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DOCUMENT DETAILS

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Unique Document Identification Number (UDIN): 25517197BMHZJS2327

Member Details: RITESH WAHAL (517197)

Firm Details: 020422N

Document Type: Audit and Assurance Functions

Type of Audit: Statutory Audit - Non Corporate

Date of signing of Document: 07-08-2025

Figures/Particulars:
1. Financial Year: 01-04-2024-31-03-2025
2. Gross Turnover/Gross Receipt: 609248564 (Actual) : 60,92,48,564
3. Shareholder Fund/Owners Fund: -7791831 (Actual) : -77,91,831
4. Net Block of Property, Plant & Equipment: 22987729 (Actual) : 2,29,87,729

Document Description: STATUTORY AUDIT

Status: Active



INDEPENDENT AUDITOR'S REPORT

To Members of Delhi Public School, Pune

Report on Audit of Financial Statements

Opinion

We have audited the financial statements of **Delhi Public School, Pune** comprising the balance sheet as at March 31, 2025, the Income and Expenditure Account for the year then ended, notes to the financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "Financial Statements").

In our opinion, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with applicable laws.

Basis for Opinion

We conducted our audit in accordance with Standards on Auditing (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with law and for such Internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.



In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes 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.

As part of an audit in accordance with SAs, we exercised professional judgment and maintained professional skepticism throughout the audit. We are also responsible for:

- Identifying and assessing the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtaining an understanding of internal control relevant to the audit to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



- Concluding on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For M/S. Rohit KC Jain & CO,
CHARTERED ACCOUNTANTS
(FRN: 020422N)

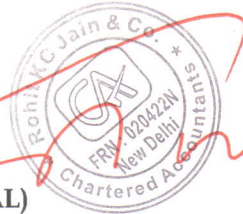
(CA RITESH WAHAL)
PARTNER

M. No. 517197

Place: New Delhi

Dated: 07-08-2025

UDIN: 25517197BMHZJS2327



Delhi Public School Pune
Nyati County, Vill. Mohammadwadi Pune- 411060
Balance Sheet as at 31 March 2025

(In Rs.)

Particulars	Notes	31st March 2025	31st March 2024
(1) SOURCE OF FUND			
(a) Fund Balances	1	(7,791,831)	(30,472,771)
Total		(7,791,831)	(30,472,771)
(2) Current liabilities			
(a) Trade Payables	2	402,928	2,013,039
(b) Securities Deposits	3	7,020,000	7,905,000
(c) Other Current Liabilities	4	39,480,000	44,497,200
Total		46,902,928	54,415,239
		39,111,097	23,942,468
SOURCE OF FUND			
(1) Non-current assets			
(a) Property Plant & Equipment		22,987,729	10,782,423
(b) Long Term Investments	5	829,361	404,797
(c) Loans & Advances	6	10,875,975	8,727,422
Total		34,693,065	19,914,642
(2) Current Assets			
(a) Cash & Bank Balances	7	1,505,975	1,512,484
(b) Other Current Assets	8	2,912,057	2,515,342
		4,418,032	4,027,826
		39,111,097	23,942,468

See accompanying notes which form part of the financial statements
As per our report of even date

For Rohit KC Jain & Co
Chartered Accountants
Firm's Registration No. 020422N

CA Ritesh Wahal

Partner

Membership No. 517197

UDIN: 25517197BMHZJS2327

Place: Delhi

Date: 07-08-2025



For Delhi Public School Pune

Sanjiv Kumar

Sanjiv Kumar

Pro-Vice Chairman

Delhi Public School Pune
Nyati County, Vill. Mohammadwadi Pune- 411060
Statement of Income & Expenditure for the year ended 31 March 2025

(In Rs.)

Particulars	Notes	31st March 2025	31st March 2024
Revenue from Operations	9	60,92,48,564	54,38,07,664
Total Income		60,92,48,564	54,38,07,664
Direct Expenses			
Education Expenses	10	8,64,90,454	5,29,17,026
Employee Benefit Expenses	11	19,64,97,129	19,19,33,405
Vehicle Running Expenses	12	5,70,58,585	5,36,09,889
		34,00,46,169	29,84,60,319
Indirect Income			
Interest Income		1,18,479	1,34,554
Other Income	13	5,67,377	9,50,186
		6,85,856	10,84,740
Indirect Expenses			
Administration Expenses	14	96,17,918	2,65,17,409
Depreciation and Amortization Expenses		3,31,288	33,62,639
Professional & Legal Fee		33,12,883	60,83,319
Repairs & Maintenance	15	26,54,068	50,19,344
		1,59,16,157	4,09,82,712
Income Over Expenditure		25,39,72,094	20,54,49,373

