H S Subramanian FCA
Chartered Accountant

1109, Sector A, Pocket B
Vasant Kunj
New Delhi 110070
Mobile: ***9811007550***
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Independent Auditor's Report

Report on the Financial Statements

I have audited the attached Balance Sheet of Godhuli as at 31 March 2026, the Income and Expenditure Account, for the year ended on that date annexed thereto and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance and cash flows of the Trust in accordance with the Generally Accepted Accounting Principles in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Trust's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting polices used and the reasonableness of the accounting estimates made by managements, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion and to the best of my information and according to the explanations given to me, the Balance Sheet and Income and Expenditure Account read together with the notes thereon give a true and fair view in conformity with accounting principles generally accepted in India

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a) In the case of Balance Sheet, of the state of affairs of the Trust as at March 31, 2026 and

b) In the case of Income and Expenditure Account, of the surplus of the Trust for the year ended on that date.

I further report that:

a) I have obtained all the information and explanations which to the best of my knowledge and belief was necessary for the purpose of my audit.

b) In my opinion proper books of account as required by law have been maintained by the Trust as far as appears from my examination of these books.

c) The Balance sheet and Income and Expenditure Account dealt with by this report is in agreement with the books of accounts.



Place: New Delhi
Date: 24 September 2026

H S Subramanian

Chartered Accountant
Membership No.018993

GODHULI

BALANCE SHEET AS ON 31st MARCH 2026

	Particulars	Note No.	31.03.2026	31.03.2025
I	**OWNERS' FUND AND LIABILITIES**			
(1)	Owners' Fund			
	(a) Capital Fund	1	-	-
	(b) Coprus Fund	2	32,29,000.00	32,29,000.00
	(c) Reserves & Surplus	3	1,24,01,952.00	1,35,02,651.00
(2)	Non-Current Liabilities			
(3)	Current Liabilities			
	(a) Short Term Borrowings	4	-	-
	(b) Sundry Creditors		91,234.00	56,813.00
	(c) Duties & Taxes		11,837.00	13,856.00
	(d) Provision expenses		3,77,220.00	4,19,232.00
	TOTAL		**1,61,11,243.00**	**1,72,21,552.00**
II.	**ASSETS**			
(1)	Fixed Assets	5	11,48,418.00	11,72,314.00
(2)	Investments		1,14,84,706.00	1,14,84,706.00
(3)	Current Assets			
	(a) Short Term Loans and Advances	6	-	-
	(b) Cash-in-hand		37,100.00	37,100.00
	(c) Bank Balances		26,71,054.00	36,68,068.00
	(d) Interest Accrued on deposits		3,45,557.00	2,26,236.00
	(e) Income Tax refundable		2,40,448.00	3,57,340.00
	(f) Security Deposit to DDA		10,000.00	10,000.00
	(g) Advance Rent		79,000.00	1,51,000.00
	(h) TDS receivable		84,960.00	1,04,788.00
	(i) Security Deposit to Rent		10,000.00	10,000.00
	TOTAL		**1,61,11,243.00**	**1,72,21,552.00**
			-	-

The accompanying notes form integral part of this financial statements

Vide my Report of Even date

H.S SUBRAMANIAN New Delhi Chartered Accountant

H.S Subramanian
Chartered Accountant
Membership No.018993
Date : 24.09.2026
UDIN :

GODHULI • Regn. No. S/26665 of 1994 • CHAIRMAN

For GODHULI

Chairman

Treasurer

GODHULI • TREASURER • 1994

GODHULI

STATEMENT OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2026

	Particulars	Note No.	31.03.2026	31.03.2025
I.	Revenue from Operations	7	47,58,423.00	73,53,105.14
II.	Other Income	8	9,28,821.00	8,76,170.00
III.	**Total Income**		**56,87,244.00**	**82,29,275.14**
IV.	Expenses			
	Project Expenses	9	49,19,586.00	46,65,564.00
	Other Expenses	10	18,68,357.00	18,94,125.14
	Total Expenses		**67,87,943.00**	**65,59,689.14**
V	**Surplus / (Deficit) before tax**		**(11,00,699.00)**	**16,69,586.00**
VI	Tax Expense			
(i)	Current Tax			
(ii)	Deferred Tax			
VII	**Surplus / (Deficit) after tax**		**(11,00,699.00)**	**16,69,586.00**

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H.S SUBRAMANIAN New Delhi Chartered Accountant

H.S Subramanian
Chartered Accountant
Membership No.018993
Date : 24.09.2026
UDIN :

