

NAME OF THE UNIT : SCHOOL OF SCHOLARS PRIMARY WARUD

NAME OF THE COMPANY : LATE RADHIKABAI MEGHE MAHILA SHIKSHAN SANSTHA.

Atrelayout Nagpur-440022

CIN: U80301MH2022NPL380205.

Balance Sheet As on 31st March, 2023

Particulars	Note No.	Figures as at the end of Rs. In Hundreds	Figures as at the end of previous reporting Period Rs. In Hundreds
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	1	-	-
(b) Reserves and surplus	2	(1,47,890.25)	-
(b) Money Received against share warrents		-	-
2 Share application money pending allotments		-	-
3 Non-current liabilities			
(a) Long-term borrowings	3	-	-
(b) Deferred tax liabilities (net)	4	-	-
(c) Other Long Term Liabilities		-	-
(d) Long term provision		-	-
4 Current liabilities			
(a) Short Term Borrowings	5	2,388.80	-
(b) Trade payables			
(A) total outstanding dues of micro enterprises and small enterprises	6	1,572.10	-
(B) total outstanding dues of Creditors other than micro enterprises and small enterprises	7	2,70,440.95	-
(c) Other current liabilities	8	1,095.32	-
(d) Short-term provisions			
TOTAL		1,27,606.92	-
B ASSETS			
1 Non-current assets			
(a (i) Property, Plant and Equipment	9	17,498.56	-
(ii) Tangible assets		-	-
(iii) Capital Work in progress		-	-
(iv) Intangible Assets under Development		-	-
(b) Non-current investments	10	-	-
(c) Deferred Tax Assets		-	-
(d) Long term loans and Advances		-	-
(e) Other Non Current Assets		-	-
2 Current assets			
(a) Current Investments	11	-	-
(b) Inventories	12	-	-
(c) Trade receivables	13	25,628.83	-
(d) Cash and cash equivalents	14	-	-
(e) Short-term loans and advances	15	84,479.52	-
(f) Other Current Assets			
TOTAL		1,27,606.92	-

See accompanying notes forming part of the financial statements
In terms of our report attached.

For KUMAR & JAYAKRISHNAN

Chartered Accountants

F.R.N.NO 113708W

(G.V.KUMAR)

Partner

M.No.100861

Place: Nagpur

Date: 30.08.2023

UDIN : 23100861BGVABA1096



NAME OF THE UNIT : SCHOOL OF SCHOLARS PRIMARY WARUD
NAME OF THE COMPANY : LATE RADHIKABAI MEGHE MAHILA SHIKSHAN SANSTHA.
Atrelayout Nagpur-440022
CIN: U80301MH2022NPL380205.

STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2023

Particulars	Note No.	Figures for the current reporting period	Figures for the previous reporting period
		Rs. In Hundreds	Rs. In Hundreds
I Revenue from operations (gross)	16	2,28,006.40	-
Less: Excise Duty		-	-
Revenue from operations (net)		2,28,006.40	-
II Other Income	17	10,345.36	-
III Total Income (I+II)		2,38,351.76	-
IV Expenses			
(a) Cost of materials consumed	18	-	-
(b) Purchase of Stock in Trade		-	-
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	19	-	-
(d) Employee benefits expenses	20	89,987.94	-
(e) Finance costs	21	6,691.61	-
(f) Depreciation and amortisation expenses		3,874.99	-
(g) Other expenses	22	2,85,687.47	-
Total Expenses		3,86,242.00	-
V Profit before exceptional and extraordinary item and tax		(1,47,890.25)	-
VI Exceptional Items		-	-
VII Profit before extraordinary item and tax		(1,47,890.25)	-
VIII Extraordinary Items		-	-
IX Profit before Tax		(1,47,890.25)	-
X Tax Expense:			
(a) Current tax expense		-	-
(b) Deferred tax		-	-
XI Profit / (Loss) for the period from continuing operations		(1,47,890.25)	-
XII Profit / (Loss) from discontinuing operations		-	-
XIII Tax from discontinuing operations		-	-
XIV Profit/ (Loss) from discontinuing operations		-	-
XV (Loss) for the Period		(1,47,890.25)	-
XVI Earning per equity share:			
(1) Basic		(14.79)	-
(2) Diluted		(14.79)	-

In terms of our report attached.

