fittings	82,802.00	-	-	82,802.00	10%	8,280.00	74,522.00
4	Computer & Accessories	36,433.00	-	-	36,433.00	40%	14,573.00	21,860.00
5	CC TV.	-	-	47,270.00	47,270.00	15%	3,545.00	43,725.00
TOTAL :		545,973.00	-	97,270.00	643,243.00	-	71,572.00	571,671.00

For **B.N.DAS & ASSOCIATES**

Chartered Accountants



CA RANJAN KUMAR MISHRA

Partner

Memb. No: 067337

Baripada: The 10th day of September' 2022



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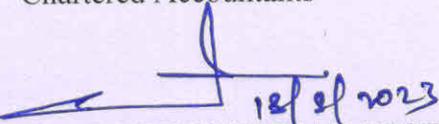
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For B. N. DAS & ASSOCIATES.
Chartered Accountants


(CA RANJAN KUMAR MISHRA)
Partner, M.no-067337, FRN-0318051E
Baripada



DIBYASHAKTI TRUST

TOWER NO.3,VIPUL GARDEN,PLOT NO.1101,GHATIKIA,KHANDAGIRI,BBSR,ODISHA,751003

(HANSIKA RESIDENTIAL ENGLISH MEDIUM SCHOOL AT TILAKPADA, PAKANAGAON,KHAJURIPADA, KANDHAMAL-762029)

BALANCE SHEET AS AT 31ST MARCH, 2023

LIABILITIES	AMOUNT(Rs.)	AMOUNT(Rs.)	ASSETS	AMOUNT(Rs.)	AMOUNT(Rs.)
<u>CAPITAL FUND</u>			<u>FIXED ASSETS</u>		
Opening Balance	1,784,480.48		(As Per Schedule- " I ")		1,126,273.00
Add : Excess of Income over Expenditure	<u>390,922.83</u>	2,175,403.31			
<u>UNSECURED LOAN</u>		245,000.00	<u>CURRENT ASSETS</u>		
			Security Depo.with Landlord	450,000.00	
			GIA Receivable(FY:2022-23)	3,178,538.00	
			Loans & Advances	420,000.00	
			TDS(AY: 2023-24)	<u>31,130.00</u>	4,079,668.00
<u>CURRENT LIABILITIES</u>			<u>CLOSING BALANCE:</u>		
Creditor for Expenses		2,858,616.00	Cash in Hand	68,546.84	
			Punjab National Bank(1078	<u>4,531.47</u>	73,078.31
TOTAL :		5,279,019.31	TOTAL :		5,279,019.31

For B.N.DAS & ASSOCIATES

Chartered Accountants

CA RANJAN KUMAR MISHRA

Partner

Memb. No: 067337

Baripada: The 18th day of August, 2023



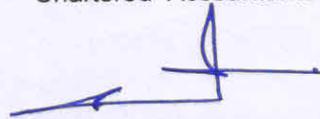
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(HANSIKA RESIDENTIAL ENGLISH MEDIUM SCHOOL AT TILAKPADA, PAKANAGAON,KHAJURIPADA, KANDHAMAL-762029)

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2023

EXPENDITURE	AMOUNT(Rs.)	INCOME	AMOUNT(Rs.)
By Bank Charges	12,199.17	By Grant In Aid From Govt Of Odisha	10,347,568
" " Examination Expenses	280,160.00	" " Public Donations	58,500
" " Excursion Expenses	56,880.00	" " Course Fees from Private Student	820,600
" " Function & Cultural Prog. Expenses	85,435.00		11,226,668
" " Games and Sports Exp	91,970.00		
" " School & Hostel Rent	1,235,000.00		
" " Miscellaneous Expenses	87,665.00		
" " National Day Celebration Expenses	30,320.00		
" " Newspaper & Magazine Expenses	43,665.00		
" " Power & Fuel Expenses	60,503.00		
" " Puja Expenses	26,995.00		
" " Printing & Stationeries	62,555.00		
" " Repair & Maintenance	600,590.00		
" " Staff Salary	3,424,900.00		
" " Seminar Expenses	41,010.00		
" " Study Materials	936,790.00		
" " Telephone & Internet Expenses	20,375.00		
" " Transportation Expenses	2,403,350.00		
" " Travelling Expenses	83,965.00		
" " Uniform Expenses	1,068,050.00		
" " Advertisement Expenses	50,850.00		
" " Accounting Charges	15,000.00		
" " Audit Fees	12,000.00		
" " Depreciation	105,518.00		
" " Excess of Income Over Expenditure	390,922.83		
TOTAL :	11,226,668.00	TOTAL :	11,226,668.00

