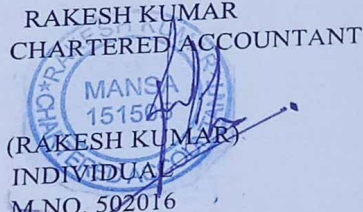


AUDITORS REPORT

- 1 We have examined the Balance sheet as at 31st March, 2023 and the income & expenditure account for the year ended on that date, attached herewith, of THE ENLIGHTENED SOCIETY, DALELWALA PAN AACTT5817G).
- 2 We certify that the balance sheet and the income & expenditure account are in agreement with the books of account maintained at the head office at DALELWALA and the Branches at NIL.
- 3 (a) We report the following observations / comments / discrepancies / inconsistencies:
Refer to Notes on Accounts
- (b) Subject to above we report that: -
 - (A) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit.
 - (B) In our opinion, proper books of account have been kept by the head office of the assessee so far as appears from our examination of the books.
 - (C) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any, give a true and fair view: -
 - (i) in the case of the balance sheet , of the state of the affairs of the assessee as at 31st March, 2023.
 - (ii) in the case of the income & expenditure account of the profit of the assessee for the period ended on that dates respectively.

RAKESH KUMAR
CHARTERED ACCOUNTANT

(RAKESH KUMAR)
INDIVIDUAL
M.NO. 502016

PLACE: MANSA
DATED: 18.09.2023

THE ENLIGHTENED SOCIETY, DALELWALA

BALANCE SHEET AS ON 31.03.2023

LIABILITIES	AMOUNT(RS.)	ASSETS	AMOUNT(RS.)
Capital Surplus (Members Contribution and Building Fund)	19,944,623.00	<u>FIXED ASSETS</u> <i>As per Annexure 'B'</i>	33,045,502.00
<u>RESERVE & SURPLUS</u>		<u>CURRENT ASSETS</u>	
Opening Surplus	- 1,108,862.53 -	<u>DEPOSITS</u>	
Surplus	75,578.19	F.D. A/c	100,000.00
During the Year	<u>1,033,284.34</u>	F.D.R. A/c 9195	800,000.00
		F.D.R. A/c 9210	200,000.00
<u>SECURED LOAN</u>		University Security & Funds	1,580,000.00
Avance Finance Ltd.	27,715,416.00	<u>LOANS & ADVANCES</u>	
<u>UNSECURED LOAN</u>		<i>Tds & TCS A/c</i>	73,667.00
<i>As per Annexure 'A'</i>	2,000,000.00	<i>Accrued interest</i>	1,406,029.00
		<i>Fees Recievable</i>	9,656,000.00
<u>CURRENT LIABILITY</u>		<i>TDS Recoverable</i>	204,528.00
<i>TDS payable</i>	204,528.00	<u>CASH & BANK BALANCE</u>	
		<i>Cash in Hand</i>	1,436,259.00
		<i>Bank Accounts</i>	1,287,003.81
TOTAL	<u><u>49,788,988.81</u></u>	TOTAL	<u><u>49,788,988.81</u></u>

AUDITORS REPORT

Audited in terms of our separate report of
even date attached.

RAKESH KUMAR
CHARTERED ACCOUNTANT

(RAKESH KUMAR)
INDIVIDUAL
M.NO.502016



For The Enlightened Society Dalelwala

Gurpreet Singh
President
Chairman

The Enlightened Society
Dalelwala (Mansa) Regd No. 2669

PLACE:MANSA
DATED: 18.09.2023

THE ENLIGHTENED SOCIETY, DALELWALA

**INCOME & EXPENDITURE A/C
FOR THE YEAR ENDING 31.03.2023**

EXPENDITURE	AMOUNT(RS.)	INCOME	AMOUNT(RS.)
To Salary	13,925,560.00	By Fee Receipts	
To Deprication As per Annexure 'B'	2,712,936.00	By Interest	30,266,722.00
To Advertiesment Exp		By Discount	235,356.00
To Bank Exp	659,060.00		0.50
To Diesel Exp	7,785.97		
To Electricity Exp	480,000.00		
To EPF Exp	402,291.00		
To Exam Fees Pay Exp	149,206.00		
To Function Exp	8,095,718.00		
To Repair & Maintenance	8,500.00		
To Bank Interest	74,232.00		
To Advocate Fees	2,045,281.00		
To Legal Exp	12,000.00		
To Tea & Refreshment	50,000.00		
To Deffered revenue exp. written off	27,339.00		
To Printing & Stationery	590,709.19		
To Rent	193,706.00		
To Tour & Traveling	27,200.00		
To Net Profit	7,270.00		
	1,033,284.34		
TOTAL	30,502,078.50	TOTAL	30,502,078.50

AUDITORS REPORT

Audited in terms of our separate report of even date attached.

