

Particulars	Note No	31-Mar-2026	31-Mar-2025
I. Sources of Funds			
(1) NPO Funds			
(a) Unrestricted Funds	3.1	20,003,892.00	17,086,070.00
(b) Restricted Funds	3.2	-	-
Sub total		20,003,892.00	17,086,070.00
(2) Non-current liabilities			
(a) Long term borrowings			
(b) Other long term liabilities	4	-	-
(c) Long term provisions			
Sub total		-	-
(3) Current liabilities			
(a) Short term borrowings			
(b) Payables			
(c) Other current liabilities	5	42,506.00	21,506.00
(d) Short term provisions			
Sub total		42,506.00	21,506.00
Total		20,046,398.00	17,107,576.00
II. APPLICATION OF FUNDS			
(1) Non Current Assets			
(a) Property, Plant & Equipment and Intangible Assets	6		
(i) Property, Plant & Equipment		-	-
(ii) Intangible assets		-	-
(iii) Capital work in progress		-	-
(iv) Intangible assets under development		-	-
(b) Non current investments			
(c) Long term loans and advances	7	-	-
(d) Other non current assets	8	7,760,000.00	7,760,000.00
Sub total		7,760,000.00	7,760,000.00
(2) Current Assets			
(a) Current investments			
(b) Inventories			
(c) Receivables			
(d) Cash and Bank Balances	9	2,528,533.00	2,524,322.00
(e) Short term loans and advances	10	-	-
(f) Other current assets	11	9,757,865.00	6,823,254.00
Sub total		12,286,398.00	9,347,576.00
Total		20,046,398.00	17,107,576.00

Accompanying notes are integral part of the financial statements

Auditor's Report

Subject to our report of even date
For Vishal Nipun and Associates
Chartered Accountants
Firm Regn No.031139N

CA Vishal Mahajan
Partner

M.No.518488

Place : Ludhiana

Date : 31-Aug-2026

UDIN : 26518488PVYTWI9683



For SDP College for Women_Amalgamated

Principal

President/V.President

(Office Bearers of the Governing Society)

General Secretary

College for Women_Amalgamated [a unit of Sanatan Dharam Parcharak Sabha (Regd.)]
Income and Expenditure Account for the year ended 31-Mar-2026

Particulars	Note No.	31-Mar-2026			31-Mar-2025		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
I. Income	12						
Donations and Grants		-	-	-	-	-	-
Fees		2,502,870.00		2,502,870.00	2,294,758.00		2,294,758.00
II. Other income	13	766,232.00		766,232.00	608,905.00		608,905.00
III. Total Income (I+II)		3,269,102.00	-	3,269,102.00	2,903,663.00	-	2,903,663.00
IV. Expenditure							
Donation and Contributions Paid							
Employee Benefit Exp.	14	-	-	-	-	-	-
Depreciation and amortisation expenses	6	-		-	-		-
Finance costs							
Other expenses	15	351,280.00	-	351,280.00	215,674.50	-	215,674.50
Total Expenses		351,280.00	-	351,280.00	215,674.50	-	215,674.50
V. Excess of Income over Expenditure before exceptional and extraordinary items (III-IV)		2,917,822.00	-	2,917,822.00	2,687,988.50	-	2,687,988.50
VI. Exceptional items (specify nature and provide note if applicable)		-	-	-	-	-	-
VII. Excess of Income over Expenditure before extraordinary items (III-IV)		2,917,822.00	-	2,917,822.00	2,687,988.50	-	2,687,988.50
VIII. Extraordinary items (specify nature and provide note if applicable)		-	-	-	-	-	-
IX. Excess of Income over Expenditure for the year (VII-VIII)		2,917,822.00	-	2,917,822.00	2,687,988.50	-	2,687,988.50
Appropriations/Transfers to/From Funds							
Balance Transferred to General Fund		2,917,822.00		2,917,822.00	2,687,988.50		2,687,988.50

Accompanying notes are integral part of the financial statements

Auditor's Report

Subject to our report of even date
For Vishal Nipun and Associates
Chartered Accountants
Firm Regn No. 031139N

CA Vishal Mahajan
Partner
M.No.518488
Place : Ludhiana
Date : 31-Aug-2026
UDIN : 26518488PVYTWI9683



