



INDEPENDENT AUDITOR'S REPORT

To,
The President,
General Mohyal Sabha (Regd.),
Qutub Institutional Area,
New Delhi-110067

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **GENERAL MOHYAL SABHA (REGD.), USO ROAD, JEET SINGH MARG, QUTAB INSTITUTIONAL AREA, NEW DELHI-110067, (entity)**, which comprise the Balance Sheet as at March 31, 2025 and the Income & Expenditure Account for the year then ended, and notes to the financial statements, including a summary of the significant accounting policies.

In our opinion and to the best of our information and according to explanations given to us, the said accompanying financial statements of the entity are prepared, in all material respects, in accordance with the Society Registration Act, 1860.

- (a) In case of the Balance sheet, of the state of affairs of the entity as at 31st March, 2025; and
- (b) In case of the Income and Expenditure Account, of the excess of Expenditure over Income for the year ended on that date.

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, and we have fulfilled our other 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 audit opinion on the financial statements.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with the Society Registration Act, 1860, 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

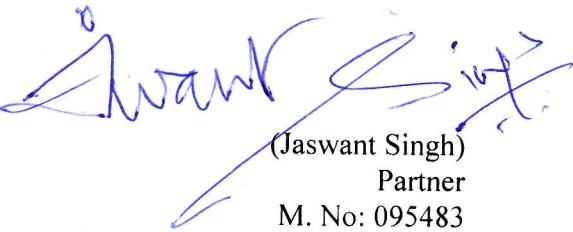
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee 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.

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 controls 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 the effectiveness of the entity's internal control.
- 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 entity'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 entity to cease to continue as a going concern.

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.

For H.S.Ahuja & Co.
Chartered Accountants
(Firm's Reg. No.: 000099N)


(Jaswant Singh)
Partner

M. No: 095483

Place: New Delhi

Dated: 17.09.2025

UDIN: 25095483BMIBFZ8693



GENERAL MOHYAL SABHA (REGD.)
Balance Sheet as at 31st March 2025

(Amount in Rs.)

| | Particulars | Note No | 31-Mar-25 | 31-Mar-24 |
|-----|---|---------|------------------------|------------------------|
| I | SOCIETY'S FUNDS & LIABILITIES | | | |
| 1 | Society Funds | | | |
| (a) | (i) General Funds | 2 | 12,20,43,513.51 | 12,55,08,743.70 |
| | (ii) Corpus Funds | 2 | 10,29,53,233.97 | 9,95,25,279.97 |
| | (iii) Capital Funds | 2 | 10,37,21,752.13 | 9,87,09,316.81 |
| 2 | Non-current liabilities | | - | - |
| 3 | Current liabilities | | | |
| (a) | Other current liabilities | 3 | 67,70,033.00 | 62,98,310.00 |
| | Total | | 33,54,88,532.61 | 33,00,41,650.48 |
| II | ASSETS | | | |
| 1 | Non-Current Assets | | | |
| (a) | Property, Plant and Equipment and Intangible assets | | | |
| | (i) Property, Plant and Equipment | 4 | 22,13,86,036.64 | 21,72,07,117.64 |
| | (ii) Intangible assets | | - | - |
| | (iii) Capital work in progress | | - | - |
| (b) | Non-current investment | 5 | 270.00 | 270.00 |
| (c) | Other non-current assets | 6 | 10,50,75,108.39 | 10,14,75,108.39 |
| 2 | Current assets | | | |
| (a) | Cash and bank balances | 7 | 40,42,326.08 | 94,52,856.28 |
| (b) | Short term loans and advances | 8 | 12,48,035.33 | 9,43,311.00 |
| (c) | Other current assets | 9 | 37,36,756.17 | 9,62,987.17 |
| | Total | | 33,54,88,532.61 | 33,00,41,650.48 |
| | Significant Accounting Policies | 1 | | |
| | Notes on financial statements | 2 to 20 | | |

AS PER OUR SEPARATE REPORT OF EVEN DATE
For H.S.AHUJA & CO.
CHARTERED ACCOUNTANTS

Jaswant Singh
(JASWANT SINGH)
PARTNER

President
President

Secretary General
Secretary General

Secretary Finance
Secretary Finance

MEMBERSHIP NO:095483
PLACE : NEW DELHI
DATED : 17.09.2025



GENERAL MOHYAL SABHA (REGD.)

