FIRM PROFILE
FY 2025-26 (AY 2026-2027)

NAME OF TRUST	MAA REWATI EDUCATIONAL & WELFARE SOCIETY
ADDRESS OF TRUST	479, Street No. 15, Shanti Nagar Damohnaka, Jabalpur, Madhya Pradesh
DATE OF INCORPORATION	06.10.2009
SOCIETY REGISTRATION NUMBER	04/14/01/011379/09
MOBILE NO	9039039001
EMAIL	choubey_ab hi27@yahoo .in
PAN	AABAM3369G
TAN	NA
GST	NA
PF REGISTRATION NUMBER	MPJBP3145706000
ESI REGISTRATION NUMBER	NA
NATURE OF ACTIVITY	EDUCATIONAL ACTIVITY
NAME OF TRUSTEE	SHIV KUMAR CHOUBEY AKHILESH CHOUBEY KRISHNA CHOUBEY BRAJESH SHARMA AKANSHI AWASTHI
Date of Audit	25.08.2026
UDIN	**26401221QTXUBX7891**
NAME OF THE AUDITOR	CA PIYUSH KUMAR KAPOOR
NAME OF THE AUDITOR FIRM	C.A.K.P.K. & ASSOCIATES
FRN	011078C
M NO	401221
MOB NO	9993844411
PAN OF AUDITOR FIRM	AAGFC0093F
EMAIL	cakpkandassociates@gmail.com

AUDIT REPORT

We have audited the accompanying books of account of **MAA REWATI EDUCATIONAL & WELLFARE SOCIETY, 479, Street No. 15, Shanti Nagar Damohnaka, Jabalpur, Madhya Pradesh** for the period from 1ST APRIL 2025 to 31st March 2026 annexed thereto, and report that:

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We report the following observations/ comments/ discrepancies/ inconsistencies:-

1. The Auditee's Management is responsible for the preparation of the aforesaid financial statements that give a true and fair view of the financial position with the applicable Accounting Standards issued by the ICAI. These responsibilities include maintaining such internal control as the management determines is necessary for the preparation of the financial statements and also include designing, implementing and maintaining internal controls that are relevant and operating effectively for the preparation and presentation of the financial statements that are free from material misstatement whether due to fraud or error.
2. Our responsibility is to provide reasonable assurance about whether the financial statements as a whole are free from misstatement whether due to fraud or error and to issue an auditor's report that includes our opinion. We conducted our audit in accordance with the standards on Auditing issued by the ICAI in order to identify and assess the risk of material misstatement. We design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with standards on Auditing will always detect a material misstatement when it exists. In order to design audit procedures that are appropriate in the circumstances, we obtain an understanding of

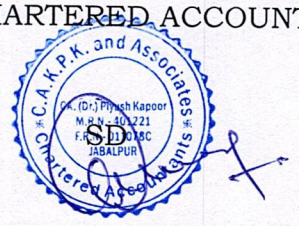
internal control relevant to the audit for the purpose of risk assessments. We exercise professional judgment and maintain professional skepticism throughout the audit as part of an audit in accordance with standards on Auditing.

3. We evaluate the appropriateness of accounting policies used and the reasonableness of the accounting estimates and related disclosures made by the assessee as well as evaluate the overall presentation, structure and content of the information. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.
4. This is the first year of audit in our organization and we accepted all the opening balances as per books of accounts which have produced before us.
5. We were appointed as auditors by the current governing body. Our audit was conducted using data from the last audit report. The books of accounts prepared by the current governing body are based on available banking information and records received from the previous governing body.
6. We have obtained all the information and explanations which to the best of our knowledge & belief were necessary for the purpose of our audit.
7. In our opinion, the concern has kept proper books of accounts as required by law so far, as appears from our examination of those books.
8. in our opinion and to the best of our information and according to the explanations given to us, the accounts read with the notes thereon give the information required in the manner so required and give a true and fair view: -

In the case of Income and Expenditure account And Receipts & Payment account for the year ended on 31-03-2026 and Balance sheet as on date.