For SDR College for Women_Amalgamated

Principal

President/V. President

General Secretary

(Office Bearers of the Governing Society)

1.1 GENERAL INFORMATION

Sanatan Dharam Parcharak Sabha (Regd.) is a society registered under The Societies Registration Act, 1860 with registered office situated inside Campus SDP College for Women, Behind Chand Cinema, G T Road, Ludhiana. Society is solely engaged in the field of education and is running multiple educational institutions in Ludhiana detailed as under:

- SDP College for Women (Multi Faculty Post Graduate Institution affiliated with Punjab University, Chandigarh)
- SDP Sr Sec School (Sr Sec School Affiliated with Punjab School Education Board)
- Ram Lal Bhasin Public School (Sr Sec School Affiliated with Central Board of Secondary Education)
- SDP Collegiate Girls Sr Sec School (Sr Sec School Affiliated with Punjab School Education Board)

2 SIGNIFICANT ACCOUNTING POLICIES

2.1 Basis of Preparation of Financial Statements

Financial statements have been prepared under historical cost convention following cash basis of accounting and in accordance with the generally accepted accounting principles on a going concern basis.

2.2 Use of Estimates

The preparation of financial statement, in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosure relating to contingent assets and liabilities as at the date of financial statements and reported amounts of incomes and expenses during the period. Actual results could differ from those estimates. Appropriate changes in estimates are made as the management become aware of changes in circumstances surrounding the estimates.

2.3 Fixed assets

Fixed assets are stated at cost of acquisition or construction. All cost relating to the acquisition and installation of fixed assets are capitalized and include borrowing costs directly attributable to construction or acquisition of fixed assets, up to the date of asset is put to use and adjustment arising out of exchange rate variation relating to liabilities attributable to those fixed assets. They are stated at historical cost less depreciation. Capital Work-In-Progress comprises of the cost of fixed assets that are not yet ready for their intended use at the reporting date.

2.4 Depreciation and Amortization

Depreciation has been provided following WDV method at rates prescribed under the provisions of Income Tax Act, 1961

2.5 Revenue Recognition

Fees received from the students is recognised as income on receipt basis
Interest income etc are booked on actual credit/receipt basis.

2.6 Grants

Government grants related to revenue are recognised on a systematic basis in the income statement over the periods necessary to match them with the related costs which they are intended to compensate.

2.7 Foreign Currency Transactions

Foreign Currency Transactions are accounted for at equivalent rupee value covered at the rates prevailing at the time of transaction and/or at the forward contract, if so applicable. However, where there is no forward contract and the payments are pending, the rate prevailing at the year end are considered and accounted for as income/loss under Foreign Exchange Rate Fluctuation. Monetary assets/liabilities denominated in foreign currency at year end are restated at year end rates

2.8 Investments

Investments are classified into long-term investments and short-term investments. Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as long-term investments (non current). Long Term Investments & Short Term Investments are carried at cost. Investments in the form of deposits with banks maturing after a period of twelve months from the balance sheet date are classified as non current and others are classified as current.

2.9 Impairment of Assets

The carrying amount of assets is reviewed at each Balance Sheet date to determine if there is any indication of impairment thereof based on external/ internal factors. An impairment loss in accordance with Accounting Standard-28 "Impairment of Assets " is recognized wherever the carrying amount of an assets exceeds its recoverable amount, which represent the greater of the net selling price of assets and their value in use. An impairment loss recognized in prior accounting period is reversed if there has been a change in estimate of recoverable amount.

2.10 Employee Benefits

Short term and long employee benefits are recognized as an expense in the statement of profit and loss on actual payment basis.



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UNRESTRICTED FUNDS

Particulars	31-Mar-2026	31-Mar-2025
Corpus		
Opening Balance	-	-
Additions during the year	-	-
	-	-
b General Fund		
Opening Balance	-	-
Additions	17,086,070.00	14,399,081.50
Surplus/Deficit as per Income and Expenditure Account	2,917,822.00	2,687,988.50
	20,003,892.00	17,086,070.00
c Designated/Earmarked Funds		
Opening Balance	-	-
Transfers From/(Transfers to) General Fund	-	-
Less: Utilisation	-	-
Closing Balance	-	-
	-	-
G.Total	20,003,892.00	17,086,070.00