Statement of Income and Expenditure for the year ended 31st March 2025

(Amount in Rs.)

| | Particulars | Note | 2024-25 | 2023-24 |
|-----|---|---------|-----------------------|-----------------------|
| I | Revenue from operations | 10 | 5,33,67,133.10 | 5,51,13,680.20 |
| II | Other Income | 11 | 68,65,807.53 | 72,58,085.00 |
| III | Total Income (I+II) | | 6,02,32,940.63 | 6,23,71,765.20 |
| IV | Expenses: | | | |
| | Expenses for charitable activities | 12 | 3,45,44,922.88 | 3,48,85,290.87 |
| | Employee expenses for charitable activities | 13 | 33,22,857.00 | 30,82,839.00 |
| | Depreciation and amortization expense | 14 | 52,97,402.85 | 51,70,095.63 |
| | Finance cost | 15 | 14,308.50 | 30,673.99 |
| | Other charitable expenses | 16 | 2,05,18,679.59 | 1,79,47,776.34 |
| | Total Expenses | | 6,36,98,170.82 | 6,11,16,675.83 |
| V | (Excess of Expenditure over Income)/Excess of Income over Expenditure for the year (IV-V) | | -34,65,230.19 | 12,55,089.37 |
| VI | Tax expense | | - | - |
| VII | (Excess of Expenditure over Income)/Excess of Income over Expenditure for the year (V-VI) | | -34,65,230.19 | 12,55,089.37 |
| | Significant Accounting Policies | 1 | | |
| | Notes on financial statements | 2 to 20 | | |

AS PER OUR SEPARATE REPORT OF EVEN DATE

For H.S.AHUJA & CO.

CHARTERED ACCOUNTANTS

(JASWANT SINGH)

PARTNER

MEMBERSHIP NO:095483

PLACE : NEW DELHI

DATED : 17.09.2025

President

Secretary General

Secretary Finance



GENERAL MOHYAL SABHA (REGD.)

Notes forming part of the Financial Statements for the year ended 31st March, 2025

1. Back ground and Registration

General Mohyal Sabha ("the Society") is a charitable organization registered under the Societies Registration Act, 1860 and recognized under Section 12AB of the Income-tax Act, 1961. The society is primarily engaged in charitable activities including education, welfare, and support services.

1.1 SIGNIFICANT ACCOUNTING POLICIES

(i) Method of Accounting and Revenue Recognition

The financial statements have been prepared and presented under the historical cost convention on going concern basis, on accrual basis of accounting and in accordance with the accounting principles generally accepted in India.

(ii) Property, Plant and Equipment

Property, Plant and Equipment are stated at cost. The cost includes the purchase cost of property, plant and equipment and other cost directly attributable costs of bringing the tangible assets to their working condition for intended to use.

(iii) Depreciation

Depreciation on Property, Plant and Equipment has been provided on written down value at rates prescribed under the Income Tax Rules, 1962 and credited to Depreciation Reserve Fund.

(iv) Revenue Recognition

Income is recognised on accrual basis unless otherwise stated:

Donations are accounted for on receipt basis.

Rent income is accounted for on accrual basis as per terms of Rent Agreement.

Interest on deposits is accounted for on accrual basis.

Subscription and membership fees are recognised in the year of receipt.

Income from fees is recognised as and when received.

(v) Bank deposits (FDRs) with original maturity of more than 12 months are stated at cost and are held in the name of the society.

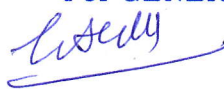
(vi) Income Tax

The Society is registered under section 12AB of the Income Tax Act, 1961. The Income of the Society is exempt from tax and hence provision for tax is not required.

(vii) Provisions, Contingent Liabilities and Contingent Assets

Provisions are recognised when the Society has a present obligation as a result of past events, and it is probable that an outflow of resources will be required to settle the obligation, with a reliable estimate being possible. Contingent liabilities are disclosed in the Notes to Accounts but are not provided for. Contingent assets are neither recognised nor disclosed.

For GENERAL MOHYAL SABHA


President Secy. Genl. Secy. Fin.

GENERAL MOHYAL SABHA (REGD.)

Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

| 2 | Society Funds | 31-Mar-25 | 31-Mar-24 |
|---|--|---------------------|---------------------|
| | | | |
| | (i) General Funds | | |
| | Openng Balance | 12,55,08,743.70 | 12,42,53,654.33 |
| | Add: (Excess of Expenditure ocer Income)/Excess of Income over Expenditure | -34,65,230.19 | 12,55,089.37 |
| | Total | 12,20,43,513.51 | 12,55,08,743.70 |
| | (ii) Corpus Funds | | |
| | Opening Balance | 9,95,25,279.97 | 9,69,49,000.97 |
| | Add; Addition during the year | 34,27,954.00 | 25,76,279.00 |
| | Total | 10,29,53,233.97 | 9,95,25,279.97 |
| | (iii) Capital Funds | | |
| | Building Fund Goverdhan | 85,85,000.00 | 85,85,000.00 |
| | Depreciation Reserve Fund | 9,51,36,752.13 | 9,01,24,316.81 |
| | Total | 10,37,21,752.13 | 9,87,09,316.81 |
| 3 | Other Current Liabilities | | |
| | Security Refundable | 61,51,733.00 | 61,35,410.00 |
| | GST Payable | 4,55,400.00 | - |
| | Audit Fees Payable | 1,62,900.00 | 1,62,900.00 |
| | Total Other Current Liabilities | 67,70,033.00 | 62,98,310.00 |

For GENERAL MOHYAL SABHA




 President Secy. Genl. Secy. Fin.

GENERAL MOHYAL SABHA (REGD.)

Notes forming part of the Financial Statements for the year ended 31st March, 2025

