

Y.SINGH & ASSOCIATES

Chartered Accountants

D-85, Sector-6, Noida-201301 (U.P.)

Phone :-0120-4321897, 9811526936, 9911526936, E-mail: yuvraj1919@yahoo.com

INDEPENDENT AUDITOR'S REPORT

Opinion

We have audited the financial statements of MAHARISHI CENTRE FOR EDUCATIONAL EXCELLENCE (MIM)- Bhopal (A branch of Maharishi Shiksha Sansthan), which comprise the Receipts and Payment Account as at 31st March, 2025, and the Income and Expenditure Account, for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the branch as at 31st March, 2025, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in *jurisdiction*, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

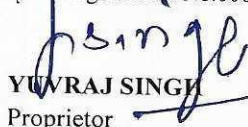
Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

For Y.SINGH & ASSOCIATES

Chartered Accountants

Firm Registration No.006715C


YUVRAJ SINGH

Proprietor

(M.No. 071846)

UDIN- 25071846BMGPNG8129



Place: Noida

Dated: 4th August, 2025

MAHARISHI CENTRE FOR EDUCATIONAL EXCELLENCE (MIM)-BHOPAL
(A Branch of Maharishi Shiksha Sansthan)
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2025

EXPENDITURE	Amount Rs.	Amount Rs.	INCOME	Amount Rs.	Amount Rs.
TO ADVERTISEMENT AND PUBLICITY	70720.00		BY ADMISSION FEE	145000.00	
TO ADMINISTRATION & ESTABLISHMENT	400141.13		BY BANK INTEREST	156883.00	
TO AFFILIATION EXPENSES	1151772.67		BY OTHER INCOME	816937.00	
TO AUDIT FEE	91676.00		BY TERM FEE	<u>15559815.00</u>	16678635.00
TO BANK CHARGES	7935.59				
TO CONVEYANCE CHARGES	281882.00				
TO CONSULTANCY/GUEST FACULTY	1504750.00				
TO CONTRIBUTION TO EDLI/GRATUITY	104540.00				
TO DIESEL AND PETROL	222097.00				
TO ESI CONTRIBUTION	74213.00				
TO HONORARIUM	717681.00				
TO INTEREST ON LOAN	14963.00				
TO LABOUR CHARGES	96000.00				
TO NEWSPAPER AND PERIODICALS	58550.00				
TO OFFICE MAINTENANCE	117904.00				
TO FESTIVAL AND CELEBRATION EXPEN	29585.00				
TO PRINTING AND STATIONARY	180244.00				
TO POSTAGE AND TELEPHONE	33873.82				
TO P.F. CONTRIBUTION	435050.00				
TO REPAIRS AND MAINTENANCE	128036.00				
TO RATES AND TAXES	3302.00				
TO SALARY AND WAGES	4746628.00				
TO STAFF WELFARE EXPENSES	136377.00				
TO SPORTS EXPENSES	3000.00				
TO TRAVELLING EXPENSES	3138.00				
TO VEHICLE MAINTENANCE	95492.00				
TO INSURANCE EXPENSES	110811.00				
TO WATER AND ELECTRICITY EXPENSE	<u>593594.00</u>	11413956.21			
To SURPLUS		5264678.79			
Total		16678635.00	Total		16678635.00

As per our report of even date.

For Y.SINGH & ASSOCIATES

Chartered Accountants
YUVRAJ SINGH
Proprietor



For Maharishi Shiksha Sansthan


Director (Finance)

Place : Noida

Dated: 4th August, 2025

MAHARISHI CENTRE FOR EDUCATIONAL EXCELLENCE (MIM)-BHOPAL
(A Branch of Maharishi Shiksha Sansthan)
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2025