*Details of Designated/Earmarked Funds

3.2 RESTRICTED FUNDS

Particulars	31-Mar-2026	31-Mar-2025
Opening Balance (a)	-	-
Donations/Grants/Contributions	-	-
Interest Income	-	-
Less: Utilisation	-	-
Net Increase/(decrease) during the period (b)	-	-
Closing Balance (a+b)	-	-

*For Details of restricted funds, Refer Note No.5.1

4 OTHER LONG TERM LIABILITIES

Particulars	31-Mar-2026	31-Mar-2025
Security Deposits	-	-
Employees' GPF	-	-
Others	-	-

5 OTHER CURRENT LIABILITIES

Particulars	31-Mar-2026	31-Mar-2025
Interest accrued but not due on borrowings	-	-
Interest accrued and due on borrowings	-	-
Income received in advance	-	-
Other Payables	42,506.00	21,506.00
Total	42,506.00	21,506.00



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	Gross Block				Depreciation Block				Net Block	
	Balance	Additions	Deletions/ Adjustments	Balance				Total	Balance	Balance
	as on			as on	Upto	For The	Adjustment	as on	as on	as on
	1-Apr-2025			31-Mar-2026	31-Mar-2025	Year		31-Mar-2026	31-Mar-2026	31-Mar-2025
Fixed Assets										
Land	-	-	-	-	-	-	-	-	-	-
Building	-	-	-	-	-	-	-	-	-	-
Plant and Equipment	-	-	-	-	-	-	-	-	-	-
Furniture & Fixtures	-	-	-	-	-	-	-	-	-	-
Vehicles	-	-	-	-	-	-	-	-	-	-
Office Equipments	-	-	-	-	-	-	-	-	-	-
Books	-	-	-	-	-	-	-	-	-	-
Electrical Installations and Equipm	-	-	-	-	-	-	-	-	-	-
Computers and Peripherals	-	-	-	-	-	-	-	-	-	-
Total (A)	-	-	-	-	-	-	-	-	-	-
Previous Year	-	-	-	-	-	-	-	-	-	-
Intangible Assets										
Computer Software	-	-	-	-	-	-	-	-	-	-
Brands/Trade Marks	-	-	-	-	-	-	-	-	-	-
Copyright/Patents	-	-	-	-	-	-	-	-	-	-
Licences/Franchise	-	-	-	-	-	-	-	-	-	-
TOTAL (B)	-	-	-	-	-	-	-	-	-	-
Previous Year	-	-	-	-	-	-	-	-	-	-
TOTAL (A+B)	-	-	-	-	-	-	-	-	-	-
Previous Year	-	-	-	-	-	-	-	-	-	-

Capital Work In Progress				
	Balance	Additions	Capitalised	Balance
	as on			as on
	1-Apr-2025			31-Mar-2026
Building under Construction	-	-	-	-
Total	-	-	-	-
Previous Year	-	-	-	-

Intangibles under Development				
	Balance	Additions	Capitalised	Balance
	as on			as on
	1-Apr-2025			31-Mar-2026
Software under Development	-	-	-	-
Total	-	-	-	-
Previous Year	-	-	-	-



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 2. A signature in black ink, possibly reading "Rajiv".
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LONG TERM LOANS & ADVANCES

Particulars	31-Mar-2026	31-Mar-2025
Capital Advances_unsecured considered good	-	-
Loans and advances to related parties_unsecured considered good	-	-
Other loans and advances_unsecured considered good	-	-
Total	-	-

8 OTHER NON CURRENT ASSETS

Particulars	31-Mar-2026	31-Mar-2025
Security Deposits	-	-
Bank Deposits with more than 12 months maturity from reporting date	7,760,000.00	7,760,000.00
Others	-	-
Total	7,760,000.00	7,760,000.00

9 CASH AND BANK BALANCES

Particulars	31-Mar-2026	31-Mar-2025
Cash and Cash Equivalents		
Balances_in_savings_current_accounts	319,612.00	311,607.00
Balances in OD accounts (Debit Balance)	-	-
Bank deposits (with maturity period less than 3 months)	-	-
Cheques, drafts in hand	-	-
Cash in hand	8,921.00	12,715.00
	328,533.00	324,322.00
Other Bank Balances		
Bank deposits_Earmarked bank deposits	-	-
Bank Deposits_Under Lien as margin money or security	-	-
Bank deposits_Maturity Period >3 months but less than 12 months	2,200,000.00	2,200,000.00
Others	-	-
	2,200,000.00	2,200,000.00
Total	2,528,533.00	2,524,322.00

