



P B Singh & Associates
Chartered Accountants
Email:pbsinghassociates@gmail.com

2025
202-203, Gopal Madhav Place,
Shinde Ki Chhawani, Lashkar
Gwalior-474001
Tel No: 0751-2628992
Mob: 9999314666, 9425481992

Independent Auditor's Report

To the Members of

PRAJAPATI HITKARANI MAHASABHA,

ASHIRWAD VILA 01, SAKHIYA VILAS JHANSI ROAD MUKHYA MARG. LASHKAR-PURV, GWALIOR (M.P.)

Report on the Financial Statements

We have audited the accompanying financial statements of PRAJAPATI HITKARANI MAHASABHA, ASHIRWAD VILA 01, SAKHIYA VILAS JHANSI ROAD MUKHYA MARG. LASHKAR-PURV, GWALIOR (M.P.) which comprises the Balance Sheet as at March 31, 2025, the Income and expenditure account, the Receipt and payment account for the year ended.

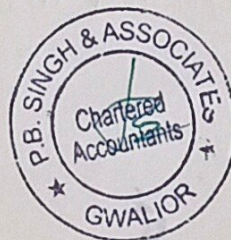
The Society's Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Society in accordance with the accounting principles generally accepted in India, including the accounting Standards issued by Institute of chartered accountants of India. This responsibility also includes maintenance of adequate accounting records for safeguarding of the assets of the Society and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Our objectives are to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the auditing standards generally accepted in India. An audit includes examining, on a test basis, evidence supporting the amount and disclosures in the financial statements. An audit also includes assessing the accounting principal used and significant estimates made by the management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Opinion

In our opinion and to the best of our information and according to the explanation given to us, the said accounts read together with the other notes in schedule gives the information in the manner so required and give a true and fair view in conformity with the accounting principal generally accepted in India:

1. In so far as it relates to the balance sheet, of the state of affairs of the Society as at 31st March 2025 and,
2. In so far as it relates to the income and expenditure account of the Society as at 31st March 2025 and,
3. In so far as it relates to the Receipt and payment account as at 31st March 2025.





P B Singh & Associates
Chartered Accountants
Email: pbsinghassociates@gmail.com

202-203, Gopal Madhav Place,
Shinde Ki Chhawani, Lashkar
Gwalior-474001
Tel No: 0751-2628992
Mob: 9999314666, 9425481992

Key Audit Matters:

1. All expenditures were incurred in cash.
2. Proper record of fixed assets register has to be prepared.
3. It is observed that the management of the PRAJAPATI HITKARANI MAHASABHA, has not prepared the financial statements in accordance with the applicable financial reporting framework as prescribed under the Guidance Note on Financial Statements of Non-Corporate Entities issued by the Institute of Chartered Accountants of India (ICAI). The financial statements do not reflect the presentation, disclosures, and accounting policies in the manner required for ensuring transparency, comparability, and accountability in financial reporting. We recommend that the management take necessary steps to align the preparation and presentation of financial statements with the ICAI guidance and applicable statutory requirements.

Our opinion is not modified in respect of above matters.

Report on Other Legal and Regulatory Requirements

We report that:

1. We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit.
2. In our opinion, proper books of accounts as required in Society registration act, 1860 and the bye-laws of the Society have been maintained by Society so far as appears from our examination of those books and returns adequate for the purpose of our audit have been received and relied upon from branches /projects/institution not visited by us.
3. The balance sheet and the income and expenditure account and Receipt and payment account as referred to above has been prepared as per books of accounts and other records Maintained and produced to us.

For P B Singh & Associates
Chartered Accountants
Firm Regn.No:003023C

P.B. Singh

CA P.B. SINGH
Partner

M. No. 072213

Place: Gwalior

Date: 28.05.2025

UDIN NO.25072213BMJRZS6952



PRAJAPATI HITKARANI MAHASABHA
ASHIRWAD VILA 01, SAKHIYA VILAS JHANSI ROAD MUKHYA MARG. LASHKAR-PURV, GWALIOR (M.P.)

