

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 DAV Public School, RSP Industrial Township, Rourkela as at 31st March, 2025 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—

NIL

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 institution as on 31st March, 2025; and
- (ii) in the case of the Income and Expenditure account, of the income and application of its accounting year ending on 31st March, 2025

subject to the following observations/qualifications

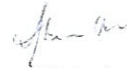
NIL

The prescribed particulars are annexed hereto.

Place: Rourkela
Date : 14.07.2025



For K.D Lath & Co
Chartered Accountants
(FRN: 306011E)


Sudhir Lath
Partner
Membership No.: 059396
UDIN: 25059396BMJHNN9667

(OR-045) DAV Public School,Rourkela Steel Plant Industrial Township,Rourkela,Odisha
Balance Sheet (As on 31 March,2025)

Main Fund Account - FINAL

PREVIOUS YEAR	LIABILITIES	SCHEDULE	CURRENT YEAR	PREVIOUS YEAR	ASSETS	SCHEDULE	CURRENT YEAR
52,06,720.35	Capital Fund	1	2,57,402.31	24,39,771.18	Fixed Assets	7	20,78,209.20
0.00	Reserve & Surplus	2	0.00	0.00	Investments	8	0.00
0.00	Secured Loans	3	0.00	75,53,549.17	Current Assets Loans & Advances	9	34,30,023.11
0.00	Unsecured Loans	4	0.00	0.00	-	-	0.00
11,47,458.00	Security Deposits	5	11,47,458.00	0.00	-	-	0.00
36,39,142.00	Current Liabilities	6	41,03,372.00	0.00	-	-	0.00
0.00	-	-	0.00	0.00	-	-	0.00
0.00	-	-	0.00	0.00	-	-	0.00
99,93,320.35	Total		55,08,232.31	99,93,320.35	Total		55,08,232.31

For K D LATH &
CO.

(Chartered Accountants)
FRNO:306011E

(Partner / Proprietor)
M.No.: 059396
UDIN:
25059396BMJHNN9667
Date : 14.07.2025
Place: ROURKELA

For (DAV Public School,Rourkela Steel Plant Industrial
Township,Rourkela,Odisha)

Accountant

Principal

Manager / Vice Chairman



DAV Public School, Rourkela Steel Plant Industrial Township, Rourkela, Odisha

Income and Expenditure (As on 31 March, 2025)

Main Fund Account - FINAL

PREVIOUS YEAR	EXPENDITURE	SCHEDULE	CURRENT YEAR	PREVIOUS YEAR	INCOME	SCHEDULE	CURRENT YEAR
9,07,312.00	Opening Stock		3,76,787.00	2,04,28,518.00	Fees / Sales	10	2,09,59,052.00
0.00	Purchase of Paper		0.00	3,92,277.00	Other Income	11	1,67,857.00
0.00	Purchase of Text Books from DAV CMC Publication Division		5,11,144.00	0.00			0.00
11,54,003.00	Purchase of Text Books from others		6,69,110.00	3,76,787.00	Closing Stock		4,61,095.00
1,89,712.00	Other Purchases		1,73,430.00	0.00			0.00
0.00	Publication of Students World and Aryan Heritage		0.00	0.00			0.00
0.00	Purchase of Audio CD		0.00	0.00			0.00
0.00	Printing of Text Books		0.00	0.00			0.00
0.00	Packing & Forwarding		0.00	0.00			0.00
0.00	Others		0.00	0.00			0.00
1,79,57,081.00	Establishment	12	1,99,46,652.00	0.00			0.00
8,04,486.00	Administration Charges and Grant To Institutions	13	8,00,699.00	0.00			0.00
0.00	Rent, Rates & Taxes	14	0.00	0.00			0.00
0.00	Utilities	15	0.00	0.00			0.00
37,084.00	Communication Expenses	16	21,389.00	0.00			0.00
12,381.00	Travelling and Conveyance	17	28,370.00	0.00			0.00
9,55,745.00	Welfare, Entertainment and Other Recreational Activities	18	6,79,881.00	0.00			0.00
2,43,062.00	Stationery and Supplies	19	1,25,555.00	0.00			0.00
43,002.00	Membership and Subscription	20	37,524.00	0.00			0.00
0.00	Advertisements	21	0.00	0.00			0.00
0.00	Insurance	22	0.00	0.00			0.00
34,672.00	Vehicle Maintenance Charges	23	78,612.00	0.00			0.00
0.00	Lab Maintenance and Running Expenses	24A	0.00	0.00			0.00
23,56,131.00	Maintenance Expenses	24B	13,04,146.00	0.00			0.00
0.00	Interest Paid on Loans	25	0.00	0.00			0.00
7,27,454.00	Legal, Professional, House Keeping and Agency Charges	26	9,55,704.00	0.00			0.00
22,500.00	Audit Fees	27	26,550.00	0.00			0.00
0.00	Assistance	28	0.00	0.00			0.00
5,84,772.49	Depreciation	7	4,34,033.98	0.00			0.00
79,037.64	Other Expenses	29	3,63,685.06	0.00			0.00
0.00	Expenses of Exceptional Nature	30	0.00	0.00			0.00
0.00	Prior Period Expenses	31	4,050.00	0.00			0.00
-49,10,853.13	Surplus/ (-)Deficit Transferred to Capital Fund		-49,49,318.04	0.00			0.00
2,11,97,582.00	Total		2,15,88,004.00	2,11,97,582.00			2,15,88,004.00

