P.JAIN& COMPANY CHARTERED ACCOUNTANTS
BO : 6, NAVYUG MARKET, 1ST FLOOR, GHAZIABAD 201001
E-mail : p.jainandco@gmail.com

INDEPENDENT AUDITOR'S REPORT

To the Members of
Ghaziabad Management Association

1. We have audited the accompanying financial statements of Ghaziabad Management Association (hereinafter referred to as "Society"), which comprise the Balance Sheet as at March 31, 2026, Income & Expenditure Account and Receipt & Payment Account for the period 01.04.2025 to 31.03.2026, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "financial statements").

   In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the society as at March 31, 2026, the deficit of income over expenditure and excess of receipts over payments for the period 01.04.2025 to 31.03.2026.

   Basis for Opinion

   We conducted our audit of the financial statements in accordance with the Standards on Auditing prescribed by Institute of Chartered Accountants of India (SAs). 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 Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.

Societies' Responsibility for the Statement

2. The Society's management is responsible for the preparation of the aforesaid financial statements that give a true and fair view of the financial position and financial performance in accordance with the applicable financial reporting framework. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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 Standards on Auditing (hereinafter referred as "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.

P. JAIN & COMPANY
GHAZIABAD
Chartered Accountants

Contd......

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Society has in place an adequate internal financial controls system over financial reporting with reference to financial statements and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

4. We have obtained all the information and explanations to the best of our knowledge and belief which are necessary for the purposes of the audit.

5. We have examined the balance sheet of the Society as at 31-MAR-2026 and the Income and Expenditure account and Receipt & Payment account for the year ended on that date are in agreement with the books of account maintained by the society.

   In our opinion, proper books of account have been maintained at the registered office of the Society.

For P. Jain & Company
Chartered Accountants
Firm's Reg. No.: 000711C

P. JAIN & COMPANY * Chartered Accountants * GHAZIABAD

(Pankaj Jain)
Partner
M. No. 097279
UDIN: 26097279EWHTYH8240

Place : Ghaziabad
Date : 17.07.2026

GHAZIABAD MANAGEMENT ASSOCIATION

BALANCE SHEET AS AT 31ST MARCH 2026

(In Rs.)

Particulars	Annexure	As on 31st Mar'26 Amount	As on 31st Mar'25 Amount
LIABILITIES			
Capital Fund			
Corpus Fund	1	13,141,426	13,343,922
Current Liabilities & Provision			
Expenses Payable	2	331,712	188,182
Statutory Dues	3	28,161	10,289
Other Current Liabilities	4	269,320	17,673
Total		**13,770,619**	**13,560,066**
ASSETS			
Fixed Assets			
(As per depreciation chart attached)	5	7,324,375	8,162,817
Other Non- Current Assets	6	15,891	15,891
Currents Assets, Loans & Advances			
Cash And Bank Balances	7	6,012,320	4,974,489
Other Current Assets	8	418,033	406,869
Total		**13,770,619**	**13,560,066**
Significant Material Accounting policies and Notes	15		

(CA DR. RAJESH AGARWAL)
Treasurer

(Shailendra Singh)
Secratery

(Dr. TR Pandey)
President

ANNEXURE TO OUR REPORT OF EVEN DATE
FOR P.JAIN & COMPANY
CHARTERED ACCOUNTANTS
(Firm Regn. No. 000711C)