10 SHORT TERM LOANS AND ADVANCES

Particulars	31-Mar-2026	31-Mar-2025
Loans and advances to related parties_unsecured considered good	-	-
Other loans and advances_unsecured considered good	-	-
Total	-	-

11 OTHER CURRENT ASSETS

Particulars	31-Mar-2026	31-Mar-2025
Interest accrued but not due on deposits	-	-
Interest accrued and due on deposits	-	-
Prepaid Exp.	-	-
Others	9,757,865.00	6,823,254.00
Total	9,757,865.00	6,823,254.00



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DONATIONS AND GRANTS

Particulars	31-Mar-2026	31-Mar-2025
Donations	-	-
Grants	-	-
	-	-

12.2 FEE INCOME

Particulars	31-Mar-2026	31-Mar-2025
Academic Fees	2,502,870.00	2,294,758.00
	2,502,870.00	2,294,758.00

13 OTHER INCOME

Particulars	31-Mar-2026	31-Mar-2025
Interest Income	766,232.00	608,905.00
Dividend Income	-	-
Net gain on sale of investments	-	-
Rent Income	-	-
Rates/Taxes_Recovered_Tenants	-	-
Functions/Events_Collection	-	-
Prospectus/Admission Forms	-	-
Mgmt Share Recd_Aided Salaries	-	-
Balances W.off	-	-
Profit on Fixed Assets_Disposal	-	-
Misc_Income	-	-
Total	766,232.00	608,905.00

14 EMPLOYEE BENEFIT EXPENSES

Particulars	31-Mar-2026	31-Mar-2025
Salaries and Allowances	-	-
Contribution to PF and Other Funds	-	-
Staff/Labour Welfare Exp.	-	-
Other Employee Benefit Exp.	-	-
Total	-	-



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15 OTHER EXPENSES

Particulars

Balances W. off

Bank Charges

Conveyance and Travelling

Extra Curricular Activities (incl Sports, Physical Edu Develop Fund Exp.)

Extra/Extension Classes

Functions and Events (incl Projects/Programmes)

General/Misc. Exp

Printing and Stationery

31-Mar-2026

-

-

6,250.00

99,867.00

18,740.00

219,673.00

6,750.00

-

351,280.00

31-Mar-2025

12,733.00

265.50

9,630.00

9,012.00

18,307.00

158,647.00

-

7,080.00

215,674.50



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Leader

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DISCLOSURES UNDER ACCOUNTING STANDARDS

16.1 Disclosure under AS-5

Particulars	31-Mar-2026	31-Mar-2025
Exceptional Items	-	-
Extraordinary Items	-	-
Prior Period Items	-	-

16.2 Disclosure under AS-12 (Nature and Extent of Govt. Grant Recognised in the financial statements)

Particulars	31-Mar-2026	31-Mar-2025
Salary Grant	-	-
UGC Grants	-	-
Others	-	-

16.3 Disclosure under AS-15

Particulars	31-Mar-2026	31-Mar-2025
Defined contribution plans amounts recognised as expense:		
-Contribution_Employees Provident Fund	-	-
Defined benefit plans amounts recognised as expense:		

16.4 Disclosure under AS-16

Particulars	31-Mar-2026	31-Mar-2025
Interest capitalised during the year	-	-

16.5 Disclosure under AS-29

Particulars	31-Mar-2026	31-Mar-2025
Claims against the entity not acknowledges as debt	-	-
Guarantees	-	-
Other money for which the entity is contingentially liable	-	-

17 Figures of previous years have been re-grouped/re-classified wherever necessary to make them comparable with current year figures



For SDP College for Women_Amalgamated

Principal

President/V. President

(Office Bearers of the Governing Society)

General Secretary

Aggregation of Note Items (where sub items under notes appeared in aggregated manner)