For **B.N.DAS & ASSOCIATES**
Chartered Accountants



CA RANJAN KUMAR MISHRA
Partner

Memb. No: 067337

Baripada: The 18th day of August, 2023



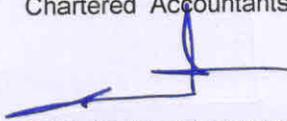
DIBYASHAKTI TRUST

TOWER NO.3,VIPUL GARDEN,PLOT NO.1101,GHATIKIA,KHANDAGIRI,BBSR,ODISHA,751003
(HANSIKA RESIDENTIAL ENGLISH MEDIUM SCHOOL AT TILAKPADA, PAKANAGAON,KHAJURIPADA, KANDHAMAL-762029)

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2023

RECEIPTS	Amount(Rs.)	Amount(Rs.)	PAYMENTS	Amount(Rs.)	Amount(Rs.)
To <u>OPENING BALANCE:</u>			By <u>OUTSTANDING LIABILITIES:</u>		
Cash in Hand :	48,253.84		Sundry Creditors for Expenses		2,193,109.00
Cash at Bank:			Repayment of Unsecured Loan		150,000.00
Punjab National Bank	126,010.64	174,264.48			
" " Grant-in-Aid,Govt Of Odisha	7,169,030.00		<u>EXPENSES</u>		
" " Grant-in-Aid Receivable Received	3,244,654.00		By Bank Charges	12,199.17	
" " Public Donations	58,500.00		" " Examination Expenses	280,160.00	
" " Course Fees from Private Student	820,600.00	11,292,784.00	" " Excursion Expenses	56,880.00	
			" " Function & Cultural Prog. Expenses	85,435.00	
			" " Games and Sports Exp	91,970.00	
			" " School & Hostel Rent	664,900.00	
			" " Miscellaneous Expenses	87,665.00	
			" " National Day Celebration Expenses	30,320.00	
			" " Newspaper & Magazine Expenses	43,665.00	
			" " Power & Fuel Expenses	37,178.00	
			" " Puja Expenses	26,995.00	
			" " Printing & Stationeries	62,555.00	
			" " Repair & Maintenance	600,590.00	
			" " Staff Salary	2,201,750.00	
			" " Seminar Expenses	41,010.00	
			" " Study Materials	881,920.00	
			" " Telephone & Internet Expenses	20,375.00	
			" " Transportation Expenses	1,968,904.00	
			" " Travelling Expenses	83,965.00	
			" " Uniform Expenses	610,325.00	
			" " Advertisement Expenses	50,850.00	7,939,611.17
			<u>CAPITAL EXPENDITURE :</u>		
			Furniture & Fixtures	620,120.00	
			CC TV	40,000.00	660,120.00
			<u>ADVANCES:</u>		
			" " Adv.to Supplier for Fire Equipments	120,000.00	
			" " Adv.for Purchase of Land	300,000.00	
			" " TDS(AY: 2023-24)	31,130.00	451,130.00
			<u>CLOSING BALANCE:</u>		
			Cash in Bank :		
			Punjab National Bank(1078)	4,531.47	
			Cash in Hand	68,546.84	73,078.31
TOTAL :		11,467,048.48	TOTAL :		11,467,048.48

For **B.N.DAS & ASSOCIATES**
Chartered Accountants



CA RANJAN KUMAR MISHRA
Partner

Memb. No: 067337

Baripada: The 18th day of August' 2023



DIBYASHAKTI TRUST

TOWER NO.3,VIPUL GARDEN,PLOT NO.1101,GHATIKIA,KHANDAGIRI,BBSR,ODISHA,751003

(HANSIKA RESIDENTIAL ENGLISH MEDIUM SCHOOL AT TILAKPADA, PAKANAGAON,KHAJURIPADA, KANDHAMAL-762029)

