KLB DAV COLLEGE FOR GIRLS, PALAMPUR
Balance Sheet as at 31.03.2026

(Amount in Rs.)

	Particulars	Note	31 March 2026	31 March 2025
I	**Sources of Funds**			
1	**NPO Funds**	3		
(a)	Unrestricted Funds		55,780,307	48,553,239.23
(b)	Restricted Funds			
			55,780,307	48,553,239
2	**Non-current liabilities**			
(a)	Long-term borrowings	4	-	-
(b)	Other long-term liabilities	5	-	-
(c)	Long-term provisions	6	-	-
			-	-
3	**Current liabilities**			
(a)	Short-term borrowings	4	-	-
(b)	Payables	7	139,191.00	229,551.00
(c)	Other current liabilities	8	955,003.00	412,021.00
(d)	Short-term provisions	6	-	-
			1,094,194.00	641,572.00
	Total		**56,874,501.45**	**49,194,811.23**
II	**Application of Funds**			
1	**Non-current assets**			
(a)	Property, Plant and Equipment and Intangible assets	9		
(i)	Property, Plant and Equipment		36,202,757.00	33,688,094.00
(ii)	Intangible assets			
(iii)	Capital work in progress			
(iv)	Intangible asset under development			
(b)	Non-current investments	10	-	-
(c)	Long Term Loans and Advances	11	-	-
(d)	Other non-current assets (specify nature)	12	20,000.00	-
			36,222,757.00	33,688,094.00
2	**Current assets**			
(a)	Current investments	10	-	-
(b)	Inventories			
(c)	Receivables	13	-	-
(d)	Cash and bank balances	14	19,323,489.45	14,218,089.23
(e)	Short Term Loans and Advances	11	350,535.00	308,643.00
(f)	Other current assets	15	977,720.00	979,985.00
			20,651,744.45	15,506,717.23
	Total		**56,874,501.45**	**49,194,811.23**
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			

PRESIDENT SECRETARY PRINCIPAL ACCOUNTANT

As per separate report of even date annexed

For Y.K Sud & Co
CHARTERED ACCOUNTANT

PROP
Membership No-016875

Place: Jalandhar
Date: 22-08-2026

KLB DAV COLLEGE FOR GIRLS, PALAMPUR
Income and Expenditure for the year ended 31.03.2026

	Particulars	Note	31 March 2026			31 March 2025		
			Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
I	**Income**							
(a)	Donations and Grants				-	230000		230,000
(b)	Fees from Rendering of Services				-			-
(c)	Sale of Goods				-			-
II	**Other Income**	16	35,296,635.06		35,296,635	27,262,606.30		27,262,606
III	**Total Income (I+II)**		35296635.06		35,296,635	27492606.3	-	27,492,606
IV	**Expenses:**				-			-
(a)	Material consumed/distributed	17			-		-	-
(b)	Donations/contributions paid				-			-
(c)	Employee benefits expense	18	21018851		21,018,851	17580312		17,580,312
(d)	Depreciation and amortization expense	19	2738115		2,738,115	2520036		2,520,036
(e)	Finance costs	20	0		-	134392.66		134,393
(f)	Other expenses	21	4312600.84		4,312,601	5585612.69		5,585,613
(g)	Religion/charitable expenses				-			-
(h)	Other Expenses (specify nature)							
	Total expenses		**28,069,566.840**		**28,069,566.840**	**25,820,353.350**	-	**25,820,353.350**
V	**Excess of Income overExpenditure for the year before exceptional and extraordinary items (III- IV)**		7,227,068.22		7,227,068.22	1,672,252.95	-	1,672,252.95
VI	Exceptional items (specify nature & provide note/delete if none)				-		-	-
VII	**Excess of Income over Expenditure for the year before extraordinary items (V-VI)**		7,227,068.220		7,227,068.220	1,672,252.950	-	1,672,252.950
VIII	Extraordinary Items (specify nature & provide note/delete if none)				-		-	-
IX	**Excess of Income over Expenditure for the year (VII-VIII)**		7,227,068.220		7,227,068.220	1,672,252.950	-	1,672,252.950
	Appropriations Transfer to funds, e.g., Building fund							
	Transfer from funds							
	Balance tansferred to General Fund							
	The accompanying notes are an integral part of the financial statements							