For **KUMAR & JAYAKRISHNAN**

Chartered Accountants
F.R.N.NO 113708W

(G.V.KUMAR)

Partner

M.No.100861

Date: 30.08.2023

UDIN : 23100861BGVABA1096



**NAME OF THE UNIT : SCHOOL OF SCHOLARS PRIMARY WARUD
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET**

Note -1. SHARE CAPITAL

Particulars	Figures as at the end of current reporting		Figures as at the end of previous reporting	
	Number of shares	Rs.	Number of shares	P.s.
(a) Authorised	-	-	-	-
(b) Issued, Subscribed and Paid up	-	-	-	-
Total	-	-	-	-

List of Shareholders holding more than 5% share capital

Name of Shareholders	No. of Shares	%	Value/Share	Total Value
				-
TOTAL	-			-

NOTE 1A. SHARES HELD BY PROMOTORS

Current Reporting Period				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year

Previous reporting Period				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year

NOTE- 1B. STATEMENTS OF CHANGES IN EQUITY

Current Reporting Period				
Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the current	Changes in Equity Share Capital during	Balance at the end of the current reporting period

Previous reporting Period				
Balance at the beginning of the previous reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the previous reporting period	Changes in Equity Share Capital during the previous year	Balance at the end of the previous reporting period



NAME OF THE UNIT : SCHOOL OF SCHOLARS PRIMARY WARUD
 NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note 2 RESERVES AND SURPLUS

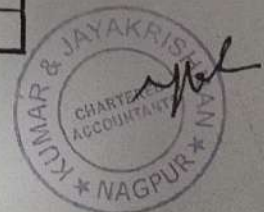
Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs. In Hundreds	Rs. In Hundreds
(A) Securities premium account		
Opening balance	-	-
Closing balance	-	-
(B) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	-	-
Transfer from Sanstha LRMMS	-	-
Add: Profit / (Loss) for the year	(1,47,890.25)	-
Less:- Loss Due to Change in Rate of Depreciation as per Company Act 2013	-	-
Closing balance	(1,47,890.25)	-
Total	(1,47,890.25)	-

Note 3 LONG TERM BORROWINGS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs. In Hundreds	Rs. In Hundreds
<u>UNSECURED LOANS</u>	-	-
TOTAL	-	-

Note 4 DEFERRED TAX LIABILITIES

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs. In Hundreds	Rs. In Hundreds
Opening Balances	-	-
Less : Deferred Tax Liabilites	-	-
TOTAL	-	-



Note 5 SHORT TERM BORROWINGS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs. In Hundreds	Rs. In Hundreds
SECURED LOANS		
OD A/C	-	-
CASH CREDIT	-	-
(Secured against hypothecation of Stocks and Personal guarantee of Directors and equitable mortgaged of Factory Land and Building)	-	-
Axis Bank A/c No 25701439	2,388.80	-
TOTAL	2,388.80	-

Note 7 OTHER CURRENT LIABILITIES

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs. In Hundreds	Rs. In Hundreds
Salary Security Deposit	1,965.00	-
Advance Fees	5,173.00	-
CCA Fees Payable	52,551.11	-
Late Radhikabai Meghe Mahila S.S	210,751.84	-
TOTAL	270,440.95	-



Note 8 SHORT TERM PROVISIONS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs. In Hundreds	Rs. In Hundreds
(a) Provision for employee benefits		
Deputation Charges Payable	-	-
(b) Provision - for TAX		
Provision for Income Tax(Prior Years)	-	-
Provision for Income Tax(Current Years)	-	-
(c) Provision - Others		
Expenses Payable	493.98	-
TDS Payable	601.34	-
TOTAL	1,095.32	-



NAME OF THE UNIT : SCHOOL OF SCHOLARS PRIMARY WARUD

Note 10 NON CURRENT INVESTMENTS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs. In Hundreds	Rs. In Hundreds
Shares With Bank	-	-
Total	-	-

Note 11 INVENTORIES

(At lower of cost and net realisable value)

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs. In Hundreds	Rs. In Hundreds
Finished Goods	-	-
Raw Material (including Packing Material)	-	-
WIP	-	-
Stock with Consignee	-	-
Total	-	-