PLACE: JABALPUR
DATED: 25.08.2026
UDIN- 26401221QTXUBX7891

FOR C.A.K.P.K. & ASSOCIATES
CHARTERED ACCOUNTANTS



(PIYUSH KUMAR KAPOOR)
PARTNER
M.NO. 401221

MAA REWATI EDUCATION AND WELFARE SOCIETY
(UNIT : MAA REWATI COLLEGE OF EDUCATION)
479, SHANTI NAGAR ,DAMOH NAKA, JABALPUR
BALANCE SHEET
As At 31.03.2026

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
CAPITAL ACCOUNT			**FIXED ASSETS**		
Opening Balance	29611330.89		(As per Schedule A)	29356006.91	29356006.91
Add: Surplus	5488427.64				
Less: TDS Preceeding Year	-997.00	35098761.53			
			CURRENT ASSETS		
LOANS AND LIABILITIES					
SECURED LOANS			**DEPOSITS**		
(As per Schedule F)	0.00		(As per Schedule B)	5122861.42	
UNSECURED LOAN			**LOANS AND ADVANCES**		
(As per Schedule G)	368219.06	368219.06	(As per Schedule C)	421411.00	
CURRENT LIABILITIES & PROVISIONS			**SUNDRY DEBTOR**		
			(As per Schedule D)	0.00	
PROVISIONS					
(As per Schedule H)	935092.00		**CASH AND BANK BALANCES**		
			(As per Schedule E)	1768793.26	7313065.68
OTHER CURRENT LIABILITIES					
(As per Schedule I)	267000.00	1202092.00			
TOTAL		36669072.59	TOTAL		36669072.59

Date: 25.08.2026
Place:Jabalpur
UDIN - 26401221QTXUBX7891

For C.A.K.P.K. & Associates
Chartered Accountants

SD

(CA. Piyush Kumar Kapoor)
M. No. 401221

C.A.K.P.K. and Associates Chartered Accountants
CA. (Dr.) Piyush Kapoor
M.R.N.- 401221
F.R.N.- 011078C
JABALPUR

MAA REWATI EDUCATION AND WELFARE SOCIETY
(UNIT : MAA REWATI COLLEGE OF EDUCATION)
479, SHANTI NAGAR ,DAMOH NAKA, JABALPUR
INCOME & EXPENDITURE
FOR THE YEAR ENDED 31.03.2026

EXPENDITURE	SCHEDULE	AMOUNT	INCOME	SCHEDULE	AMOUNT
ACADEMIC EXPENSES	J	1635220.00	TUTION INCOME	Q	18509767.00
ADMINISTRATION EXPENSES	K	685034.00	LAW TUTION INCOME	R	1530300.00
FINANCIAL COST	L	319675.36	OTHER INCOME	S	303673.00
EMPLOYEES BENEFIT EXPENSES	M	11909076.00	INTEREST INCOME	T	261718.00
FEES AND TAXES	N	52128.00			
PROGRAM EXPENSES	O	41500.00			
OTHER EXPENSES	P	40799.00			
DEPRECIATION	A	433598.00			
Surplus		5488427.64			
TOTAL		**20605458.00**	**TOTAL**		**20605458.00**

Date: 25.08.2026
Place:Jabalpur
UDIN - 26401221QTXUBX7891

For C.A.K.P.K. & Associates
Chartered Accountants

SD
(CA. Piyush Kumar Kapoor)
M. No. 401221

C.A.K.P.K. and Associates * Chartered Accountants * CA. (Dr.) Piyush Kapoor M.R.N.- 401221 F.R.N.- 011078C JABALPUR

MAA REWATI EDUCATION AND WELFARE SOCIETY
(UNIT : MAA REWATI COLLEGE OF EDUCATION)
479, SHANTI NAGAR ,DAMOH NAKA, JABALPUR
AS AT 31.03.2026

