

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 Vidya Mandir, Narsinghpur** (A branch of Maharishi Shiksha Sansthan), which comprise the Receipts and Payment Account as at 31st March, 2026, 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 , 2026, 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

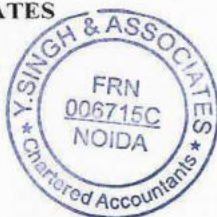
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YUVRAJ SINGH

Proprietor

(M.No. 071846)

UDIN-26071846YKFPJ12481



Place: Noida

Dated: 4th August, 2026

MAHARISHI VIDYA MANDIR- NARSINGHPUR
(A Branch of Maharishi Shiksha Sansthan)
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2026

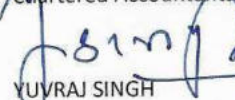
EXPENDITURE	Amount Rs.	Amount Rs.	INCOME	Amount Rs.	Amount Rs.
TO ADVERTISEMENT AND PUBLICITY	49479.00		BY BANK INTEREST	992.59	
TO AUDIT FEE	65712.00		BY TUITION FEE UNDER RTE	<u>39523.00</u>	40515.59
TO BANK CHARGES	649.00		By DEFICIT		1548184.80
TO CONVEYANCE CHARGES	5187.00				
TO CONTRIBUTION TO EDLI/GRATUITY	274183.00				
TO ESI CONTRIBUTION	537.00				
TO HONORARIUM	398611.00				
TO LABOUR CHARGES	436127.00				
TO MISCELLANEOUS EXPENSES	1620.00				
TO OFFICE MAINTENANCE	2499.00				
TO SCHOOL FUNCTION/CELEBRATION EX	10650.00				
TO PRINTING AND STATIONARY	1951.80				
TO POSTAGE AND TELEPHONE	12286.00				
TO P.F. CONTRIBUTION	18028.00				
TO REPAIRS AND MAINTENANCE	25730.00				
TO SALARY AND WAGES	212621.00				
TO STAFF WELFARE EXPENSES	2875.00				
TO STUDENT WELFARE EXPENSES	14016.00				
TO TRAVELLING EXPENSES	13630.00				
TO TRANSPORT EXPENSES	5030.00				
TO WATER AND ELECTRICITY EXPENSE	37278.59	1588700.39			
Total		1588700.39	Total		1588700.39

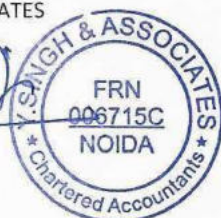
Accounting Policies and Notes on Accounts form an integral part of accounts.

As per our report of even date.

For Y.SINGH & ASSOCIATES

Chartered Accountants


YUVRAJ SINGH
Proprietor



Place : Noida

Dated: 4th August, 2026

For Maharishi Shiksha Sansthan

For Maharishi Vidya Mandir


Director Finance **Director Finance**

MAHARISHI VIDYA MANDIR-NARSINGHPUR
(A Branch of Maharishi Shiksha Sansthan)
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2026

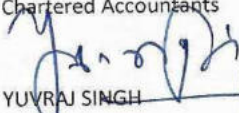
RECEIPTS	Amount Rs.	Amount Rs.	PAYMENTS	Amount Rs.	Amount Rs.
OPENING BALANCE			CAPITAL EXPENDITURE		
BANK			FURNITURE & FIXTURES	401920.00	
HDFC PAYMENT-17348	19699.00		FIRE EXTINGUISHERS	12958.00	
HDFC RECEIPT-61360	34663.26		NURSERY EQUIPMENTS	52778.00	
SBI PAYMENT-21384	10491.40		AC/WATER COOLER/REFRIGERATOR	<u>24690.00</u>	492346.00
SBI RECEIPT-86448	<u>7481.76</u>	72335.42	DEFICIT		1548184.80
ADVANCES			CLOSING BALANCE		
RACHNA CHOURASIA		37873.00	BANK		
OTHER			HDFC PAYMENT-7348	19699.00	
EROS MOTORS PVT LTD4	54.00		HDFC RECEIPT-1360	34663.26	
MMYV VISWAVIDYALAY	<u>18014.00</u>	18068.00	SBI PAYMENT-1384	9842.40	
CAPITAL RECEIPTS			SBI RECEIPT-6448	<u>47676.76</u>	111881.42
MSS NATIONAL OFFICE		2042251.80	ADVANCES		
			RAMESH KUMAR PRAJAPATI		48.00
			OTHER		
			EROS MOTORS PVT LTD	54.00	
			MMYV VISWAVIDYALAY	<u>18014.00</u>	18068.00
Total		2170528.22	Total		2170528.22

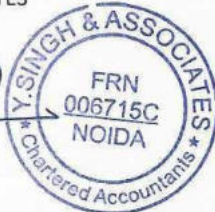
Accounting Policies and Notes on Accounts form an integral part of accounts.

As per our report of even date.

For Y.SINGH & ASSOCIATES

Chartered Accountants


YUVRAJ SINGH
Proprietor



Place : Noida

Dated: 4th August, 2026

For Maharishi Shiksha Sansthan

For Maharishi Vidya Mandir


Director (Finance) **Director Finance**

MAHARISHI VIDYA MANDIR, NARSHINGHPUR
(A Branch of Maharishi shiksha Sansthan)

Accounting Policies and Notes on Accounts for the year ended 31st March 2026

Accounting Policies

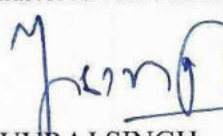
1. The accounts have been prepared on cash basis of accounting.
2. Fixed assets are accounted for on historical cost. Fixed Assets purchased in Branch during the year are transferred to Society's Accounts at the year end and there are no opening balances at beginning of the year.
3. Depreciation is not 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', 'Audit Fee', 'Legal Expenses', 'Printing and Stationary', and 'Teachers Training Expenses'.
4. The amount contributed to 'Contribution to Provident Fund' and Contribution to Gratuity and EDLI Fund' have 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.

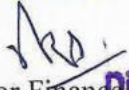
For Y.Singh & Associates
Chartered Accountants


YUVRAJ SINGH
Proprietor

Place : Noida

Dated: 4th August, 2026

For Maharishi Shiksha Santhan

For Maharishi Vidya Mandir

Director Finance