Note-4 PROPERTY, PLANT AND EQUIPMENT AS ON 31st MARCH 2025

| Particular | Rate | Cost As on 1-4-2024 | Addition During The Year | | Deletion During the year | Total Cost | Depreciation upto 1.4.2024 | Depreciation adjustment | Depreciation During the Year | Total Depreciation | W.D.V As on 31-3-2025 | W.D.V As on 31-3-2024 |
|---------------------------------|------|------------------------|--------------------------|---------------------|--------------------------|------------------------|----------------------------|-------------------------|------------------------------|-----------------------|------------------------|------------------------|
| | | | Before 30.09.2024 | After 30.09.2024 | | | | | | | | |
| Aqua guard | 15% | 3,72,542.00 | - | - | - | 3,72,542.00 | 3,00,607.05 | - | 10,790.24 | 3,11,397.29 | 61,144.71 | 71,934.95 |
| Air conditioner | 15% | 48,24,957.00 | 10,35,840.00 | 78,000.00 | - | 59,38,797.00 | 29,79,271.33 | - | 4,38,078.85 | 34,17,350.18 | 25,21,446.82 | 18,45,685.67 |
| Almirah | 15% | 1,55,294.00 | 19,824.00 | 4,956.00 | - | 1,80,074.00 | 1,07,413.39 | - | 10,527.39 | 1,17,940.78 | 62,133.22 | 47,880.61 |
| Automotive Regulator Battery | 15% | 34,592.00 | - | - | - | 34,592.00 | 29,241.28 | - | 802.61 | 30,043.89 | 4,548.11 | 5,350.72 |
| Brass Letters/ Sign Board | 15% | 5,01,353.00 | 10,100.00 | - | - | 5,11,453.00 | 4,55,914.34 | - | 8,330.80 | 4,64,245.14 | 47,207.86 | 45,438.66 |
| Bed Sheets, Pillows and curtain | 10% | 5,05,219.00 | 1,84,800.00 | 54,050.00 | - | 7,44,069.00 | 1,58,473.66 | - | 55,857.03 | 2,14,330.69 | 5,29,738.31 | 3,46,745.34 |
| Black Films and Doormats | 10% | 21,454.00 | - | - | - | 21,454.00 | 13,142.28 | - | 831.17 | 13,973.45 | 7,480.55 | 8,311.72 |
| Building | 5% | 13,07,42,679.14 | - | - | - | 13,07,42,679.14 | 5,65,65,665.73 | - | 31,85,618.04 | 5,97,51,283.77 | 7,09,91,395.37 | 6,37,12,360.80 |
| Books | 10% | 22,456.00 | - | - | - | 22,456.00 | 13,596.76 | - | 885.92 | 14,482.69 | 7,973.31 | 8,859.24 |
| Computer | 40% | 53,75,431.00 | - | 8,20,000.00 | - | 61,95,431.00 | 53,03,400.23 | - | 1,92,812.31 | 54,96,212.54 | 6,99,218.46 | 72,030.77 |
| Computer Library | 10% | 2,12,017.00 | - | - | - | 2,12,017.00 | 1,68,248.11 | - | 4,376.89 | 1,72,625.00 | 39,392.00 | 43,768.89 |
| Chairs | 10% | 2,41,949.00 | 7,375.00 | - | - | 2,49,324.00 | 1,04,366.01 | - | 14,495.80 | 1,18,861.81 | 1,30,462.19 | 1,37,582.99 |
| Cooler | 15% | 1,34,080.00 | - | - | - | 1,34,080.00 | 1,00,225.57 | - | 5,078.16 | 1,05,303.73 | 28,776.27 | 33,854.43 |
| CCTV | 15% | 7,48,078.00 | 1,34,160.00 | - | - | 8,82,238.00 | 3,29,688.81 | - | 82,882.38 | 4,12,571.19 | 4,69,666.81 | 4,18,389.19 |
| Electrical Fitting | 15% | 10,83,972.00 | - | - | - | 10,83,972.00 | 4,61,684.78 | - | 93,343.08 | 5,55,027.86 | 5,28,944.14 | 6,22,287.22 |
| Electric Equipment | 15% | 20,69,318.00 | 13,200.00 | - | - | 20,82,518.00 | 14,38,615.09 | - | 96,585.44 | 15,35,200.53 | 5,47,317.47 | 6,30,702.91 |
| Electric Pump | 15% | 31,442.50 | 18,800.00 | - | - | 50,242.50 | 27,005.60 | - | 3,485.53 | 30,491.14 | 19,751.36 | 4,436.90 |
| Elevator | 15% | 79,32,676.00 | 1,32,868.00 | - | - | 80,65,544.00 | 58,43,038.83 | - | 3,33,375.78 | 61,76,414.61 | 18,89,129.39 | 20,89,637.17 |
| Fan | 15% | 2,53,363.00 | 6,981.00 | - | - | 2,60,344.00 | 1,79,437.86 | - | 12,135.92 | 1,91,573.78 | 68,770.22 | 73,925.14 |
| Fax Machine | 15% | 16,400.00 | - | - | - | 16,400.00 | 15,185.27 | - | 182.21 | 15,367.48 | 1,032.52 | 1,214.73 |
| Fire Extinguisher | 15% | 5,73,219.00 | 15,694.00 | - | - | 5,88,913.00 | 4,99,555.44 | - | 13,403.63 | 5,12,959.07 | 75,953.93 | 73,663.56 |
| Furniture fixture & fittings | 10% | 1,25,69,186.00 | 3,25,467.00 | 8,000.00 | - | 1,29,02,653.00 | 94,68,248.79 | - | 3,43,040.42 | 98,11,289.21 | 30,91,363.79 | 31,00,937.21 |
| Generator | 15% | 16,48,708.00 | - | - | - | 16,48,708.00 | 14,70,691.29 | - | 26,702.51 | 14,97,393.80 | 1,51,314.20 | 1,78,016.71 |
