STATEMENT OF ACCOUNTS

CA

M/s Shree Krishna Educational Society

Gida

Gorakhpur

Year Ending 31 st March 2026

Subject ~~Tax~~ Audit Report

NAWAL AGRAWAL & Co.

Chartered Accountants

Majhauli Compound, Daudpur

(Near Kali Mandir) Gorakhpur - 273001

Mob.: 9415281980, 9935900626

E-mail : agrawal002@rediffmail.com

Nawal Agrawal & Co.
Chartered Accountants

27-A,DAUDPUR,Gorakhpur UTTAR PRADESH
273001
Ph. 9935900626
e-mail : agrawal002@rediffmail.com

FORM No. 10B
[See rule 16CC and 17B]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of subsection (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution.

We have examined the balance sheet of **SHREE KRISHNA EDUCATIONAL SOCIETY** [name of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution] as at **31-MAR-2026** and the Income and Expenditure account or Profit and Loss account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

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.

In our opinion, proper books of account have been maintained at the registered office of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution at the address mentioned at serial number 14 of the Annexure:

In our opinion and to the best of our information and according to explanations given to us, the particulars given in the Annexure are true and correct subject to following observations or qualifications

In our opinion and to the best of our information, and according to information given to us, the said accounts give a true and fair view

(i) in the case of the balance sheet, of the state of affairs of the above named * fund or trust or institution or university or other educational institution or hospital or other medical institution as on **31-MAR-2026** and

(ii) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application or profit or loss of its accounting year ending on **31-MAR-2026**

subject to the following observations/qualifications

The prescribed particulars are annexed hereto.

For Nawal Agrawal & Co.
Chartered Accountants
(Firm Regn No.: 0002953C)

NAWAL AGRAWAL & CO. Chartered Accountants GORAKHPUR

(Rahul Agrawal)
Partner
Membership No: 404376

Place :Gorakhpur
Date : 19-Sep-2026
UDIN : 26404376ZXBRAQ3946

ANNEXURE
Statement of particulars

Basic Details	1.	PAN of the auditee	**AADTS6436M**
	2.	Name of the auditee	**SHREE KRISHNA EDUCATIONAL SOCIETY**
	3.	Assessment Year	**2026-2027**
	4.	Previous Year	**From 1-APR-2025 to 31-MAR-2026**
	5.	Registered Address of the auditee	**GIDA , SAHJANWA ROAD, , SAHJANWA ROAD, GORAKHPUR , UTTAR PRADESH, 273209, INDIA**
	6.	Other addresses, if applicable	**No**
Legal	7.	Type of the auditee	**Society**
	8.	Whether the auditee is established under an instrument?	**Yes**

Registration Details

9. Details of registration/provisional registration or approval/ provisional approval or notification of the auditee under the Income-tax Act (details of all the registration/provisional registration/approval/provisional approval/notification which are valid during the previous year should be provided, however where the auditee has got the registration/approval after provisional registration/approval the details of provisional registration/approval need not be provided)

Section under which registered/provisionally registered or approved/ provisionally approved /notified	Date of registration/provisional registration or approval/ provisionally approval/ notification(dd/mm/yyyy)	Registration/Approval/ Notification/ Unique Registration No. (URN), if available	Authority granting registration/provisional registration or approval/provisional approval or notification	Date from which registration//provisional registration/approval/provisional approval/notification is effective(dd/mm/yyyy)
(1)	(2)	(3)	(4)	(5)
Clause (a) of sub-section (1) of section 12AB of the Act	**23-Sep-2021**	**AADTS6436ME20212**	**PRICIPAL COMMISSIONER OF INCOME TAX**	**01-Apr-2022**

Management

10. 10(a) Details of all the Author (s)/ Founder (s)/ Settlor (s)/Trustee (s)/ Members of society/Members of the Governing Council/ Director (s)/ shareholders holding 5% or more of shareholding / Office Bearer (s) of the auditee at any time during the previous year

Name of person	Relation	Relation Other	Percentage of shareholding in case of shareholder	Unique Identification Number	Id Code	PAN Or Aadhar	Whether there is any change in relation during previous year of audit Yes/No	If yes, specify the change	Address/Foreign Address
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
NIRAJ MATANHELIA	**Members of society**			**ADSPM7624F**	**PAN**	**Yes**	**No**		**GORAKHPUR,GORAKHPUR,Gorakhpur H.O,Gorakhpur,GORAKHPUR,Uttar Pradesh,273001 INDIA**
SHYAM BIHARI AGRAWAL	**Members of society**			**ABLPA8836G**	**PAN**	**Yes**	**No**		**GORAKHPUR,GORAKHPUR,Gorakhpur H.O,Gorakhpur,GORAKHPUR,Uttar Pradesh,273001 INDIA**
NIKUNJ MATANHELIA	**Members of society**			**AIVPM2410P**	**PAN**	**Yes**	**No**		**GORAKHPUR,GORAKHPUR,Gorakhpur H.O,Gorakhpur,GORAKHPUR,Uttar Pradesh,273001 INDIA**
ANUJ AGRAWAL	**Members of society**			**AETPA2710A**	**PAN**	**Yes**	**No**		**GORAKHPUR,GORAKHPUR,Gorakhpur H.O,Gorakhpur,GORAKHPUR,Uttar Pradesh,273001 INDIA**

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JAIPRAKASH D AGRAWAL	Members of society			AAZPA7962J	PAN	Yes	No		GORAKHPUR,GORAKHPUR,Gorakhpur H.O,Gorakhpur,GORAKHPUR,Uttar Pradesh,273001 INDIA
KARUNA MATANHELIA	Members of society			AIVPM2411N	PAN	Yes	No		GORAKHPUR,GORAKHPUR,Gorakhpur H.O,Gorakhpur,GORAKHPUR,Uttar Pradesh,273001 INDIA
ABHISHEK AGRAWAL	Members of society			ABLPA8835F	PAN	Yes	No		GORAKHPUR,GORAKHPUR,Gorakhpur H.O,Gorakhpur,GORAKHPUR,Uttar Pradesh,273001 INDIA
AJAY KUMAR AGRAWAL	Members of society			ABFPA3764K	PAN	Yes	No		GORAKHPUR,GORAKHPUR,Gorakhpur H.O,Gorakhpur,GORAKHPUR,Uttar Pradesh,273001 INDIA

10(b) In case if any of the persons [as mentioned in row 10(a)] is not an individual, then provide the following details of the natural persons who are beneficial owners (5% or more) of such person at any time during the previous year

Name	Unique Identification Number	ID code	PAN Or Aadhar	Non-individual person [as mentioned in row no 10(a)] in which beneficial ownership held	Percentage of beneficial ownership	Whether there is any change during previous year of audit Yes/No	If yes, specify the change	Address/Foreign Address
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

Objects

11. Objects of the auditee

Religious	**No**
Relief of poor	**No**
Education	**Yes**
Medical relief	**No**
Yoga	**No**
Preservation of environment (including watersheds, forests and wildlife)	**No**
Preservation of monuments or places or objects of artistic or historic interest	**No**
Advancement of any other objects of general public utility	**No**

12. (i) Whether the auditee, being a trust or institution referred to in section 11 or 12, has adopted or undertaken modification of the objects which do not conform to the conditions of registration? **No**

(ii) If yes, please furnish following information:-

(A) date of such modification/ adoption (DD/MM/YYYY)

(B) Whether an application for registration has been made in the prescribed form and mannerwithin the stipulated period of thirty days from the date of said adoption or modification, as per sub-clause (v) of clause (ac) of sub-section (1) of section 12A. **No**

(C) If yes provide the following details regarding application for registration under sub-clause (v) of clause (ac) of sub-section (1) of section 12A

S.No	Date of Application	Status of registration in pursuance of application	Date of Registration or cancellation based on such application	URN of such registration
1				

Commencement

13. (i) Where the auditee has been granted provisional registration or provisional approval, whether activities have commenced during the previous year **No**

(ii) If yes in 13 (i) , date of commencement of activities

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(iii)	If the answer to 13(i) is yes, whether application for registration under section sub-clause (iii) of clause (ac) of sub-section (1) of section 12A or application for approval under clause (iii) of the first proviso to clause (23C) of section 10 has been filed?					
(iv)	If yes in 13(iii) above, provide the following details regarding application for registration under section sub-clause (iii) of clause (ac) of sub section (1) of section 12A or application for approval under clause (iii) of the first proviso to clause (23C) of section					
	S.No	Date of Application	Status of registration in pursuance of application	Date of Registration or cancellation based on such application	URN of such registration	
	1					

Details of Place where books of accounts and other documents have been maintained

14.	(i)	Whether the books of account and other documents have been kept and maintained in the form and manner and at such place as prescribed under rule 17AA by the auditee							**Yes**	
	(ii)	Provide the following details of the books of account and other documents								
	S.No.	Nature of Books of Account	Whether maintained by the auditee (Yes/No)	Whether maintained in a computer system ,(Yes/No)	Whether maintained at registered office(Yes/No)	If maintained at any place other than the registered place				Whether the books of account have been audited (Yes/No)
						Address of such Place	Date of decision by management to keep account at such place	Whether intimated to Assessing Officer that books of accounts are kept at such place under proviso to sub-rule (3) of rule 17AA	Date of intimation to Assessing Officer	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1	**Cash book**	**Yes**	**Yes**	**Yes**			**No**		**Yes**
	2	**Ledger**	**Yes**	**Yes**	**Yes**			**No**		**Yes**
	3	**Journal**	**Yes**	**Yes**	**Yes**			**No**		**Yes**

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4	Copies of bills, whether machine numbered or otherwise serially numbered, wherever such bills are issued by the assessee, and copies or counterfoils of machine numbered or otherwise serially numbered receipts issued by the assessee	Yes	No	Yes			No		Yes
5	Original bills wherever issued to the person and receipts in respect of payments made by the person	Yes	No	Yes			No		Yes
6	Record of application of income etc. out of income during the previous year as per rule 17AA(1)(d)(iii)	Yes	No	Yes			No		Yes
7	Record of application of income etc. out of income during the previous year as per rule 17AA(1)(d)(iii)	Yes	No	Yes			No		Yes
8	Record of application of income out of the income of any previous year preceding the current previous year as per rule 17AA(1)(d)(iv)	Yes	No	Yes			No		Yes