GODHULI • CHAIRMAN • Regn. No. S/26665 of 1994

For GODHULI

Chairman

GODHULI • TREASURER • Regn. No. S/26665 of 1994

Treasurer

Note 1 - Capital Fund

Name	Opening Balance as on 01.04.2025	Additions	Debits	Closing Balance as on 31.03.2026
Capital Fund				
	-	-	-	-

	Opening Balance as on 01.04.2024	Additions	Debits	Closing Balance as on 31.03.2025
Capital Fund				
	-	-	-	-

Note 2 - Corpus Fund

Name	Opening Balance as on 01.04.2025	Additions	Debits	Closing Balance as on 31.03.2026
Corpus Fund	32,29,000.00			32,29,000.00
	32,29,000.00	-	-	32,29,000.00

	Opening Balance as on 01.04.2024	Additions	Debits	Closing Balance as on 31.03.2025
Corpus Fund	32,29,000.00			32,29,000.00
	32,29,000.00	-	-	32,29,000.00

Note 3 - Reserves & Surplus

Name	Opening Balance as on 01.04.2025	Additions	Debits	Closing Balance as on 31.03.2026
Income & Exp. Account	1,35,02,651.00	(11,00,699.00)	-	1,24,01,952.00
	1,35,02,651.00	(11,00,699.00)	-	1,24,01,952.00

	Opening Balance as on 01.04.2024	Additions	Debits	Closing Balance as on 31.03.2025
Income & Exp. Account	1,18,33,065.00	16,69,586.00	-	1,35,02,651.00
	1,18,33,065.00	16,69,586.00	-	1,35,02,651.00

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H.S Subramanian
Chartered Accountant
Membership No.018993
Date : 24.09.2026
UDIN :

GODHULI • Regn. No. S/26665 of 1994 • CHAIRMAN

For GODHULI

Chairman

GODHULI • Regn. No. S/26665 of 1994 • TREASURER

Treasurer

Note 4 -Current Liabilities

Sl.No	Borrowings	Long term		Short term	
		31/03/2026	31/03/2025	31/03/2026	31/03/2025
	Secured				
(a)	Term Loans				
(b)	Loans repayable on Demand				
	from Banks	-	-	-	-
	from Other Parties	-		-	-
	Total A	-	-	-	-
	Unsecured				
(a)	Term Loans	-	-	-	-
(b)	Loans repayable on Demand	-	-	-	-
(c)	Loans and Advances from related parties	-	-	-	-
(d)	Other Loans & Advances				
	Total B	-	-	-	-
	Grand Total : A + B	-	-	-	-

	Sundry Creditors	31/03/2026	31/03/2025
(a)	Amritanshu	29,920.00	34,500.00
(b)	Kusum	3,134.00	
(c)	Laxmi Arora	9,426.00	
(d)	Rekha	14,875.00	
(e)	Rinki Singh	12,821.00	
(f)	Shining Doon Educational Trust	12,692.00	22,313.00
(g)	Suman	8,366.00	
	Total	**91,234.00**	**56,813.00**
	Duties & Taxes		
(a)	Tds Payable	11,837.00	13,856.00
	Total	**11,837.00**	**13,856.00**
	Provision expenses		
(a)	Honoraria Payable	1,96,740.00	2,17,005.00
(b)	Professional Fee Payable	84,480.00	1,14,227.00
(c)	Security Against Vocational Training	96,000.00	88,000.00
	Total	**3,77,220.00**	**4,19,232.00**

The accompanying notes form integral part of this financial statements
Vide my Report of Even date

H.S SUBRAMANIAN New Delhi Chartered Accountant

H.S Subramanian
Chartered Accountant
Membership No.018993
Date : 24.09.2026
UDIN :

