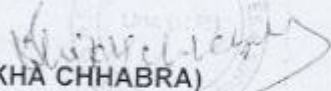


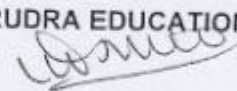
10. The carrying amount of inventories as on 31/03/2023 is as follows:
- | | | |
|------------------|-----|------|
| Finished Goods: | Rs. | 0.00 |
| Raw Material: | Rs. | 0.00 |
| Work in Process: | Rs. | 0.00 |

Schedule 'A' to 'C' Signed for Identification
As per Our Separate Audit Report of Even date attached.

For SHIKHA C AND ASSOCIATES
Chartered Accountants

Sd/- 
(SHIKHA CHHABRA)
PROPREITOR
Membership No. 551925
Registration No. 0039774N
Place:- UNA
Date: - 11/09/2023

For RUDRA EDUCATION SOCIETY


Sd/-
(PARMOD SHARMA)
Partner

RUDRA INTERNATIONAL SCHOOL
V.P.O. BASAL, TEHSIL AND DISTT. UNA (H.P.)
[MANAGED AND RUN BY RUDRA EDUCATIONAL SOCIETY]

BALANCE SHEET AS ON 31.03.2023

| <u>LIABILITIES</u> | <u>AMOUNT</u> | <u>ASSETS</u> | <u>AMOUNT</u> |
|--------------------------------------|----------------------|---|----------------------|
| <u>CAPITAL FUND</u> | | <u>FIXED ASSETS</u> | |
| Membership Contribution | 764,000.00 | (As per annexure) | 8,145,878.00 |
| <u>RESERVE & SURPLUS</u> | | <u>CURRENT ASSETS, LOANS & ADV.</u> | |
| Building Fund | 31,100.00 | FDR with KCCB | 202,903.06 |
| Development Fund | 115,100.00 | | |
| <u>SECURED LOAN</u> | | <u>MISC. EXPS.</u> | |
| Term Loan from KCCB | 488,236.00 | (To the extent not to be W/off or adjusted) | |
| (Agst Hyp. Of Bus) | | B/F | 2,003,533.16 |
| Term Loan from IndusInd Bank | 892,824.36 | Add : Excess of Expenditure | |
| Term Loan from Mahindra & Mahindra | 426,059.99 | over Income | 60,585.61 |
| Term Loan from Shri Ram Finance | 317,513.93 | (See as per Contra) | |
| | | Interest Accrued but not due | 191,468.13 |
| <u>UNSECURED LOANS</u> | | Tax Deducted At Source | 1,043.00 |
| (As per annexure) | 5,394,240.00 | <u>CASH AND BANK BALANCES</u> | |
| <u>CURRENT LIABILITIES AND PROV</u> | | Cash with SBI Basal | 688,570.75 |
| <u>Sundry Creditors</u> | | Cash with CBI | 97,830.31 |
| (As per annexure) | 1,644,607.74 | Cash with KCCB | 6,946.00 |
| Advance Fee from Students | 915,800.00 | Cash in Hand | 3,977.00 |
| Audit Fee Payable | 10,000.00 | | |
| Salary Payable | 300,772.00 | | |
| Land Lease Rent Payable | 15,000.00 | | |
| Legal & Professional Charges Payable | 5,000.00 | | |
| Accountancy Charges Payable | 54,000.00 | | |
| EPF Payable | 21,946.00 | | |
| ESIC Payable | 6,535.00 | | |
| | <u>11,402,735.02</u> | | <u>11,402,735.02</u> |

"As per our separate report of even date annexed"

FOR : SHIKHA C AND ASSOCIATES
 CHARTERED ACCOUNTANTS

PLACE UNA (H.P.)
 DATED: 11.09.2023

(SHIKHA CHHABRA)
 PROP.