		9	**Record of loan and borrowings as per rule 17AA(1)(d)(vii)**	**Yes**	**No**	**Yes**			**No**		**Yes**
		10	**Record of properties as per rule 17AA(1)(d)(viii);**	**Yes**	**No**	**Yes**			**No**		**Yes**
		11	**Record of specified persons as per rule 17AA(1)(d)(ix)**	**Yes**	**No**	**Yes**			**No**		**Yes**

Advancement of General Public Utility

15.	Where, in any of the projects/institutions run by auditee, one of the charitable purposes is advancement of any other object of general public utility then,--		
	(A)	Whether any activity is being carried on by the auditee which is in the nature of trade, commerce or business referred to in proviso to clause (15) of section 2?	**No**
	(B)	If yes, then percentage of receipt from such activity vis-?-vis total receipts	
	(C)	Whether such activity in the nature of trade, commerce or business is undertaken in the course of actual carrying out of such advancement of any other object of general public utility	**No**
	(D)	Whether there is any activity of rendering any service in relation to any trade, commerce or business for any consideration as referred to in proviso to clause (15) of section 2?	**No**
	(E)	If yes, then percentage of receipt from such activity vis-?-vis total receipts	
	(F)	Whether such activity of rendering service is undertaken in the course of actual carrying out of such advancement of any other object of general public utility	**No**

16.	If ?A? or ?D? in 15 is Yes, the aggregate annual receipts from such activities in respect of that project/institution		
	S.No.	Name of Project/ Institution	Amount of aggregate annual receipts from activities referred in 15A and 15D (In Rs.)
	Total		

Business Undertaking

17.	(i)	Whether the auditee has any business undertaking as referred to in sub-section (4) of section 11				**No**		
	(ii)	If yes, then provide the following details of the business undertaking:						
		Nature of Business Undertaking	Sector	Sub Sector	Business Code	Whether separate books of account have been maintained for the business undertaking	Income from the business undertaking for the previous year which is not to be included in the total income of the auditee as per sub-section (4) of section 11	Income from the business undertaking for the previous year which is to be included in the total income of the auditee as per sub-section (4) of section 11
						No		

Business Incidental to Objects

18.	(i)	Whether the auditee has any income being profits and gains from any business as referred in seventh proviso to Clause (23C) of section 10 or sub-section (4A) of section 11, as the case may be		**No**
	(ii)	If yes, then provide the following details of such business:		
		(a)	Nature of Business	
		(b)	Sector	
			Sub Sector	
			Business Code	
		(c)	Whether separate books of account have been maintained for the business	**No**
		(d)	Whether the business is incidental to the attainment of the objects of the auditee	**No**
		(e)	Profits and gains from the business during the previous year	

TDS on

19 Details of the receipts of the auditee on which tax has been deducted at source referred to in sections 194C or 194J or 194H or 194Q :

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	Name of the deductor	TAN of deductor	Amount on which tax has been deducted at source (In Rs.)	Amount of tax deducted at source.	Section under which tax has been deducted at source	Trade,commerceor business(Rs.)	Activity of renderingany service in relation to any trade,commerce or business(Rs.)	Others(specify the nature)(Rs.)	Nature	Income/receipt in column 7 or 8 which is from business incidental to the attainment of the objects of the auditee.(In Rs.)	Whether separate books of account have been maintained for activities income/ receipt which is mentioned in column 10(Yes/ No)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
20.	Whether the provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable.										**No**

Voluntary contributions

21.	Whether auditee has filed Form No. 10BD for the previous year < If No then skip to row 23 >				
22.	Total Sum of donations reported in Form No. 10BD furnished by the auditee for the previous year				**0**
23.	Donations not reported in Form No 10BD /Not required to fill Form No. 10BD				
	(i)	Donations received by fund or trust or institution of the auditee which is approved under clause (b) of sub-section (2) of section 80G			**0**
	(ii)	Donations received by fund or trust or institution of the auditee which qualifies for deduction under section 80G (other than those donations qualifying under clause (b) of sub-section (2) of section 80G or sub-clause (iv) of clause (a) of sub-section (2) of section 80G)			**0**
	(iii)	Donations received by fund or trust or institution of the auditee approved under sub-clause (iv) of clause (a) of sub-section (2) of section 80G and which are not eligible under sub-section (5) of section 80G	(a)	Cash donations exceeding Rs. 2000	**0**
		Donations received by fund or trust or institution of the auditee approved under sub-clause (iv) of clause (a) of sub-section (2) of section 80G and which are not eligible under sub-section (5) of section 80G	(b)	Donations received from other charitable trusts and institution or from any fund or institution or trust or any university or other educational institutions or any hospital or other medical institution not eligible for deduction	**0**
		Donations received by fund or trust or institution of the auditee approved under sub-clause (iv) of clause (a) of sub-section (2) of section 80G and which are not eligible under sub-section (5) of section 80G	(c)	Others < Please specify the nature >	**0**
		Donations received by fund or trust or institution of the auditee approved under sub-clause (iv) of clause (a) of sub-section (2) of section 80G and which are not eligible under sub-section (5) of section 80G	(d)	Total (a)+(b)+(c)	**0**
	(iv)	Donations which could not be reported in Form No 10BD due to non-availability of identification of donor as required under Form No 10BD			**0**
	(v)	Donations received in kind			**0**
	(vi)	Anonymous Donations referred to in section 115BBC			
		(a)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (i) of sub-section (1) of section 115BBC		**0**
		(b)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (a) of sub-section (2) of section 115BBC		**0**
		(c)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (b) of sub-section (2) of section 115BBC		**0**
		(d)	Other anonymous donations taxable @ 30 % under section 115BBC		**0**
		(e)	Total (a+b+c+d		**0**
	(vii)	Any other voluntary contribution not part of Form No. 10BD <Please specify the nature>			**0**
	(viii)	Total donation not reported in Form No 10BD [23(i)+23(ii)+23(iii)(d) +23(iv)+23(v)+23(vi)(e)+23(vii)]			**0**
24.	Total voluntary contributions received by the auditee during the previous year [22+23(viii)]				**0**
25.	Total foreign contribution out of the total voluntary contributions stated in 24				**0**
26.	Voluntary Contribution forming part of corpus (which are included in 24)				

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	(A)	Corpus representing donations received for the renovation or repair of places notified under clause (b) of sub-section (2) of section 80G eligible for exemption under Explanation 1A to the third proviso to clause (23C) of section 10 or Explanation 3A to sub-section (1) of section 11	0
	(B)	Corpus donations as referred to in clause (d) of sub-section (1) of section 11 or Explanation 1 to the third proviso to section 10 (23C) eligible for exemption and invested in modes specified under sub-section (5) of section 11	0
	27.	Voluntary Contributions required to be applied by the auditee during the previous year [24-\{23(vi)(d)+26A+ 26B}]	0
Income to be applied	28.	Income other than voluntary contributions derived from property held under trust referred to in section 11 or income of fund or institution or trust or any university or other educational institution or any hospital or other medical institution (other than the contribution reported in serial number 24)	341422117
	29.	Income applied outside India which is eligible under clause (c) of sub-section (1) of section 11	0
	30.	Income required to be applied in India by the auditee during the previous year [27+28-29]	341422117

Application of Income

31. Application of Income (excluding application not eligible and reported under serial number 37)

(i)			+Electronic(In Rs)	Other than Electronic(In Rs.)	Total Amount in Rs.
	(a)	Contribution or donation to any other person during the previous year	0	0	0
	(b)	Object wise application other than the application provided in (a)			
		(I) Religious	0	0	0
		(II) Relief of poor	0	0	0
		(III) Education	315514542	33505969	349020511
		(IV) Medical relief	0	0	0
		(V) Yoga	0	0	0
		(VI) Preservation of environment (including watersheds, forests and wildlife)	0	0	0
		(VII) Preservation of monuments or places or objects of artistic or historic interest	0	0	0
		(VIII) Advancement of any other objects of general public utility	0	0	0
		(IX) Application which cannot be specifically categorised under to	0	0	0
		(X) Total	315514542	33505969	349020511
	(c)	Total application [(a) + (b)(X)]	315514542	33505969	349020511

(ii) Details of application out of (i) (a) and (i) (b) resulting in payment in excess of Rs. 50 lakh during the previous year to any person

S.No.	Name of person to whom amount paid or credited	PAN of such person	Amount of application(Rs)	Mode of application			TDS	
				+Electronic modes(Rs.)	Other than Electronic modes(Rs.)	Total	Whether any TDS has been deducted Yes/NO	Section under which TDS has been deducted

(iii)	Amount which was not actually paid during the previous year [if included in (i)(c)]	7598394
(iv)	Amount actually paid during the previous year which accrued during any earlier previous year but not claimed as application of income in earlier previous year	0
(v)	Total amount to be allowed as application [31(i)(c)- 31(iii) +31(iv)]	341422117
(vi)	Bifurcation of application in 31(v) into Revenue or Capital	341422117
	(a) Revenue	289944388
	(b) Capital	51477729
(vii)	Amount invested or deposited back in corpus which was applied during any preceding previous year and not claimed as application during that previous year.	0
(viii)	Repayment of loan or borrowing during the previous year which was earlier applied and not claimed as application during that previous year during that previous year.	0
Amount to be disallowed from application		
(ix)	Amount disallowable under thirteenth proviso to clause (23C) of section 10 or Explanation 3 to sub_section (1) of section 11 read with sub-clause (ia) of clause (a) of section 40	0
(x)	Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) or (3A) of section 40A	0
(xi)	Donation to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act towards Corpus	0
(xii)	Donation to Any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act not having same objects	0
(xiii)	Donation to any person other than any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act	0
(xiv)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has not been obtained	0

