



B. L. PAGARIA & Co.
CHARTERED ACCOUNTANTS

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AUDITORS' REPORT

*The Members
Rohat Public Shiksha Seva Samiti
Rohat, Pali*

Report on the financial statements

We have audited the accompanying financial statements of **Rohat Public Shiksha Seva Samiti** Regd. Office: 1, Rampura Road, Near Bus Stand, Rohat, Pali (Raj.) which comprises of the Balance Sheet as at **31st March, 2025**, the statement Income & Expenditure Account for the year then ended and a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at **March 31, 2025**, and of its financial performance for the year then ended in accordance with the Generally Accepted Accounting Principles (GAAP).

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 Society in accordance with the ethical requirements that are relevant to our audit of the financial statements, 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 Generally Accepted Accounting Principles (GAAP), 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 Society 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.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Society's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Place : Rohat, Pali
Date : 04.11.2025

FOR B. L. PAGARIA & CO.
Chartered Accountants
FRN: 001821C


(Anand Pagaria)
Partner
M.No.: 401182



UDIN: 25401182GUTUNX6246

ROHET PUBLIC SHIKHA SEVA SAMITI

Profit and loss account for the year period 01/04/2024 to 31/03/2025

Expenditure	Sch.	Amount	Income	Sch.	Amount
To Salaries and Wages		46,65,852	Fee Received		1,50,08,605
To Accounting Expenses		2,05,000	Interest from Bank		31,151
To Audit Expenses		24,780	Interest on FDR		2,40,821
To Depreciation		30,45,719			
To Conveyance		2,62,515			
To Electricity Expenses		74,405			
To Lab Expenses		4,27,725			
To Bank and Financial Charges		749			
To Tour and travelling Exp.		1,11,549			
To Telephone Expenses		51,224			
To Affiliation Fees		1,73,600			
To Misc. Expenses written off		94,904			
To Office & Other Expenses	"10"	2,26,690			
To Teaching and Training Expenses		76,650			
To Books and Periodicals Expenses		80,365			
To Examination Expenses		29,380			
To Printing and Stationery Exp		62,760			
To Repair and Maintenance		1,46,506			
To Net profit		55,20,205			
		1,52,80,577			1,52,80,577

Significant Accounting Policies & Notes on Accounts - SCH. "11"

AS PER OUR REPORT OF EVEN DATE ATTACHED
FOR B. L. PAGARIA & CO.
CHARTERED ACCOUNTANTS
FRN - 001821C

For ROHET PUBLIC SHIKHA SEVA SAMITI
For ROHET PUBLIC SHIKSHA SEWA SAMITI

Reena Chouhan

SECRETARY

(Anand Pagaria)

Partner

M.No. 401182

Place : Rohet, Pali

Date : 04.11.2025



ROHAT PUBLIC SHISKHA SEVA SAMITI
Balance Sheet As at 31.03.2025

Liabilities	Sch.	Amount	Assets	Sch.	Amount
<u>Capital FUND</u>	"1"	35,65,000	<u>Fixed Assets</u>	"6"	2,55,54,069
<u>Profit and loss</u>	"2"	1,08,74,815	<u>Investments</u>	"7"	47,50,000
<u>Secured Loan</u>	"3"	-	<u>Current Assets, Loans & Advances</u>		
<u>Unsecured Loan</u>	"4"	1,89,17,813	Accrued Interest		2,28,109
<u>Current Liabilities</u>	"5"	37,96,427	Cash in hand		3,89,632
			Bank Balances	"8"	52,64,678
			Loans and Advances	"9"	9,67,567

3,71,54,055

3,71,54,055

Significant Accounting Policies & Notes on Accounts - SCH. "11"