Financial Year

31-Mar-2026

Multiple Books, specify GSTIN or branch/unit name

SDP College for Women Amalgamated

	Debit Bal.	Credit Bal.
Cash and Bank Balances	2,528,533.00	
Bank deposits_Maturity_Period_>3_months_but_less_than_12_months	2,200,000.00	
FD_SBI_42403848973	700,000.00	
FD_SBI_42403848779	600,000.00	
FD_SBI_42523033756	600,000.00	
FD_SBI_42523034342	300,000.00	
Cash_in_hand	8,921.00	
CASH IN HAND	8,921.00	
Balances_in_savings_current_accounts	319,612.00	
SBI_65135784817	319,612.00	
Other Current Assets	9,757,865.00	
Others	9,757,865.00	
TDS_AY 22-23	42,387.00	
TDS_AY 23-24	46,714.00	
TDS_AY 24-25	52,910.00	
TDS_AY 25-26	59,708.00	
ACCRUED INTEREST	1,133,783.00	
TDS_AY 16-17	24,029.00	
TDS_AY 17-18	40,714.00	
TDS_AY 20-21	47,882.00	
TDS_AY 18-19	40,310.00	
TDS_AY 19-20	40,977.00	
TDS_AY 21-22	30,947.00	
SDP COLLEGE_PRINCIPAL	8,121,675.00	
TDS_AY 26-27	75,829.00	
Other Current Liabilities		42,506.00
Other Payables		42,506.00
SDP COLLEGE MGMT		42,506.00
Other Income		766,232.00
Interest Income		766,232.00
BANK INTEREST		8,005.00
INTEREST ON FDS		758,227.00
Other Non Current Assets	7,760,000.00	
Bank Deposits_>12_months_maturity	7,760,000.00	
FD_SBI_42052536469	500,000.00	
FD_SBI_42052537270	500,000.00	
FD_SBI_42052756065	600,000.00	
FD_SBI_43753804187	1,000,000.00	
FD_SBI_43753804494	1,000,000.00	
FD_SBI_43753804926	1,000,000.00	
FD_SBI_43753904034	1,000,000.00	
FD_SBI_43753904737	1,000,000.00	
FD_SBI_43753905957	1,160,000.00	
Fee Income		2,502,870.00
Academic Fees		2,502,870.00
COLLEGE FEE		2,502,870.00



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		Amount in ₹	
Particulars	Note No	31-Mar-2026	31-Mar-2025
I. Sources of Funds			
(1) NPO Funds			
(a) Unrestricted Funds	3.1	-8,636,634.21	-5,406,544.71
(b) Restricted Funds	3.2	1,396.00	2,160,760.00
Sub total		-8,635,238.21	-3,245,784.71
(2) Non-current liabilities			
(a) Long term borrowings			
(b) Other long term liabilities	4	30,613,829.26	28,248,433.26
(c) Long term provisions			
Sub total		30,613,829.26	28,248,433.26
(3) Current liabilities			
(a) Short term borrowings			
(b) Payables			
(c) Other current liabilities	5	13,321,541.00	9,582,985.00
(d) Short term provisions			
Sub total		13,321,541.00	9,582,985.00
		-	-
Total		35,300,132.05	34,585,633.55
II. APPLICATION OF FUNDS			
(1) Non Current Assets			
(a) Property, Plant & Equipment and Intangible Assets	6		
(i) Property, Plant & Equipment		-	-
(ii) Intangible assets		-	-
(iii) Capital work in progress		-	-
(iv) Intangible assets under development		-	-
(b) Non current investments			
(c) Long term loans and advances	7	-	-
(d) Other non current assets	8	-	-
Sub total		-	-
(2) Current Assets			
(a) Current investments			
(b) Inventories			
(c) Receivables			
(d) Cash and Bank Balances	9	31,232,181.91	30,570,707.41
(e) Short term loans and advances	10	135,000.00	165,000.00
(f) Other current assets	11	3,932,950.14	3,849,926.14
Sub total		35,300,132.05	34,585,633.55
Brief about the entity	1		
Summary of Significant Accounting Policies	2		
Total		35,300,132.05	34,585,633.55

Accompanying notes are integral part of the financial statements.