PRESIDENT **SECRETARY** **PRINCIPAL** **ACCOUNTANT**

As per separate report of even date annexed

For Y.K Sud & Co
CHARTERED ACCOUNTANT

PROP
Membership No-016875

Place: Jalandhar
Date:22-08-2026

KLB DAV COLLEGE FOR GIRLS, PALAMPUR

Notes forming part of the Financial Statements for the year ended, 31st March, 2026

Note - 1 Brief abount the entity

KLB DAV College For Girs is incporated in year 1974 for imparting education and is situated at Palampur CITY

Note - 2 Significant Accounting Policies

1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention on an accrual basis of accounting in accordance with applicable accounting standards issued by the Institute of Chartered Accountants of India (ICAI) and other relevant statutory provisions.

2. Use of Estimates

The preparation of financial statements requires the management to make certain estimates and assumptions that affect the reported amounts of income, expenditure, assets, and liabilities. Actual results may differ from these estimates.

3. Fixed Assets and Depreciation

Fixed assets are stated at cost less accumulated depreciation. Cost includes all incidental expenses related to acquisition and installation.

Depreciation is provided on Written Down Value Method at the rates prescribed under the Income Tax Act, 1961 or as per management policy, on a pro-rata basis from the date the asset is put to use.

Assets costing less than 5,000 are fully depreciated in the year of acquisition.

4. Investments

Investments are carried at cost. Provision for diminution in value of investments is made only if such a decline is considered other than temporary in the opinion of the management.

5. Revenue Recognition

Donations and grants (unrestricted) are recognized on receipt basis.
Donations and grants (restricted) are recognized as income to the extent the related expenses have been incurred in accordance with the terms of the grant/donation.

Membership fees/subscription income is recognized on an accrual basis.
Interest income is recognized on a time proportion basis, taking into account the amount outstanding and the applicable rate of interest.

6. Fund Accounting

The organization follows fund-based accounting whereby funds are classified as:
General Fund: Funds available for general operations.
Restricted/Designated Funds: Funds earmarked for specific purposes by donors or the management.
Expenditure incurred against restricted funds is adjusted against the respective fund balance.



7. Foreign Currency Transactions

Foreign currency transactions are recorded at the exchange rate prevailing on the date of transaction. Monetary items denominated in foreign currencies are restated at the closing exchange rates on the balance sheet date. Exchange differences arising on settlement or restatement are recognized in the Income and Expenditure Account.

8. Employee Benefits

Short-term benefits are recognized as an expense as and when incurred.
Gratuity and leave encashment are provided for on accrual basis as per applicable laws.
The organization does not maintain any separate fund for gratuity and the same is accounted for on a pay-as-you-go basis.

9. Impairment of Assets

The organization assesses at each balance sheet date whether there is any indication that an asset may be impaired. If any such indication exists, the organization estimates the recoverable amount of the asset and provides for impairment loss, if any.

10. Provisions and Contingent Liabilities

Provisions are recognized for liabilities that can be measured reliably and where the outflow of resources is probable. Contingent liabilities, if any, are disclosed by way of notes and are not provided for in the accounts.

Note - 3 NPOs Funds

(Amount in Rs.)

Sr. No.	Particulars	As at 1st April 2025 (Opening Balance)	Funds transferred/received during the year	Funds Utilised during the year	As at 31st March 2026(Closing Balance)
(A)	**Unrestricted Funds**				
1	Corpus Funds				-
2	General Funds	48,553,239.23	7,227,068.22		55,780,307.45
3	Designated Funds				-
(B)	**Restricted Funds**				-
		48,553,239	**7,227,068**	**-**	**55,780,307**
Previous Year (PY)		47038805.28	**1,672,252.95**	**157,819.00**	**48,553,239.23**