P. JAIN & COMPANY GHAZIABAD Chartered Accountants

PLACE : GHAZIABAD
DATE : 17.07.2026

(PANKAJ JAIN)
PARTNER
M.no.-097279
UDIN: 26097279EWHTYH8240

GHAZIABAD MANAGEMENT ASSOCIATION

Receipt & Payment Account for the year ended 31st Mar 2026

Receipts	Amount in (Rs.)	Payment	Amount in (Rs.)
Opening Balance		Annual Convention Expenses	819,318
Cash in Hand	16,860	Programme Organize Expenses	467,630
Cash at Bank		Meeting, Seminar & Programme Expenses	160,232
Bank of Baroda S/A	54,821	Share of Subscription to AIMA	38,275
Bank of Baroda AUTO SWEEP	165,000	Telephone Expenses	11,988
SBI AUTO SWEEP	112,476	Web designing & Maintenance	3,811
FDR with BOB	4,618,552	Salary & Benefit	1,378,250
		Accounting Expenses	43,800
		Audit Fees	25,000
Annual Convention Fee	2,155,621	Computer Repair & Maintainance	3,957
Annual Subscription Fee	1,013,853	Conveyance & Travelling	24,300
Programme Organize Fee	665,735	Diwali Expenses	3,579
Interest and Other Income	389,344	Electricity Expenses	83,249
Hall Renting Charges	8,400	Building Maintenance Expenses	80,014
Advance from parties	1,047	GMA Foundation Day exp	9,050
GST Receivables (Input)-Op Bal	217,277	Office Expenses	19,016
TDS Payable- Cl Bal.	27,500	Office Insurance Expenses	2,721
GST Payable-Cl Bal	661	House Tax	-
		Printing & Stationery	24,111
		Miscellanous Expenses	1,825
		Repair & Maintenance Expenses-Office	1,150
		Repair & Maintenance Expenses-Inverter	3,110
		Short & Excess	1,242
		TDS Payable- Op Bal.	10,289
		Staff Imprest	15,073
		TDS Receivable (Deducted)-Cl Bal	123,743
		GST Receivables (Input)-Cl Bal	85,529
		Income Tax Paid	-
		Closing Balance	
		Cash in Hand	-
		Cash at Bank	
		Bank of Baroda S/A	50,844
		Bank of Baroda AUTO SWEEP	112,000
		SBI S/A	52,198
		SBI AUTO SWEEP	150,628
		FDR with BOB	5,641,215
	9,447,147		**9,447,147**

(CA DR. Rajesh Agarwal)
Treasurer

(Shailendra Singh)
Secratery

(Dr. TR Pandey)
President

ANNEXURE TO OUR REPORT OF EVEN DATE
FOR P.JAIN & COMPANY
CHARTERED ACCOUNTANTS
(Firm Regn. No. 000711C)

(PANKAJ JAIN)
PARTNER
M.no.-097279

P. JAIN & COMPANY
GHAZIABAD
Chartered Accountants

PLACE : GHAZIABAD
DATE : 17.07.2026

GHAZIABAD MANAGEMENT ASSOCIATION

Income & Expenditure Account for the year ended 31st March 2026

(In Rs.)

Particulars	Annexure	Year ended 31st March 2026	Year ended 31st March 2025
Income			
Annual Convention Fee	9	2,155,621	1,836,998
Annual Subscription Fee	10	1,015,359	824,053
Programme Organize Fee	11	689,070	637,505
Interest and Other Income	12	387,999	341,620
Advertisenment In Member Directory		-	50,000
Hall Renting Charges		8,400	48,700
Sale of My Train 18 Store Book		-	4,975
Total (A)		**4,256,449**	**3,743,851**
Less: Expenditure			
Annual Convention Expenses		819,318	734,861
Programme Organize Expenses	13	719,173	478,719
Meeting, Seminar & Programme Expenses	14	170,942	164,092
Salary & Benefit		1,393,491	1,251,000
Depreciation	5	838,442	933,955
Electricity Expenses		83,369	85,158
Building Maintenance Expenses		80,346	79,888
Accounting Expenses		60,000	57,000
Share of Subscription to AIMA		41,870	37,450
Audit Fees		25,000	25,000
Conveyance & Travelling		24,300	24,000
Printing & Stationery		24,111	18,095
Office Expenses		22,436	7,061
Telephone Expenses		12,188	12,509
GMA Foundation Day exp		9,050	-
Office Insurance Expenses		4,090	2,232
Computer Repair & Maintainance		3,957	900
Web designing & Maintenance		3,811	-
Diwali Expenses		3,579	2,959
Repair & Maintenance Expenses-Inverter		3,110	-
Repair & Maintenance Expenses-Office		1,150	400
Repair & Maintenance Expenses-RO		1,348	7,845
Short & Excess		1,242	(104)
Misc exp		252	2,060
Bank Charges		855	1,227
Interest/ Penalty on TDS/GST		677	12
Postage & Courier Expenses		41	500
Consultancy Charges For Society Reg Renewable		-	62,000
House Tax		108,174	5,400
Amount written Off		-	23,692
ISO Certification Charges		-	15,000
Intrest On Late Payment		-	2,218
Income Tax Paid for earlier year		2,623	-
Total (B)		**4,458,945**	**4,035,129**
Excess of Expenses over Income (A-B)		**(202,496)**	**(291,278)**
Less: Amount set aside for building fund		-	-
Excess of Expenditure over Income transferred to corpus fund		(202,496)	(291,278)
		(202,496)	**(291,278)**