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		(xv)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has been obtained		0
		(xvi)	Applied for any purpose beyond the objects of the auditee		0
		(xvii)	Any other disallowance		0
		(xviii)	Total allowable application [\{31(v)+31(vii)+31(viii) - \{31(ix) to 31(xvii) }]		341422117
		(xix)	Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub_section (1) of section 11		0
		(xx)	Income accumulated as per the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 or sub-section (2) of section 11		0
		(xxi)	Income accumulated or set apart for application to charitable or religious purposes or stated objects of trust or institution to the extent it does not exceed 15 % of the income		0
	32.	Taxable Income [30- \{31(xviii) to 31(xxi)}]			0
section 115BBI	33.	Income taxable under section 115BBI			
		(a)	Whether the auditee has any deemed income referred to in sub-section (1B) of section 11 which is chargeable to tax @ 30 % under section 115BBI and the amount of such deemed income?	No	
		(b)	Whether the auditee has any deemed income referred to in Explanation 4 to third proviso to clause (23C) of section 10 or sub-section (3) of section 11 which is chargeable to tax @ 30 % under section 115BBI and the amount of such deemed income?	No	
			(i) Whether income accumulated is applied for the purposes other than charitable or religious purposes or ceases to be accumulated or set apart for application thereto	No	
			(ii) Whether such income accumulated ceases to remain invested or deposited in any of the forms or modes specified in sub-section (5) of section 11	No	
			(iii) Whether such income accumulated is not utilised for the purpose for which it is so accumulated or set apart during the period referred to in clause (a) of Explanation 3 to third proviso to clause (23C) of section 10 or clause (a) of sub-section (2) of section 11	No	
			(iv) Whether such income accumulated is credited or paid to any trust or institution registered under section 12AA or section 12AB or to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10	No	
		(c)	(i) Whether the auditee has any income which is income not to be excluded from the total income under twenty first proviso to clause (23C) of section 10 or clause (c) of sub-section (1) of section 13 which is chargeable to tax @ 30 % under section 115BBI and the amount of such income	No	
			(ii) Whether the auditee has any income which is not to be excluded from the total income under clause (b) of third proviso to clause (23C) of section 10 or clause (d) of sub-section (1) of section 13 which is chargeable to tax @ 30 % under section 115BBI and the amount of such income	No	
		(d)	Whether the auditee has any income accumulated or set apart in excess of fifteen per cent. of the income where such accumulation is not allowed under any specific provision of the Act and which is chargeable to tax @ 30 % under section 115BBI and the amount of such income ?	No	
		(e)	Whether the auditee has made any application out of India which is not excluded from total income under clause (c) of sub-section (1) of section 11	No	
	34.	Anonymous donation which is chargeable to tax @ 30 % under section 115BBC			0
Other Income	35.	Other Income			
		(a)	Whether the auditee has any income chargeable under section 12(2) and the amount of such income.	No	
		(b)	Income as per Explanation 3B to sub-section (1) of section 11 in case of violation of clause (a) or (b) or (c) or (d) of Explanation 3A to sub-section (1) of section 11 read with clause (b) of sub-section (2) of section 80G		0
		(c)	Income as per Explanation 1B to the third proviso to clause (23C) of section 10 in case of violation of clauses (a) or (b) or (c) or (d) of Explanation 1A to the third proviso to clause (23C) of section 10 read with clause (b) of sub-section (2) of section 80G		0
		(d)	Income chargeable under sub-section (4) of section 11		0
Capital Asset	36.	Details of capital asset transferred under sub-section (1A) of section 11			
		(1)	Whether a capital asset being property held under trust wholly for charitable or religious purpose is transferred and the net consideration for which it is transferred?	No	
		(2)	Whether deemed application is claimed as per clause (a) of sub-section (1A) of section 11 and the amount of such deemed application?	No	
		(3)	Whether a capital asset being property held under trust in part only for charitable or religious purpose is transferred and the net consideration for which it is transferred?	No	
		(4)	Whether deemed application is claimed as per clause (b) of sub-section (1A) of section 11 and the amount of such deemed application?	No	

Application of income out od different sources	37.	Application of income out of the following sources during the previous year	=+Electronic(In Rs)	Other thanElectronic(In Rs.)	Amount in Rs.
	(A)	. Income accumulated under third proviso to clause (23C) of section 10 or under sub-section (2) of section 11 during any earlier previous year	0	0	0
	(B)	. Income deemed to be applied in any preceding year under clause (2) of Explanation 1 to sub-section (1) of section 11 during any earlier previous year	0	0	0
	(C)	. Income of earlier previous years up to 15% accumulated or set apart	3349875	355739	3705614
	(D)	. Corpus	0	0	0
	(E)	. Borrowed fund	7730715	820961	8551676
	(F)	. Any other	0	0	0
	38.	Details of application resulting in payment or credit in excess of Rs. 50 lakh during previous year to a single person out of 37			

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S.no	Name of person to whom amount paid or credited	PAN	Amount of application(Rs)	Mode of Application			TDS		
				=+Electronic modes(Rs.)	Other than Electronic modes(Rs.)	Total	Whether any TDS has been deducted Yes/NO	Section under which TDS has been deducted	Amount of TDS

13(10) and 22nd proviso to section 10(23C)

39.	(i)	Whether provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable?	
	(ii)	If yes in (i) specify the reason why the provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable?	
		(a) Provision of proviso to clause (15) of section 2 is applicable	
		(b) condition specified in clause (a) of tenth proviso to clause (23C) of section 10 or sub-clause (i) of clause (b) of sub-section (1) of section 12A have been violated	
		(c) condition specified in clause (b) of tenth proviso to clause (23C) of section 10 or sub-clause (ii) of clause (b) of sub-section (1) of section 12A have been violated	
		(d) condition specified in twentieth proviso to clause (23C) of section 10 or sub-clause (ii) of clause (ba) of sub-section (1) of section 12A have been violated	
	(iii)	If yes in (i), please provide computation of income chargeable under twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13	
		(a) Income for the previous year	0
		(b) Total Expenditure incurred in India, for the objects of the auditee,	0
		(c) Expenditure to be disallowed	
		(i) Expenditure from the corpus standing to the credit of the trust or institution as on the end of the financial year immediately preceding the previous year relevant to the assessment year for which income is being computed	0
		(ii) Expenditure from any loan or borrowing	0
		(iii) Depreciation in respect of an asset, acquisition of which has been claimed as application of income, in the same or any other previous year; and	0
		(iv) Expenditure in the form of contribution or donation to any person.	0
		(v) Capital expenditure	0
		(vi) Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-clause (ia) of clause (a) of section 40	0
		(vii) Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-sections 3 or 3A of section 40A	0
		(viii) Any other disallowance	0
		(ix) Total expenditure to be disallowed (i)+(ii)+(iii)+(iv)+(v)+(vi)+(vii))+(viii))	0
		(d) Income chargeable to tax under twenty-second proviso to clause (23C) of section 10 or sub-section (10) of section 13 [a - b+c(ix)}]	0

Expenditure Incurred for

40.	In case auditee is approved under second proviso to sub-section (5) of section 80G, please provide the following details		
	(a)	Whether any amount of expenditure incurred during the previous year which is of a religious nature and the amount of such expenditure	**No**
	(b)	Total income of auditee during the previous year	0
	(c)	Percentage of expenditure which is of religious nature to the total income [Amount in (a)/(b)]	0

Person referred to in 13(3)

41. Details of specified person* as referred to in sub-section (3) of section 13

Code of Person referred to in sub-section (3) of section 13	Name of such person	PAN of such person	Aadhar number of such person, if allotted	If code 2 selected in column (1) specify the amount of contribution made to the auditee	Address/Foreign Address
4-any trustee of the trust or manager (by whatever name called) of the institution	**NIRAJ MATANHELIA**	**ADSPM7624F**			**GORAKHPUR,GORAKHPUR,Gorakhpur H.O,Gorakhpur,GORAKHPUR,Uttar Pradesh,273001 INDIA**
4-any trustee of the trust or manager (by whatever name called) of the institution	**SHYAM BIHARI AGRAWAL**	**ABLPA8836G**			**GORAKHPUR,GORAKHPUR,Gorakhpur H.O,Gorakhpur,GORAKHPUR,Uttar Pradesh,273001 INDIA**
4-any trustee of the trust or manager (by whatever name called) of the institution	**NIKUNJ MATANHELIA**	**AIVPM2410P**			**GORAKHPUR,GORAKHPUR,Gorakhpur H.O,Gorakhpur,GORAKHPUR,Uttar Pradesh,273001 INDIA**
4-any trustee of the trust or manager (by whatever name called) of the institution	**ANUJ AGRAWAL**	**AETPA2710A**			**GORAKHPUR,GORAKHPUR,Gorakhpur H.O,Gorakhpur,GORAKHPUR,Uttar Pradesh,273001 INDIA**

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	4-any trustee of the trust or manager (by whatever name called) of the institution	JAIPRAKASH D AGRAWAL	AAZPA7962J			GORAKHPUR,GORAKHPUR,Gorakhpur H.O,Gorakhpur,GORAKHPUR,Uttar Pradesh,273001 INDIA
	4-any trustee of the trust or manager (by whatever name called) of the institution	KARUNA MATANHELIA	AIVPM2411N			GORAKHPUR,GORAKHPUR,Gorakhpur H.O,Gorakhpur,GORAKHPUR,Uttar Pradesh,273001 INDIA
	4-any trustee of the trust or manager (by whatever name called) of the institution	ABHISHEK AGRAWAL	ABLPA8835F			GORAKHPUR,GORAKHPUR,Gorakhpur H.O,Gorakhpur,GORAKHPUR,Uttar Pradesh,273001 INDIA
	4-any trustee of the trust or manager (by whatever name called) of the institution	AJAY KUMAR AGRAWAL	ABFPA3764K			GORAKHPUR,GORAKHPUR,Gorakhpur H.O,Gorakhpur,GORAKHPUR,Uttar Pradesh,273001 INDIA

42.	Details of transactions referred to in section 13 (2)		
	(a)	Whether any part of the income or property of the auditee is, or continues to be, lent to any specified person for any period during the previous year without either adequate security or adequate interest or both	No
	(b)	Whether any land, building or other property of the auditee is, or continues to be, made available for the use of any specified person, for any period during the previous year without charging adequate rent or other compensation;	No
	(c)	Whether any amount is paid by way of salary, allowance or otherwise during the previous year to any specified person out of the resources of the trust or institution for services rendered by that person to such auditee and the amount so paid is in excess of what may be reasonably paid for such services;	No
	(d)	Whether the services of the auditee are made available to any specified person during the previous year without adequate remuneration or other compensation;	No
	(e)	Whether any share, security or other property is purchased by or on behalf of the auditee from any specified person during the previous year for consideration which is more than adequate;	No
	(f)	Whether any share, security or other property is sold by or on behalf of the auditee to any specified person during the previous year for consideration which is less than adequate;	No
	(g)	Whether any income or property of the auditee is diverted during the previous year in favour of any specified person	No
	(h)	Whether any funds of the auditee are, or continue to remain, invested for any period during the previous year, in any concern in which any specified person has a substantial interest.	No