PRESIDENT SECRETARY PRINCIPAL ACCOUNTANT

As per separate report of even date annexed

For Y.K Sud & Co
CHARTERED ACCOUNTANT

PROP
Membership No-016875

Place: Jalandhar
Date:22-08-2026

KLB DAV COLLEGE FOR GIRLS, PALAMPUR

Notes forming part of the Financial Statements for the year ended 31st March, 2026

4	Borrowings	Long Term		Short Term	
		31 March 2026	31 March 2025	31 March 2026	31 March 2025
	Secured				
(a)	**Term loans**				
(i)	from banks	-		-	-
(ii)	from other parties	-		-	-
(b)	**Loans repayable on demand**				
(i)	from banks	NA	NA	-	-
(ii)	from other parties	NA	NA	-	-
(c)	Deferred payment liabilities	-	-	-	-
(d)	Loans and advances from related parties	-	-	-	-
(e)	Long term/current maturitites of finance lease obligation	-	-		
(f)	Other loans advances (specify nature)	-	-	-	-
	Total (A)	-	-	-	-
	Unsecured				
(a)	**Term loans**				
(i)	from banks	-	-	-	-
(ii)	from other parties	-	-	-	-
(b)	**Loans repayable on demand**				
(i)	from banks	NA	NA	-	-
(ii)	from other parties	NA	NA	-	-
(c)	Deferred payment liabilities	-	-	-	-
(d)	Loans and advances from related parties	-	-	-	-
(e)	Long term/current maturitites of finance lease obligation	-	-	-	-
(f)	Other loans advances (specify nature)	-	-	-	-
	Total (B)	-	-	-	-
	Total (A) + (B)	-	-	-	-
	Foot Note:				
(i)	Nature of the Security to be specified separately.				
(ii)	Terms of repayment of terms loans and other loans may be stated.				
(iii)	Where loans guranteed by partners/proprietors/owners aggregate of such amount under each head may be disclosed.				



KLB DAV COLLEGE FOR GIRLS, PALAMPUR

Notes forming part of the Financial Statements for the year ended 31st March, 2026

(Amount in Rs.)

5	**Other long-term liabilities**	**31 March 2026**	**31 March 2025**
(a)	Advance from customers	-	-
(b)	Others (please specify)	-	-
	Total Other long-term liabilities	-	-

		Long term		Short term	
6	**Provisions**	**31 March 2026**	**31 March 2025**	**31 March 2026**	**31 March 2025**
(a)	**Provision for employee benefits**				
(i)	Provision for gratuity	-	-	-	-
(ii)	Provision for leave Encashment	-	-	-	-
(b)	**Other provisions**	-	-	-	-
	(Please Specify - eg/- Provision for warranties / Provision for Sales Return)	-	-	-	-
	Other (specify nature)	-	-	-	-
	Total Provisions	-	-	-	-

7	**Payables**	**31 March 2026**	**31 March 2025**
(a)	Total outstanding dues of micro, small and medium enterprises	-	-
(b)	Total outstanding dues of creditors other than micro, small and medium enterprises	139,191	229,551
	Total payables	**139,191**	**229,551**

Disclosure relating to suppliers registered under MSMED Act based on the information available with the entity Company:

Particulars	**31 March 2026**	**31 March 2025**
(a) Amount remaining unpaid to any supplier at the end of each accounting year:		
Principal	-	-

V.K. SUD & CO. Chartered Accountants M.No. 16875 FRN : 000471N JALANDHAR CITY

	Interest	-	-
	Total	-	-
	(b) The amount of interest paid by the buyer in terms of section 16 of the MSMED Act, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year.	-	-
	(c) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED	-	-
	(d) The amount of interest accrued and remaining unpaid at the end of each accounting year.	-	-
	(e) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the MSMED Act.	-	-