See accompanying notes which form part of the financial statements
As per our report of even date

For Rohit KC Jain & Co
Chartered Accountants
Firm's Registration No. 020422N

CA Ritesh Wahal
Partner
Membership No. 517197
UDIN: 25517197BMHZJS2327
Place: Delhi
Date: 07-08-2025



For Delhi Public School Pune

Sanjiv Kumar
Pro-Vice Chairman

1 Capital Fund

Particulars	31st March 2025	31st March 2024
Opening Balance	(3,04,72,771)	7,83,11,476
Surplus for the period	25,39,72,094	20,54,49,373
Total of Credit Side	22,34,99,323	28,37,60,849
Amount of Capital tranferred to HO	23,12,91,154	32,95,37,209
Total	(77,91,831)	(3,04,72,771)

2 Trade payables

Particulars	31st March 2025	31st March 2024
-Trade payables due to others	4,02,928	20,13,039
Total	4,02,928	20,13,039

3 Security Deposits

Particulars	31st March 2025	31st March 2024
Security Deposits from Students		
Security Deposit From Students-Pune	16,25,000	25,55,000
Security Deposits from Teachers/Staff		
Security Deposit From Teachers-Pune	53,95,000	53,50,000
Total	70,20,000	79,05,000

4 Other current liabilities

Particulars	31st March 2025	31st March 2024
Professional Tax Payable	30,600	-
Advance Fee Received - Pune	3,94,80,000	4,44,97,200
Recoverable From Teachers	1,14,677	-
Total	3,94,80,000	4,44,97,200

5 Long Term Investmets

Particulars	31st March 2025	31st March 2024
-Accrued Interest	2,04,062	1,67,849
-Fixed Deposit	6,25,299	2,36,948
Total	8,29,361	4,04,797

6 Loans and Advances

Particulars	31st March 2025	31st March 2024
Recoverable from Teachers		
-Recoverable From Teacher - Pune	68,175	2,91,622
Advances to Staff/Employee		
-Staff Advances - Pune	1,08,07,800	84,35,800
Advance to Parties	1,51,580	
Total	1,08,75,975	87,27,422

7 Cash and Bank Balances

Particulars	31st March 2025	31st March 2024
Balances with banks		
-HDFC Bank Ltd. Collection A/C - 00291000077140	98,660	81,288
-HDFC Bank Ltd. Fo A/C - 50100091256822	28,064	1,38,338
-HDFC Bank Ltd. Imprest A/C - 00291000077130	38,119	11,190
-SBI RTE Account- 35977214571	12,95,326	12,61,005
Cash-in-Hand		
-Cash-in-Hand	45,807	20,663
Total	15,05,975	15,12,484

8 Other current assets

Particulars	31st March 2025	31st March 2024
Prepaid Expenses		
-Prepaid Expenses	19,74,852	18,60,637
Other Income Receivable		
-Fee Receivable - Pune	1,31,150	3,20,550
Security Deposit - Pune	8,01,430	3,29,530
TDS Receivable	4,625	4,625
Total	29,12,057	25,15,342

9 Revenue from operations

Particulars	31st March 2025	31st March 2024
-Non Recurring Income-Pune	5,64,55,000	4,91,02,150
-Other Fee Received-Pune	50,63,583	14,95,499
-Recurring Income- Pune	54,64,47,175	49,27,49,525
-Misc Income	12,82,806	4,60,490
Total	60,92,48,564	54,38,07,664

10 Education Expenses

Particulars	31st March 2025	31st March 2024
Admission Expenses	4,02,187	-
CBSE Annual Sport Fee	60,000	-
AMC Charges (T. Wards-2024-25)	30,000	-
Institutional & Induction Fees Waiver	1,01,68,000	-
H & P E Department Expenses	36,744	-
Student Co-Curricular Expenses	30,06,602	-
CBSE Registration Expenses	-	18,105
CBSE Affiliation Charges	50,006	-
Examination Department Expenses	60,180	-
DPS Society maintenance Charges	23,60,000	23,60,000
Education Fee-RTE/T. Ward	6,42,44,025	4,24,61,050
Self Learning Camp Fee	-	9,01,520
Library Expenses	60,889	-
School Pantry Expenses	2,47,598	-
Science Lab Expenses	1,01,610	-
Supplement Reading Material	27,72,082	65,28,753
Student Medical & Welfare Expenses	9,33,225	-
Teacher Training Expenses	19,57,306	6,47,598
Total	8,64,90,454	5,29,17,026

