



**Manish Jha & Co.**  
CHARTERED ACCOUNTANTS

B 356, 3<sup>rd</sup> Floor, T Camp  
Govindpuri, New Delhi -110019.  
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To,

The President,

THE KASHYAP KASHMIR SABHA (Regd.)  
Plot No RB -1, Sector -23-23A,  
Palam Vihar, Gurugram, HARYANA, 122017.

Reports on the Financial Statements as Statutory Auditor for the Year ended as on 31<sup>st</sup> March, 2025.

I have audited the accompanying financial statement of the THE KASHYAP KASHMIR SABHA (Regd.), Gurugram, which comprises the Balance Sheet as at 31<sup>st</sup> March, 2025 and statement of Income & Expenditure Account for the period from 1<sup>st</sup> April 2024 to 31<sup>st</sup> March 2025 and the summary of significant accounting policies and other explanatory information incorporated in these financial statements of the KKS audited by me for the period 1<sup>st</sup> April 2024 to 31<sup>st</sup> March 2025.

**Management Responsibility for the Financial Statements.**

Management is responsible for the preparation of these financial statement in accordance with Co-operative societies Act, 1960, Banking Regulation Act, 1949, RBI guidelines. This responsibility includes the design, implementation, and maintenance of internal control relevant to the preparation of the financial statement that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility.**

My responsibility is to express an opinion on these financial statement based on my audit. I have conducted my audit in accordance with the applicable standard issued by The Institute of chartered Accountants of India and under the RBI Guidelines. Those standards require that we comply with ethical requirement and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether due to fraud or error.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The producers selected depends on the auditor's judgement, including the assessment of the risk of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessment, the auditor considers internal control relevant to the bank's preparation and fair presentation of the financial statement in order to design audit procedure that are appropriate in the circumstances. An audit also includes evaluating the overall presentation of the financial statements.

I believe that 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 explanation given to me, the said accounts together with notes thereon given the information required by the Banking Regulation Act 1949 as well as other

applicable act or circulars issued by the Registrar, in the manner so required for the bank and give a true and fair view in conformity with accounting principles generally accepted in India,

- (I) In the case of the Balance Sheet, the state of affairs as at 31<sup>st</sup> March 2025.
- (II) In the case of Statement of Income & Expenditure Accounts for the Period from 01<sup>st</sup> April 2024 to 31<sup>st</sup> March 2025.

**For Manish Jha & Co.**

CA Manish Jha.  
(Chartered Accountant)  
(Proprietor)  
Membership No. - 509912.  
FRN – 031021N  
UDIN – 26509912CPYRQW5636

Place: New Delhi.  
Date: 14/02/2026.

THE KASHYAP KASHMIR SABHA  
PALAM VIHAR, GURGAON (HR.)  
BALANCE SHEET AS ON MARCH 31, 2025

Particulars	Annexure No.	31/03/2025	31/03/2024
<b>Sources of Funds:</b>			
<b>Capital Reserve Fund</b>			
Opening Balance		17,46,840.00	17,46,840
Add; Additional Capital Reserve Fund		-	-
		17,46,840.00	17,46,840.00
<b>Temple Project Fund</b>			
Opening Balance		31,99,342.00	23,71,230
Add; Additional Temple Fund Received		51,66,260.69	8,28,112
		83,65,602.69	31,99,342.00
<b>Excess of Income Over Expenditure</b>			
Opening Balance		(3,50,170.56)	(2,70,927.12)
Add; For Current Year		(1,64,793.85)	(79,243.44)
		(5,14,964.41)	(3,50,170.56)
<b>Unsecured Loans</b>	1	6,50,000.00	6,50,000.00
<b>CURRENT LIABILITIES &amp; PROVISIONS</b>			
Liability For Expenses	2	26,000.00	1,26,924.00
Sundry Creditors	3	1,01,820.00	1,17,476.00
<b>TOTAL LIABILITIES</b>		<b>1,03,75,298.28</b>	<b>54,90,411.44</b>
<b>Application of Funds:</b>			
<b>Fixed Assets</b>	4	97,78,210.20	41,47,465.00
<b>CURRENT ASSETS, LOANS AND ADVANCES</b>			
<b>CURRENT ASSETS</b>			
Cash In Hand		45,656.00	28,303.00
Bank Balances	5	5,13,736.08	11,76,947.44
		5,59,392.08	12,05,250.44
<b>LOANS AND ADVANCES</b>	6	37,696	1,37,696
		1,03,75,298.28	54,90,411.44
		-	-
<b>For Manish Jha &amp; Co.</b>		<b>For THE KASHYAP KASHMIR SABHA</b>	
CA Manish Jha (Proprietor) (Chartered Accountant) Membership No - 509912. FRN - 031021N UDIN -	26509912CPYRQW5636	President - KKS Dr. Anil Vaishnavi	Treasurer Sh Satish Kr. Kher
Date :	14/02/2026	Gen. Secretary Sh Dhruv Thushu	
Place :	New Delhi		

THE KASHYAP KASHMIR SABHA  
PALAM VIHAR, GURGAON (HR.)