8	**Other current liabilities**	**31 March 2026**	**31 March 2025**
(a)	Current maturities of finance lease obligations	-	-
(b)	Interest accrued but not due on borrowings	-	-
(c)	Interest accrued and due on borrowings	-	-
(d)	Income received in advance	-	-
(e)	Unearned revenue	-	-
(f)	Goods and Service tax payable	-	-
(g)	TDS payable	-	-
(h)	Other payables (specify nature)		
	Library Security Refundable	499,000	342,000
	Audit fees payable	64,900	64,900
	DPL Payable	3,800	4,400
	CBT Examination	41,585	
	Unnat Bharat Abhiyan	50,000	
	PF	275,896	
	ESIC	18,685	
	Telephone Payable	364	
	Postage exp Payable	773	721
	Total Other current liabilities	**955,003**	**412,021**

Y.K. SUD & CO. Chartered Accountants M.No. 16875 FRN : 000471N JALANDHAR CITY

KLB DAV COLLEGE FOR GIRLS

PALAMPUR

Schedule 'A' of Fixed Assets annexed to and forming an intergrated part of the Balance Sheet as on 31st March, 2026

Asset Name	Dep.	Bal. as on	Additions		Sales/Trfd.	Total as on	Depreciation	Bal.as on
	Rate	01.04.2025	Before	After	during	31.3.2026	W/off	31.3.2026
			30.9.2025	30.9.2025	the year			
0% Block								
Land	0.00%	13,703,040.00	-	-	-	13,703,040.00	-	13,703,040.00
WIP Building	0%	-	-	-	-	-	-	-
10% Block								
Building	10%	14,760,430.00	2,303,853.00	2,500,000.00	-	19,564,283.00	1,831,428.00	17,732,855.00
Furniture	10%	2,020,499.00	1,950.00	385,000.00	-	2,407,449.00	221,495.00	2,185,954.00
15% Block				-				
Electrical Fittings	15%	427,309.00	2,370.00	3,510.00	-	433,189.00	64,715.00	368,474.00
Digital E-Podium	15%	182,383.00			-	182,383.00	27,357.00	155,026.00
ICT Lab	15%	38,855.00			-	38,855.00	5,828.00	33,027.00
CCTV	15%	145,727.00	4,550.00		-	150,277.00	22,542.00	127,735.00
Invertor	15%	31,728.00		25,500.00	-	57,228.00	6,672.00	50,556.00
Machinery	15%	23,342.00		-	-	23,342.00	3,501.00	19,841.00
Fire Fitting Instrument	15%	176,278.00		-	-	176,278.00	26,442.00	149,836.00
Art & Craft Lab	15%	44,863.00		-	-	44,863.00	6,729.00	38,134.00
Language Lab	15%	62,619.00			-	62,619.00	9,393.00	53,226.00
Library Books	15%	858,234.00		22,298.00	-	880,532.00	130,407.00	750,125.00
Office Equipments	15%	30,931.00	997.00		-	31,928.00	4,789.00	27,139.00
Photostate Machine	15%	36,018.00			-	36,018.00	5,403.00	30,615.00
Sports Equipment	15%	61,818.00		-	-	61,818.00	9,273.00	52,545.00
Psychological Lab	15%	26,472.00			-	26,472.00	3,971.00	22,501.00
Science Lab	15%	7,689.00			-	7,689.00	1,153.00	6,536.00
Sound System	15%	31,637.00			-	31,637.00	4,746.00	26,891.00
Mathematics Lab	15%	5,232.00			-	5,232.00	785.00	4,447.00
Biomatric Machine	15%	9,549.00	450.00		-	9,999.00	1,500.00	8,499.00
Security System	15%	38,855.00			-	38,855.00	5,828.00	33,027.00
Gym & Fitness Equipmen	15%	69,749.00			-	69,749.00	10,462.00	59,287.00
Music Instrument	15%	5,708.00			-	5,708.00	856.00	4,852.00
Smart Class Room	15%	93,396.00	650.00		-	94,046.00	14,107.00	79,939.00
40% Block								
Computer	40%	37,923.00	550.00	1,100.00	-	39,573.00	15,609.00	23,964.00
Solar System	40%	664,000.00			-	664,000.00	265,600.00	398,400.00
Thermal Scanner	40%	2,702.00			-	2,702.00	1,081.00	1,621.00
Software	40%	91,108.00			-	91,108.00	36,443.00	54,665.00
Total		**33,688,094.00**	**2,315,370.00**	**2,937,408.00**	**-**	**38,940,872.00**	**2,738,115.00**	**36,202,757.00**

PRESIDENT **SECRETARY** **PRINCIPAL** **ACCOUNTANT**

Place: Jalandhar
Date:22.08.2026

For Y.K.Sud & Co
Chartered Accountants

PROP
Membership No.016875

KLB DAV COLLEGE FOR GIRLS, PALAMPUR

Notes forming part of the Financial Statements for the year ended 31st March, 2026

(Amount in Rs.)