Specified Violation

43.	Whether the auditee has incurred any specified violation as referred to in Explanation 2 to the fifteenth proviso to clause (23C) of section 10 or Explanation to sub-section (4) of section 12AB and the amount of such violation			
	Income of the auditee has been applied, other than for the objects of the trust or institution.		No	
	(a)	Income of the auditee has been applied, other than for the objects of the trust or institution.	No	
	(b)	Whether the auditee has income from profits and gains of business which is not incidental to the attainment of its objectives or separate books of account are not maintained by auditee in respect of the business which is incidental to the attainment of its objectives.	No	
	(c)	Whether the auditee, referred to in clause (a) of sub-section (1) of section 13, has applied any part of its income from the property held under a trust for private religious purposes, which does not enure for the benefit of the public.	No	
	(d)	Whether the auditee, referred to in clause (b) of sub-section (1) of section 13, has applied any part of its income for the benefit of any particular religious community or caste.	No	
	(e)	Whether any activity being carried out by the auditee is not genuine or is not being carried out in accordance with all or any of the conditions subject to which it was registered.	No	
	(f)	Whether the auditee has not complied with the requirement of any other law, for the time being in force, and the order, direction or decree, by whatever name called, holding that such non_compliance has occurred, has either not been disputed or has attained finality.	No	
44.	Whether there is any claim of depreciation or otherwise has been made in terms of Explanation 1 to clause (23C) of section 10 or sub-section (6) of section 11 in respect of any asset, acquisition of which has been claimed as an application of income and the amount of such depreciation?		No	
45.	In view of provisions of nineteenth proviso to clause (23C) of section 10 or sub-section (7) of section 11, please specify whether the trust or institution has claimed deduction under section 10 [other than clause (1), clause (23C) and clause (46) thereof] during the previous year and the amount of such claim?		No	
46.	Whether the auditee has taken or accepted any loan or deposit or any specified sum, exceeding the limit specified in section 269SS during the previous year?		Yes	40612340
47.	Whether the auditee has received an amount exceeding the limit specified in section 269ST, from a person in a day; or in respect of a single transaction; or in respect of transactions relating to one event or occasion from a person during the previous year?		No	
48.	Whether the auditee has repaid any amount being loan or deposit or any specified advance exceeding the limit specified in section 269T, during the previous year?		Yes	42500000
49.	Whether the auditee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB?			Yes
49. (A)	Whether the auditee is liable to pay interest under section 201(1A) or section 206C(7) ?			No

NAWAL AGRAWAL & CO. Chartered Accountants GORAKHPUR

Schedule LB: Details of Loan and Borrowing

Opening balance as on 1st April of the previous year	Loan and borrowings taken for applications towards objectives during the previous year	Applied for the objects of the trust or institution during the previous year	Amount of repayment of loan or borrowing during the previous year (which was earlier applied and not claimed as application if such application fulfilled the conditions as required)	Financial year in which (4) was applied earlier	Total repayment of loan or borrowing during the previous YEAR (In Rs.)	Closing Balance as on 31st March (1+2-6=7)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
306101097	**8551676**	**8551676**	**0**		**0**	**314652773**

Schedule 269SS: Details of loan or deposit or any specified sum taken, exceeding the limit specified in section 269SS during the previous year

S.No.	Name of the lender or depositor	PAN of payee, if available	Aadhar of payee, if available	Address	Loan or deposit or any specified sum	Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared up during the previous year? Yes/No	Maximum amount outstanding in the account at any time during the previous year	By cheque or Bank draft or use of electronic clearing system through a bank account or any other mode	Whether account payee if by cheque or Bank draft?
1	**Anuj Agrawal**			**Gorakhpur**	**L-Loan**	**4812340**	**No**	**18844733**	**Electronic clearing system through a bank account**	
2	**Kirti Bathwal**			**Gorakhpur**	**L-Loan**	**4500000**	**No**	**2578736**	**Electronic clearing system through a bank account**	
3	**Nikunj Matanhelia**			**Gorakhpur**	**L-Loan**	**30000000**	**No**	**25000000**	**Electronic clearing system through a bank account**	
4	**Shyam Bihari Agrawal HUF**			**Gorakhpur**	**L-Loan**	**1300000**	**No**	**12095470**	**Electronic clearing system through a bank account**	

Schedule 269T: Details of repayment of any amount being loan or deposit or any specified advance exceeding the limit specified in section 269T, during the previous year?

S.No	Details of Payee	Details of Transaction	Mode of Repayment

NAWAL AGRAWAL & CO. Chartered Accountants GORAKHPUR

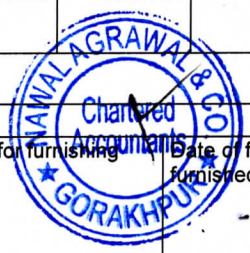
.	Name	PAN, if available	Address	Loan or deposit or any specified advance	Amount	Please specify mode of receipt [by cheque or Bank draft or use of electronic clearing system through a bank account or any other]	Whether Account payee, if by cheque or bank draft?	Whether Squared up?	Maximum amount outstanding	By cheque or Bank draft or use of electronic clearing system through a bank account or nay other mode	Whether account payee if by cheque or bank draft?
1	**Kirti Bathwal**		**Gorakhpur**	**Loan**	**2000000**	**Electronic clearing system through a bank account**		**No**	**2578736**	**Electronic clearing system through a bank account**	
2	**Nikunj Matanhrlia**		**Gorakhpur**	**Loan**	**40000000**	**Electronic clearing system through a bank account**		**No**	**25000000**	**Electronic clearing system through a bank account**	
3	**Shyam Bihari Agrawal HUF**		**Gorakhpur**	**Loan**	**500000**	**Electronic clearing system through a bank account**		**No**	**10457963**	**Electronic clearing system through a bank account**	

Schedule TDS/TCS

Tax Deduction and Collection Account Number (TAN)	Section	For Others, please specify	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount oftax deducted or collected but not deposited to the credit of the Central Government out of (6) and (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
ALDS01728G	**194A**		**16610305**	**16610305**	**16610305**	**1661033**	**0**	**0**	**0**
ALDS01728G	**194C**		**51736925**	**51736925**	**51736925**	**638484**	**0**	**0**	**0**
ALDS01728G	**Others**	**Salary to Non-Govt Employees**	**10397258**	**10397258**	**10397258**	**760000**	**0**	**0**	**0**
ALDS01728G	**Others**	**Fees for Technical Services**	**90000**	**90000**	**90000**	**1800**	**0**	**0**	**0**
ALDS01728G	**Others**	**Fees for Professional Services**	**1800800**	**1800800**	**1800800**	**180080**	**0**	**0**	**0**

Schedule Statement of TDS/TCS

Tax deduction and collection account number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported
(1)	(2)	(3)	(4)	(5)
ALDS01728G	**24Q**	**31-Jul-2025**	**28-Jul-2025**	**Yes**
ALDS01728G	**24Q**	**31-Oct-2025**	**27-Oct-2025**	**Yes**
ALDS01728G	**24Q**	**31-Jan-2026**	**27-Jan-2026**	**Yes**
ALDS01728G	**24Q**	**31-May-2026**	**29-May-2026**	**Yes**
ALDS01728G	**26Q**	**31-Jul-2025**	**28-Jul-2025**	**Yes**
ALDS01728G	**26Q**	**31-Oct-2025**	**27-Oct-2025**	**Yes**
ALDS01728G	**26Q**	**31-Jan-2026**	**27-Jan-2026**	**Yes**
ALDS01728G	**26Q**	**31-May-2026**	**29-May-2026**	**Yes**



NAWAL AGRAWAL & CO.
CHARTERED ACCOUNTANTS

Majhauli Compound, Daudpur
GORAKHPUR - 273001
☎: (0551) 2337391,2340607
E-MAIL:agrawal002@rediffmail.com

M/S SHREE KRISHNA EDUCATIONAL SOCIETY
AL-1, SECTOR-7, GIDA, GORAKHPUR (U.P.)
[UNIT: INSTITUTE OF TECHNOLOGY AND MANAGEMENT, GIDA, GORAKHPUR]
[UNIT: SHREE KRISHNA ACADEMY, GIDA, GORAKHPUR]
[UNIT: ITM COLLEGE OF LAW, GIDA, GORAKHPUR]
[UNIT: ITM COLLEGE OF PHARMACY & RESEARCH, GIDA, GORAKHPUR]

BALANCE SHEET AS ON 31ST MARCH, 2026

(Amount in ₹ 'INR')

Sr. No.	Particulars	Note No.	31st March 2026	31st March 2025
I.	**SOURCES OF FUNDS**			
1	**NPO Funds**	3		
(a)	Unrestricted Funds		313,268,887.59	284,910,394.72
(b)	Restricted Funds		-	-
			313,268,887.59	**284,910,394.72**
2	**Non-Current Liabilities**			
(a)	Long-Term Borrowings	4	253,088,789.25	249,685,315.58
(b)	Other Long-Term Liabilities	5	-	-
(c)	Long-Term Provisions	6	-	-
			253,088,789.25	**249,685,315.58**
3	**Current Lliabilities**			
(a)	Short-Term Borrowings	4	61,563,984.00	56,415,782.00
(b)	Payables	7	3,415,736.00	5,509,809.00
(c)	Other Current Liabilities	8	56,550,214.50	46,857,747.50
(d)	Short-Term Provisions	6	-	-
			121,529,934.50	**108,783,338.50**
	Total		**687,887,611.34**	**643,379,048.80**

NAWAL AGRAWAL & CO. Chartered Accountants GORAKHPUR

Contd....2

(Amount in ₹ 'INR')

Sr. No.	Particulars	Note No.	31st March 2026	31st March 2025
II.	**APPLICATION OF FUNDS**			
1	**Non-Current Assets**			
(a)	Property, Plant and Equipment and Intangible Assets	9		
	(i) Property, Plant and Equipment		512,886,999.25	462,963,318.03
	(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	12	13,257,820.00	12,237,420.00
			526,144,819.25	**475,200,738.03**
2	**Current Assets**			
(a)	Current Investments	10	-	-
(b)	Inventories		-	-
(c)	Receivables	13	128,945,745.50	141,287,651.50
(d)	Cash & Bank Balances	14	32,116,531.59	26,271,918.27
(e)	Short Term Loans and Advances	11	680,515.00	618,741.00
(f)	Other Current Assets	15	-	-
			161,742,792.09	**168,178,310.77**
	Total		**687,887,611.34**	**643,379,048.80**
	Breif about the Entity.	1		
	Summary of Significant Accounting Policies.	2		
	The Accompanying Notes are an Integral Part of the Financial Statements.			