UDIN: 23551925BGXKZC8091

FOR: RUDRA INTERNATIONAL SCHOOL

AUTHORISED SIGNATORY

RUDRA INTERNATIONAL SCHOOL
V.P.O. BASAL, TEHSIL AND DISTT. UNA (H.P.)
[MANAGED AND RUN BY RUDRA EDUCATIONAL SOCIETY]

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING ON 31.03.2023

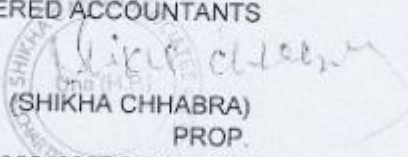
| <u>EXPENDITURE</u> | <u>AMOUNT</u> | <u>INCOME</u> | <u>AMOUNT</u> |
|--|----------------------|--------------------------------------|----------------------|
| To Accountancy Charges | 25,000.00 | By Tution Fee | 6,616,285.00 |
| To Audit Fee | 10,000.00 | By Admission Fee | 123,350.00 |
| To Advertisement Exp. | 58,392.00 | By Exam Fee | 121,242.00 |
| To Bank Charges | 12,328.16 | By Transport Charges | 3,729,470.00 |
| To Bank Intt. | 94,443.04 | By Intt on FDR | 10,420.91 |
| To Computer Exp. | 28,000.00 | By Interest Received | 2,276.00 |
| To Electricity Charges | 80,423.00 | By Excess Of Expenditure over Income | 60,585.61 |
| To Employer Contri. to EPF & Other Charges | 113,744.00 | | |
| To Employer Contribution to ESI | 12,259.00 | | |
| To Employers Provident Fund | 124,088.00 | | |
| To ESIC | 52,824.00 | | |
| To Exam Exp. | 133,752.00 | | |
| To Penalty | 110,160.00 | | |
| To Fee & Taxes | 47,196.00 | | |
| To General Exps. | 13,640.00 | | |
| To Sports & Cultural Activities Exp. | 3,226.00 | | |
| To Interest on T/L IndusInd Bank | 89,511.72 | | |
| To Interest on T/L Mahindra & Mahindra | 60,826.65 | | |
| To Interest on T/L Shree Ram Finance | 43,767.00 | | |
| To Land Lease Rent | 15,000.00 | | |
| To Printing & Stationery Exps. | 37,810.00 | | |
| To Legal & Professional Charges | 5,000.00 | | |
| To Registration Fee | 342,800.00 | | |
| To Repair & Maint. Exps. | 197,277.00 | | |
| To Salary to Staff | 4,048,237.00 | | |
| To Telephone Exp. | 63,137.43 | | |
| To Vehicle Running & Maint. Exps. | 3,644,276.52 | | |
| To Depreciation on fixed Asset | 1,196,511.00 | | |
| | <u>10,663,629.52</u> | | <u>10,663,629.52</u> |

"As per our separate report of even date annexed"

FOR : SHIKHA C AND ASSOCIATES
 CHARTERED ACCOUNTANTS

FOR: RUDRA INTERNATIONAL SCHOOL

PLACE: UNA (H.P.)
 DATED: 11.09.2023


 (SHIKHA CHHABRA)
 PROP.


 AUTHORISED SIGNATORY

UDIN: 23551925BGXKZC8091

RUDRA INTERNATIONAL SCHOOL
V.P.O. BASAL, TEHSIL AND DISTT. UNA (H.P.)
[MANAGED AND RUN BY RUDRA EDUCATIONAL SOCIETY]