		As at 31 March 2026			As at 31 March 2025	
10	**Investments - Non Current and Current**	Face Value	Numbers/ Units/ Shares	Book Value	Numbers/ Units/ Shares	Book Value
	(valued at historical cost unless stated otherwise)					
	Trade Investments -Quoted					
(a)	Investments in Other Entities					
	Less: Provision for diminution in value of investments			-		-
(b)	Investments in partnership firm (Refer footnote 1)			-		-
	Other Investments					
(c)	Investments in preference shares			-		-
(d)	Investments in equity instruments			-		-
(e)	Investments in government or trust securities			-		-
(f)	Investments in debentures or bonds			-		-
(g)	Investments in mutual funds			-		-
(h)	Investments property			-		-
(i)	Other non-current investments (specify nature)			-		-
	Total Investments			-		-
	Trade Investments - Unquoted					
(a)	Investments in Other Entities			-		-
	Less: Provision for diminution in value of investments			-		-
(b)	Investments in partnership firm (Refer footnote 1)			-		-
	Other Investments					
(c)	Investments in preference shares			-		-
(d)	Investments in equity instruments			-		-
(e)	Investments in government or trust securities			-		-
(f)	Investments in debentures or bonds			-		-
(g)	Investments in mutual funds			-		-
(h)	Other non-current investments (specify nature)			-		-
(i)	Investments property			-		-
	Total Investments			-		-
	Aggregate market value as at the end of the year:					
	Aggregate amount of quoted investments and market value thereof.			-		-
	Aggregate amount of Un-quoted investments.			-		-
	Aggreagte Provision for diminution in value of investments.					
	Footnote 1: Details of investment in partnership firm			**31 March 2026**		**31 March 2025**
	Name of partner with % share in profits of such firm					
	ABC			-		-
	XYZ			-		-
	Mr. A			-		-
	Total capital of the firm (Amount in Rs.)			-		-

V.K. SUD & CO. Chartered Accountants M.No. 16575 FRN : 00047N JALANDHAR CITY

KLB DAV COLLEGE FOR GIRLS, PALAMPUR

Notes forming part of the Financial Statements for the year ended 31st March, 2026

	Current Investments	Face Value	As at 31 March 2026		As at 31 March 2025	
			Numbers/ Units/ Shares	Book Value	Numbers/ Units/ Shares	Book Value
	Trade (valued at lower of cost or market value) - Quoted					
(a)	Current maturities of long-term investments			-		-
(b)	Investments in equity instruments			-		-
(c)	Investments in preference shares			-		-
(d)	Investments in government or trust securities			-		-
(e)	Investments in debentures or bonds			-		-
(f)	Investments in mutual funds			-		-
(g)	Other Short-term investments (specify nature)			-		-
	Net current investments			-		-
	Trade (valued at lower of cost or market value) - Unquoted					
(a)	Current maturities of long-term investments					
(b)	Investments in equity instruments			-		-
(c)	Investments in preference shares			-		-
(d)	Investments in government or trust securities			-		-
(e)	Investments in debentures or bonds			-		-
(f)	Investments in mutual funds			-		-
(g)	Other Short-term investments (specify nature)			-		-
	Net current investments			-		-
	Grand Total			-		-
	Aggregate value of quoted investments and market value thereof.			-		-
	Aggregate value of quoted investments.			-		-
	Aggregate Provision for diminution in value of investments.			-		-