SCHEDULE A

SR NO	PARTICULARS	RATE	WDV AS ON 01.04.2025	PURCHASE DURING THE YEAR		SALE	TOTAL	DEPRECIATION DURING THE YEAR			WDV AS ON 31.03.2026
				More than 180 days	Less than 180 days						
1	Attendance Machine	15%	5205.00	0.00	0.00	0.00	5205.00	781.00	0.00	781.00	4424.00
2	Building	0%	20787842.06	0.00	2003904.00	0.00	22791746.06	0.00	0.00	0.00	22791746.06
3	CCTV	15%	17728.75	0.00	50000.00	0.00	67728.75	2659.00	3750.00	6409.00	61319.75
4	Computers	40%	377897.00	0.00	0.00	0.00	377897.00	151159.00	0.00	151159.00	226738.00
5	Furniture and Fixture	10%	584781.00	42657.00	138045.00	0.00	765483.00	62744.00	6902.00	69646.00	695837.00
6	Lab Equipment	15%	60735.60	0.00	0.00	0.00	60735.60	9110.00	0.00	9110.00	51625.60
7	Library Books	15%	36450.95	0.00	49001.70	0.00	85452.65	5468.00	3675.00	9143.00	76309.65
8	Car	15%	427031.30	0.00	0.00	0.00	427031.30	64055.00	0.00	64055.00	362976.30
9	Photocopy Machine	15%	14775.00	0.00	0.00	0.00	14775.00	2216.00	0.00	2216.00	12559.00
10	Water Cooler	15%	16117.55	0.00	0.00	0.00	16117.55	2418.00	0.00	2418.00	13699.55
11	Plot at Manda	0%	4386361.00	0.00	0.00	0.00	4386361.00	0.00	0.00	0.00	4386361.00
12	LED TV	15%	8905.00	0.00	0.00	0.00	8905.00	1336.00	0.00	1336.00	7569.00
13	Solar System	15%	190469.00	0.00	0.00	0.00	190469.00	28570.00	0.00	28570.00	161899.00
14	Fire Extinguisher	15%	8951.00	0.00	0.00	0.00	8951.00	1343.00	0.00	1343.00	7608.00
15	Law Books	15%	492747.00	90000.00	0.00	0.00	582747.00	87412.00	0.00	87412.00	495335.00
	TOTAL		27415997.21	132657.00	2240950.70	0.00	29789604.91	419271.00	14327.00	433598.00	29356006.91



MAA REWATI EDUCATION AND WELFARE SOCIETY
(UNIT : MAA REWATI COLLEGE OF EDUCATION)
479, SHANTI NAGAR ,DAMOH NAKA, JABALPUR
SCHEDULE FORMING PART OF BALANCE SHEET

DEPOSITS

SCHEDULE B

Sr No	Particular	Amount
1	Fixed Deposit with PNB	4006542.00
2	TDS on FDR interest	21222.00
3	Makhanlal Deposit	70693.00
4	Fixed Deposit with ICICI Bank	24404.42
5	GM TO BCI	1000000.00
	Total	5122861.42

LOANS AND ADVANCES

SCHEDULE C

Sr No	Particular	Amount
1	Akhilesh Chaobey	16411.00
2	Computer Vision	400000.00
3	New Akansha Shiksha Samiti	5000.00
		421411.00

SUNDRY DEBTORS

SCHEDULE D

Sr No	Particular	Amount
1	Makhanlal Chaturvedi Bhopal	0.00
		0.00

CASH AND BANK BALANCES

SCHEDULE E

Sr No	Particular	Amount
1	Cash in Hand	60699.20
2	Axis Bank 919010048883838	535103.40
3	IDBI Bank 1322102000005241	182747.87
4	Bank of Maharastra 60318839450	521651.05
5	ICICI BANK 0052	176981.20
6	State Bank of India 316367	280819.74
7	Bank of Maharastra 60318762394	10790.80
	Total	1768793.26

SECURED LOANS

SCHEDULE F

Sr No	Particular	Amount
1	Car Loan PNB	0
	Total	0.00



UNSECURED LOANS

SCHEDUEL G

Sr No	Particular	Amount
1	Loan from Members	320000.00
2	Abhishek Choubey	48219.06
	Total	368219.06