Note 13 CASH AND CASH EQUIVALENTS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs. In Hundreds	Rs. In Hundreds
A) Cash In Hand	133.37	-
B) Bank Balance	-	-
Arvind Co Op Bank Ltd A/c No 100610021000043	611.97	-
Arvind Co Op Bank Ltd A/c No 100610021000058	17,319.71	-
Arvind Co Op Bank Ltd A/c No 100610011001901	9.81	-
Arvind Co Op Bank Ltd A/c No 100610011001899	9.81	-
Axis Bank A/c No 26391233	5,165.32	-
Axis Bank A/c No 2567740	456.32	-
Axis Bank A/c No 25782849	1,514.63	-
Bank of India A/c No 968020110000255	276.75	-
State Bank Of India A/c No 37816486273	131.15	-
Total	25,628.83	-

Note 14 SHORT TERM LOANS AND ADVANCES

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs. In Hundreds	Rs. In Hundreds
Total	-	-

Note 15 OTHER CURRENT ASSETS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs. In Hundreds	Rs. In Hundreds
Fees Receivable	6,261.95	-
RTE Fees Receivable	76,785.10	-
Pre-Paid Expenses	182.81	-
Indian Oil Corporation Ltd	1,249.66	-
Total	84,479.52	-



Note 6 TRADE PAYABLES

(Figure in Hundred)

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year 2022-2023	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	-	-	-	-	-
Balaji Services Incorporation, Security Deposit	142.50	-	-	-	142.50
Deepak Bondre Security Deposit	919.12	-	-	-	919.12
Laxmikant Jawale Security Deposit	12.39	-	-	-	12.39
Mohd. Kashif Farooq, Security Deposit	20.92	-	-	-	20.92
Prabhavi Construction Security Deposit	252.36	-	-	-	252.36
R & T Power, Security Deposit	70.00	-	-	-	70.00
Varad Constructions Security Deposit	134.80	-	-	-	134.80
Shubham Kite Security Deposit	20.01	-	-	-	20.01
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
Total	1,572.10	-	-	-	1,572.10

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of					Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years		
MSME	-	-	-	-	-	-
Others	-	-	-	-	-	-
Dispute dues-MSME	-	-	-	-	-	-
Dispute dues	-	-	-	-	-	-
Others	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 12 TRADE RECEIVABLES

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of					Total
	Less than 6 Months	6 Months -1Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Others	-	-	-	-	-	-

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of					Total
	Less than 6 Months	6 Months -1Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Others	-	-	-	-	-	-



Note - 9

NAME OF THE UNIT: SCHOOL OF SCHOLARS PRIMARY WARUD
STATEMENT OF FIXED ASSETS, AS ON 31 ST. MARCH 2023

Rs. In hundreds

PARTICULARS	Useful Life	G R O S S — B L O C K										D E P R E C I A T I O N			N E T — B L O C K	
		AS ON	TRANSFER FROM SANSTHA	ADDITIONS Before 30.09.2022	ADDITIONS After 30.09.2022	SALE during the year	ADJUSTMEN T/WRITE OFF	AS ON 31.3.2023	UP TO 08.04.2022	FOR THE YEAR	AS ON 31.03.2023	AS ON 31.03.2023	AS ON 31.03.2022	AS ON 31.03.2022		
		08.04.2022		30.09.2022	After 30.09.2022	during the year		31.3.2023	08.04.2022	YEAR	31.03.2023	31.03.2023	31.03.2022	31.03.2022		
MOVABLE PROPERTIES																
Computer Equipment		-	945.11	1,425.56	1,219.92	-	-	3,590.59	-	1,192.25	1,192.25	2,398.34	-	-		
Computer Software		-	41.12	-	-	-	-	41.12	-	16.45	16.45	24.67	-	-		
Electric Equipments		-	332.32	-	-	-	-	332.32	-	49.85	49.85	282.47	-	-		
Fire Fighting Equipments		-	193.79	-	-	-	-	193.79	-	29.07	29.07	164.72	-	-		
Furniture Fixture		-	8,401.11	1,188.32	139.09	-	-	9,698.52	-	962.90	962.90	8,735.62	-	-		
Games & Sports Equipments		-	97.01	-	273.00	-	-	370.01	-	35.02	35.02	334.99	-	-		
Laboratory Equipments		-	135.90	-	-	-	-	135.90	-	20.39	20.39	115.51	-	-		
Library Books		-	1,534.50	-	-	-	-	1,534.50	-	613.80	613.80	920.70	-	-		
Musical Equipments		-	561.78	474.17	-	-	-	1,035.95	-	155.39	155.39	880.56	-	-		
Office Equipments		-	2,922.44	2,198.94	-	-	-	5,121.38	-	768.21	768.21	4,353.17	-	-		
Bus Kitchen Equipments		-	1,418.97	-	-	-	-	(891.60)	-	-	-	(891.60)	-	-		
Teaching Aids		-	211.07	-	-	-	-	211.07	-	31.66	31.66	179.41	-	-		
TOTAL		-	16,795.12	5,256.99	1,632.01	-	(2,310.57)	21,373.55	-	3,874.99	3,874.99	17,498.56	-	-		
PREVIOUS YEAR																