			Long Term		Short Term	
			31 March 2026	31 March 2025	31 March 2026	31 March 2025
11	**Loans and advances**					
A	**(Secured)**					
(a)	**Capital advances**					
(i)	Considered good		-	-	-	-
(ii)	Doubtful		-	-	-	-
	Less: Provision for doubtful advances		-	-	-	-
		(a)	-	-	-	-
(b)	Loans advances to partners or relative of partners		-	-	-	-
(c)	Other loans and advances (specify nature)		-	-	-	-
(i)	Prepaid expenses		-	-	-	-
(ii)	CENVAT credit receivable					
(iii)	VAT credit receivable					
(iv)	Service tax credit receivable					
(v)	GST input credit receivable					
(v)	Security Deposits					
(vi)	Balance with government authorities					
		(b)	-	-	-	-
	Total (a)+(b) (A)		-	-	-	-



KLB DAV COLLEGE FOR GIRLS, PALAMPUR

Notes forming part of the Financial Statements for the year ended 31st March, 2026

			Long Term		Short Term	
B	**Loans and advances**		**31 March 2026**	**31 March 2025**	**31 March 2026**	**31 March 2025**
	(Unsecured)					
(a)	**Capital advances**					
(i)	Considered good		-	-	-	-
(ii)	Doubtful		-	-	-	-
	Less: Provision for doubtful advances		-	-	-	-
		(a)	-	-	-	-
(b)	Loans advances to partners or relative of partners		-	-	-	-
(c)	Other loans and advances (specify nature)		-	-	-	-
(i)	Prepaid expenses		-	-	-	-
(ii)	CENVAT credit receivable					
(iii)	VAT credit receivable					
(iv)	Service tax credit receivable					
(v)	GST input credit receivable					
(v)	Security Deposits					
(vi)	Balance with government authorities					
	TDS				350,535	308,643
(vii)	Advance for parking					
		(b)	-	-	**350,535**	**308,643**
	Total (a)+(b) (B)		-	-	**350,535**	**308,643**
	Total (A + B)		-	-	**350,535**	**308,643**

12	**Other non-current assets**	**31 March 2026**	**31 March 2025**
(a)	Security Deposits	20,000	-
(b)	Prepaid expenses	-	-
(c)	Others (Specify nature)	-	-
	Total other non-current other assets	20,000	-

13	**Receivables**	**31 March 2026**	**31 March 2025**
(a)	Donations/grants receivable	-	-
(b)	Others (specify nature)	-	-
		-	-
	Outstanding for a period exceeding 6 months from the date they are due for receipt		
(a)	Secured Considered good	-	-
(b)	Unsecured Considered good	-	-
(c)	Doubtful	-	-
	Less: Provision for doubtful receivables	-	-
	Total	-	-

V.K. SUD & CO. Chartered Accountants M.No. 16875 FRN : 00047N JALANDHAR CITY

KLB DAV COLLEGE FOR GIRLS, PALAMPUR

Notes forming part of the Financial Statements for the year ended 31st March, 2026