SCHEDULE OF DEPRECIATION ON FIXED ASSETS AS ON 31.03.2023

| <u>S.NO.</u> | <u>PARTICULARS</u> | <u>OP. BAL. AS ON</u> <u>01.04.2022</u> | <u>Addition</u> <u>Before 30.09.22</u> | <u>Addition</u> <u>After 30.09.22</u> |
|--------------|-------------------------|--|---|--|
| 1 | Air Conditioner | 7,865.00 | - | - |
| 2 | Building | 3,860,374.00 | - | - |
| 3 | Bus | 4,873,892.00 | - | - |
| 4 | Computer | 18,621.00 | - | - |
| 5 | Electrical Installation | 243,066.00 | - | 8,500.00 |
| 6 | Fire Extinguishers | 27,074.00 | 5,570.00 | - |
| 7 | Furniture & Fixture | 208,794.00 | - | - |
| 8 | Lab. Equipments | 20,281.00 | - | - |
| 9 | Library | 2,222.00 | - | - |
| 10 | Misc Assets | 86,571.00 | - | - |
| 11 | Play Equipments | 22,747.00 | - | - |
| 12 | Water Cooler | 6,812.00 | - | - |
| | | 9,378,319.00 | 5,570.00 | 8,500.00 |

| <u>Sale</u> | <u>TOTAL</u> | <u>RATE OF DEP.</u> | <u>DEP. DURING</u> <u>THE YEAR</u> | <u>BAL. AS ON</u> <u>31.03.2023</u> |
|------------------|---------------------|---------------------|---------------------------------------|--|
| - | 7,865.00 | 15% | 1,180.00 | 6,685.00 |
| - | 3,860,374.00 | 10% | 386,037.00 | 3,474,337.00 |
| 50,000.00 | 4,823,892.00 | 15% | 723,584.00 | 4,100,308.00 |
| - | 18,621.00 | 40% | 7,448.00 | 11,173.00 |
| - | 251,566.00 | 15% | 37,097.00 | 214,469.00 |
| - | 32,644.00 | 10% | 3,264.00 | 29,380.00 |
| - | 208,794.00 | 10% | 20,879.00 | 187,915.00 |
| - | 20,281.00 | 15% | 3,042.00 | 17,239.00 |
| - | 2,222.00 | 40% | 889.00 | 1,333.00 |
| - | 86,571.00 | 10% | 8,657.00 | 77,914.00 |
| - | 22,747.00 | 15% | 3,412.00 | 19,335.00 |
| - | 6,812.00 | 15% | 1,022.00 | 5,790.00 |
| 50,000.00 | 9,342,389.00 | | 1,196,511.00 | 8,145,878.00 |

FOR: RUDRA INTERNATIONAL SCHOOL



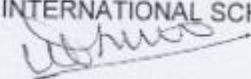
[Signature]
 AUTHORISED SIGNATORY

RUDRA INTERNATIONAL SCHOOL
V.P.O. BASAL, TEHSIL AND DISTT. UNA (H.P.)
[MANAGED AND RUN BY RUDRA EDUCATIONAL SOCIETY]

SCHEDULE OF UNSECURED LOANS AS ON 31-03-2023

| <u>S.NO.</u> | <u>NAME OF THE PARTIES</u> | <u>AMOUNT</u> |
|--------------|----------------------------|---------------------|
| 1 | Sh. Ashwani Kumar | 9,200.00 |
| 2 | Sh. Baldev Krishan | 379,000.00 |
| 3 | Sh. Gurmukh Singh | 33,000.00 |
| 4 | Sh. Ishwar Dutt | 70,000.00 |
| 5 | Sh. Kamal Kumar | 18,500.00 |
| 6 | Sh. Pardeep Kumar | 77,800.00 |
| 7 | Sh. Parmod Kumar | 3,705,000.00 |
| 8 | Smt. Renu Sharma | 505,000.00 |
| 9 | Sh. Sandeep Bhardwaj | 18,000.00 |
| 10 | Sh. Sanjeev Kumar | 26,740.00 |
| 11 | Smt. Shakuntala Devi | 19,000.00 |
| 12 | Smt. Shayma Sharma | 516,000.00 |
| 13 | Smt. Shubh Kumari | 17,000.00 |
| | | 5,394,240.00 |

FOR: RUDRA INTERNATIONAL SCHOOL


AUTHORISED SIGNATORY