For K D LATH &
CO.For (DAV Public School, Rourkela Steel Plant Industrial
Township, Rourkela, Odisha)



(Chartered Accountants)

FRNO:306011E

[Signature]
(Partner / Proprietor)

M.No.: 059396

UDIN:

25059396BMJHNN9667

Date : 14.07.2025

Place: ROURKELA

[Signature] *[Signature]* *[Signature]*
Accountant Principal Manager / Vice Chairman

DAV Public School, Rourkela Steel Plant Industrial Township, Rourkela, Odisha

Receipts and Payments (As on 31 March, 2025)

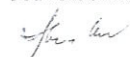
Main Fund Account - FINAL

PREVIOUS YEAR	RECEIPTS	CURRENT YEAR	PREVIOUS YEAR	PAYMENTS	CURRENT YEAR
0.00	Opening Balance	0.00	0.00	Purchase of Paper	0.00
703.00	Cash in Hand	3.00	1,08,294.00	Purchase of Text Books from DAV CMC Publication Division	0.00
46,76,887.81	Bank Balances	40,53,058.17	10,72,407.00	Purchase of Text Books from others	8,43,036.00
66,12,209.00	Fixed Deposits	24,39,173.00	3,151.00	Other Purchases	1,12,997.00
1,85,53,460.00	Fees / Sales	1,92,18,261.00	0.00	Publication of Students World and Aryan Heritage	0.00
15,59,855.00	Other Income	16,04,631.00	0.00	Purchase of Audio CD	0.00
0.00	Proceeds from Sale of Assets	0.00	0.00	Printing of Text Books	0.00
1,30,270.00	Loans and Advances Repaid Back	18,700.00	0.00	Packing and Forwarding	0.00
3,92,256.00	Other Receipts	1,52,102.00	0.00	Others	0.00
0.00	-	0.00	1,65,54,936.00	Establishment	1,98,94,278.00
0.00	-	0.00	7,420.00	Administration Charges and Grant To Institutions	8,00,699.00
0.00	-	0.00	0.00	Rent, Rates and Taxes	0.00
0.00	-	0.00	0.00	Utilities	0.00
0.00	-	0.00	16,189.00	Communication Expenses	21,389.00
0.00	-	0.00	10,381.00	Travelling and Conveyance	28,370.00
0.00	-	0.00	6,05,026.00	Welfare, Entertainment and Other Recreational Activities	6,12,367.00
0.00	-	0.00	32,520.00	Stationery and Supplies	1,25,555.00
0.00	-	0.00	43,002.00	Membership and Subscription	37,524.00
0.00	-	0.00	0.00	Advertisements	0.00
0.00	-	0.00	0.00	Insurance	0.00
0.00	-	0.00	34,672.00	Vehicle Maintenance Charges	78,612.00
0.00	-	0.00	0.00	Lab Maintenance and Running Expenses	0.00
0.00	-	0.00	1,84,061.00	Maintenance Expenses	12,95,944.00
0.00	-	0.00	0.00	Interest Paid on Loans	0.00
0.00	-	0.00	1,18,866.00	Legal, Professional, House Keeping and Agency Charges	7,52,397.00
0.00	-	0.00	22,500.00	Audit Fees	26,550.00
0.00	-	0.00	0.00	Assistance	0.00
0.00	-	0.00	7,54,467.00	Purchase of Assets	72,472.00
0.00	-	0.00	1,40,704.00	Loans and Advances Paid	1,49,575.00
0.00	-	0.00	0.00	Deposits Given	0.00
0.00	-	0.00	57,24,810.64	Other Payments	3,53,423.06
0.00	-	0.00	0.00	Closing Balance	0.00
0.00	-	0.00	3.00	Cash in Hand	3.00
0.00	-	0.00	40,53,058.17	Bank Balances	21,23,747.11
0.00	-	0.00	24,39,173.00	Fixed Deposits	1,56,990.00
3,19,25,640.81	TOTAL	2,74,85,928.17	3,19,25,640.81	TOAL	2,74,85,928.17

For K D LATH & CO.

(Chartered Accountants)

FRNO:306011E



(Partner / Proprietor)

M.No.: 059396


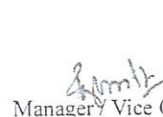
UDIN:

25059396BMJHNN9667

Date : 14.07.2025

Place: ROURKELA

For (DAV Public School, Rourkela Steel Plant Industrial Township, Rourkela, Odisha)


Accountant
Principal
Manager / Vice Chairman