SCHEDULE - " I "

FIXED ASSET AS ON 31ST MARCH 2023

Sl.No	Particulars	WDV as on 31.03.2022	Additions > 180 Days	Additions < 180 Days	Total	Deprn.%	Deprn. For the Year	WDV as on 31.03.2023
1	Books	51,998.00	-	-	51,998.00	10%	5,200.00	46,798.00
2	Furniture & Fixture	379,566.00	52,000.00	568,120.00	999,686.00	10%	71,563.00	928,123.00
3	Electrical Fittings	74,522.00	-	-	74,522.00	10%	7,452.00	67,070.00
4	Computer & Accessories	21,860.00	-	-	21,860.00	40%	8,744.00	13,116.00
5	CC TV.	43,725.00	40,000.00	-	83,725.00	15%	12,559.00	71,166.00
TOTAL :		571,671.00	92,000.00	568,120.00	1,231,791.00		105,518.00	1,126,273.00

For **B.N.DAS & ASSOCIATES**
Chartered Accountants



CA RANJAN KUMAR MISHRA

Partner

Memb. No: 067337

Baripada: The 18th day of August, 2023



AUDITOR'S REPORT

We have audited the attached Balance sheet of "DIBYA SHAKTI TRUST (HANSIKA RESIDENTIAL ENGLISH MEDIUM SCHOOL- Tilakpada(phulbani),Po-Pakanagaon,Dist-Kandhamal -762 029) of at- Tower No-03, Vipul Garden,Plot no-1101, Ghatikia, Khandagiri, Bhubaneswar, Odisha. PAN- AACTD4709P" as on 31ST March'2024 and the receipt payment, Income and Expenditure Account for the period ended on that date and found them in agreement with the books of account and relevant documents kept by the organisation. These financial Statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conduct our audit in accordance with auditing standards generally accepted in India. Those standards require that, we plan & perform the audit to obtain responsible assurance about whether the financial statements are free of material misstatement. Audit includes examining on a test basis evidence supporting the amounts and disclosures in the financial statements.

Further to our comments in the Annexure referred to above, we report that:

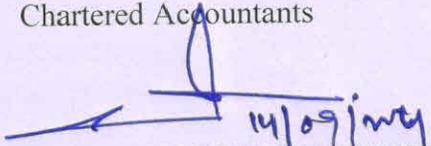
We have obtained all the information and explanations which to the best of our knowledge and belief where necessary for the purposes of our audit.

In our opinion, proper Books of Account as required by law have been kept by the organisation so far as appears from our examination of those books.

In our opinion and to the best of our information and according to the explanations given to us, the said accounts give the information required and give a true and fair view in conformity with the accounting principles generally accepted in India:

In the case of the Balance Sheet, of the state of affairs of the Concern as at 31st March'2024; and In the case of Income and Expenditure Account of the Excess Of Income Over Expenditure concern the year ended on that date.

For B. N. DAS & ASSOCIATES.
Chartered Accountants


(CA RANJAN KUMAR MISHRA)
Partner, M.no-067337, FRN-0318051E
Baripada



DIBYASHAKTI TRUST

TOWER NO.3,VIPUL GARDEN,PLOT NO.1101,GHATIKIA,KHANDAGIRI,BBSR,ODISHA,751003

(HANSIKA RESIDENTIAL ENGLISH MEDIUM SCHOOL AT TILAKPADA, PAKANAGAON,KHAJURIPADA,KANDHAMAL-762029)