Subject to Our Separate Audit Report.

For-Nawal Agrawal & Co.
Chartered Accountants

NAWAL AGRAWAL & CO. Chartered Accountants GORAKHPUR

(CA Rahul Agrawal)
Partner

Date: 19/09/2026
Place: Gorakhpur

President / Secretary

NAWAL AGRAWAL & CO.
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INCOME & EXPENDITURE ACCOUNT AS ON 31ST MARCH, 2026

(Amount in ₹ 'INR')

Sr. No.	Particulars	Note No.	31st March 2026			31st March 2025		
			Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
I.	**Income**							
(a)	Donations and Grants		-	-	-	-	-	-
(b)	Fees from Rendering of Services	16	336,582,848.13	-	336,582,848.13	280,119,442.19	-	280,119,442.19
(c)	Sale of Goods		-	-	-	-	-	-
II.	**Other Income**	17	4,839,269.22	-	4,839,269.22	2,638,333.00	-	2,638,333.00
III	**Total Income (I+II)**		**341,422,117.35**	**-**	**341,422,117.35**	**282,757,775.19**	**-**	**282,757,775.19**
IV	**Expenses:**							
(a)	Material Consumed/Distributed	18	-	-	-	-	-	-
(b)	Donations/Contributions Paid		-		-	-	-	-
(c)	Employee Benefits Expense	19	149,173,213.00		149,173,213.00	127,211,751.50	-	127,211,751.50
(d)	Depreciation and Amortization Expense	20	3,263,552.00	-	3,263,552.00	2,440,699.77	-	2,440,699.77
(e)	Finance Costs	21	25,877,047.15	-	25,877,047.15	26,328,513.97	-	26,328,513.97
(f)	Other Expenses	22	134,749,812.33	-	134,749,812.33	117,257,654.51	-	117,257,654.51
(g)	Religion/Charitable Expenses		-	-	-	-	-	-
(h)	Other Expenses		-	-	-	-	-	-
	Total Expenses		**313,063,624.48**	**-**	**313,063,624.48**	**273,238,619.75**	**-**	**273,238,619.75**
V	**Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)**		**28,358,492.87**	**-**	**28,358,492.87**	**9,519,155.44**	**-**	**9,519,155.44**
VI	Exceptional items		-	-	-	-	-	-
VII	**Excess of Income over Expenditure for the year before extraordinary items (V-VI)**		**28,358,492.87**	**-**	**28,358,492.87**	**9,519,155.44**	**-**	**9,519,155.44**
VIII	Extraordinary Items		-	-	-	-	-	-
IX	**Excess of Income over Expenditure for the year (VII-VIII)**		**28,358,492.87**	**-**	**28,358,492.87**	**9,519,155.44**	**-**	**9,519,155.44**
	Appropriations Transfer to funds, e.g., Building fund		-	-	-	-	-	-
	Transfer from funds		-	-	-	-	-	-
	Balance tansferred to General Fund		28,358,492.87	-	28,358,492.87	9,519,155.44	-	9,519,155.44
			28,358,492.87	**-**	**28,358,492.87**	**9,519,155.44**	**-**	**9,519,155.44**
	The accompanying notes are an integral part of the financial statements							

Subject to Our Separate Audit Report.



For Nawal Agrawal & Co.
Chartered Accountants

(CA Rahul Agrawal)
Partner

Date: 19/09/2026
Place: Gorakhpur

President / Secretary

M/S SHREE KRISHNA EDUCATIONAL SOCIETY
AL-1, SECTOR-7, GIDA, GORAKHPUR (U.P.)
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Notes forming part of the Financial Statements for the year ended, 31st March, 2026

Note - 1 Brief about the entity

M/s Shree Krishna Educational Society runs eductional instition in the name of following educational institutions.
1. Institute Of Technology And Management, GIDA, Gorakhpur
2. Shree Krishna Academy, GIDA, Gorakhpur
3. ITM College Of Law, GIDA, Gorakhpur
4. ITM College Of Pharmacy & Research, GIDA, Gorakhpur

All the activities are carried out for the charitable purpose of imparting education.

Note - 2 Significant Accounting Policies

The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of financial statements are consistent with those followed in the previous year and there has been no change in accounting policy during the year.

Note - 3 NPOs Funds

(Amount in ₹ 'INR')

Sr. No.	Particulars	As at 1st April 2025 (Opening Balance)	Funds Transferred / Received during the year	Surplus / Deficit during the year	Funds Utilised during the year	As at 31st March 2026 (Closing Balance)
(A)	**Unrestricted Funds**					
1	Corpus Funds	-	-	-	-	-
2	General Funds	284,910,394.72	-	28,358,492.87	-	**313,268,887.59**
3	Designated Funds	-	-	-	-	-
Current Year (CY)		**284,910,394.72**	-		-	**313,268,887.59**
Previous Year (PY)		**275,391,239.28**	-		-	**284,910,394.72**

Sr. No.	Particulars	As at 1st April 2025 (Opening Balance)	Funds Transferred / Received during the year	Surplus / Deficit during the year	Funds Utilised during the year	As at 31st March 2026 (Closing Balance)
(B)	**Restricted Funds**	-				
	RESERVE FUND	-	-		-	-
Current Year (CY)		-	-		-	-
Previous Year (PY)		-	-		-	-

NAWAL AGRAWAL & CO. Chartered Accountants GORAKHPUR

M/S SHREE KRISHNA EDUCATIONAL SOCIETY
AL-1, SECTOR-7, GIDA, GORAKHPUR (U.P.)
[UNIT: INSTITUTE OF TECHNOLOGY AND MANAGEMENT, GIDA, GORAKHPUR]
[UNIT: SHREE KRISHNA ACADEMY, GIDA, GORAKHPUR]
[UNIT: ITM COLLEGE OF LAW, GIDA, GORAKHPUR]
[UNIT: ITM COLLEGE OF PHARMACY & RESEARCH, GIDA, GORAKHPUR]

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

4	Borrowings	Long Term		Short Term	
		31/03/2026	31/03/2025	31/03/2026	31/03/2025
	Secured				
(a)	**Term Loans**				
(i)	From Banks				
	HDFC Bank O/D A/c No. 4028	-	-	61,111,101.00	55,887,539.00
	Axis Bank T/L A/c No. 76335	-	672,334.00	-	-
	HDFC Bank T/L A/c	52,660,050.19	64,234,549.00	-	-
	HDFC Bank A/c No. ...78999	1,801,034.48	-	-	-
	Axis Bank Escrow A/c No. 3087	-	-	452,883.00	528,243.00
(ii)	From Other Parties	-	-	-	-
(b)	**Loans Repayable on Demand**				
(i)	From Banks	-	-	-	-
(ii)	From Other Parties	-	-	-	-
(c)	Deferred Payment Liabilities	-	-	-	-
(d)	Loans and Advances From Related Parties	-	-	-	-
(e)	Long Term/Current Maturitites of Finance Lease Obligation	-	-		
(f)	Other Loans Advances	-	-	-	-
	Total (A)	**54,461,084.67**	**64,906,883.00**	**61,563,984.00**	**56,415,782.00**
	Unsecured				
(a)	**Term Loans**				
(i)	From Banks	-	-	-	-
(ii)	From Other Parties	-	-	-	-
(b)	**Loans Repayable on Demand**				
(i)	From Banks	-	-	-	-
(ii)	From Other Parties				
	Member and Relatives (ITM)	198,627,704.58	184,778,432.58	-	-
	Member and Relatives (Polytechnic)	-	-	-	-
(c)	Deferred Payment Liabilities	-	-	-	-
(d)	Loans and Advances From Related Parties	-	-	-	-
(e)	Long Term/Current Maturitites of Finance Lease Obligation	-	-	-	-
(f)	Other Loans Advances	-	-	-	-
	Total (B)	**198,627,704.58**	**184,778,432.58**	**-**	**-**
	Total (A) + (B)	**253,088,789.25**	**249,685,315.58**	**61,563,984.00**	**56,415,782.00**

NAWAL AGRAWAL & CO. Chartered Accountants GORAKHPUR

M/S SHREE KRISHNA EDUCATIONAL SOCIETY
AL-1, SECTOR-7, GIDA, GORAKHPUR (U.P.)
[UNIT: INSTITUTE OF TECHNOLOGY AND MANAGEMENT, GIDA, GORAKHPUR]
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Notes forming part of the Financial Statements for the year ended, 31st March, 2026

(Amount in ₹ 'INR')

5	Other Long-Term Liabilities	31/03/2026	31/03/2025
		-	-
		-	-
	Total Other Long-Term Liabilities	-	-

(Amount in ₹ 'INR')

5	Provisions	Long term	
		31/03/2026	31/03/2025
(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	-	-
	Total Provisions	-	-

6	Provisions	Short Term	
		31/03/2026	31/03/2025
(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	-	-
	Total Provisions	-	-

(Amount in ₹ 'INR')

7	Payables	31/03/2026	31/03/2025
(a)	Payables	3,415,736.00	5,509,809.00
	Total Payables	**3,415,736.00**	**5,509,809.00**