			31 March 2026	31 March 2025
14	**Cash and Bank Balances**			
A	**Cash and cash equivalents**			
(a)	On current accounts		-	-
	HDFC 50100311454814		9,296,285.93	3,478,021.85
	KCCB Current A/c 50058311235		881,359.00	231,103.00
	SB A/c with SBI A/c No 33383457411		421,276.58	31,566.44
	SB A/c With SBI No. 31594702365		108,325.50	369,500.50
	UCO Bank A/c 18780100006815		1,634,046.44	3,463,901.44
(b)	Cash credit account (Debit balance)		-	-
(c)	**Fixed Deposits**			
	FDR NO. 3030401001490/6 CANARA JBT		500000.00	500000.00
	FDR NO. 3030401001490/7 CANARA JBT		700000.00	700000.00
	FDR NO. 3030401001650/2 CANARA B.ED		500000.00	500000.00
	FDR NO 3030401001651/2 CANARA B.ED		700000.00	700000.00
	FDR No. 31488491887 with SBI (B.Ed)		150000.00	150000.00
	FDR No 31914705389 with SBI (MCA)		1200000.00	1200000.00
	FDR No 33597906815 with SBI (UG)		210426.00	210426.00
	FDR No.38845041489 With SBI (M.Com)		681770.00	681770.00
	FDR No 50074034690 KCC Bank (B.Com) New		500000.00	500000.00
	FDR NO 50074092697 KCC Bank (MA History)		500000.00	500000.00
	FDR NO 50074092700 KCC Bank (MA Hindi)		500000.00	500000.00
	FDR NO 50075578335 KCC Bank (MA Pol.Science)		500000.00	500000.00
	FDR SWEEP SBI 0044111380046		260000.00	
	FDR SWEEP SBI 0044154744298		20000.00	
	FDR SWEEP SBI 0044239277533		10000.00	
	FDR SWEEP SBI 0044436776242		10000.00	
	FDR SWEEP SBI 0044705481095		20000.00	
	FDR SWEEP SBI 0044976967118		20000.00	
			-	-
(d)	Cheques, drafts on hand		-	-
(e)	Cash on hand			1,800
	Total	**(I)**	19,323,489	14,218,089
B	**Other bank balances**			
(a)	Bank Deposits			
(i)	Earmarked Bank Deposits		-	-
(ii)	Deposits with original maturity for more than 3 months but less than 12 months from reporting date		-	-
(iii)	Margin money or deposits under lien		-	-
(iv)	Others (specify nature)		-	-
	Total other bank balances	**(II)**	-	-
	Total Cash and bank balances	**(I+II)**	**19,323,489**	**14,218,089**

15	**Other current assets**	**31 March 2026**	**31 March 2025**
	(Specify nature)		
	(This is an all-inclusive heading, which incorporates current assets that do not fit into any other asset categories)		
(a)	Interest accrued but not due on deposits	-	-
(b)	Interest accrued and due on deposits	977,720	979,985
	Total	**977,720**	**979,985**

Y.K. SUD & CO. Chartered Accountants M.No. 16875 FRN : 000471N JALANDHAR CITY

KLB DAV COLLEGE FOR GIRLS, PALAMPUR

Notes forming part of the Financial Statements for the year ended 31st March, 2026

(Amount in Rs.)

16	**Other income**		**31 March 2026**	**31 March 2025**
(a)	Interest income		701,253	601,104
(b)	Dividend income			-
(c)	Net gain on sale of investments			-
(d)	Other non-operating income (Please specify)			
	Sale of scrap		15,010	22,300.00
	Fees Received		32,715,651	26,055,614.30
	Misc Income		95,009	47,239.00
	Prospectus Income		182,500	224,500.00
	PTA Account		202,030	203,000.00
	Fine Collection		48,875	16,709.00
	Red Cross Society		4,500	1,717.00
	Rent Received		237,793	87,318.00
	national Seminar			3,105
	Donation		1,070,000	
	College Development Fund		2,430	
	Final Teaching Practice Exam Charges		1,584	
	Scholarship		20,000	
	Total other income		**35,296,635.06**	**27,262,606.30**
17	**Cost of goods sold (Delete whatever is not applicable)**		**31 March 2026**	**31 March 2025**
(A)	**Materials consumed/distributed**			
	Raw material consumed/distributed			
(i)	Inventory at the beginning of the year		-	-
(ii)	Add : Purchases during the year		-	-
(iii)	Less: Inventory at the end of the year		-	-
	Cost of raw material consumed	**(I)**	-	-
	Other materials (purchased intermediates and components)			
(i)	Inventory at the beginning of the year		-	-
(ii)	Add : Purchases during the year		-	-
(iii)	Less: Inventory at the end of the year		-	-
	Cost of other material distributes	**(II)**	-	-
	Total raw material consumed/distributed (A)	**(I+II)**	-	-
B	**Purchases of stock-in-trade**		**31 March 2026**	**31 March 2025**
(i)	...		-	-
(ii)	...		-	-
(iii)	...		-	-
	Total (B)		-	-
C	**Changes in inventories of finished goods, work in progress and stock-in trade**		**31 March 2026**	**31 March 2025**
	Inventories at the beginning of the year:			
(i)	Stock-in-trade		-	-
(ii)	Work in progress		-	-
(iii)	Finished goods		-	-
		(I)	-	-
	Inventories at the end of the year:			
(i)	Stock-in-trade		-	-
(ii)	Work in progress		-	-
(iii)	Finished goods		-	-
		(II)	-	-
	(Increase)/decrease in inventories of finished goods, work-in-progress and stock-in-trade (C)		-	-
	Total (A+B+C)		-	-
18	**Employee benefits expense**		**31 March 2026**	**31 March 2025**
	(Including contract labour)			
(a)	Salaries, wages, bonus and other allowances		19164946.00	15,955,893
(b)	Contribution to provident and other funds		1,853,905	1,624,419
(c)	Gratuity expenses		-	-
(d)	Staff welfare expenses			
	Total Employee benefits expense		**21,018,851**	**17,580,312**

