

REPORT ON COMPILATION OF FINANCIAL STATEMENTS

To
The Management
HIM WELFARE EDUCATIONAL SOCIETY

We have compiled the accompanying financial statements of HIM WELFARE EDUCATIONAL SOCIETY , Vill Ponda, PO Nichar, Tehsil Nichar, District Kinnaur, Himachal Pradesh based on information you have provided. These financial statements comprise the Balance Sheet of HIM WELFARE EDUCATIONAL SOCIETY as at 31 March, 2025 and the statement of Profit for the year then ended and other explanatory information.

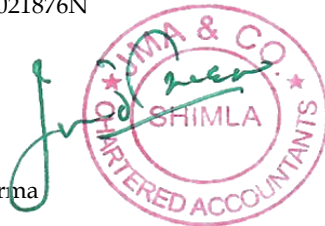
We performed this compilation engagement in accordance with Standard on Related Services 4410 (Revised), Compilation Engagements.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. These financial statements and the accuracy and completeness of the information used to compile them are your responsibility.

Since a compilation engagement is not an assurance engagement, we are not required to verify the accuracy or completeness of the information you provided to us to compile these financial statements. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

We have applied our expertise in accounting and financial reporting to assist you in the preparation and presentation of these unaudited financial statements in accordance with accounting principles generally accepted in India. These financial statements are in agreement with Books of accounts and information you have provided to us.

for J M A & CO.
Chartered Accountants
Firm Regd. No. 021876N



CA Jitender Sharma
Partner
M. No. 517049
UDIN : 26517049QVRTOG2347
Shimla : 25-02-2026

HIM WELFARE EDUCATIONAL SOCIETY
VILL PONDA, PO NICHAR, TEHSIL NICHAR, DISTRICT KINNAUR, HIMACHAL PRADESH
BALANCE SHEET AS AT 31-MARCH-2025

PARTICULARS			AMOUNT (In Rupees)
CAPITAL AND LIABILITIES			
Corpus Capital			32,25,237.80
General Fund	Schedule - 1	32,25,237.80	
Current Liabilities			28,18,239.00
Other Current liabilities		28,18,239.00	
Total			60,43,476.80
Non-Current Assets			
Fixed Assets	Schedule - 2		34,60,630.00
Current Assets			25,82,846.80
Current Investments		18,90,099.00	
Cash & Bank Balances		6,56,787.80	
<i>Balance at Banks</i>	6,30,739.80		
<i>Cash in hand</i>	26,048.00		
Short-term Loans & Advances		35,960.00	
Total			60,43,476.80

As per our separate Compilation Report of even date issued pursuant to SRS 4410. The accompanying information represents a compilation prepared by us solely based on management-provided, documents and other information.

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For Him Welfare Educational Society

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Partner
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Nirmal Negi (Chairman)

Birbal Negi (Treasurer)

HIM WELFARE EDUCATIONAL SOCIETY
VILL PONDA, PO NICHAR, TEHSIL NICHAR, DISTRICT KINNAUR, HIMACHAL PRADESH
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31-MARCH-2025

PARTICULARS	AMOUNT (In Rupees)	
Revenue From Operations		1,08,38,508.00
<i>School Receipts</i>	41,95,900.00	
<i>College Receipts</i>	66,42,608.00	
Cost of Sales		20,45,202.00
<i>Add:- Operating Expenses</i>	20,45,202.00	
GROSS Profit		87,93,306.00
Other Income		92,300.00
<i>Interest Income</i>	92,300.00	
EXPENDITURE (Indirect)		90,91,002.16
Employee Benefits Expenses	59,60,312.00	
<i>Salary & Wages Expenses</i>	57,23,844.00	
<i>Staff EPF</i>	2,36,468.00	
Depreciation And Amortization Exp.	4,17,518.00	
<i>Depreciation</i>	4,17,518.00	
Other Expenses	27,13,172.16	
<i>Advertisement Expenses</i>	31,965.00	
<i>AMC & Subscriptions Exp.</i>	4,78,118.00	
<i>Bank Charges</i>	524.66	
<i>Consumable Expenses</i>	1,92,018.50	
<i>Freight & Carriage Outward</i>	48,825.00	
<i>Insurance Expenses</i>	43,423.00	
<i>Misc. Expenses</i>	82,340.00	
<i>Postage & Courier</i>	7,517.00	
<i>Power Fuel and Lubricants</i>	6,54,037.00	
<i>Printing & Stationery</i>	2,28,216.00	
<i>Rates Duties Fees and Taxes</i>	1,20,858.00	
<i>Rent Expenses</i>	5,62,678.00	
<i>Repair & Maintenance</i>	1,65,980.00	
<i>Telephone & Internet Expenses</i>	4,563.00	
<i>Vehicle Running & Maintenance</i>	92,109.00	
Profit/Surplus before exceptional and extraordinary items and tax		(2,05,396.16)
Gain/(Loss) from exceptional and extraordinary items		-
Profit/Surplus Before Tax		(2,05,396.16)
Tax Expenses		-
Net Profit/Surplus		(2,05,396.16)
P&L Appropriation if any		-
Profit/Loss Trf to Bal. Sheet		(2,05,396.16)

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Nirmal Negi (Chairman)

Birbal Negi (Treasurer)

CORPUS CAPITAL ACCOUNT AS ON 31-MARCH-2025

Schedule - 1

Name	Share	Opening Capital	Additions		Interest on Capital	Surplus/Profit		Closing Capital
General Fund	100.00%	3430633.96	0.00		0.00	-205396.16		3225237.80
Total		3430633.96	0.00		0.00	-205396.16		3225237.80

FIXED ASSETS AS ON 31-MARCH-2025

Schedule - 2

Particulars	Dep. rate	Opening Balance	Addition		Sales During Year	Total	Depreciation	Closing Balance
			More Than 180 Days	Less Than 180 days				
Buildings	10.00%	1034342.00	0.00	400245.00	0.00	1434587.00	123446.00	1311141.00
Computers	40.00%	61796.00	0.00	0.00	0.00	61796.00	24718.00	37078.00
Furniture & Fixtures	10.00%	743919.00	0.00	254811.00	0.00	998730.00	87132.00	911598.00
Intangible Assets	25.00%	13393.00	0.00	0.00	0.00	13393.00	3348.00	10045.00
Machinery & Vehicles	15.00%	1132741.00	59750.00	0.00	0.00	1192491.00	178874.00	1013617.00
Non-Depreciable Assets	0.00%	177151.00	0.00	0.00	0.00	177151.00	0.00	177151.00
Total		3163342.00	59750.00	655056.00	0.00	3878148.00	417518.00	3460630.00



HIM WELFARE EDUCATIONAL SOCIETY
VILL PONDA, PO NICHAR, TEHSIL NICHAR, DISTRICT KINNAUR, HIMACHAL PRADESH
RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDING ACTUAL

<u>Particulars</u>	<u>Receipts</u>	<u>Payments</u>
Cash & Bank Balances (Op Bal.)	13,52,792.96	
Gross Turnover/Income	1,08,38,508.00	
Other Income	92,300.00	
Operating Expenses		20,45,202.00
Employee Benefit Expenses		59,60,312.00
Other Expenses		27,13,172.16
increase/decrease in Current Liability		1,05,561.00
increase/decrease in Fixed Assets		7,14,806.00
increase/decrease in Current Investments		92,300.00
increase/decrease in Short-term Loans & Advances	4,540.00	
Cash & Bank Balances (Cl Bal.)		6,56,787.80
<u>Total</u>	<u>1,22,88,140.96</u>	<u>1,22,88,140.96</u>

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