(CA DR. RAJESH AGARWAL)
Treasurer

(Shailendra Singh)
Secratery

(Dr. TR Pandey)
President

ANNEXURE TO OUR REPORT OF EVEN DATE
FOR P.JAIN & COMPANY
CHARTERED ACCOUNTANTS
(Firm Regn. No. 000711C)

(PANKAJ JAIN)
PARTNER
M.no.-097279

P. JAIN & COMPANY ★ GHAZIABAD ★ Chartered Accountants

PLACE : GHAZIABAD
DATE : 17.07.2026

GHAZIABAD MANAGEMENT ASSOCIATION

Annexures forming part of financials for the year ended 31st March 2026

(In Rs.)

Particulars	As on 31st Mar'26	As on 31st Mar'25
Annexure 1		
Corpus Fund		
Balance B/F	13,343,922	13,635,200
Add: Excess of expenditure over income during the year	(202,496)	(291,278)
	13,141,426	**13,343,922**
Annexure 2		
Expenses Payable		
Audit Fees Payable	25,000	25,000
Electricity Payable	6,151	6,031
Salary Payable	117,741	102,500
Conveyance Exp Payable	2,000	2,000
Accounting Exp. Payable	48,600	32,400
Telephone Exp Payable	2,178	1,978
5% Share Of membership Fees Payable	19,320	15,725
House Tax Payable	110,722	2,548
	331,712	**188,182**
Annexure 3		
Statutory Dues		
TDS Payable	27,500	10,289
GST Payable	661	-
	28,161	**10,289**
Annexure 4		
Other Current Liabilities		
Rahul Agarwal Imprest	2,600	5,988
Anand Kumar Imprest	-	11,685
Advance From Customers		
G R Metalloys Pvt Ltd	847	-
Merino industries Ltd.	200	-
OTHER PAYABLE		
ZVC India Pvt. Ltd.	3,420	-
Ghaziabad Prize Center	10,710	-
Flambeau Education Pvt Ltd	243,000	-
Kiran Digital Studio	4,000	-
RNJ Traders	4,543	-
	269,320	**17,673**
Annexure 6		
Other Non- Current Assets		
Security Deposit Flat No 406	8,154	8,154
Security Deposit Flat No 407	7,737	7,737
Total	**15,891**	**15,891**