NAWAL AGRAWAL & CO. Chartered Accountants GORAKHPUR

M/S SHREE KRISHNA EDUCATIONAL SOCIETY
AL-1, SECTOR-7, GIDA, GORAKHPUR (U.P.)
[UNIT: INSTITUTE OF TECHNOLOGY AND MANAGEMENT, GIDA, GORAKHPUR]
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[UNIT: ITM COLLEGE OF PHARMACY & RESEARCH, GIDA, GORAKHPUR]

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

(Amount in ₹ 'INR')

8	Other Current Liabilities	31/03/2026	31/03/2025
(a)	Other Payables		
	TDS Payable	1,671,163.00	1,812,774.00
	Other Liabilities (ITM)	30,230,577.50	23,350,150.50
	Expenses Payable (ITM)	11,072,775.00	7,621,285.00
	Expenses Payable (Law)	687,686.00	-
	Expenses Payable (Polytechnic)	1,738,263.00	-
	Expenses Payable (SKA)	59,635.00	59,835.00
	BTE Account	3,000.00	-
	Expenses Payable & Liabilities (Polytechnic)	-	2,114,118.00
	Back Paper Fee Payable (Pharmacy)	25,360.00	25,360.00
	Examination Fee Payable (Management)	-	271,901.00
	Examination Fee Payable (Pharmacy)	-	-
	Examination Fee Payable (Law)	169,700.00	-
	Security Received from Students (SKA)	2,456,830.00	2,582,830.00
	Security Received from Students (Management)	-	60,000.00
	Security Received from Students (Law)	50,000.00	50,000.00
	Security Received from Students (Pharmacy)	10,000.00	-
	Payable to Students (Polytechnic)	-	1,480,503.00
	Payable to Students (Management)	1,602,300.00	1,019,300.00
	Payable to Students (Law)	356,000.00	205,000.00
	Payable to Students (Pharmacy)	423,450.00	68,240.00
	Payable to Students (Polytechnic)	906,300.00	522,000.00
	Alumini Fee (Management)	-	246,200.00
	Alumini Fee (Pharmacy)	136,800.00	115,300.00
	Gratuity (Pharmacy)	-	14,625.00
	Gratuity (Management)	-	4,734.00
	Gratuity (Pharma)	41,874.00	-
	Advance from Students (SKA)	2,252,250.00	1,567,230.00
	Hostel Security (Management)	-	10,000.00
	Training & Placement Payable (Pharmacy)	40,000.00	40,000.00
	Training & Placement Payable (Management)	-	125,000.00
	Pay & Allowances Payable (Pharmacy)	1,021,227.00	844,555.00
	Pay & Allowances Payable (Management)	-	511,417.00
	Pay & Allowances Payable (Law)	238,178.00	392,822.00
	Pay & Allowances Payable (Polytechnic)	-	257,049.00
	Registration Fee Payable (Management)	-	-
	Misc. & General Exps. Payable (Management)	-	169,402.00
	Misc. & General Exps. Payable (Pharmacy)	154,175.00	134,110.00
	Security Charges Payable (SKA)	-	49,500.00
	Salary Payable (SKA)	1,202,671.00	1,132,507.00
	Total Other Current Liabilities	**56,550,214.50**	**46,857,747.50**

NAWAL AGRAWAL & CO Chartered Accountants GORAKHPUR

M/S SHREE KRISHNA EDUCATIONAL SOCIETY
AL-1, SECTOR-7, GIDA, GORAKHPUR (U.P.)
[UNIT: INSTITUTE OF TECHNOLOGY AND MANAGEMENT, GIDA, GORAKHPUR]
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[UNIT: ITM COLLEGE OF LAW, GIDA, GORAKHPUR]
[UNIT: ITM COLLEGE OF PHARMACY & RESEARCH, GIDA, GORAKHPUR]

DETAILS OF PROPERTY, PLANT & EQUIPMENTS AS ON 31ST MARCH, 2026

(Amount in ₹ 'INR')

SR. NO.	ITEMS	DEP. @	OPENING BALANCE AS ON 01.04.2025	TRANSFER DURING THE YEAR	ADDITION/TRANSFER DURING THE YEAR				SOLD/ TRANSFER DURING THE YEAR	TOTAL Rs.	DEP. AMOUNT	W.D.V. AS ON 31.03.2026
					UPTO SEPT.	DATE	AFTER SEPT.	DATE				
I	**LAND**											
	ITM											
	LAND	0%	11,256,678.00	-	-	-	-	-	-	11,256,678.00	-	11,256,678.00
			11,256,678.00	**-**	**-**		**-**		**-**	**11,256,678.00**	**-**	**11,256,678.00**
II	**BUILDING**											
	ITM											
	BUILDING (UNDER CONST.)	0%	27,548,016.00	-	18,434,019.00	-	730,074.00	-	-	46,712,109.00	-	46,712,109.00
	BUILDING	0%	125,866,981.63	37,920,268.60	-	-	-	-	-	163,787,250.23	-	163,787,250.23
	FLAT AT LUCKNOW	0%	1,751,458.95	-	-	-	-	-	-	1,751,458.95	-	1,751,458.95
	SKA					-		-				
	BUILDING	0%	78819152.81	-	-	-	-	-	-	78,819,152.81	-	78,819,152.81
	POLYTECHNIC					-		-				
	BUILDING	0%	37920268.60	-	-	-	-	-	37920268.60	-	-	-
	MANAGEMENT					-		-				
	BUILDING	0%	17560000.00	-	-	-	-	-	-	17,560,000.00	-	17,560,000.00
	PHARMACY					-		-				
	BUILDING	0%	25000000.00	-	-	-	-	-	-	25,000,000.00	-	25,000,000.00
			314,465,877.99	**37,920,268.60**	**18,434,019.00**		**730,074.00**		**37,920,268.60**	**333,629,970.99**	**-**	**333,629,970.99**

NAWAL AGRAWAL & CO. Chartered Accountants GORAKHPUR

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SR. NO.	ITEMS	DEP. @	OPENING BALANCE AS ON 01.04.2025	TRANSFER DURING THE YEAR	ADDITION/TRANSFER DURING THE YEAR				SOLD/ TRANSFER DURING THE YEAR	TOTAL Rs.	DEP. AMOUNT	W.D.V. AS ON 31.03.2026
					UPTO SEPT.	DATE	AFTER SEPT.	DATE				
III	**PLANT & EQUIPMENT**											
	ITM											
	CONCRETE MACHINE	0%	2555.45	-	-	-	-	-	-	2,555.45	-	2,555.45
	GENERATOR	0%	1784324.27	-	-	-	-	-	-	1,784,324.27	-	1,784,324.27
	BUILDERS LIFT	0%	3718.43	-	-	-	-	-	-	3,718.43	-	3,718.43
	SKA											
	EQUIPMENT & MACHINERY	0%	1335800.86	-	-	-	-	-	-	1,335,800.86	-	1,335,800.86
			3,126,399.01	-	-		-		-	**3,126,399.01**	-	**3,126,399.01**
IV	**OFFICE & EQUIPMENT**											
	ITM											
	AIR CONDITIONER	0%	9794986.65	98,115.50	4,598,823.00	-	1,212,356.00	-	-	15,704,281.15	-	15,704,281.15
	COMPUTER	0%	8927003.78	43,677.47	54,654.00	-	185,900.00	-	-	9,211,235.25	-	9,211,235.25
	COMPUTER SOFTWARE	0%	110855.00	-	311,519.00	-	-	-	-	422,374.00	-	422,374.00
	EPABX	0%	18851.10	-	-	-	-	-	-	18,851.10	-	18,851.10
	EQUIPMENT	0%	4539012.57	5,125,145.11	-	-	5,876.00	-	-	9,670,033.68	-	9,670,033.68
	EQUIPMENT (B.PHARMA)	0%	801041.77	-	1,354,658.00	-	-	-	-	2,155,699.77	-	2,155,699.77
	ELECTRIC INSTALLATION	0%	1879305.52	-	349,280.00	-	-	-	-	2,228,585.52	-	2,228,585.52
	OFFICE EQUIPMENT	0%	11417527.02	514,086.02	452,085.00	-	2,374,308.00	-	-	14,758,006.04	-	14,758,006.04
	ELECTRICAL EQUIPMENT	0%	5769817.23	98,679.00	222,958.00	-	-	-	-	6,091,454.23	-	6,091,454.23
	UTENCILS	0%	28370.47	-	-	-	-	-	-	28,370.47	-	28,370.47
	STUDIO	0%	2119547.00	-	-	-	-	-	-	2,119,547.00	-	2,119,547.00
	WATER COOLER	0%	139456.06	-	-	-	-	-	-	139,456.06	-	139,456.06
	GAS PIPELINE	0%	298054.00	-	-	-	-	-	-	298,054.00	-	298,054.00
	SOLAR POWER SYSTEM	0%	16077468.00	-	-	-	6,508,000.00	-	-	22,585,468.00	-	22,585,468.00
	LIBRARY BOOKS.(PHARMA)	0%	573422.81	-	62,874.00	-	-	-	-	636,296.81	-	636,296.81
	LIBRARY BOOKS.	0%	2232067.38	1,098,056.57	-	-	-	-	-	3,330,123.95	-	3,330,123.95
	LIBRARY BOOKS.(MBA)	0%	182364.05	-	-	-	-	-	-	182,364.05	-	182,364.05
	SKA											
	COMPUTER SYSTEM	0%	209440.49	-	-	-	36,800.00	-	-	246,240.49	-	246,240.49