PROVISIONS

SCHEDULE H

Sr No	Particular	Amount
1	Accounting charges	30000.00
2	Audit fees	7500.00
3	Legal Fee Payable	10000.00
4	Salary Payable	887592.00
	Total	935092.00

OTHER CURRENT LIABILITIES

SCHEDUEL I

Sr No	Particular	Amount
1	Caution Money Refundable	267000.00
	Total	267000.00

C.A.K.P.K. and Associates
CA. (Dr.) Piyush Kapoor
M.R.N.- 401221
F.R.N.- 011078C
JABALPUR
Chartered Accountants

MAA REWATI EDUCATION AND WELFARE SOCIETY
(UNIT : MAA REWATI COLLEGE OF EDUCATION)
479, SHANTI NAGAR ,DAMOH NAKA, JABALPUR
SCHEDULE FORMING PART OF BALANCE SHEET

ACADEMIC EXPENSES

SCHEDULE J

Sr No	Particular	Amount
1	Affiliation Fees	891000.00
2	Student Welfare Expenses	200000.00
3	Exam Conducting Fees	77600.00
4	RDVV Skill/CUL/LIB/WEL Fees	321120.00
5	LAW Digital Library	16000.00
6	NCT Fees	29500.00
7	AFRC Fees	100000.00
	Total	1635220.00

ADMINISTRATION EXPENSES

SCHEDULE K

Sr No	Particular	Amount
1	Advertisement Expenses	42350.00
2	College Expenses	65801.00
3	Electricity Expenses	26850.00
4	Festival Expenses	68200.00
5	MCRP Expense	258508.00
6	Petrol Expenses	89200.00
7	Postage and Courier Expenses	4360.00
8	Printing and Stationery	47435.00
9	Repair and Maintenance	23823.00
10	Telephone Expenses	8800.00
11	Tour Expenses	8650.00
12	ERP Software Expenses	25000.00
13	Insurance Expenses	16057.00
	Total	**685034.00**

FINANCIAL COST

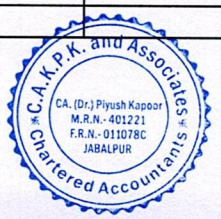
SCHEDULE L

Sr No	Particular	Amount
1	Bank Charges	54934.96
2	Interest on Loan	264740.40
	Total	319675.36

EMPLOYEES BENEFIT EXPENSES

SCHEDULE M

Sr No	Particular	Amount
1	Salary to Staff	6696692.00
2	Accounting Charges	30000.00
3	Staff Welfare Expense	39400.00
4	Bonus Expenses	258000.00
5	Employees Provident Fund	680526.00
6	Employees Medical Insurance	108708.00
7	Remuneration for Practical and Inspection	42000.00
8	Support for Research and Innovation	25500.00
9	Salary to Law Staff	4028250.00
	Total	11909076.00



FEES AND TAXES — SCHEDULE N

Sr No	Particular	Amount
1	Audit Fees	7080.00
2	Legal Fees	18000.00
3	Property Tax	27048.00
	Total	**52128.00**

PROGRAM EXPENSES — SCHEDULE O

Sr No	Particular	Amount
1	Tree Plantation Expenses	41500.00
	Total	**41500.00**

OTHER EXPENSES — SCHEDULE P

Sr No	Particular	Amount
1	Deduct By MCRPVV	40799.00
	Total	**40799.00**

INCOME-TUTION FEES — SCHEDULE Q

Sr No	Particular	Amount
1	BA BED Fees	3862698.00
2	B ED Tution Fees	6047969.00
3	D ED Tution Fees	8599100.00
	Total	18509767.00

LAW-TUTION FEES — SCHEDULE R

Sr No	Particular	Amount
1	LLB & BA LLB COURSE	1530300.00
	Total	1530300.00

C.A.K.P.K. and Associates Chartered Accountants
CA. (Dr.) Piyush Kapoor
M.R.N.- 401221
F.R.N.- 011078C
JABALPUR