GHAZIABAD MANAGEMENT ASSOCIATION

Annexures forming part of financials for the year ended 31st March 2026

		(In Rs.)
Particulars	**As on 31st Mar'26**	**As on 31st Mar'25**
Annexure 7		
Cash And Bank Balance		
Cash In Hand	-	16,860
Bank of Baroda S/A	50,844	54,821
Bank of Baroda AUTO SWEEP	112,000	165,000
Bank of Baroda Accrued interest on Auto Sweep	-	2,511
SBI Accrued interest on Auto Sweep	5,435	4,269
SBI S/A	52,198	-
SBI AUTO SWEEP	150,628	112,476
Bank of Baroda FDR	5,641,215	4,618,552
	6,012,320	**4,974,489**
Annexure 8		
Other Current Assets		
I) Income Receivable		
a) Annual Subscription		
20% Share of AIMA Membership Fees Receivable	53,393	51,887
b) Programme Organize Income Receivable		
MDP of Finance for Non-Finance	1,180	-
Delegate Fees AIMA 70th Foundation Day	21,240	-
Participation fees table tanis	915	-
c) GST Receivables	85,529	217,277
Total(A)	**162,257**	**269,164**
(II) Income Tax Paid		
Income Tax Refund (FY 24-25)	131,608	134,231
TDS Deducted (FY 25-26)	123,743	-
Total(B)	**255,351**	**134,231**
(III) Prepaid Insurance	425.00	1,794
(IV) Prepaid AMC	-	1,348
Total(C)	**425.00**	**3,142.00**
(V) Advance To Suppliers		
Sunrise Estate Management Services	-	332
Total(D)	**-**	**332**
Total(A+B+C+D)	**418,033**	**406,869**

GHAZIABAD MANAGEMENT ASSOCIATION
Annexures forming part of financials for the year ended 31st March 2026

Particulars		Year ended 31st March 2026	Year ended 31st March 2025 (In Rs.)
Annexure 9			
Annual Convention Collection-34TH			
Advertisement Fees		-	709,879
Sponsorship Fees		-	1,127,119
	A	**-**	**1,836,998**
Annual Convention Collection-35TH			
Advertisement Revenue		1,033,502	-
Sponsorship		1,102,119	-
Stall Charges At Convention		20,000	-
	B	**2,155,621**	**-**
TOTAL (A+B)		**2,155,621**	**1,836,998**
Annexure 10			
Annual Subscription Fee			
Registration Fee New Members		24,000	19,000
Subscription- Institutional Member		125,000	137,500
Subscription- Corporate Member		492,356	368,700
Subscription- Individual Member		196,000	226,500
Share from AIMA A/c (20%)		88,503	72,353
Subscription- Student Member		89,500	-
		1,015,359	**824,053**
Annexure 11			
Programme Organised Fee			
NMC of AIMA Convention		73,000	73,620
Family Get Together Income		41,765	57,632
Chanakya Game show		98,000	110,000
Sponsership for Ims Start Up Conclave-2024		-	20,000
Sponsership for Ims Start Up Conclave-2025		-	20,000
Sponsership for Ims Start Up Conclave-2026		20,000	-
Workshop on Power of BI & Excel		-	9,628
Mdp On Emerging Trends in Production		-	5,000
Workshop on Best Practices Among Industries		64,000	85,500
Workshop on Digi Twin Training Programme on energy efficiency		-	84,060
Workshop On understanding Finance		-	15,000
MDP on NLP		-	12,042
MDP On Organisatition Skills		-	31,543
70th Foundation Day AIMA		63,000	-
NLC OF AIMA		98,000	95,000
Annual Programme Fees-WIKA		37,500	-

MDP on leadership	15,500	-
MDP on Leading Today & Tomorrow	21,000	-
Workshop On Robot Programming & Operation	41,994	-
MDP On Finance For Non Finance	17,000	-
Participation Fees on Badmintin Tournament	12,512	8,480
Sponsership For Tshirt in Cricket Tournament	-	10,000
Participation Fees on Cricket Tournament	18,000	-
Participation Fees on Table Tenis	4,240	-
Sponsership Fees For Ghaziabad Enterpunership Mission	63,559	-
	689,070	**637,505**

GHAZIABAD MANAGEMENT ASSOCIATION

Annexures forming part of financials for the year ended 31st March 2026

(In Rs.)