AS PER OUR REPORT OF EVEN DATE ATTACHED
FOR B. L. PAGARIA & CO.
CHARTERED ACCOUNTANTS
FRN - 001821C

A-15

(Anand Pagaria)
Partner
M.No. 401182

Place : Rohat, Pali
Date : 04.11.2025



For ROHET PUBLIC SHISKHA SEVA SAMITI

For ROHET PUBLIC SHISKHA SEWA SAMITI

Reena Chauhan

SECRETARY

ROHAT PUBLIC SHISKHA SEVA SAMITI
SCHs to Balance Sheet as at 31.3.2025

Capital Fund	SCH -"1"	(Amount in Rs.)
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Membership Fee	1,65,000
Corpus Fund or Members contribution	34,00,000
35,65,000	

Profit and loss	SCH -"2"	(Amount in Rs.)
Opening Balance	53,54,610	
Add.- Current year Profit/(loss)	55,20,205	
Total		1,08,74,815

Secured Loan	SCH -"3"	(Amount in Rs.)
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Toyota Finance	-
Total	-

Unsecured Loan	SCH -"4"	(Amount in Rs.)
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Geeta Devi	33,55,086
Ashok Chouhan & Party ,Pali	1,20,86,617
Deepshikha Chouhan	8,00,000
Bhagu Nath	1,20,000
Reena Chouhan	20,21,111
Amiruma	5,35,000
Total	1,89,17,813

Current Liabilities	SCH "5"	(Amount in Rs.)
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ESIC PAYABLE	3,276
Salary Payable	27,01,605
TDS PAYABLE	18,000
Caution Money	3,17,250
Imprest AC	4,26,278
Staff Security	1,86,835
AUDIT FEE PAYABLE	21,000
Other Liabilities	1,22,183

TOTAL	37,96,427
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For ROHAT PUBLIC SHISKHA SEVA SAMITI

Geeta Devi
SECRETARY



ROHAT PUBLIC SHIKSHA SEVA SAMITI
FOR THE YEAR ENDED 31ST MARCH 2025

Depreciation u/s 32 SCH - "6"

NAME OF ASSETS	Opening				DEPRECIATION			NET BLOCK	
	As on 01.04.23	Addition		Sale/ Transfer	As on 31.03.24	Rate (WDV)	For the Year	For the Half Year	As At
		before 30.9.23	after 30.9.23						31.03.24
Building	2,02,91,464	-	-	-	2,02,91,464	10%	20,29,146	-	1,82,62,318
Bus Purchase	3,71,719	-	-	-	3,71,719	15%	55,758	-	3,15,961
Computer	67,684	-	-	-	67,684	40%	27,074	-	27,074
DG Sets	2,05,358	-	-	-	2,05,358	15%	30,804	-	30,804
Furniture	34,86,254	-	-	-	34,86,254	10%	3,48,625	-	31,37,629
Solar Purchase	1,03,680	-	1,31,949	-	2,35,629	40%	41,472	26,390	67,862
Vechiles	17,068	-	-	-	17,068	15%	2,560	-	2,560
Air Conditioner	37,715	-	-	-	37,715	15%	5,657	-	5,657
Security System (Camera)	61,475	-	-	-	61,475	15%	9,221	-	9,221
Motor Cycle	19,989	-	-	-	19,989	15%	2,998	-	2,998
Electric Equipment	66,163	18,100	1,30,450	-	2,14,713	15%	12,639	9,784	1,92,290
Motor car	16,54,860	-	-	-	16,54,860	15%	2,48,229	-	14,06,631
Mobile Phone	1,16,997	-	-	-	1,16,997	15%	17,550	-	17,550
Furniture	5,60,424	2,20,000	4,96,220	-	12,76,644	10%	78,042	24,811	1,02,853
Lab Equipment	4,23,918	-	85,000	-	5,08,918	15%	63,588	6,375	69,963
Fire Equipment	33,300	-	-	-	33,300	15%	4,995	-	4,995
Total	2,75,18,069	2,38,100	8,43,619	-	2,85,99,788		29,78,359	67,360	30,45,719
									2,55,54,069