OTHER INCOME

SCHEDULE S

Sr No	Particular	Amount
1	MCRP Exam Conducting Fees	289500.00
2	NAAC Fees Refund	14150.00
3	Other Fees	23.00
	Total	303673.00

INTEREST INCOME

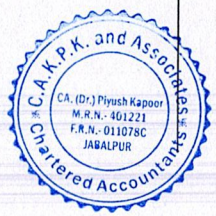
SCHEDULE T

Sr No	Particular	Amount
1	Interest on SB Account	10144.00
2	Interest on IT Refund	455.00
3	Interest on FDR	251119.00
	Total	261718.00



MAA REWATI EDUCATION AND WELFARE SOCIETY
(UNIT : MAA REWATI COLLEGE OF EDUCATION)
SHANTI NAGAR , JABALPUR
RECEIPT AND PAYMENT ACCOUNT
FOR THE YEAR ENDED 31.03.2026

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
OPENING CASH & BANK BALANCE			**LOAN REPAID**		
Cash in Hand	25407.20		BOM Loan A/c 60442265990	2977643.60	
Axis Bank 919010048883838	174617.17		Car Loan PNB	33573.00	3011216.60
Bank of Maharastra 60318762394	18194.50				
Bank of Maharastra 60318839450	155699.93				
IDBI Bank 1322102000005241	543012.00		**FIXED ASSETS**		
State Bank of India 316367	241378.74		Building Construction	2003904.00	
ICICI BANK 019805010052	190732.80	1349042.34	Furniture & Fixture	180702.00	
			Library book	49001.70	
INDIRECT INCOME			Law Books	90000.00	
Interest on IT Refund	455.00		CCTV	50000.00	2373607.70
Interest on SB Account	10144.00				
Interest on FDR	251119.00		**INDIRECT EXPENSES**		
NAAC Fees Refund	14150.00				
MCRP Exam Conducted Fees Received	289500.00		Affiliation Fees	891000.00	
Other Fees	23.00		Student Welfare Expenses	200000.00	
BA BED Fees	3862698.00		Exam Conducting Fees	77600.00	
B ED Tution Fees	6047969.00		RDVV Skill/CUL/LIB/WEL Fees	321120.00	
D ED Tution Fees	8599100.00		LAW Digital Library	16000.00	
LLB & BA.LLB COURSE	1530300.00	20605458.00	NCT Fees	29500.00	
			AFRC Fees	100000.00	
PROVISION			Advertisement Expenses	42350.00	
Legal Fee	10000.00		College Expenses	65801.00	
Salary Payable	246592.00	256592.00	Electricity Expenses	26850.00	
			Festival Expenses	68200.00	
CURRENT ASSETS			MCRP Expense	258508.00	
Makhanlal	249338.00	249338.00	Petrol Expenses	89200.00	
			Postage and Courier Expenses	4360.00	
			Printing and Stationery	47435.00	
			Repair and Maintenance	23823.00	
			Telephone Expenses	8800.00	
			Tour Expenses	8650.00	
			ERP Software Expenses	25000.00	
			Library Software	0.00	
			Website Renewal	0.00	
			Insurance Expenses	16057.00	



			Interest on loan	264740.40	
			Bank Charges	54934.96	
			Salary to Staff	6696692.00	
			Accounting Charges	30000.00	
			Staff Welfare Expense	39400.00	
			Bonus Expenses	258000.00	
			Employees Provident Fund	680526.00	
			Employees Medical Insurance	108708.00	
			Remuneration for Practical and Inspection	42000.00	
			Support for Research and Innovation	25500.00	
			Salary to Law Staff	4028250.00	
			Audit Fees	7080.00	
			Legal Fees	18000.00	
			Property Tax	27048.00	
			Tree Plantation Expenses	41500.00	
			Deduct By MCRPVV	40799.00	14683432.36
			DEPOSITS		
			FDR with ICICI Bank	24404.42	
			FDR with PNB	190989.00	215393.42
			TDS ON FDR INTEREST	2987.00	2987.00
			Loans & Advances (Asset)		
			COMPUTER VISION	400000.00	
			New Akansha Shiksha Samiti	5000.00	405000.00
			CLOSING CASH & BANK BALANCES		
			Cash in Hand	60699.20	
			Axis Bank 919010048883838	535103.40	
			Bank of Maharastra 60318762394	10790.80	
			Bank of Maharastra 60318839450	521651.05	
			IDBI Bank 1322102000005241	182747.87	
			State Bank of India 316367	280819.74	
			ICICI BANK 0052	176981.20	1768793.26
TOTAL		**22460430.34**	**TOTAL**		**22460430.34**