Particulars	**Year ended 31st March 2026**	**Year ended 31st March 2025**
Annexure 12		
Interest and Other Income		
Saving Bank Interest	3,237	3,595
Bank Interst -AUTO SWEEP-BOB	10,339	13,416
Bank Interst -AUTO SWEEP-SBI	15,726	16,258
Bank Interst -FDR	358,697	296,600
Intrest On Income Tax Refund	-	11,751
	387,999	**341,620**
Annexure 13		
Programme Organised Expenses		
Family GET Together	77,101	137,763
2nd Runner up prize for start UP conclave IMS-2024	-	20,000
2nd Runner up prize for start UP conclave IMS-2025	-	20,000
Delegates Fees for AIMA Convention	47,600	41,247
Chanakya Game show	73,956	75,840
Workshop on Best Practices Among Industries	11,619	9,876
Workshop on Digi Twin Training Programme on energy efficiency	-	84,101
Workshop On E waste Awarness & Management	-	450
Participation fees to AIMA for NLC	53,600	21,800
Cricket Tournament Expenses	29,024	20,465
Ghaziabad Enterprenurship Mission Exp	291,266	-
MDP on leadership Code	10,582	-
Workshop On Finance For Non Finance	2,100	-
Table Tenis Tournament exp	2,000	-
MDP on NLP	-	5,852
Workshop On understanding Finance	-	2,215
MDP On Organisatition Skills	-	840
Workshop on Power of BI & Excel	-	430
EXP ON WOMEN DAY CELEBRATION	26,541	12,458
Workshop On Cyber Security & Ethical hacker	-	620
Expenses on Badmintin Tournament	5,173	5,767
Sponsership for Green Hydrogen Gen	-	15,000
Program On Technohac-2024	-	1,705
Program on Financial literacy	-	640

Program on Efficiency of PPP Model	-	250
Exp On Budget Conclave	-	1,400
Workshop On India In 2047	2,000	-
Share In AIMA 70th Foundation Day Delegate Fees	35,000	-
MDP on Leading Today & Tomorrow	7,560	-
Traning Programme on Robort Operation	33,595	-
Momento Exp SHODH-25-26	1,480	-
Momento Exp International Confrence-CHRIST	6,375	-
Conveyance exp AIMA Management Day	2,600	-
	719,173	**478,719**

Annexure 14

Other Meeting, Seminar & Programme Expense

AGM Meeting	152,723	151,300
Stugma Compitition	-	3,000
Momento Exp	12,780	4,060
Other Meeting Exp	5,439	5,732
	170,942	**164,092**

Annexure 5

GHAZIABAD MANAGEMENT ASSOCIATION

Details of Fixed Assets for the Year Ended 31st March 2026 **(In Rs.)**

	Opening Balance as on 01.04.2025	Additions 180 Days and above	Additions less than 180 Days	Sale/Adj.	Total	Rate	Depreciation for the year	WDV as on 31.03.2026
Building*	5,782,890	-	-	-	5,782,890	10%	578,289	5,204,601
Furniture & Fixture	1,544,876	-	-	-	1,544,876	10%	154,488	1,390,388
Office Equipment	26,885	-	-	-	26,885	15%	4,033	22,852
Inverter & Battery	21,142	-	-	-	21,142	15%	3,171	17,971
CCTV Camera	15,725	-	-	-	15,725	15%	2,359	13,366
Camera	3,952	-	-	-	3,952	15%	593	3,359
Computer	145	-	-	-	145	40%	58	87
AC	174,704	-	-	-	174,704	15%	26,206	148,498
FAN	23,518	-	-	-	23,518	10%	2,352	21,166
LED TV	146,667	-	-	-	146,667	15%	22,000	124,667
REFRIGRATOR	19,593	-	-	-	19,593	15%	2,939	16,654
SOUND SYSTEM	33,675	-	-	-	33,675	15%	5,051	28,624
ELECTRIC FITTING	369,045	-	-	-	369,045	10%	36,905	332,141
Total	**8,162,817**	-	-	-	**8,162,817**		**838,442**	**7,324,375**

NOTE- * Building Include cost of flats where land cost is not separately bifurcable.