BALANCE SHEET AS AT 31ST MARCH, 2024

LIABILITIES	AMOUNT(Rs.)	AMOUNT(Rs.)	ASSETS	AMOUNT(Rs.)	AMOUNT(Rs.)
CAPITAL FUND			FIXED ASSETS		
Opening Balance	2,175,403.31		(As Per Schedule-1)		5,191,523.00
Add : Excess of Income over Expenditure	283,313.95	2,458,717.26			
UNSECURED LOAN		1,610,000.00	CURRENT ASSETS		
			GiA Receivable(FY:2022-23)	500,000.00	
			GiA Receivable(FY:2023-24)	3,340,800.00	3,840,800.00
			ADVANCES		
			Security Depo.with Landlord	500,000.00	
			Loans & Advances	120,000.00	
			TDS(AY: 2024-25)	34,710.00	654,710.00
CURRENT LIABILITIES			CLOSING BALANCE:		
Creditor for Expenses		5,760,738.00	Cash in Hand	134,633.84	
			Punjab National Bank(1078)	7,788.42	142,422.26
TOTAL :		9,829,455.26	TOTAL :		9,829,455.26

For B.N.DAS & ASSOCIATES

Chartered Accountants

CA RANJAN KUMAR MISHRA

Partner

Memb. No: 067337

Baripada: The 14th day of September, 2024



DIBYASHAKTI TRUST

TOWER NO.3,VIPUL GARDEN,PLOT NO.1101,GHATIKIA,KHANDAGIRI,BBSR,ODISHA,751003
(HANSIKA RESIDENTIAL ENGLISH MEDIUM SCHOOL AT TILAKPADA, PAKANAGAON,KHAJURIPADA,KANDHAMAL-762029)

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2024

EXPENDITURE	AMOUNT(Rs.)	INCOME	AMOUNT(Rs.)
To Bank Charges	4,022.05	By Grant In Aid From Govt Of Odisha	10,425,600
" " Examination Expenses	282,480.00	" " Public Donations	63,000
" " Excursion Expenses	58,470.00	" " Course Fees from Private Student	1,182,000
" " Function & Cultural Prog. Expenses	88,110.00		11,670,600
" " Games and Sports Exp	94,025.00		
" " School & Hostel Rent	1,015,000.00		
" " Miscellaneous Expenses	90,005.00		
" " National Day Celebration Expenses	32,665.00		
" " Newspaper & Magazine Expenses	46,920.00		
" " Power & Fuel Expenses	84,759.00		
" " Puja Expenses	27,990.00		
" " Printing & Stationeries	65,615.00		
" " Repair & Maintenance	543,150.00		
" " Road Tax	5,000.00		
" " Staff Salary	3,659,950.00		
" " Seminar Expenses	43,975.00		
" " Study Materials	1,310,445.00		
" " Telephone & Internet Expenses	21,760.00		
" " Transportation Expenses	2,402,600.00		
" " Travelling Expenses	91,850.00		
" " Uniform Expenses	921,270.00		
" " Advertisement Expenses	80,250.00		
" " Vehicle Maintenance Expenses	130,165.00		
" " Vehicle Insurance Charges	52,660.00		
" " Accounting Charges	15,000.00		
" " Audit Fees	15,000.00		
" " Depreciation	204,150.00		
" " Excess of Income Over Expenditure	283,313.95		
TOTAL :	11,670,600.00	TOTAL :	11,670,600.00

For B.N.DAS & ASSOCIATES

Chartered Accountants



CA RANJAN KUMAR MISHRA

Partner

Memb. No: 067337

Baripada: The 14th day of September, 2024



DIBYASHAKTI TRUST

TOWER NO.3,VIPUL GARDEN,PLOT NO.1101,GHATIKIA,KHANDAGIRI,BBSR,ODISHA,751003

(HANSIKA RESIDENTIAL ENGLISH MEDIUM SCHOOL AT TILAKPADA, PAKANAGAON,KHAJURIPADA,KANDHAMAL-762029)