Date: 25.08.2026
Place:Jabalpur

For C.A.K.P.K. & Associates
Chartered Accountants

SD

(CA. Piyush Kumar Kapoor)
M. No. 401221

MAA REWATI EDUCATION AND WELFARE SOCIETY
(UNIT : MAA REWATI COLLEGE OF EDUCATION)
479, SHANTI NAGAR ,DAMOH NAKA, JABALPUR

CALCULATION OF APPLIED INCOME

SR NO	PARTICULAR	AMOUNT
1	TOTAL RECEIPT DURING THE YEAR	**2,06,05,458.00**
2	INCOME SHOULD BE APPLIED AS PER SECTION 11	1,75,14,639.30
	INCOME APPLIED AS PER INCOME TAX ACT	
3	REVENUE EXPENDITURE	1,46,41,932.36
4	CAPITAL EXPENDITURE FIXED ASSETS	23,73,607.70
5	INCOME TAX -TDS	0.00
6	AMOUNT OF LOAN PAID	0.00
	TOTAL INCOME APPLIED FOR THE YEAR	1,70,15,540.06
7	TOTAL EXPENSES %	82.58%
8	INCOME SET APART FOR FUTURE	17.42%

C.A. K.P.K. and Associates
CA. (Dr.) Piyush Kapoor
M.R.N.- 401221
F.R.N.- 011078C
JABALPUR
Chartered Accountants

Management Representation Letter

Date: 21.08.2026

To,
The Auditor
C.A.K.P.K & ASSOCIATES
201-204, KAPOOR CHAMBERS,
RAJUL ARCADE, RUSSEL SQUARE
NAPIER TOWN JABALPUR

Subject: Management Representation Letter for the Audit of Society for the Financial Year 2025-26

Dear Sir,

In connection with your audit of the financial statements of **MAA REWATI EDUCATIONAL & WELFARE SOCIETY** for the financial year ended **2026**, we, the management, make the following representations:

1. **Compliance with Laws and Regulations**

   We confirm that the Society/Trust has complied with all relevant laws, regulations, and guidelines applicable to its operations. There are no violations, penalties, or legal actions pending in connection with the operation of the Society/Trust.

2. **Fraud and Illegal Activities**

   We confirm that during the audit period and the preceding years, there have been no instances of fraud, misappropriation of funds, or any activity adversely affecting the business or financial statements of the Society/Trust. Moreover, we confirm that no illegal activity has been conducted, and all transactions have been in compliance with applicable laws.

3. **Complete and Accurate Financial Records**

   We represent that the financial records and supporting documentation provided to you for the audit are complete, accurate, and reflect the true and fair view of the Society/Trust's financial position. All transactions, including donations, grants, and other receipts, have been recorded and disclosed in the financial statements.

4. **Asset Ownership and Liabilities**

   We confirm that all assets recorded in the financial statements are owned by the Society/Trust and are free from any encumbrances or legal disputes unless specifically disclosed. All liabilities are accurately

reflected in the financial statements, and there are no unrecorded obligations or contingent liabilities.

5. **Legal Disputes**
   We confirm that there are no ongoing or potential legal disputes that could have a material impact on the financial statements, except as disclosed.

6. **Internal Control Systems**

   We confirm that adequate internal control systems are in place to prevent fraud and errors and that any weaknesses identified during the audit have been addressed. We have taken appropriate action to ensure that the financial reporting process is efficient, reliable, and in compliance with all applicable standards and regulations.