(CA Dr. Rajesh Agarwal)
Treasurer

(Shailendra Singh)
Secratery

(Dr. TR Pandey)
President

ANNEXURE TO OUR REPORT OF EVEN DATE
FOR P.JAIN & COMPANY
CHARTERED ACCOUNTANTS
(Firm Regn. No. 000711C)

P. JAIN & COMPANY * Chartered Accountants * GHAZIABAD CA

PLACE : GHAZIABAD
DATE : 17.07.2026

(PANKAJ JAIN)
PARTNER
M.no.-097279

GHAZIABAD MANAGEMENT ASSOCIATION
NOTES FORMING PART OF FINANCIALS FOR THE YEAR ENDED 31ST MARCH, 2026

ANNEXURE 15FORMING PART OF FINANCIALS:

I. MATERIAL ACCOUNTING POLICIES

1. ACCOUNTING CONVENTION

   i) The financial statements are drawn under the historical cost convention on an accrual basis and on the principles of its going concern, unless stated otherwise.

   ii) Accounting policies are consistent and in accordance with generally accepted accounting principles and as per applicable accounting standards issued by the Institute of Chartered Accountants of India.

2. REVENUE RECOGNITION

   All revenue receipts are accounted for on accrual basis except for Income from Membership fee from members and convention fee which is accounted for on cash basis.

3. ALLOCATION/TRANSFER TO CORPUS AND EARMARKED FUND

   Contributions/Grants received from specific purpose are recorded as income as and when received except for funds received on capital account towards Corpus and Building Fund which are directly transferred to respective Funds/Reserves.

4. FIXED ASSETS/DEPRECIATION

   i) Fixed assets are stated at historical cost less depreciation.

   ii) Depreciation is provided on the Written Down Value as per the provision & rates applicable as per the provisions of the Income Tax Act.

5. INVESTMENTS

   Investments are stated at cost. A provision for diminution in value is made to recognize a decline, other than temporary, in the value of long-term investments.

II. MATERIAL NOTES TO ACCOUNTS

1. The association is registered under section 12 of the Income Tax Act.
2. There are not contingent liabilities as on the balance sheet date- Nil(P.Y. – Nil)
3. Capital commitments as on the balance sheet date - Nil (P.Y. Nil)
4. Provisions of Provident Fund and E.S.I. are not applicable to the association at present.

5. Auditor's remuneration is Rs. 25000/- (P.Y. Rs. 25,000)

6. The Association has complied with the Accounting Standards issued by the Institute of Chartered Accountants of India, wherever applicable. No disclosure are required in respect of AS-15 (Accounting for Retirement Benefits), AS-17 (Segment Reporting), AS-18 (Related Party Transactions) as either the provisions of the same are not applicable to the Associations or there are no transactions related thereto.

7. No disclosure under AS-22 (Accounting for Taxes on Income) is required as there is no Deferred Tax and there is no tax effect on account of timing differences.

8. Previous year's figures have been regrouped /recast wherever considered necessary to make them comparable with current year's figures.

9. The balance of SBI Auto Sweep account could not be reconciledas the account statement for sweep account was not provided by SBI.

10. Balances in parties account, advances, Paytm account and sundry payables are subject to confirmation, reconciliation and consequential adjustment that may arises on reconciliation if any.

(CA DR. RAJESH AGARWAL)	(SHAILENDRA SINGH)	(DR. TR PANDEY)
Treasurer	Secretary	President

ANNEXURE TO OUR REPORT OF EVEN DATE
FOR P.JAIN & COMPANY
CHARTERED ACCOUNTANTS
(Firm Regn. No. 000711C)

P. JAIN & COMPANY
GHAZIABAD
Chartered Accountants

(PANKAJ JAIN)
PARTNER
M. No.-097279

PLACE : GHAZIABAD
DATE : 17·07·2026

UDIN: 26097279EWHTYH8240