| Inverter | 15% | 3,91,642.00 | - | - | - | 3,91,642.00 | 2,88,748.57 | - | 15,434.01 | 3,04,182.59 | 87,459.41 | 1,02,893.43 |
| Land | 0% | 4,20,69,261.00 | - | - | - | 4,20,69,261.00 | - | - | - | - | 4,20,69,261.00 | 4,20,69,261.00 |
| Lab | 10% | 3,43,579.00 | - | - | - | 3,43,579.00 | 2,03,587.04 | - | 13,999.20 | 2,17,586.24 | 1,25,992.76 | 1,39,991.96 |
| Led Bulbs | 15% | 38,872.00 | - | - | - | 38,872.00 | 29,074.17 | - | 1,469.67 | 30,543.84 | 8,328.16 | 9,797.83 |
| Statue | 15% | 5,00,000.00 | - | - | - | 5,00,000.00 | 3,11,425.24 | - | 28,286.21 | 3,39,711.46 | 1,60,288.54 | 1,88,574.76 |
| Mobile | 15% | 99,687.00 | - | 9,299.00 | - | 1,08,986.00 | 40,000.46 | - | 9,650.41 | 49,650.87 | 59,335.13 | 59,686.54 |
| LPG | 15% | 53,185.00 | - | - | - | 53,185.00 | 44,952.36 | - | 1,234.90 | 46,187.26 | 6,997.74 | 8,232.64 |
| Office Equipment | 15% | 7,64,238.00 | 4,800.00 | - | - | 7,69,038.00 | 6,69,444.54 | - | 14,939.02 | 6,84,383.56 | 84,654.44 | 94,793.46 |
| Paper Shredder | 15% | 8,549.00 | - | - | - | 8,549.00 | 5,905.30 | - | 396.55 | 6,301.86 | 2,247.14 | 2,643.70 |
| Photostat Machine | 15% | 58,640.00 | - | - | - | 58,640.00 | 53,901.73 | - | 710.74 | 54,612.47 | 4,027.53 | 4,738.27 |
| Printer | 15% | 1,23,074.00 | 16,400.00 | - | - | 1,39,474.00 | 69,591.66 | - | 10,482.35 | 80,074.01 | 59,399.99 | 53,482.34 |
| Projector | 15% | 1,11,833.00 | - | - | - | 1,11,833.00 | 82,195.12 | - | 4,445.68 | 86,640.80 | 25,192.20 | 29,637.88 |
| Refrigerator | 15% | 1,13,130.00 | - | - | - | 1,13,130.00 | 90,460.56 | - | 3,400.42 | 93,860.98 | 19,269.02 | 22,669.44 |
| Room Heater | 15% | 91,214.00 | 75,000.00 | 1,28,524.00 | - | 2,94,738.00 | 55,886.26 | - | 26,188.46 | 82,074.72 | 2,12,663.28 | 35,327.74 |
| Roller Blinds | 10% | 40,000.00 | - | 19,000.00 | - | 59,000.00 | 24,503.18 | - | 2,499.68 | 27,002.86 | 31,997.14 | 15,496.82 |
| Stabilizer | 15% | 10,650.00 | - | - | - | 10,650.00 | 9,029.80 | - | 243.03 | 9,272.83 | 1,377.17 | 1,620.20 |
| Set top box | 15% | 27,300.00 | - | - | - | 27,300.00 | 19,861.01 | - | 1,115.85 | 20,976.86 | 6,323.14 | 7,438.99 |
| Television | 15% | 5,17,897.00 | 4,21,100.00 | - | - | 9,38,997.00 | 2,98,362.26 | - | 96,095.21 | 3,94,457.47 | 5,44,539.53 | 2,19,534.74 |
| Typewriter | 15% | 12,300.00 | - | - | - | 12,300.00 | 11,739.13 | - | 84.13 | 11,823.26 | 476.74 | 560.87 |
| Utensils | 15% | 1,87,385.00 | - | - | - | 1,87,385.00 | 1,17,221.14 | - | 10,524.58 | 1,27,745.72 | 59,639.28 | 70,163.86 |
| Venetian Blinds | 10% | 16,706.00 | - | - | - | 16,706.00 | 8,795.74 | - | 791.03 | 9,586.77 | 7,119.23 | 7,910.26 |
| Van | 15% | 3,81,000.00 | - | - | 3,81,000.00 | - | 2,84,967.53 | 2,84,967.53 | - | - | - | 96,032.47 |
| Washing Machine | 15% | 30,190.00 | - | 19,990.00 | - | 50,180.00 | 13,451.79 | - | 4,009.98 | 17,461.77 | 32,718.23 | 16,738.21 |
| Water Heater | 15% | 4,00,235.00 | - | - | - | 4,00,235.00 | 3,18,460.54 | - | 12,266.17 | 3,30,726.71 | 69,508.29 | 81,774.46 |
| Water Cooler | 15% | 1,46,100.00 | - | - | - | 1,46,100.00 | 1,14,211.46 | - | 4,783.28 | 1,18,994.74 | 27,105.26 | 31,888.54 |
| Water Pump | 15% | 40,040.00 | - | - | - | 40,040.00 | 32,188.27 | - | 1,177.76 | 33,366.03 | 6,673.97 | 7,851.73 |
| Website | 40% | 65,716.00 | - | - | - | 65,716.00 | 64,755.34 | - | 384.27 | 65,139.60 | 576.40 | 960.66 |
| School bus | 15% | 14,90,000.00 | - | - | - | 14,90,000.00 | 8,28,879.08 | - | 99,168.14 | 9,28,047.22 | 5,61,952.78 | 6,61,120.92 |
| TOTAL | | 21,82,02,808.64 | 24,22,409.00 | 11,41,819.00 | 3,81,000.00 | 22,13,86,036.64 | 9,01,24,316.81 | 2,84,967.53 | 52,97,402.85 | 9,51,36,752.13 | 12,62,49,284.51 | 11,76,13,839.22 |
| | | 20,76,73,823.64 | 62,35,646.00 | 32,97,648.00 | - | 21,72,07,117.64 | 8,49,54,221.18 | - | 51,70,095.63 | 9,01,24,316.81 | 12,70,82,800.83 | 12,27,19,602.46 |