7. **Going Concern**

   We confirm that the Society/Trust is a going concern and that there is no indication that the Society/Trust will not be able to continue its operations in the foreseeable future.

8. **Related Party Transactions**

   We confirm that all related party transactions have been disclosed appropriately in the financial statements and that these transactions have been conducted at arm's length, in accordance with applicable laws and regulations.

9. **Charitable Activities**

   We confirm that all funds received for charitable purposes have been used in accordance with the objectives of the Society/Trust, and no funds have been diverted for any purpose other than that for which they were received.

10. **Management's Responsibility for Financial Statements**

    We acknowledge our responsibility for the preparation and fair presentation of the financial statements in accordance with applicable accounting standards. We have provided all necessary information and access to the auditor for the completion of the audit.

11. **Compliance with TDS Provisions**

    We confirm that the Society/Trust has complied with the provisions of the Income Tax Act concerning Tax Deducted at Source (TDS). TDS has been deducted and deposited on all applicable payments, including salaries, contractor payments, and

other prescribed payments, in accordance with the provisions of the Income Tax Act, and the necessary TDS returns have been filed within the prescribed timelines.

12. **Loans Taken under the Limit u/s 269SS**

We confirm that all loans taken by the Society/Trust during the audit period have been within the limit prescribed under Section 269SS of the Income Tax Act. No loan has been received in contravention of this section, and all loans have been properly documented and disclosed.

13. **Payments Exceeding ₹20,000 under Section 40A(3)**

We confirm that all payments made during the audit period in excess of ₹20,000 (per day, per person) have been made by account payee cheque or account payee demand draft, as required under Section 40A(3) of the Income Tax Act. No disallowed expenditure under this section has been claimed in the financial statements.

14. **Payments to Members for Services Rendered**

We confirm that any payments made to members of the Society/Trust for services rendered have been properly accounted for and disclosed in the financial statements. These payments have been made in accordance with the rules of the Society/Trust and are for legitimate services provided by the members.

We hereby confirm that the representations made above are complete and accurate to the best of our knowledge and belief, and we understand that the auditor is relying on these representations in carrying out the audit.
We appreciate your assistance in auditing the financial statements of the Society/Trust and trust that the information provided is sufficient to allow you to complete the audit in accordance with applicable standards.

For MAA REWATI EDUCATIONAL & WELFARE SOCIETY

(Signature of Authorized Signatory)

Engagement Letter for Statutory Audit of a Society

Date: 22.08.2026

To,
The Management,
MAA REWATI EDUCATIONAL & WELFARE SOCIETY
479, Street No. 15, Shanti Nagar Damohnaka,
Jabalpur, Madhya Pradesh

Subject: Engagement Letter for Statutory Audit of MAA REWATI EDUCATIONAL & WELFARE SOCIETY for the Financial Year 2025-26

Dear Sir,
We are pleased to confirm our acceptance and understanding of the terms of our engagement to conduct the statutory audit of MAA REWATI EDUCATIONAL & WELFARE SOCIETY, which manages and operates college, for the financial year ending 2026.
This letter sets out the objectives and scope of our audit, the terms of our engagement, management's responsibilities, and our responsibilities as auditors.

Objective and Scope of the Audit
The primary objective of the audit is to enable us to express an independent opinion on whether the financial statements of the society for the financial year present a true and fair view in accordance with applicable accounting principles, laws, and regulations, including:

1. **Verification of Financial Statements**: Examination of the balance sheet, income and expenditure account, and related financial disclosures.
2. **Review of Revenue**: Ensuring the accuracy of revenue from sources such as **college** fees, grants, donations, and other receipts.
3. **Expenditure Analysis**: Reviewing expenses to ensure they are in line with the objectives of the society and the **college**.
4. **Compliance Audit**: Evaluating compliance with:
    - Applicable provisions of the **Societies Registration Act**.

- Income Tax Act, 1961, for exemptions and filings (if applicable).
- Goods and Services Tax (GST), if applicable.