For ROHAT PUBLIC SHIKSHA SEVA SAMITI
B.L. PAGARIA & CO. Chartered Accountants

SECRETARY

ROHET PUBLIC SHIKSHA SEVA SAMITI
SCHs to Balance Sheet as at 31.3.2025

INVESTMENTS	SCH - "7"	(Amount in Rs.)
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FDR with ICICI Bank	35,50,000
FDR with Bank of Baroda	12,00,000
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	47,50,000

BANK BALANCES	SCH - "8"	(Amount in Rs.)
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Bank of Baroda 8027	16,580
ICICI Bank A/c No. 27	2,62,742
State Bank of India (61180698343)	2,98,744
State Bank of India (61185794224)	10,414
ICICI Bank 350005000070	22,76,950
ICICI Bank 350005000285	22,98,887
ICICI Bank 350001000023	858
State Bank of India (61267826461)	99,502
<hr/> Total	<hr/> 52,64,677

LOANS AND ADVANCES	SCH - "9"	(Amount in Rs.)
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Virender pal singh	2,95,000
TDS	48,172
Reena Chouhan current account	6,24,395
Affilation fees	-

Total	9,67,567
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Office & Other Expenses	SCH - "10"	(Amount in Rs.)
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Welfare Expenses	36,430
Legal Expenses	13,700
Office Expenses	72,875
Software Expenses	18,672
Refreshment Expenses	12,250
ESIC EMPLOYER	31,631
Courier expenses	18,484
Advertisment Expenses	19,548
Frieght Expenses	3,100
<hr/> Total	<hr/> 2,26,690



For ROHET PUBLIC SHIKSHA SEVA SAMITI

SECRETARY

Reena Chouhan

ROHAT PUBLIC SHIKSHA SEVA SAMITI

1, Rampura Road,
Near Bus Stand, Rohat
Distt. Pali (Raj.)

SCHEDULE - 11

SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS

(Followed in framing the financial statement for the year ended 31st March 2025)

SIGNIFICANT ACCOUNTING POLICIES

1. The Society follows accrual basis of accounting for all expenses (to the extent known) as well as for grants and donations except to the extent otherwise stated.
2. Fees (Tuition, registration, Library fees etc.) are accounted for on cash basis or when there is reasonable certainty of recovery.
3. Financial statements are prepared under historical cost convention method based on the concept of going concern.
4. Investments are stated at Cost plus accumulated interest thereon.
5. Interest on Investments is accounted for on accrual basis.
6. Fixed Assets are stated at cost of acquisition including incidental expenses related to acquisition and installation.
7. Depreciation is charged on the rates specified under the Income Tax Act, 1961.

NOTES ON ACCOUNTS

1. Within its overall object of delivering quality education at low cost to the deprived and needy section of the Society, the Society is running following entities under the aegis of the Rohat Public Shiksha Samiti -
 - (i) Rohat College - An under graduate degree college running Arts & Science streams and affiliated to Jain Narayan Vyas University, Jodhpur.
 - (ii) Rohat Public School - A Primary with Upper Primary school upto 8th standard in English Medium approved from District Education Officer, Secondary (First/ Second), Pali, Rajasthan.
 - (iii) Rohat Teachers' Training College - A teachers training college approved from the National Council for Teacher Education for B.A., B.Ed./ B.Sc., B.Ed. courses and D.El.Ed courses.
 - (iv) Rohat Vidhyaniketan - A school upto grade 8th in Hindi Medium approved from District Education Officer, Secondary (First/ Second), Pali, Rajasthan.
2. Separate books of accounts have been maintained for the above entities. However, consolidated financial statements have been prepared comprising of the above referred entities.

For Rohat Public Shiksha Seva Samiti

For B. L. Pagaria & Co.
Chartered Accountants
FRN: 001821C

For ROHET PUBLIC SHIKSHA SEVA SAMITI

Reena Chouhan
SECRETARY
(Anand Pagaria)
Partner

Place: Rohat, Pali
Dated: 04.11.2025



M.No. 401182