RECEIPTS	Amount Rs.	Amount Rs.	PAYMENTS	Amount Rs.	Amount Rs.
OPENING BALANCE			OPENING BALANCE		
BANK			BANK		
BOB RECEIPT-25920020000027	2056687.54		BOB VEHICLE LOAN-1329		219481.00
BOB PAYMENT-2592020000020	119600.20		CAPITAL EXPENDITURE		
SBI NABIBAGH-30875540163	748790.85		BOOKS AND LIBRARY	50770.00	
HDFC-MSS RECEIPT-5020088241549	150000.00		COMPUTER/PRINTERS	17000.00	
INTEREST ACCRUED ON FDRS	65313.00		CCTV	75000.00	
BOB FDR-03/411	86083.00		ELECTRIC INSTALLATION	27000.00	
BOB FDR-03/2356	191363.00		FAN & COOLERS	7450.00	
BOB FDR-03/185	16987.00		FURNITURE & FIXTURES	4130.00	
BOB FDR-03/347	39502.00		TV/VCR	32000.00	213350.00
BOB FDR-03/192	150808.00		CAPITAL PAYMENTS		
BOB FDR-03/4014	144860.00		MSS NATIONAL OFFICE		2689271.87
BOB FDR-03/8056	300000.00		CLOSING BALANCE		
BOB FDR-03/8728	300000.00		BANK		
BOB FDR-03/8729	300000.00		BOB RECEIPT-0027	4809101.38	
BOB FDR-03/8730	300000.00		BOB PAYMENT-0020	119480.53	
BOB FDR-03/8731	300000.00		SBI NABIBAG-40163	125835.27	
OBC FDR-561070	358685.00		HDFC MSS RECEIPT A/C41549	150000.00	
OBC FDR-03/8590	65783.00	5694462.59	INTT ACCRUED BOB FDR-03/185	315.00	
OTHER			INTT ACCRUED BOB FDR-03/192	9177.00	
MP ONLINE	6599.83		ACCRUED INT BOB FDR-03/2356	7302.00	
INDANE LPG CONNECTION SECURITY	1700.00	8299.83	ACCRUED INTT BOB FDR-03/347	607.00	
SURPLUS		5264678.79	ACCRUED INTT BOB FDR-03/4014	19628.00	
CLOSING BALANCE			INTT ACCRUED BOB FDR-03/411	5684.00	
BANK			INTT ACCRUED BOB FDR-03/8056	37964.00	
BOB VEHICLE LOAN-1329		100560.00	INTT ACCRUED BOB FDR-03/8728	22231.00	
ADVANCES			INTT ACCRUED BOB FDR-03/8729	22231.00	
STAFF SECURITY-NEETA SRIVASTAA	8000.00		INTT ACCRUED BOB FDR-03/8730	22232.00	
STAFF SECURITY-RAVI BOKHARE	15000.00	23000.00	INTT ACCRUED BOB FDR-03/8731	22230.00	
			BOB FDR-03/411	92042.00	
			BOB FDR-03/2356	204611.00	
			BOB FDR-03/185	18077.00	
			BOB FDR 03/347	42278.00	
			BOB FDR-03/192	161248.00	
			BOB FDR-03/4014	144860.00	
			BOB FDR-03/8056	300000.00	
			BOB FDR-03/8728	300000.00	
			BOB FDR-03/8729	300000.00	
			BOB FDR-03/8730	300000.00	
			BOB FDR-03/8731	300000.00	
			OBC FDR-561070	358685.00	
			OBC FDR-03/8590	65783.00	7961602.18
			OTHER		
			MP ONLINE LTD	596.16	
			INDIAN LPG SECURITY	1700.00	
			RGPV UNIVERSITY	5000.00	7296.16
Total		11091001.21	Total		11091001.21

As per our report of even date.

For Y. SINGH & ASSOCIATES
Chartered Accountants

YUVRAJ SINGH
Proprietor

Place : Noida

Dated: 4th August, 2025



For Maharishi Shiksha Sansthan

Director (Finance)

MAHARISHI CENTRE FOR EDUCATIONAL EXCELLENCE (MIM)-BHOPAL
(A Branch of Maharishi shiksha Sansthan)

Accounting Policies and Notes on Accounts for the year ended 31st March 2025

Accounting Policies

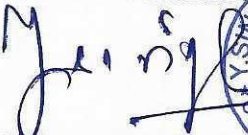
1. The accounts have been prepared on cash basis of accounting.
2. Fixed assets are accounted for on historical cost. Fixed Assets purchased in Branch during the year are transferred to Society's Accounts at the year end and there are no opening balances at beginning of the year.
3. Depreciation is not being provided in accounts at Branch level.
4. The expenses incurred at branch are approved by the management.

Notes on Accounts

1. The balance shown under the heading loans and advances are subject to reconciliation and confirmation from respective parties. The management is of the opinion it is of the same value if recovered in normal course of activities.
2. The depreciation on fixed assets has not been provided in the books of branch as stated in accounting policies.
3. The Head Office/Regional Office expenses have been allocated among the branches under the heading 'Administrative and Establishment'.
4. The amount contributed to 'Provident Fund Contribution' has been allocated by National Office and have not been checked by us.
5. We have relied on the authority of branch management for all financial matters besides authority at National office level.

As per our report of even date.

For Y.Singh & Associates
Chartered Accountants


YUVRAJ SINGH
Proprietor



For Maharishi Shiksha Santhan


Director Finance

Place : Noida

Dated: 4th August, 2025