Note 16 REVENUE FROM OPERATIONS

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs. In Hundreds	Rs. In Hundreds
Sale of Services		
Admission Fees	1,250.00	-
Bus Fees	13,006.50	-
Term Fees	16,454.70	-
Tuition Fees	1,97,295.20	-
Total - Sales	2,28,006.40	-

Note 17 OTHER INCOME

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs. In Hundreds	Rs. In Hundreds
Prospectus & Form Fees	424.50	-
Other Income	9,920.86	-
Total	10,345.36	-

Note 18 COST OF MATERIALS CONSUMED

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs. In Hundreds	Rs. In Hundreds
Opening stock	-	-
Add: Purchases		
Import		
Domestic	-	-
Less: Closing stock	-	-
Cost of material consumed	-	-



Note 19 CHANGE IN INVENTORIES

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs. In Hundreds	Rs. In Hundreds
Inventories at the end of the year:		
Finished goods	-	
Work-in-progress	-	
	-	
Inventories at the beginning of the year:		
Finished goods	-	
Work-in-progress	-	
	-	
Net (increase) / decrease	-	

Note 20 EMPLOYEE BENEFIT EXPENSES

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs. In Hundreds	Rs. In Hundreds
Retainership Expenses	38,303.74	-
Security Charges	7,171.50	-
Gratuity Expenses	1,425.69	-
Salary & Allowances	30,974.12	-
Stipend Charges	267.74	-
Skilled & Unskilled charges	9,275.59	-
Employers Contribution to PF	2,328.47	-
Administrative Charges to PF	241.09	-
Total	89,987.94	-

Note 21 FINANCE COST

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs. In Hundreds	Rs. In Hundreds
Bank Charges	405.53	-
Interest to others	6,286.07	-
Bank Interest	-	-
Total	6,691.61	-



Note 22 OTHER EXPENSES

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs. In Hundreds	Rs. In Hundreds
(A) INDIRECT EXPENSES		
Audit Fees & Expenses	359.76	-
Advertisement Expenses	6,277.70	-
Annual Day Expenses	1,034.64	-
Computer Consumable Expenses	2,229.14	-
Cleaning & Sweeping Charges	194.16	-
Electricity Charges	1,936.62	-
Function & Festival	1,440.04	-
Facility Charges	1,03,507.30	-
Fees Concession	27,047.06	-
Fright Octroi Carting	106.29	-
Corporation Taxes	1,056.06	-
Garden Maintenance	173.50	-
Games & Sports Expenses	3,722.72	-
Guest & Staff Welfare Expenses	1,554.98	-
Incentives	3,011.00	-
I-Card Expenses	183.50	-
Internet Charges	2,804.30	-
Insurance Expenses	23.38	-
Legal Expenses	162.20	-
Laboratory Consumables	286.60	-
News paper & Periodicals	53.43	-
Medical Aid Expenses	492.31	-
Office Expenses	585.19	-
Petrol & Diesel Expenses	5,223.87	-
Postage & Courier	50.81	-
Printing & Stationery	5,086.37	-
Prize & Awards	68.70	-
Professional Consultancy Charges	4,576.33	-
Registration & Application Charges	725.94	-
Repairs & Maintenance Building	49,475.01	-
Repairs & Maintenance Equipments	1,514.56	-
Repairs & Maintenance Electricals	2,473.91	-
Repairs & Maintenance Fire Fighting Expenses	442.49	-
Repairs & Maintenance Furniture	870.63	-
Repairs & Maintenance Vehicle	656.00	-
Software Maintenance Expenses	1,100.66	-
Seminar & Conference	206.00	-
Smart Classroom Expenses	585.00	-
Transportation Charges	238.78	-
Telephone Charges	75.35	-
Teachers Training Expenses	2,649.18	-
Travelling Expenses	1,455.21	-
Vehicle Running Expenses	45,360.00	-
Website Maintenance Expenses	799.13	-
Write off	2,852.42	-
Xerox Machine Expenses	959.24	-
Total (B)	2,85,687.47	-
Total (A+B)	2,85,687.47	-