V.K. SUD & CO. Chartered Accountants M.No. 16875 FRN : 000472N JALANDHAR CITY

KLB DAV COLLEGE FOR GIRLS, PALAMPUR

Notes forming part of the Financial Statements for the year ended 31st March, 2026

19	**Finance cost**	**31 March 2026**	**31 March 2025**
(a)	Interest expense		
(i)	On bank loan		134,393
(ii)	On assets on finance lease		-
(b)	Other borrowing costs		
(c)	Loss on foreign exchange transactions and translations considered as finance cost (net)	-	-
	Total Finance cost	-	**134,393**

20	**Depreciation and amortization expense**	**31 March 2026**	**31 March 2025**
(a)	on tangible assets (Refer note 11)	2,738,115.00	2,520,036
(b)	on intangible assets (Refer note 11)	-	-
	Total Depreciation and amortization expense	**2,738,115**	**2,520,036**

21	**Other Expenses**	**31 March 2026**	**31 March 2025**
(a)	Religious/charitable		
(b)	Other Expenses		
	Advertisement Exp	170583.00	146,026.00
	Carriage Charges	2000	2,750.00
	Audit Fees	64900	64,900.00
	Bank Charges	7068.48	33,586.48
	Cable Charges	9000	10,050.00
	DPL	89,220	61,825.00
	Electricity Expenses	336,869	361,283.00
	Computer training account	139,750	
	Gift Expense	105,000	106,500.00
	Group Insurance	4,544	6,390.00
	Guest Lecture	161275.00	456,470.00
	Hostel Mess charges	756,990	738,180.00
	Insurance Building	43,131	44,311.00
	Internet Charges	11,546	8,720.00
	Legal expenses	85,400	33,900.00
	Loading & Boarding Exp	21,613	32,650.00
	Misc. Expenses	28,635	37,669.79
	NCC	140,928	106,937.00
	Newspaper Exp	23,263	26,424.00
	Officer Expense	6,600	6,729.00
	Postage	3,443	3,877.00
	Printing & Stationery	222,239	321,284.00
	Professional Charges		-
	Repair & Maintenanace	222,573	268,767.00
	Security Refund	1,000	1,000.00
	Subscription Journals	13,570	13,570.00
	Telephone expenses	4,582	2,862.00
	sewerage account		-
	Travelling Exp	181,425	155,982.00
	University charges	1,182,104.00	1,823,401.00
	Extention of Approval		-
	Medical Expenses	1,689	3,932.00
	Red Cross Society	1,620	-
	Refreshment Charges	38,098	27,163.00
	Water Bill	600	1,200.00
	Website Charges	37,485	27,188.42
	Prize distribution		120,089
	Fire Fighting Refill Exp		32,568
	NCTE Processing fee		35,400
	Rain water Harvesting		26,377
	software updation	4,500	15,100
	GST	5,760	
	Application Fees (D.El.Ed)	2,000	
	Registeration Charges	9,500	
	Cultural Activities	10,664	
	Sports Activities	7,960	
	University Fees	24,122	
	Naac Acrediation A/c	129,351	420,551
		4,312,601	5,585,613

Y.K. SUD & CO. Chartered Accountants M.No. 16875 FRN : 000478N JALANDHAR CITY