Note: Depreciation on Building is charged @ 5 %.

For GENERAL MOHYAL SABHA


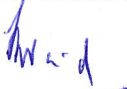

Aravind
President Secy-Gent. Secy. Fin.

GENERAL MOHYAL SABHA (REGD.)

Notes forming part of the Financial Statements for the year ended 31st March, 2025

| | | | |
|---|---|-----------------|-----------------|
| 5 | Non-current investment Other Investment | 31-Mar-25 | 31-Mar-24 |
| | | 270.00 | 270.00 |
| | | 270.00 | 270.00 |
| | | | |
| 6 | Other non-current assets Security Deposits Bank deposits (with original maturity of more than 12 months) Total other non-current other assets | 31-Mar-25 | 31-Mar-24 |
| | | 7,10,108.39 | 7,10,108.39 |
| | | 10,43,65,000.00 | 10,07,65,000.00 |
| | | 10,50,75,108.39 | 10,14,75,108.39 |
| 7 | Cash and Bank Balances <u>(i) Cash and cash equivalents</u> (a) Balances with Banks On saving accounts On current accounts (b) Cash on Hand Total cash and bank balances (i+ii) | 31-Mar-25 | 31-Mar-24 |
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| | | | |
| 8 | Short term loans and advances (Unsecured and considered good) TDS Receivable GST Receivable | 31-Mar-25 | 31-Mar-24 |
| | | 7,92,635.33 | 9,43,311.00 |
| | | 4,55,400.00 | - |
| | | 12,48,035.33 | 9,43,311.00 |
| 9 | Other current assets Accrued Interest Rent Receivable | 31-Mar-25 | 31-Mar-24 |
| | | 12,06,756.17 | 9,62,987.17 |
| | | 25,30,000.00 | - |
| | | 37,36,756.17 | 9,62,987.17 |

For GENERAL MOHYAL SABHA




 President Secy. Genl. Secy. Fin.

GENERAL MOHYAL SABHA (REGD.)

Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

| | | 2024-25 | 2023-24 |
|-----------|---|-----------------------|-----------------------|
| 10 | <u>Revenue from Operations</u> | | |
| | Affiliation fee | 38,000.00 | 64,000.00 |
| | Donations | 2,56,39,543.10 | 2,62,11,622.20 |
| | Subscription & Membership | 91,100.00 | 2,81,400.00 |
| | Fees & Grants | 81,06,657.00 | 1,04,70,963.00 |
| | IGNOU Receipts | 56,94,697.00 | 46,76,785.00 |
| | Rent Received | 1,37,97,136.00 | 1,34,08,910.00 |
| | | 5,33,67,133.10 | 5,51,13,680.20 |
| 11 | <u>Other Income</u> | | |
| | Bank Interest | 66,93,563.00 | 72,58,085.00 |
| | Other Receipts | 88,277.00 | - |
| | Profit on sale of Assets | 83,967.53 | - |
| | Total other income | 68,65,807.53 | 72,58,085.00 |
| 12 | <u>Expenses for charitable activities</u> | | |
| | Education Expenses | 1,04,84,488.88 | 1,02,76,807.87 |
| | Relief & Welfare | 1,08,37,034.00 | 99,86,983.00 |
| | Widow's Pension | 95,76,000.00 | 1,12,05,000.00 |
| | Financial Aid for Education | 8,67,000.00 | 8,13,500.00 |
| | Financial Relief | 27,80,400.00 | 26,03,000.00 |
| | | 3,45,44,922.88 | 3,48,85,290.87 |
| 13 | <u>Employee expenses for charitable activities</u> | | |
| | Salaries, wages, bonus and other allowances | 31,50,466.00 | 28,93,760.00 |
| | Staff Welfare Expenses | 1,72,391.00 | 1,89,079.00 |
| | Total Employee benefits expense | 33,22,857.00 | 30,82,839.00 |
| 14 | <u>Depreciation and amortization expense</u> | | |
| | on tangible assets (Refer note 5) | 52,97,402.85 | 51,70,095.63 |
| | Total Depreciation and amortization expense | 52,97,402.85 | 51,70,095.63 |
| 15 | <u>Finance cost</u> | | |
| | Interest expense | | |
| | (i) Bank charges & Interest | 14,308.50 | 30,673.99 |
| | Total Finance cost | 14,308.50 | 30,673.99 |