RAKESH KUMAR
CHARTERED ACCOUNTANT

(RAKESH KUMAR)
INDIVIDUAL
M.NO.502016



For The Enlightened Society Dalelwala

Chandpreet Singh
President

The Enlightened Society
Dalelwala (Mansa) Regd No. 2669

PLACE:MANSA
DATED: 18.09.2023

THE ENLIGHTENED SOCIETY, DALELWALA

ANNEXURE 'B'

SCHEDULE OF FIXED ASSETS AS ON 31.03.2023

S.NO.	DESCRIPTION OF ASSETS	RATE OF DEP.	OPENING BALANCE	ADDITIONS		DELETIONS	TOTAL	DEPRECIATION ALLOWABLE	W.D.V. AS ON 31.03.2023
				1st HALF	2nd HALF				
1	Land	0%	5,669,500.00	-	3,600,000.00		9,269,500.00	-	9,269,500.00
2	Building A/c	10%	20,933,724.00	1,700,000.00	-		22,633,724.00	2,263,372.00	20,370,352.00
3	Electricity Equipment	15%	101,754.00	63,600.00	-		165,354.00	24,803.00	140,551.00
4	Furniture A/c	10%	1,614,383.00	572,500.00	-		2,186,883.00	218,688.00	1,968,195.00
5	Library A/c	10%	523,508.00	-	-		523,508.00	52,351.00	471,157.00
6	Sports Material A/c	10%	171,035.00	-	-		171,035.00	17,104.00	153,931.00
7	Marking Machine	15%	1,305.00	-	-		1,305.00	196.00	1,109.00
8	Computer A/c	40%	56,517.00	-	-		56,517.00	22,607.00	33,910.00
9	Fashion Desginer Lab	15%	48,822.00	-	-		48,822.00	7,323.00	41,499.00
10	Mobile A/c	15%	924.00	-	-		924.00	139.00	785.00
11	Music Instrument	15%	10,598.00	-	-		10,598.00	1,590.00	9,008.00
12	Other Fixed Assets	15%	34,088.00	-	-		34,088.00	5,113.00	28,975.00
13	Grass Cuter Machine	15%	43,714.00	-	-		43,714.00	6,557.00	37,157.00
14	Water cooler	15%	87,411.00	-	-		87,411.00	13,112.00	74,299.00
15	CCTV Camera	15%	45,491.00	200,000.00	-		245,491.00	36,824.00	208,667.00
16	Transformer A/c	15%	83,212.00	-	-		83,212.00	12,482.00	70,730.00
17	A.C. A/c	15%	20,880.00	-	-		20,880.00	3,132.00	17,748.00
18	Computer software A/c	40%	7,560.00	-	-		7,560.00	3,024.00	4,536.00
19	LED A/C	15%	16,274.00	-	-		16,274.00	2,441.00	13,833.00
20	Printer A/C	15%	17,738.00	-	8,900.00		26,638.00	3,328.00	23,310.00
21	Generator A/c	15%	-	125,000.00	-		125,000.00	18,750.00	106,250.00
TOTAL			29,488,438.00	2,661,100.00	3,608,900.00	-	35,758,438.00	2,712,936.00	33,045,502.00

NOTE: (1) There were no adjustments made on account of Modified Value Added Tax , change in rate of Exchange of Currency and Subsidy or Grant or Reimbursement.




Chairman
The Enlightened Society
Dalelwala (Mansa) Regd No. 2669

THE ENLIGHTENED SOCIETY, DALELWALA

Annexure 'A'

SCHEDULE OF UNSECURED LOAN DETAILS AS ON 31.03.2023

S.NO.	PARTICULARS	AMOUNT(RS.)
1	Satpal Singh	350,000.00
2	Beant Singh	200,000.00
3	Kulwant Singh	150,000.00
4	Lakwinder Singh	500,000.00
5	Gurvinder Singh	800,000.00
	TOTAL	2,000,000.00



Gurpreet Singh
Chairman
The Enlightened Society
Dalelwala (Mansa) Regd No. 2669

THE ENLIGHTENED SOCIETY, DALELWALA

NOTES ON ACCOUNTS AND SIGNIFICANT ACCOUNTING POLICIES
FORMING PART OF BALANCE SHEET
FOR THE YEAR ENDING 31.03.2023

1 **ACCOUNTING CONVENTIONS**

The Accounts are made on mercantile basis of accounting as per Historical Cost

2 **CONTINGENT LIABILITIES**

There are no Contingent Liabilities on 31.03.2023.

3 **BALANCE CONFIRMATION**


Debit or Credit Balance on whatever account are subject to confirmation from the

4 Expenses and Income are accounted on accrual basis.


5 Based on the information available with the Assessee, there is no balance due on

6 The accounting policies not specifically stated here are generally complied with

FOR RAKESH KUMAR
CHARTERED ACCOUNTANT


(RAKESH KUMAR)
INDIVIDUAL
M.NO. 502016

For The Enlightened Society Dalelwala


Chairman
President
The Enlightened Society
Dalelwala (Mansa) Regd No. 2669

PLACE: MANSA
DATED: 18.09.2023