NAWAL AGRAWAL & CO. Chartered Accountants GORAKHPUR

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SR. NO.	ITEMS	DEP. @	OPENING BALANCE AS ON 01.04.2025	TRANSFER DURING THE YEAR	ADDITION/TRANSFER DURING THE YEAR				SOLD/ TRANSFER DURING THE YEAR	TOTAL Rs.	DEP. AMOUNT	W.D.V. AS ON 31.03.2026
					UPTO SEPT.	DATE	AFTER SEPT.	DATE				
	LIBRARY BOOKS	0%	312767.74	-	-	-	-	-	-	312,767.74	-	312,767.74
	TOYS	0%	175629.30	-	-	-	-	-	-	175,629.30	-	175,629.30
	MUSICAL INSTRUMENT	0%	36859.06	-	8,704.00	-	-	-	-	45,563.06	-	45,563.06
	OFFICE EQUIPMENT	0%	1145943.71	-	105,514.00	-	503,525.00	-	-	1,754,982.71	-	1,754,982.71
	LAB EQUIPMENT	0%	295493.53	-	-	-	-	-	-	295,493.53	-	295,493.53
	LANGUAGE LAB	0%	352,206.00	-	-	-	-	-	-	352,206.00	-	352,206.00
	AIR CONDITIONER	0%	83,179.44	-	-	-	-	-	-	83,179.44	-	83,179.44
	ELECTRIC EQUIPMENT & FITTING	0%	244,310.31	-	39,156.00	-	56,552.00	-	-	340,018.31	-	340,018.31
	SPORT EQUIPMENT	0%	129,740.00	-	-	-	-	-	-	129,740.00	-	129,740.00
	SOFTWARE (EDUTINKER ERP)	0%	17,700.00	-	-	-	-	-	-	17,700.00	-	17,700.00
	POLYTECHNIC									-		
	AIR CONDITIONER	0%	98,115.50	-	-	-	-	-	98,115.50	-	-	-
	COMPUTER SYSTEM	0%	43,677.47	-	-	-	-	-	43,677.47	-	-	-
	ELECTRIC FITTING	0%	98,679.00	-	-	-	-	-	98,679.00	-	-	-
	LAB EQUIPMENTS	0%	4,865,238.11	-	-	-	-	-	4,865,238.11	-	-	-
	LIBRARY BOOKS	0%	1,098,056.57	-	-	-	-	-	1,098,056.57	-	-	-
	OFFICE EQUIPMENT	0%	773,993.02	-	-	-	-	-	773,993.02	-	-	-
	MANAGEMENT				-	-	-			-		
	LIBRARY BOOKS	0%	74,099.00	-	-	-	-	-	-	74,099.00	-	74,099.00
	OFFICE EQUIPMENT	0%	29,500.00	-	-	-	-	-	-	29,500.00	-	29,500.00
	PHARMACY											
	LAB EQUIPMENTS	0%	2,870,025.00	-	-	-	-	-	-	2,870,025.00	-	2,870,025.00
	LIBRARY BOOKS	0%	454,409.00	-	-	-	-	-	-	454,409.00	-	454,409.00
	AIR CONDITIONER	0%	-	-	-	-	191,000.00	-	-	191,000.00	-	191,000.00
	OFFICE EQUIPMENT	0%	-	-	-	-	21,900.00	-	-	21,900.00	-	21,900.00
	SCIENCE & MANAGEMENT											
	LIBRARY BOOKS	0%	55,665.00	-	-	-	-	-	-	55,665.00	-	55,665.00
	LAW											
	LIBRARY BOOKS	0%	638,357.00	-	13,680.00	-	-	-	-	652,037.00	-	652,037.00
			79,012,234.66	**6,977,759.67**	**7,573,905.00**		**11,096,217.00**		**6,977,759.67**	**97,682,356.66**	**-**	**97,682,356.66**

NAWAL AGRAWAL & CO. Chartered Accountants GORAKHPUR

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SR. NO.	ITEMS	DEP. @	OPENING BALANCE AS ON 01.04.2025	TRANSFER DURING THE YEAR	ADDITION/TRANSFER DURING THE YEAR				SOLD/ TRANSFER DURING THE YEAR	TOTAL Rs.	DEP. AMOUNT	W.D.V. AS ON 31.03.2026
					UPTO SEPT.	DATE	AFTER SEPT.	DATE				
V	**FURNITURE & FIXTURES**											
	ITM											
	FURNITURE & FIXTURE	0%	35002301.65	1,436,040.69	4,157,553.00	-	2,875,311.00	-	-	43,471,206.34	-	43,471,206.34
	SKA											
	FURNITURE & FIXTURE	0%	3815927.03	-	-		-	-	-	3,815,927.03	-	3,815,927.03
	POLYTECHNIC											
	FURNITURE & FIXTURE	0%	1436040.69	-	-		-	-	1,436,040.69	-	-	-
			40,254,269.37	**1,436,040.69**	**4,157,553.00**		**2,875,311.00**		**1,436,040.69**	**47,287,133.37**	**-**	**47,287,133.37**
VI	**VEHICLE**											
	ITM											
	BUS	15%	140,394.70	1,706,605.30	-	-	-	-	1,847,000.00	0.00	-	0.00
	MOTOR CAR (As Per Details)	15%	11,952,069.22	2,898.92	-	-	-	-	66,000.00	11,888,968.14	1,783,345.23	10,105,622.91
	SKA											
	TATA MAGIC	15%	628,020.65	-	-	-	-	-	-	628,020.65	94,203.10	533,817.55
	BUS	15%	1,849,850.10	-	5,701,650.00	-	2,822,000.00	-	-	10,373,500.10	1,344,375.02	9,029,125.08
	CAR	15%	277,524.32	-	-	-	-	-	-	277,524.32	41,628.65	235,895.67
			14,847,858.99	**1,709,504.22**	**5,701,650.00**		**2,822,000.00**		**1,913,000.00**	**23,168,013.21**	**3,263,552.00**	**19,904,461.21**
	TOTAL (₹) >>>>>>		**462,963,318.02**	**48,043,573.18**	**35,867,127.00**		**17,523,602.00**		**48,247,068.96**	**516,150,551.24**	**3,263,552.00**	**512,886,999.25**
	FY 2024-2025 (`) >>>>>>		**396,934,006.80**	**-**	**74,180,720.00**		**45,094,684.00**		**50,805,393.00**	**465,404,017.80**	**2,440,699.77**	**462,963,318.03**

NAWAL AGRAWAL & CO. Chartered Accountants GORAKHPUR

M/S SHREE KRISHNA EDUCATIONAL SOCIETY
AL-1, SECTOR-7, GIDA, GORAKHPUR (U.P.)

[UNIT: INSTITUTE OF TECHNOLOGY AND MANAGEMENT, GIDA, GORAKHPUR]
[UNIT: SHREE KRISHNA ACADEMY, GIDA, GORAKHPUR]
[UNIT: ITM COLLEGE OF LAW, GIDA, GORAKHPUR]
[UNIT: ITM COLLEGE OF PHARMACY & RESEARCH, GIDA, GORAKHPUR]

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

(Amount in ₹ 'INR')

10	Non-Current Investments	31/03/2026	31/03/2025
		-	-
	Total Non-Current Investments	-	-

(Amount in ₹ 'INR')

10	Current Investments	31/03/2026	31/03/2025
		-	-
	Total Current Investments	-	-

(Amount in ₹ 'INR')

12	Other Non-Current Assets	31/03/2026	31/03/2025
1	Security Deposits		
	Electricity Security	3,600,000.00	3,600,000.00
	Security for LPG Cylender	20,300.00	20,300.00
	Security for Torrent Gas	195,320.00	195,320.00
	Security for Fuel	100,000.00	100,000.00
	Security With AKTU ITM	3,100,000.00	1,600,000.00
	Security With AKTU PHARMA	300,000.00	300,000.00
	Security With AICTE	3,000,000.00	3,000,000.00
	Security With AICTE Polytechnic	-	1,500,000.00
	Security NSC (BSA)	-	10,000.00
	Security with CBSE	60,000.00	60,000.00
	Security with BSA	35,000.00	25,000.00
	Security with DDU Gkp	2,300,000.00	1,200,000.00
	Security With Bar Council	500,000.00	500,000.00
	Telephone Security	9,300.00	9,300.00
	Bus Charges Accrued (Pharmacy)	-	-
	Bus Charges Accrued (Mgmt)	-	4,000.00
	Bus Charges Accrued (CSM)	-	1,000.00
	House Rent Accrued Pharm	7,900.00	10,500.00
	BTE Account	-	60,000.00
	DDU Gorakhpur University Fee	30,000.00	30,000.00
	AKTU Account Pharm	-	12,000.00
	Total Other Non-Current Assets	**13,257,820.00**	**12,237,420.00**

NAWAL AGRAWAL & CO. Chartered Accountants GORAKHPUR

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[UNIT: ITM COLLEGE OF LAW, GIDA, GORAKHPUR]
[UNIT: ITM COLLEGE OF PHARMACY & RESEARCH, GIDA, GORAKHPUR]

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

(Amount in ₹ 'INR')

13	Receivables	31/03/2026	31/03/2025
(a)	Fee Receivable From Student & Other Receivables	-	-
	Sundry Advances ITM	33,205,290.00	38,236,527.00
	Sundry Advances SKA	157,000.00	-
	Sundry Advances Polytechnic	-	107,697.00
	Advance to Staff Polytechnic	-	18,108.00
	Advance To Staff ITM	185,658.00	135,258.00
	Advance to Staff SKA	120,837.00	62,500.00
	Fee Due from Student ITM	71,375,640.50	71,342,532.50
	Fee Due from Student SKA	6,860,155.00	6,402,462.00
	Fee Due from Student Polytechnic	-	7,092,795.00
	Fee Due from Students Mgmt	3,812,579.00	2,733,323.00
	Fee Due from Students Pharm	8,655,240.00	12,098,120.00
	Fee Due from Students Law	696,000.00	750,000.00
	Fee Due from Students CSM	3,786,146.00	2,117,423.00
	Examination Fee Due CSM	-	57,025.00
	Accrued Income ITM	91,200.00	71,700.00
	Accrued Interest SKA	-	62,181.00
	Total Receivables	**128,945,745.50**	**141,287,651.50**

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

(Amount in ₹ 'INR')