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2024

RECEIPTS	Amount(Rs.)	Amount(Rs.)	PAYMENTS	Amount(Rs.)	Amount(Rs.)
To OPENING BALANCE:			By OUTSTANDING LIABILITIES:		
Cash in Hand :	68,546.84		Sundry Creditors for Expenses		2,588,616.00
Cash at Bank:			EXPENSES		
Punjab National Bank	4,531.47	73,078.31	By Bank Charges	4,022.05	
" " Grant-in-Aid,Govt Of Odisha	7,084,800.00		" " Examination Expenses	220,090.00	
" " Grant-in-Aid Receivable Received	2,678,538.00		" " Excursion Expenses	58,470.00	
" " Public Donations	63,000.00		" " Function & Cultural Prog.Exp.	88,110.00	
" " Course Fees from Private Student	1,182,000.00	11,008,338.00	" " Games and Sports Exp	94,025.00	
" " Advance Recovered		300,000.00	" " School & Hostel Rent	334,900.00	
" " Unsecured Loan		1,365,000.00	" " Miscellaneous Expenses	90,005.00	
			" " National Day Celebration Exp.	32,665.00	
			" " Newspaper & Magazine Exp.	46,920.00	
			" " Power & Fuel Expenses	48,227.00	
			" " Puja Expenses	27,990.00	
			" " Printing & Stationeries	65,615.00	
			" " Repair & Maintenance	543,150.00	
			" " Road Tax	5,000.00	
			" " Staff Salary	1,402,800.00	
			" " Seminar Expenses	43,975.00	
			" " Study Materials	573,630.00	
			" " Telephone & Internet Expenses	21,760.00	
			" " Transportation Expenses	1,613,474.00	
			" " Travelling Expenses	91,850.00	
			" " Uniform Expenses	82,895.00	
			" " Advertisement Expenses	20,000.00	
			" " Vehicle Maintenance Expenses	130,165.00	
			" " Vehicle Insurance Charges	52,660.00	5,692,398.05
			" " CAPITAL EXPENDITURE :		
			Land	3,038,800.00	
			Vehicle(School Bus)	900,000.00	
			Furniture & Fixtures	330,600.00	4,269,400.00
			" " ADVANCES:		
			Security Deposit	50,000.00	
			TDS(AY: 2024-25)	3,580.00	53,580.00
			CLOSING BALANCE:		
			Cash in Bank :		
			Punjab National Bank(1078)	7,788.42	
			Cash in Hand	134,633.84	142,422.26
TOTAL :		12,746,416.31	TOTAL :		12,746,416.31

For **B.N.DAS & ASSOCIATES**

Chartered Accountants



CA RANJAN KUMAR MISHRA

Partner

Memb. No: 067337

Baripada: The 14th day of September, 2023.



DIBYASHAKTI TRUST

TOWER NO.3,VIPUL GARDEN,PLOT NO.1101,GHATIKIA,KHANDAGIRI,BBSR,ODISHA,751003

(HANSIKA RESIDENTIAL ENGLISH MEDIUM SCHOOL AT TILAKPADA, PAKANAGAON,KHAJURIPADA,KANDHAMAL-762029)

SCHEDULE- " I "

FIXED ASSET AS ON 31ST MARCH 2024

SI.No	Particulars	WDV as on 31.03.2023	Additions > 180 Days	Additions < 180 Days	Total	Deprn.%	Deprn. For the Year	WDV as on 31.03.2024
1	Land	-	-	3,038,800.00	3,038,800.00	-	-	3,038,800.00
2	Books	46,798.00	-	-	46,798.00	10%	4,680.00	42,118.00
3	Furniture & Fixture	928,123.00	-	330,600.00	1,258,723.00	10%	109,342.00	1,149,381.00
4	Electrical Fittings	67,070.00	-	-	67,070.00	10%	6,707.00	60,363.00
5	Computer & Accessories	13,116.00	-	-	13,116.00	40%	5,246.00	7,870.00
6	CC TV.	71,166.00	-	-	71,166.00	15%	10,675.00	60,491.00
7	Vehicle(OD-05-0456 & OR-05-AG-1899)-School Bus	-	-	900,000.00	900,000.00	15%	67,500.00	832,500.00
TOTAL		1,126,273.00	-	4,269,400.00	5,395,673.00		204,150.00	5,191,523.00

For **B.N.DAS & ASSOCIATES**
Chartered Accountants



CA RANJAN KUMAR MISHRA
Partner

Memb. No: 067337

Baripada: The 14th day of September, 2024.