O.P. JINDAL SUPER THERMAL POWER SCHOOL

(UNIT OF O.P. JINDAL SAMAJ KALYAN SAMITI, TAMNAR)

AT/PO: TAMNAR, DIST: RAIGARH (C.G.)

AUDIT REPORT

FOR THE YEAR ENDED ON 31ST MARCH 2026

AUDITED BY

GULSHAN AGRAWAL & ASSOCIATES

CHARTERED ACCOUNTANTS

KABIR CHOWK, ORRISSA ROAD

RAIGARH (C.G.) 496001

Phone : 9755798920

GULSHAN AGRAWAL & ASSOCIATE
CHARTERED ACCOUNTANTS

PHONE NO .—97557-98920
RAIGARH -- 496001 (C.G.)

AUDITOR'S REPORT

To,

The Secretary

O.P. Jindal Super Thermal Power School

Tamnar, Raigarh (C.G.)

1. We have examined the attached Balance Sheet as at 31st March, 2026, and the Income & Expenditure Account for the year ended on that date , attached herewith , of **O. P. JINDAL SUPER THERMAL POWER SCHOOL , AT/PO: TAMNAR, DIST: RAIGARH (C.G.)** of accounts maintained by the said School.

2. We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of our audit.

3. In our opinion, proper books of accounts for the School have been kept by the School, so far as appears from our examination of the books subject to Notes given in Balance Sheet.

4. In our opinion and to the best of our information and according to the explanations given to us, the said accounts, give a true and fair view subject to the notes given in Balance Sheet:-

   (i) In the case of the Balance Sheet , of the state of affairs of the above named School as at 31st March 2026.

   AND

   (ii) In the case of the Income and Expenditure account, of the Deficit of the above named School for the year ended on that date.

FOR, GULSHAN AGRAWAL & ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Reg. No. 017933C

Gulshan Agrawal & Associates * Chartered Accountants * CA INDIA M.No.422122 Raigarh (C.G.)

(GULSHAN AGRAWAL)
PROPRIETOR
Membership No. 422122

UDIN : 26422122XOHIID4555

PLACE : Raigarh (C.G.)

DATE : 19.09.2026

O.P.JINDAL SUPER THERMAL POWER SCHOOL
(Unit of O.P.Jindal Samaj Kalyan Samiti)
AT/PO TAMNAR,DISTRICT,RAIGARH (C.G.)

BALANCE SHEET AS AT 31.03.2026

LIABILITIES	Sch no	AMOUNT (In Rs.)	ASSETS	Sch no	AMOUNT (In Rs.)
General Fund A/c			**Fixed Assets**	3	1,251,800.00
Closing Balance	1	11,171,836.96			
			Current Assets		
Current Liabilities & Provisions			Cash and Bank Balances	4	3,792,481.41
Due to Creditors & Expenses			Sundry Debtors	5	(9,696,352.45)
Payable	2	17,804,744.00	Other Current Assets	6	33,085,229.00
			Loans & Advances	7	543,423.00
Total		**28,976,580.96**	**Total**		**28,976,580.96**

Accounting Policies & Notes to the Accounts:-

1. Mercentile System of Accounting has been followed for the preparation of financial Statements.
2. Cash in hand Stand in the Financial Statement is subject to our Physical verification. It has been taken as certified by the management.
3. Fixed Assets are stated at their written down value. Depreciation on fixed assets is provided on written down value method at the rates prescribed in Income-tax Rules, 1962.
4. Accounting policy not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles.

4. Accounting policy not specifically referred to otherwise are consistent and in consonance with generally

In terms of our report of even date
For GULSHAN AGRAWAL & ASSOCIATES
Chartered Accountants
Firm Reg. No. 017933C

For,O.P. Jindal Super Thermal Power School

Gulshan Agrawal & Associates * Chartered Accountants * M.No.422122 Raigarh (C.G.) INDIA

(GULSHAN AGRAWAL)
Proprietor
Membership No: 422122
UDIN : 26422122XOHIID4555

Place: Raigarh (C.G.)
Date: 19.09.2026

(Principal/Secretary)

O.P.JINDAL SUPER THERMAL POWER SCHOOL

(Unit of O.P.Jindal Samaj Kalyan Samiti)

AT/PO TAMNAR,DISTRICT,RAIGARH (C.G.)