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2025

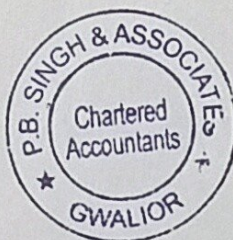
RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To, Opening Balance		By ADMINISTRATIVE EXP.	
As on 01.04.2024		Donation To Sushma Prajapati For Education	3,000.00
Cash In Hand	Nil	Samuhik Vivah Donation Exp.	2,200.00
Cash At Bank		Dhara 27-28 & Audit Exp.	4,000.00
Canara Bank	54,129.80	Pratibha Samman Evam Prajapati Gaurav Ratna Al. Samaroh Exp.	164,065.00
" Members Fee & Contribution	21,100.00	Misc. Exp.	1,000.00
" Donation From Public	285,732.00	Bank Charges	1,150.00
" Bank Intt.	1,735.00	Cloth Distribution	1,200.00
		Fans Donation Prajapati Dharmashala Sabalgarh	5,400.00
		Donation To Prajapati Samaj	500.00
		Stationery Exp.	2,500.00
		Mala, Shriphal, Shal For Samman Exp.	1,000.00
		Shri Talwale Hanuman Ji exp.	3,774.00
		Holi Milan Samaroh	138,505.00
		" Closing Balance	
		As on 31.03.2025	Nil
		Cash In Hand	
		Cash At Bank	
		Canara Bank	34,402.80
Total Rs.	<u>362,696.80</u>	Total Rs.	<u>362,696.80</u>

Khyaleth
PRESIDENT

SECRETARY

AS PER OUR SEPARATE AUDIT REPORT OF EVEN DATE ANNEXED

PLACE : GWALIOR
DATE : 28.05.2025



P.B. SINGH & ASSOCIATES
CHARTERED ACCOUNTANTS

P.B. Singh

(P.B. SINGH)
PARTNER

M.NO. 072213

UDIN NO. 25072213BMJRZS6952

PRAJAPATI HITKARANI MAHASABHA

ASHIRWAD VILA 01, SAKHIYA VILAS JHANSI ROAD MUKHYA MARG, LASHKAR-PURV, GWALIOR (M.P.)

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2025

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To ADMINISTRATIVE EXP.		By Members Fee & Contribution	21,100.00
Donation To Sushma Prajapati For Education	3,000.00	" Donation From Public	285,732.00
Samuhik Vivah Donation Exp.	2,200.00	" Bank Intt.	1,735.00
Dhara 27-28 & Audit Exp.	4,000.00	" Excess Of Expenditure Over Income c/o To B/Sheet	19,727.00
Pratibha Samman Evam Prajapati Gaurav Ratna Al. Samaroh Exp.	164,065.00		
Misc. Exp.	1,000.00		
Bank Charges	1,150.00		
Cloth Distribution	1,200.00		
Fans Donation Prajapati Dharmashala Sabalgarh	5,400.00		
Donation To Prajapati Samaj	500.00		
Stationery Exp.	2,500.00		
Mala, Shriphal, Shal For Samman Exp.	1,000.00		
Shri Talwale Hanuman Ji exp.	3,774.00		
Holi Milan Samaroh	138,505.00		
Total Rs.	328,294.00	Total Rs.	328,294.00

BALANCE SHEET AS ON 31.03.2025

LIABILITIES	AMOUNT	ASSETS	AMOUNT
Surplus Account		Closing Balance	
As Per Last B/sheet	54129.80	As on 31.03.2025	Nil
Less: Deficit	19727.00	Cash in Hand	
		Cash At Bank	34,402.80
		Canara Bank	
Total Rs.	34,402.80	Total Rs.	34,402.80

Khyalesh
PRESIDENT

SECRETARY

AS PER OUR SEPARATE AUDIT REPORT OF EVEN DATE ANNEXED

PLACE : GWALIOR
DATE : 28.05.2025



P.B. SINGH & ASSOCIATES
CHARTERED ACCOUNTANTS

P.B. Singh

(P.B. SINGH)

PARTNER

M.NO. 072213

UDIN NO. 25072213BMJRZS6952