**Annexure No 1**

**Unsecured Loans**

	31/03/2025	31/03/2024
Alcobrew Distillery P Ltd (Romesh Pandita)	3,00,000.00	3,00,000.00
N.N. Dhar Trust	3,50,000.00	3,50,000.00
	<b>6,50,000.00</b>	<b>6,50,000.00</b>

**Annexure No 2**

**Liability For Expenses**

	31/03/2025	31/03/2024
Ajay Pandita (Imprest A/C)	-	36,090.00
Dr. Anil Vaishnavi (Reimbursement)	-	8,828.00
Audit Fees Payable	-	-
Virender Dhar (Imprest A/C)	-	30,006.00
Manish Jha & Co.	21,000.00	42,000.00
Sitesh Kumar Jha	5,000.00	10,000.00
	<b>26,000.00</b>	<b>1,26,924.00</b>

**Annexure No 3**

**Sundry Creditors**

	31/03/2025	31/03/2024
Padam Light Tent House	(50.00)	-
Mementos & Souvenirs MFG Co.		10,606.00
Praveen Dua		5,000.00
Triumph Sports Gear	78,770.00	78,770.00
Yug Sports Management	23,100.00	23,100.00
	<b>1,01,820.00</b>	<b>1,17,476.00</b>

**Annexure No 5**

**Bank Balances**

	31/03/2025	31/03/2024
Corporation Bank - 6816 ( Inoperative)	4,309.50	4,309.50
Corporation Bank - 8898 ( Inoperative )	6,500.00	6,500.00
IDFC FIRST Bank - 10068012232	3,90,859.18	8,39,641.00
UBI - 113110011000565	5,536.16	91,403.30
UBI - 113110011001732	1,06,531.24	2,35,093.64
	<b>5,13,736.08</b>	<b>11,76,947.44</b>

**Annexure No 6**

**LOANS AND ADVANCES**

	31/03/2025	31/03/2024
Argus Techno Construction	-	1,00,000.00
Self Assessment Tax Paid.	13,260.00	13,260.00
TDS AY 2011-12.	5,756.00	5,756.00
TDS AY 2012-13.	1,780.00	1,780.00
TDS AY 2013-14	2,740.00	2,740.00
TDS AY 2014-15	2,543.00	2,543.00
TDS AY 2015-16	2,766.00	2,766.00
TDS AY 2016-17	2,767.00	2,767.00
TDS AY 2017-18	2,927.00	2,927.00
TDS AY 2018-19.	3,157.00	3,157.00
	<b>37,696.00</b>	<b>1,37,696.00</b>

For **THE KASHYAP KASHMIR SABHA**

President - KKS  
Dr. Anil Vaishnavi

Treasurer  
Sh Satish Kr. Kher

Gen. Secretary  
Sh Dhruv Thushu

Date : 14/02/2026  
Place : New Delhi

# THE KASHYAP KASHMIR SABHA

Annexure No - 4 : Fixed Assets & Depreciation  
AS ON 31.03.2025

S.No.	Description	Rate	Opening Balance	Addition		Sale	Total	Depreciation		Total Depreciation	Closing Balance
				As on 01.04.2024	Less then 180 Days			More then 180 Days	Less then 180 Days		
1	Furniture & Fittings	10%	13608	-	-	-	13608	-	1361	1361	12247
2	Website	25%	12188	-	-	-	12188	-	3,047.00	3047	9141
3	Land for Temple	0%	3633179	-	-	-	3633179	-	0	0	3633179
4	Temple's Construction (WIP)	0%	488490	56,35,153	-	-	6123643	-	0	0	6123643
	<b>TOTAL</b>		<b>4147465</b>	<b>56,35,153</b>	-	-	<b>9782618</b>	-	<b>4408</b>	<b>4408</b>	<b>9778210</b>

For THE KASHYAP KASHMIR SABHA

President - KKS  
Dr. Anil Vaishnavi

Treasurer  
Sh Satish Kr. Kher

Gen. Secetary  
Sh Dhruv Thushu

Date : 14/02/2026  
Place : New Delhi

THE KASHYAP KASHMIR SABHA  
PALAM VIHAR, GURGAON (HR.)  
INCOME AND EXPENDITURE ACCOUNT FOR YEAR ENDING 31.03.2025

PARTICULAR	31/03/2025	31/03/2024
<b>INCOME</b>		
Donation.		15,000.00
Donation - ID Card.	1,800.00	1,000.00
Donation for Sponsored Dinner.		47,000.00
Donation - Hawan.	2,47,028.00	2,000.00
Receipts for Life Membership Fees.	1,02,000.00	12,600.00
Women's Day Function Receipts.	1,13,100.00	-
Interest Earned.	15,785.49	28,067.00
Total Income	4,79,713.49	1,05,667.00
<b>EXPENDITURE</b>		
AGM Expenses.	1,11,500.00	-
Accounting Charges	10,000.00	10,000.00
Audit Fees	16,000.00	21,000.00
Bank Charges	2,217.54	4.44
Courier Charges	252.00	-
Depreciation On Fixed Assets.	4,407.80	5,574.00
Election Expenses.	28,019.00	-
Electricity Expenses.	5,390.00	650.00
Felcitation Expenses.	3,614.00	-
Hawan Expenses	2,74,713.00	-
Printing & stationery Expenses	23,685.00	1,137.00
Printing Expenses	-	7,200.00
Professional Fees	-	5,400.00
Event Expenses.	-	76,323.00
Rent Paid for Function	44,140.00	-
Social Cultural Expenses.	98,025.00	-
Sponsored Dinner Expenses.	-	35,000.00
Photo Id & Membership Card Printing Expenses.	-	2,622.00
Website AMC Charges.	10,000.00	20,000.00
Women's Day Function Expenses.	12,544.00	-
Total Expenses	6,44,507.34	1,84,910.44
Surplus of Income over Expenditure	(1,64,793.85)	(79,243.44)

For Manish Jha & Co.

For THE KASHYAP KASHMIR SABHA

CA Manish Jha  
(Chartered Accountant)  
(Proprietor)  
Membership No - 509912.  
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Date :  
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