11 Employee benefit expenses

Particulars	31st March 2025	31st March 2024
Salaries and wages		
-Salaries and wages	16,81,74,547	16,42,68,626
Contribution to provident and other funds		
-Contribution to provident and other funds	2,41,814	2,36,198
Staff welfare expenses		
-Manpower Expenses (Housekeeping)	2,67,40,956	2,61,19,887
-Staff welfare expenses	13,39,812	13,08,694
Total	19,64,97,129	19,19,33,405

12 Vehicle Running Expenses

Particulars	31st March 2025	31st March 2024
Fuel Expenses	1,03,71,740	1,09,94,426
Manpower Expenses (Transport)	4,13,95,044	3,77,31,372
Vehicle Insurance Expenses	18,64,478	19,59,275
Vehicle Repairs & Maintanences	19,67,670	24,80,326
Vehicle Road Tax, Permit, Fitness & PUC Exp	5,10,153	4,44,490
Transport Fees Waived	9,49,500	-
Total	5,70,58,585	5,36,09,889

13 Other Income

Particulars	31st March 2025	31st March 2024
Amount Written Back	-	6,05,027
Earnest Money Forfeited	95,000	1,20,000
Petro Card Redemption	-	45,000
Salary in Lieu of Notice Period	-	1,77,159
Sale of Teacher Application Forms	32,300	-
Sale of Duplicate I-Card Holder	2,70,500	-
Sale of Duplicate Report Card	28,800	-
Mobile Confiscation Charges	5,000	-
Sale of Scrap	30,000	3,000
Misc Income	1,05,777	-
Total	5,67,377	9,50,186

14 Administration Expenses

Particulars	31st March 2025	31st March 2024
Administration Expenses		
-Bank Charges	1,891	5,214
-Electricity Expenses	19,05,390	52,53,320
-Freight & Cartage	85,301	2,35,182
-Generator Running Expenses	91,026	2,50,966
-Gift, Prize & Reward	2,53,933	7,00,115
-Gardening Expenses	16,731	46,129
-Guest House Expenses	2,47,713	6,82,966
-Housekeeping Expenses	6,41,957	17,69,929
-Insurance Expenses	1,20,374	3,31,881
-Meeting Expenses	25,000	68,927
-Postage & Courier Expenses	1,69,684	4,67,833
-Printing & Stationery	34,98,782	96,46,436
-Software Subscription Expenses	8,27,358	22,81,096
-Taxes & Rates	14,68,127	40,47,750
-Water Consumption Charges	1,50,622	4,15,278
-Travelling Expenses	1,14,029	3,14,388
Total	96,17,918	2,65,17,409

15 Repairs & Maintenances

Particulars	31st March 2025	31st March 2024
Repairs & Maintenances	26,54,068	50,19,344
Total	26,54,068	50,19,344

Delhi Public School Pune
Nyati County, Vill. Mohammadwadi Pune- 411060
Significant Accounting Policies

1. Accounting Convention

- a. The accounts have been prepared on historical cost convention and in accordance with Generally Accepted Accounting Principles unless otherwise stated.

2. Fixed Assets

- a. Cost comprises acquisition cost including expenses related to the acquisition, expenses during construction/ installation period and other related expenses incurred to put the asset to use.
- b. Capital work-in-progress comprises the cost of fixed assets that are not yet ready for their intended use at the balance sheet date. Capital work-in-progress is stated at cost.

3. Depreciation

Depreciation on fixed asset is provided on the basis of reducing balance method at the rate prescribed in income tax rules, 1962. Lease hold land is amortised over the lease period on straight line method basis.

4. Investment

Long term investments are stated at cost and appropriate provision for diminution in value is made only if such a decline is other than temporary. Current investment are valued at lower of cost or fair value.

5. Recognition of Income & Expenditure

- a. Income from education and transport fee are accounted on accrual basis
- b. Item of expenditure are recognized on accrual basis. Provision has been made for all known expenses.

6. Income from Investments

Income on deposit from bank is accounted on accrual basis.

7. Head office expenses are proportionately allocated to the branch offices.

As per our report of even date
For Rohit KC Jain & Co
Chartered Accountants
Firm's Registration No. 020422N

For DPS Pune

CA Ritesh Wahal
Partner
Membership No. 517197
UDIN: 25517197BMHZJS2327
Place: Delhi
Date: 07-08-2025




Sanjiv Kumar
Pro Vice- Chairman