INCOME & EXPENDITURE ACCOUNT

FOR THE YEAR ENDED ON 31.03.2026

EXPENDITURE	AMOUNT (In Rs.)	INCOME	AMOUNT (In Rs.)
Depriciation	150,358.00	**Fees Received**	
Salary & Wages	62,582,985.00	From Student	62,129,728.48
Travelling & Convayence	224,912.00		
Abacus Expenses	191,500.00		
Annual Celebration Expenses	238,228.00		
Annual Sports Fee	10,000.00	**Interest Income**	
Archery Paid A/C	500.00	FDR Interest	1,672,681.00
Art & Craft Expenses	23,035.00		
Audit Fee	20,000.00		
Bank Charges	2,438.08		
Books and Perodicals	4,126.00	**Contribution From OPJSKS**	16,000,000.00
British Council Expenses	41,310.00		
Carnival Expenses	64,525.00		
CBSE Examination Fee Paid	462,560.00		
CBSE Registration Fee Paid	53,440.00		
Diesel Cost for Buses	2,801,702.00		
Event Celebration Exp.	448,422.00		
Fooding Expenses	36,234.00		
Foundation Day Expenses	13,690.00		
Gardening Expenses	9,950.00		
Gau Vigyan Paid	4,835.00		
Gift Expenses	9,399.00		
Honorarium Charges	235,800.00		
Insurance Charges	11,092.00		
Inter School Competition Exp.	14,000.00		
ISA Activity Expenses	600.00		
IT Expenses	749,916.00		
Medical Expenses	33,583.00		
Misc.Exps	23,874.00		
Model United Nation Expenses	105,079.00		
Musical Item Expenses	146,902.00		
Neltas Exam Expenses	8,800.00		
Neltas Reg Fee Paid	79,805.00		
Newspaper & Magazine	22,670.00		
Notice Pay	99,355.00		
Pantry Expenses	202,805.00		
Photography Expenses	138,166.00		
Pooja Exp	4,800.00		
Postage&Telegraph	3,649.00		
Printing & Stationary	719,317.00		
Prize Expenses	10,919.00		
Refreshment	1,800.00		
Reg Fee for ISA	75,520.00		

Gulshan Agrawal & Associates
CA INDIA
M.No.422122
Raigarh (C.G.)
Chartered Accountants

Repair & Maintenence	266,871.00		
Science Exhibition Exp	49,288.00		
Science Lab Material	172,859.00		
Science Olympiad Foundation Examination Fee Paid	113,925.00		
Scout & Guide Exp	431,630.00		
Special Activity Camp Expenses	58,000.00		
Spell Bee Exam Expenses	13,550.00		
Spell Bee Exam Fee Paid	59,720.00		
Sports Exp	68,547.00		
Staff Recruitment Exp	73,249.00		
Subscription Charges	7,029.00		
Summer Camp Expenses	21,856.00		
Teaching Aid Expenses	103,764.00		
Training & Seminar Expenses	116,255.00		
Vedic Maths Expenses	37,250.00		
Vehicle Hire Charges	5,403,109.00	**Defict** (Excess of Exp Over Income	
Employee Insurance Expenses	3,213,081.00	Transferred to General Fund)	**490,174.60**
Total	**80,292,584.08**	**Total**	**80,292,584.08**

In terms of our report of even date
For GULSHAN AGRAWAL & ASSOCIATES
Chartered Accountants
Firm Reg. No.017933C

For,O.P. Jindal Super Thermal Power School

(Principal/ Secretary)

(GULSHAN AGRAWAL)
Proprieter
Membership No 422122
UDIN : 26422122XOHIID4555

Place: Raigarh (C.G.)
Date: **19.09.2026**

O.P.JINDAL SUPER THERMAL POWER SCHOOL

(Unit of O.P.Jindal Samaj Kalyan Samiti)

AT/PO TAMNAR,DISTRICT,RAIGARH (C.G.)

Schedule No: 1	**Amount (In Rs.)**
General Fund A/c	
Opening Balance	11,662,011.56
Less : Deficit during the year	(490,174.60)
Total	**11,171,836.96**

Schedule No: 2	**Amount (In Rs.)**
Due to Creditors & Expenses Payable	
Gratuity Payable	8,404,458.00
TDS(Contractor) Payable	29,355.00
TDS Payable-Salary	79,520.00
TDS Professional Payable	12,709.00
Anisha Gidwani	624,144.00
Behra KSK	10,043.00
Captured Moments	6,400.00
Deepak Patel	500.00
Gau Vigyan	4,920.00
Geeta Patel(Emp Code-50116)	770.00
Ishant Naik IIB	1,824.00
Jindal Power Employees Cooperative Consumer Store	1,025,870.00
Jindal Power Staff Club	122,670.00
Monu Enterprises	196,814.00
Neha Digital	9,470.00
Premchand Ramesh Kumar	2,136.00
Ras Telecom	6,440.00
Roshni Sao(Adm No 3014)-IA	210.00
Shrawan Chouhan	137,257.00
Sulabh Sanitation Mission Foundation	157,864.00
Universal Sports	35,159.00
Vector Maintenance Company Pvt Ltd	34,423.00
PF Payble Employer & Employee	1,025,664.00
Admission Charges Received in Advance	1,205,051.00
Annual Contribution Fee Payable	31,000.00
Audit Fee Payable A/c	20,000.00
Fee Received in Advance	89,808.00
Fine Charges Deduction Payable	933.00
Other Deduction	300,000.00
Registration Charges Received in Advance	65,500.00
Retention From Contractor	860,882.00
Salary Payable A/c	3,272,591.00
Stale Cheques	27,979.00
Transport Fee Received in Advance	2,380.00
Total	**17,804,744.00**

Gulshan Agrawal & Associates * Chartered Accountants * CA INDIA M.No.422122 Raigarh (C.G.)