For GENERAL MOHYAL SABHA

[Signature]

[Signature]

[Signature]

President Secy. Genl. Secy. Fin.

GENERAL MOHYAL SABHA (REGD.)**Notes forming part of the Financial Statements for the year ended 31st March, 2025**

| 16 | Other Charitable Expenses | 2024-25 | 2023-24 |
|----|-------------------------------|-----------------------|-----------------------|
| | Telephone & Internet Expenses | 1,40,723.84 | 1,30,116.00 |
| | Repair & Maintenance - Others | 13,25,322.00 | 14,03,029.00 |
| | Printing & Stationery | 2,47,468.00 | 2,46,306.00 |
| | Audit Expenses | 82,600.00 | 82,600.00 |
| | Water & Electricity | 39,87,571.75 | 35,70,107.34 |
| | Postage & Telegram | 61,873.00 | 55,713.00 |
| | Advertisement | 1,200.00 | 24,932.00 |
| | Rate, Fee & Taxes | 36,205.00 | 8,53,664.00 |
| | Building Repair & Maintenance | 52,75,678.00 | 44,56,876.00 |
| | Insurance Expenses | 1,79,795.00 | 1,61,109.00 |
| | Freight Expenses | - | 55,250.00 |
| | Garden exp | 8,085.00 | 17,135.00 |
| | Generator Expenses | 6,90,612.00 | 4,52,841.00 |
| | Legal & Professional Expenses | 14,30,300.00 | 32,500.00 |
| | Lease & Ground Rent Charges | 9,21,387.00 | 10,80,000.00 |
| | Magazine Expenses | 24,19,145.00 | 23,11,182.00 |
| | Office Expenses | 6,60,131.00 | 4,94,669.00 |
| | Property Tax | 8,27,681.00 | 8,27,681.00 |
| | Computer maintenance | 4,53,602.00 | 3,66,680.00 |
| | Cleaning & Sanitary exp | 2,72,596.00 | 5,88,278.00 |
| | Conference & seminar | 13,05,374.00 | 6,49,192.00 |
| | Conveyance | 1,91,330.00 | 87,916.00 |
| | Total | 2,05,18,679.59 | 1,79,47,776.34 |

17 The accounting standards issued by ICAI are not mandatory applicable to charitable trusts. However, these have been complied to the extent possible.

18 Security refundable of Rs. 61,82,410.00/-includes security against rent amounting to Rs. 60,50,000/-and the balance of Rs.1,32,410.00/- represents other security. As per term of agreement it is an interest free security.


19 There are no contingent liabilities as at the end of the year. (P.Y. Rs NIL).

20 The previous year's figures have been regrouped, rearranged and reclassified wherever considered necessary to confirm to this year's classification.

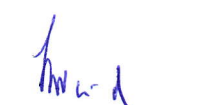
AS PER OUR SEPARATE REPORT OF EVEN DATE

For H.S.AHUJA & CO.

CHARTERED ACCOUNTANTS


(JASWANT SINGH)
PARTNER


President


Secretary General


Secretary Finance

MEMBERSHIP NO:095483

PLACE : NEW DELHI

DATED : 17.09.2025