GODHULI CHAIRMAN Regn. No. S/26665 of 1994

For GODHULI

Chairman

GODHULI TREASURER Regn. No. S/26665 of 1994

Treasurer

Note 5

FIXED ASSETS AS ON 31.03.2026

	PARTICULARS	RATES	W.D.V AS ON 01.04.2025	ADDITIONS BEFORE 30/09/2025	ADDITIONS AFTER 30/09/2025	SALES/ TRANSFER IF ANY	TOTAL	DEPRECIATION FOR THE YEAR	W.D.V AS ON 31.3.2026
i	Furniture and fixtures	10%	32,362				32,362	3,236	29,126
ii	Office equipment	15%	841				841	126	715
	CCTV Camera	15%	37,410				37,410	5,611	31,799
	Laptop	40%			38,500		38,500	7,700	30,800
	Television	15%	10,083		36,000		46,083	4,212	41,871
	UPS	15%	15,263				15,263	2,289	12,974
	Water Cooler Dispencer	15%	5,950				5,950	893	5,057
iii	(a) Shed -Old	5%	10,814				10,814	541	10,273
	(b) Additions (Renovation)	5%	8,51,513				8,51,513	42,576	8,08,937
	(c)Lenevo Tablet	15%	2,08,080				2,08,080	31,212	1,76,868
	Total Rs.		11,72,313	-	74,500		12,46,814	98,396	11,48,418

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H.S SUBRAMANIAN, New Delhi, Chartered Accountant

H.S Subramanian
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Date : 24.09.2026
UDIN :

GODHULI • Regn. No. S/26665 of 1994 • CHAIRMAN

For GODHULI

Chairman

GODHULI • Regn. No. S/26665 of 1994 • TREASURER

Treasurer

Note No.	Particulars	31/03/2026	31/03/2025
6	**Current Assets**		
(a)	Short Term Loans and Advances	-	-
(b)	Cash-in-hand	37,100.00	37,100.00
(c)	Bank Accounts		
	1) AU Small Bank	1,09,213.00	90,468.00
	2) Axis Bank	19,42,630.00	20,16,382.83
	3) State Bank of India	4,37,889.00	12,31,705.48
	4) Union Bank of India	1,81,322.00	3,29,512.00
(d)	Interest Accrued on deposits	3,45,557.00	2,26,236.00
(e)	Income Tax refundable	2,40,448.00	3,57,340.00
(f)	Security Deposit to DDA	10,000.00	10,000.00
(g)	Advance Rent	79,000.00	1,51,000.00
(h)	TDS receivable	84,960.00	1,04,788.00
(i)	Security Deposit to Rent	10,000.00	10,000.00
	Total	**34,78,119.00**	**45,64,532.31**

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H.S SUBRAMANIAN New Delhi Chartered Accountant

H.S Subramanian
Chartered Accountant
Membership No.018993
Date : 24.09.2026
UDIN :

GODHULI CHAIRMAN Regn. No. S/26665 of 1994

For GODHULI

Chairman

GODHULI TREASURER Regn. No. S/26665 of 1994

Treasurer

Note No.	Particulars	31/03/2026	31/03/2025
7	**Revenue from Operations**		
(a)	Voluntary Donations	7,47,423.00	10,91,229.14
(b)	CSR Donations	40,11,000.00	45,85,000.00
(c)	FCRA Donations	-	16,76,876.00
	Total	**47,58,423.00**	**73,53,105.14**
8	**Other Income**		
(a)	Bank Savings & FD Interest	9,28,821.00	8,76,170.00
	Total	**9,28,821.00**	**8,76,170.00**
9	**Project Expenses**		
(a)	Honoraria to Teachers/Tutors	28,62,721.00	24,29,374.00
(b)	Student Welfare Expenses	5,85,731.00	5,11,536.00
(c)	Books & Stationery	4,48,544.00	4,82,306.00
(d)	Uniform expenses	6,89,605.00	7,49,983.00
(e)	School Bags	96,575.00	1,43,355.00
(f)	Vocational Traning Expenses	2,36,410.00	2,64,010.00
(g)	Donation to Other Charitable	-	85,000.00
	Total	**49,19,586.00**	**46,65,564.00**
10	**Other Expenses**		
(a)	Audit Fee	66,800.00	36,800.00
(b)	Bank Charges	295.00	14.16
(c)	Conveyance Expenses	23,553.00	19,730.00
(d)	Depreciation	98,396.00	94,338.85
(e)	Electricity & Water Expenses	49,789.00	68,992.00
(f)	Function Expenses	1,39,097.00	-
(g)	Misc Expenses	4,899.00	73,828.13
(h)	Office Expenses	15,009.00	-
(i)	Professional Expenses	11,09,797.00	12,19,842.00
(j)	Rent	2,00,822.00	1,62,000.00
(k)	Repair & Maintenance	1,10,916.00	1,68,136.00
(l)	Telephone Expenses	48,984.00	50,444.00
(m)	Tally Software License Fees		-
	Total	**18,68,357.00**	**18,94,125.14**

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Date : 24.09.2026
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Chairman

GODHULI • TREASURER • Regn. No. S/26665 of 1994

Treasurer