O.P.JINDAL SUPER THERMAL POWER SCHOOL

(Unit of O.P.Jindal Samaj Kalyan Samiti)

AT/PO TAMNAR,DISTRICT,RAIGARH (C.G.)

Schedule No: 3

DETAILS OF FIXED ASSETS ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS ON 31ST MARCH, 2026

Sl. No.	PARTICULARS	BALANCE AS ON	ADDITTION		TOTAL Amount (Rs.)	SOLD DURING THE YEAR	DEPRECIA-TION FOR THE YEAR	BALANCE AS ON
		01.04.2025	Up to 180 Days	After 180 Days				31.03.2026
1	CCTV Camera	48,845.00	-	-	48,845.00	-	7,327.00	41,518.00
2	Furniture & Fixture	958,327.00	13,000.00	114,000.00	1,085,327.00	-	102,833.00	982,494.00
3	Electric High Pressure Washer	37,853.00	-	-	37,853.00	-	5,678.00	32,175.00
4	Printer	230,133.00	-	-	230,133.00	-	34,520.00	195,613.00
	-	**1,275,158.00**	**13,000.00**	**114,000.00**	**1,402,158.00**	-	**150,358.00**	**1,251,800.00**

Gulshan Agrawal & Associates * Chartered Accountants * M.No.422122 Raigarh (C.G.)

Schedule No: 4	**Amount (In Rs.)**
Cash and Bank Balances	
Cash-in-hand **(as certified by Management)**	184.00
SBI Bank Of India Tamnar	3,792,297.41
Total	**3,792,481.41**

Schedule No: 5	**Amount (In Rs.)**
Sundry Debtors	
Ansh Ravi Bohidar(2839)-XII Sci	65,534.00
Contribution From Govt for Mahtari Dulari Yojna	114,892.00
Contribution From Govt for RTE Students	1,101,818.00
JPL Employees Fee A/c	(10,370,221.48)
JPL Security	56,706.00
Lokesh Meena(Motion Coordinator)	1,453.00
O.P.J.S.K.Samiti A/c	(267,624.97)
OPJU Punjipatra	4,993.00
Superior Manpower Services Pvt Ltd	(403,902.00)
Total	**(9,696,352.45)**

Schedule No: 6	**Amount (In Rs.)**
Other Current Asset	
Fee Receivable	2,618,916.00
Security Deposits (FDR's)	26,666,651.00
CBSE Exam Fee Receivable	5,910.00
CBSE Registration Fee Receivable	3,270.00
TDS Receivable FY 23-24	145,215.00
TDS Receivable FY 24-25	163,935.00
TDS Receivable FY 25-26	167,289.00
Misc. Fee Recievable	23,250.00
Admission Charges Receivable	2,227,473.00
Security Deposite	1,495.00
Transporting Fee Receivable	1,061,825.00
Total	**33,085,229.00**

Schedule No: 7	**Amount (In Rs.)**
Loans & Advances	
Salary and Imprest Advance A/c	543,423.00
Total	**543,423.00**

Gulshan Agrawal & Associates * Chartered Accountants * M.No.422122 Raigarh (C.G.)

O.P.JINDAL SUPER THERMAL POWER SCHOOL

(Unit of O.P.Jindal Samaj Kalyan Samiti)

AT/PO TAMNAR,DISTRICT,RAIGARH (C.G.)

BANK RECONCILIATION STATEMENT AS ON 31.03.2026

1.STATE BANK OF INDIA, BRANCH : TAMNAR , RAIGARH

Particulars				Amount in (Rs)
Balance as per our Books				**3,792,297.41**
Add: **Cheque issued but not encashed till 31/03/2026**				
Cheque No.	**Date**	**Name of the Party**	**Amount**	
723271	14.02.2026	Rakesh traders	3,020.00	
723286	02.03.2026	Universal sport	1,400.00	
723299	07.03.2026	Shyam Printer	11,564.00	
723315	15.03.2026	Monu enterprises	201,769.00	
723320	31.03.2026	Honorarium charge	5,600.00	
723321	31.03.2026	rakesh traders	3,800.00	
723322	31.03.2026	Fooding expenses	611.00	
723323	31.03.2026	Scout & Guide Exp	250.00	
523324	31.03.2026	Honorarium charge	15,400.00	
723325	31.03.2026	Bal Bhavan	32,300.00	
723326	31.03.2026	Science Olympaid examination Fee	18,400.00	
			294,114.00	**294,114.00**
Less : **Cheque deposited but not credited till 31/03/2026**				
Cheque No.	**Date**	**Name of the Party**	**Amount**	
			-	-
Balance as per Statement SBI A/c No. 30197590691				**4,086,411.41**

For,O.P. Jindal Super Thermal Power School

(Principal / Secretary)

Place: Raigarh (C.G.)

Date: **19.09.2026**

For GULSHAN AGRAWAL & ASSOCIATES

Chartered Accountants

Firm Reg. No. 017933C

Gulshan Agrawal & Associates * Chartered Accountants * M.No.422122 Raigarh (C.G.)

(GULSHAN AGRAWAL)

Proprietor

Membership No: 422122

UDIN : 26422122XOHIID4555