14	Cash and Bank Balances	31/03/2026	31/03/2025
A	**Cash and Cash Equivalents**		
	With State Bank of India A/c No. 31847544856	300,319.84	251,870.66
	with Axis Bank A/C 26141	781,631.15	1,394,950.10
	with SBI A/c 31846008349	487,236.64	61,378.76
	with Axis Bank FDR	3,425,616.00	3,174,963.00
	with Axis Bank A/C 8338 (Pharmacy)	707,604.64	260,689.66
	with Axis Bank A/C 29810 (SKA)	113,366.41	821,013.56
	with Axis Bank A/C 28468	134,926.45	408,917.81
	with SBI GIDA (SKA)	138,915.45	142,404.45
	With HDFC Bank, GIDA (FDR)	17,314,652.00	-
	With HDFC Bank, GIDA (SKA)	895,310.45	308,662.74
	With HDFC Bank, GIDA C/A A/c No. 190500	213,631.00	2,030,500.00
	With HDFC Bank, GIDA (CSM)	807,037.00	
	With HDFC Bank, GIDA (MGMT)	1,000,978.05	
	With HDFC Bank, GIDA S/B A/c No. 78999	-	11,380,584.52
	with SBI GIDA (Management)	170,057.17	56,611.17
	with SBI GIDA (CSM)	52,953.00	-
	with Axis Bank Director A/c 4949	119,179.00	54,434.00
	with Axis Bank A/C 47436	55,067.00	55,067.00
	wth Axis Bank FDR (Management)	-	1,100,000.00
	with Axis Bank SB A/c (Management)	50,513.95	172,788.95
	with Axis Bank SB A/c (CSM)	72,892.82	76,685.82
	with Axis Bank SB A/c Law college	169,701.76	208,726.26
	with Axis Bank SB A/c Polytechnic	13,032.31	296,354.31
(b)	Cash Credit account (Debit Balance)	-	-
(c)	**Fixed Deposits**		
(d)	Cheques, Drafts on Hand	-	-
(e)	Cash on Hand	5,091,909.50	4,015,315.50
	Total (I)	**32,116,531.59**	**26,271,918.27**
B	**Other Bank Balances**		
(a)	Bank Deposits (FDR)	-	-
	Total Other Bank Balances (II)	-	-
	Total Cash and Bank Balances (I+II)	**32,116,531.59**	**26,271,918.27**

(Amount in ₹ 'INR')

15	Other Current Assets	31/03/2026	31/03/2025
	Total Other Current Assets	-	-

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

(Amount in ₹ 'INR')

11	Loans and Advances		Long Term		Short Term	
			31st March 2026	31st March 2025	31st March 2026	31st March 2025
A	**[SECURED]**					
(a)	**Capital Advances**					
	Considered Good		-	-	-	-
	Doubtful		-	-	-	-
	Less: Provision for Doubtful Advances		-	-	-	-
		[a]	-	-	-	-
(b)	**Loans Advances to Partners or Relative**		-	-	-	-
	of Partners		-	-	-	-
(c)	**Other Loans and Advances**					
	Prepaid Expenses		-	-	-	-
	Cenvat Credit Receivable		-	-	-	-
	Vat Credit Receivable		-	-	-	-
	Service Tax Credit Receivable		-	-	-	-
	Gst Input Credit Receivable		-	-	-	-
	Security Deposits		-	-	-	-
	Balance With Government Authorities		-	-	-	-
		[b]	-	-	-	-
	Total (a)+(b) (A)		-	-	-	-

	Loans and Advances		Long Term		Short Term	
			31st March 2026	31st March 2025	31st March 2026	31st March 2025
B	**[UNSECURED]**					
(a)	**Capital Advances**					
	Considered Good		-	-	-	-
	Doubtful		-	-	-	-
	Less: Provision for Doubtful Advances		-	-	-	-
		[a]	-	-	-	-
(b)	**Loans Advances to Partners or Relative**		-	-	-	-
	of Partners		-	-	-	-
(c)	**Other Loans and Advances**					
	Prepaid Expenses		-	-	-	-
	Cenvat Credit Receivable		-	-	-	-
	Vat Credit Receivable		-	-	-	-
	Service Tax Credit Receivable		-	-	-	-
	Gst Input Credit Receivable		-	-	-	-
	Security Deposits		-	-	-	-
	Other Advances		-	-	-	-
	Advance toStaff		-	-	-	-
	Balance With Government Authorities					
	TDS /TCS		-	-	680,515.00	618,741.00
	TCS		-	-	-	-
		[b]	-	-	**680,515.00**	**618,741.00**
	Total (a)+(b) (B)		-	-	**680,515.00**	**618,741.00**
	Total (A)+(B)		-	-	**680,515.00**	**618,741.00**

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

(Amount in ₹ 'INR')

16	Fees from Rendering of Services	2025-26	2024-25
(a)	Tution & Other Fees	279,391,320.00	230,931,100.00
(b)	Hostel / Mess Fees	30,100,000.00	25,440,000.00
(c)	Bus Fees Received	14,650,950.00	12,690,850.00
(d)	Online Exaination Fees	99,880.00	-
(e)	Robotic Fees	755,000.00	-
(f)	Receipts From Diet, Gorakhpur	-	64,000.00
(g)	Registration Fees	115,000.00	103,500.00
(h)	Other Misc. Receipts	11,470,698.13	10,889,992.19
	Total Fees from Rendering of Services	**336,582,848.13**	**280,119,442.19**

(Amount in ₹ 'INR')

17	Other Income	2025-26	2024-25
(a)	Interest Income		
	Interest on FDR & SB A/c	641,041.00	645,833.00
(b)	Agricultural Income	-	-
(c)	Other Income		
	House Rent Received	1,609,224.00	1,266,500.00
	Rent Received from HDFC Bank	720,000.00	660,000.00
	Rent Received from Axis Bank	93,500.00	-
	Jio Tower Rent Received	66,000.00	66,000.00
	Profit on Sale of Vehicle	1,709,504.22	-
(d)	Net Gain On Sale of Investments	-	-
(e)	Other Non-Operating Income		
	Non Payable Royalty (Set-Off)	-	-
	Mutual Fund Redemption	-	-
	Total Other Income	**4,839,269.22**	**2,638,333.00**

(Amount in ₹ 'INR')

18	Materials Consumed / Distributed		2025-26	2024-25
(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**			
(i)			-	-
	Total (B)		-	-

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

(Amount in ₹ 'INR')

18	**Materials Consumed / Distributed**	-	-
C	**Changes in Inventories of Finished Goods, Work in Progress and Stock-in Trade**		
	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)	-	-

19	**Employee Benefits Expense**	**2025-26**	**2024-25**
(a)	Salaries, Wages, Bonus and Other Allowances		
	Pay & Wages	147,340,923.00	125,489,501.50
(b)	Contribution to Provident and Other Funds		
	Provident Fund	978,432.00	947,987.00
	Employee Estate Insurance	132,570.00	123,906.00
(c)	Gratuity Expenses	-	-
(d)	Staff Welfare Expenses	721,288.00	650,357.00
	Total Employee Benefits Expenses	**149,173,213.00**	**127,211,751.50**

(Amount in ₹ 'INR')

20	**Depreciation and Amortization Expenses**	**2025-26**	**2024-25**
(a)	On Tangible Assets (Refer Note 9)	3,263,552.00	2,440,699.77
(b)	On Intangible Assets (Refer Note 9)	-	-
	Total Depreciation And Amortization Expenses	**3,263,552.00**	**2,440,699.77**

(Amount in ₹ 'INR')

21	**Finance Cost**	**2025-26**	**2024-25**
(a)	Interest Expenses		
(i)	On Bank Loan	9,266,742.15	6,867,694.97
(ii)	On Unsecured Loan	16,610,305.00	19,460,819.00
(b)	Other Borrowing Costs		
	Bank Charges	-	-
(c)	Loss On Foreign Exchange Transactions and Translations Considered as Finance Cost (Net)	-	-
	Total Finance Cost	**25,877,047.15**	**26,328,513.97**

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22	Other Expenses	2025-26	2024-25
1	Honorarium	54800.00	63,000.00
2	Misc. & Gen. Expenses	6846832.00	5,867,082.00
3	Components & Consumable	249326.00	202,911.00
4	Frieght & cartage	147435.00	164,440.00
5	Lab Chemical	112543.00	40,577.00
6	Website Expenses	2362.00	2,362.00
7	Round Off	2.48	-
8	Journals	-	185,255.00
9	Advertisement & Publicity	6537954.95	5,467,604.00
10	Newspaper Book & Periodicals	22456.00	56,564.00
11	Legal expenses	89168.00	176,216.00
12	Electricity expenses	7589997.00	6,025,211.50
13	Fuel expenses	2598344.52	3,563,425.64
14	Seminar in workshop	618406.00	675,186.00
15	Maintenance charges	21104642.00	15,799,573.50
16	Horticulture/Gardening	332370.00	332,219.00
17	Insurance charges	766145.00	834,052.00
18	Training & Placement Exp	5702830.00	5,843,361.00
19	Internet Expenses	1340023.38	1,917,678.39
20	Office expenses	320008.00	709,143.00
21	Guest House Expenses	98627.00	80,102.00
22	Affiliation/ Inspection fee	2974900.00	3,139,314.00
23	Postage & Telegrams	834.00	4,824.00
24	Stationery & Printing	936020.00	833,222.00
25	Admission/Counselling Exp.	491406.00	299,083.00
26	GIDA Expenses	1098142.00	891,000.00
27	Security Charges	2506998.00	1,224,046.00
28	Entertainment/Functions	1735464.60	1,061,453.00
29	Accrediation Fee	164484.00	236,000.00
30	Game/ Cultural expenses	302557.00	472,331.00
31	Examination Expenses	548703.00	488,779.00
32	Professional Expenses	510000.00	-
33	First AID expenses	42696.00	37,760.00
34	Scholarship	16594210.00	14,175,530.00
35	Telephone expences	89777.00	88,982.00
36	Travelling & Convenyance	353114.00	472,632.48
37	Bus Expenses	14080592.40	11,852,752.00
38	Sudent Welfare	13256487.00	8,401,510.00
39	Mandir/ Poojan Expenses	114301.00	110,329.00
40	Membership Fee	237720.00	341,370.00
41	Robotics Lab	2476685.00	1,583,675.00
42	Training Fee/Correction (CBSE)	28800.00	-
43	Function / Entertainment	2335180.00	5,318,741.00
44	Mess Charges	18079581.00	16,533,134.00
45	Charity & Donation	386500.00	792,624.00
46	Prize Distribution	392000.00	769,000.00
47	Lab Expenses	36616.00	10,461.00
48	Bad debts	159292.00	47,035.00
49	Workshop Expenses	45980.00	16,104.00
50	Reserch & Development	30000.00	50,000.00
51	PCI Affiliation Fee & Expenses	206500.00	-
	Total	**134,749,812.33**	**117,257,654.51**

NAWAL AGRAWAL & CO. Chartered Accountants GORAKHPUR