5. **Internal Controls**: Assessing the effectiveness of internal controls and financial systems.
6. **Review of Grants and Funds**: Verifying proper utilization and accounting of grants or donations received from government agencies or private entities.

Management's Responsibilities

The preparation and presentation of the financial statements, including the selection and consistent application of accounting policies, are the responsibility of the management of the society. This includes:

1. **Accuracy and Completeness of Records**:
   - Maintaining proper books of accounts and financial records as required by law.
   - Ensuring that all transactions are properly authorized and recorded.
2. **Compliance with Laws and Regulations**:
   - Ensuring adherence to the provisions of applicable laws governing societies, taxation, and other statutory requirements.
3. **Fraud Prevention and Detection**:
   - Establishing and maintaining adequate internal controls to prevent and detect fraud and errors.
4. **Providing Access and Information**:
   - Making available all books, accounts, documents, and other records relevant to our audit.
   - Responding to our queries promptly and providing explanations and confirmations as needed.

Auditor's Responsibilities

Our audit will be conducted in accordance with the applicable **Standards on Auditing (SA)** issued by the **Institute of Chartered Accountants of India (ICAI)**. In particular:

1. **Planning and Execution**:
    - We will design and perform audit procedures to obtain reasonable assurance about whether the financial statements are free from material misstatement.
2. **Test Basis Examination**:
    - Our audit will include examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements.
3. **Opinion on Financial Statements**:
    - Based on our findings, we will express an independent audit opinion on whether the financial statements present a true and fair view of the financial position, financial performance, and cash flows of the society.
4. **Reporting Non-Compliance**:
    - If we identify any instances of non-compliance with laws, fraud, or material misstatements, we will report these to management and may also include them in our audit report.

Deliverables

At the conclusion of our audit, we will provide the following:

1. **Audit Report**:
    - An opinion on the financial statements for the financial year.
2. **Management Letter**:
    - Observations, findings, and recommendations for improving financial management and internal controls (if applicable).

Confidentiality
We undertake to maintain strict confidentiality of all information and records made available to us during the course of our audit. This obligation will continue even after the conclusion of our engagement.

Limitation of Liability
Our liability in connection with this engagement, including any third-party claims, is limited to the amount of professional fees paid under this engagement.

Acknowledgment and Acceptance
We request that you sign and return a copy of this engagement letter to confirm your understanding and agreement with the terms of this engagement. If you have any questions or require additional information, please do not hesitate to contact us.
We look forward to working with your team and ensuring a successful audit.

Yours sincerely,
For **C.A.K.P.K & ASSOCIATES**



[Signature]
CA PIYUSH KUMAR KAPOOR
PARTNER
M.N. 401221

Acknowledgment by the Society
We acknowledge and agree to the terms of this engagement as outlined above.

For **MAA REWATI EDUCATIONAL & WELFARE SOCIETY**

Authorized Signatory

APPOINTMENT LETTER

To
CA PIYUSH KAPOOR,
C.A.K.P.K & ASSOCIATES
CHARTERED ACCOUNTANT
202-204 RAJUL ARCADE
RUSEEL SQUARE,
NAPIER TOWN, JABALPUR

Subject: Appointment as Statutory Auditor for the Financial Year 2025-2026.

Dear Sir,
We are pleased to appoint you as the Statutory Auditor of MAA REWATI EDUCATIONAL & WELFARE SOCIETY for conducting the audit of accounts for the financial year 2025-26 in accordance with the applicable provisions of the Income Tax Act, 1961 and any other applicable laws.

Your responsibilities will include, but are not limited to:

1. Conducting statutory audit of the books of accounts of the Trust
2. Verifying compliance with applicable laws and regulations
3. Preparing the audit report in the prescribed format
4. Certifying financial statements and related schedules
5. Providing guidance and inputs as required during the audit process

We request you to confirm your acceptance of this appointment by signing and returning the duplicate copy of this letter.
We look forward to your valuable support and cooperation.

Thanking you,

Yours faithfully,
For MAA REWATI EDUCATIONAL & WELFARE SOCIETY