Auditor's Report

Subject to our report of even date

For Vishal Nipun and Associates

Chartered Accountants

Firm Regn No. 031139N

CA Vishal Mahajan

Partner

M.No.518488

Place: Ludhiana

Date: 31-Aug-2026

UDIN: 26518488PVYTW19683



For SDP College for Women_Grant

[Signature]
Principal

[Signature]
President/V. President

[Signature]
General Secretary

(Office Bearers of the Governing Society)

Women Grant [a unit of Sanatan Dharam Parcharak Sabha (Regd.)]
Expenditure Account for the year ended 31-Mar-2026

Particulars	Note No.	31-Mar-2026			31-Mar-2025		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Income	12						
Donations and Grants		-	18,234,315.00	18,234,315.00	-	16,511,674.00	16,511,674.00
Fees		1,007,413.00		1,007,413.00	786,234.00		786,234.00
II. Other income	13	2,879,670.00		2,879,670.00	2,013,441.00		2,013,441.00
III. Total Income (I+II)		3,887,083.00	18,234,315.00	22,121,398.00	2,799,675.00	16,511,674.00	19,311,349.00
IV. Expenditure							
Donation and Contributions Paid							
Employee Benefit Exp.	14	7,115,845.00	20,393,679.00	27,509,524.00	2,733,856.00	14,350,914.00	17,084,770.00
Depreciation and amortisation expenses	6	-		-	-		-
Finance costs							
Other expenses	15	1,327.50	-	1,327.50	5,660.70	-	5,660.70
Total Expenses		7,117,172.50	20,393,679.00	27,510,851.50	2,739,516.70	14,350,914.00	17,090,430.70
V. Excess of Income over Expenditure before exceptional and extraordinary items (III-IV)		-3,230,089.50	-2,159,364.00	-5,389,453.50	60,158.30	2,160,760.00	2,220,918.30
VI. Exceptional items (specify nature and provide note if applicable)		-	-	-	-	-	-
VII. Excess of Income over Expenditure before extraordinary items (III-IV)		-3,230,089.50	-2,159,364.00	-5,389,453.50	60,158.30	2,160,760.00	2,220,918.30
VIII. Extraordinary items (specify nature and provide note if applicable)		-	-	-	-	-	-
IX. Excess of Income over Expenditure for the year (VII-VIII)		-3,230,089.50	-2,159,364.00	-5,389,453.50	60,158.30	2,160,760.00	2,220,918.30
Appropriations/Transfers to/From Funds							
Balance Transferred to General Fund		-3,230,089.50		-5,389,453.50	60,158.30		2,220,918.30

Accompanying notes are integral part of the financial statements

Auditor's Report

Subject to our report of even date
For Vishal Nipun and Associates
Chartered Accountants
Firm Regn No.031/139N

CA Vishal Mahajan
Partner
M.No.518488
Place : Ludhiana
Date : 31-Aug-2026
UDIN : 26518488PVYTWI9683



For SDP College for Women_Grant

[Signature]
Principal

[Signature]
President/V.President

[Signature]
General Secretary

(Office Bearers of the Governing Society)

GENERAL INFORMATION

Anantan Dharam Parcharek Sabha (Regd.) is a society registered under The Societies Registration Act, 1860 with registered office situated inside Campus SDP College for Women, Behind Chand Cinema, G T Road, Ludhiana. Society is solely engaged in the field of education and is running multiple educational institutions in Ludhiana detailed as under:

- SDP College for Women (Multi Faculty Post Graduate Institution affiliated with Punjab University, Chandigarh)
- SDP Sr Sec School (Sr Sec School Affiliated with Punjab School Education Board)
- Ram Lal Bhasin Public School (Sr Sec School Affiliated with Central Board of Secondary Education)
- SDP Collegiate Girls Sr Sec School (Sr Sec School Affiliated with Punjab School Education Board)

2 SIGNIFICANT ACCOUNTING POLICIES

2.1 Basis of Preparation of Financial Statements

Financial statements have been prepared under historical cost convention following cash basis of accounting and in accordance with the generally accepted accounting principles on a going concern basis.

2.2 Use of Estimates

The preparation of financial statement, in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosure relating to contingent assets and liabilities as at the date of financial statements and reported amounts of incomes and expenses during the period. Actual results could differ from those estimates. Appropriate changes in estimates are made as the management become aware of changes in circumstances surrounding the estimates.

2.3 Fixed assets

Fixed assets are stated at cost of acquisition or construction. All cost relating to the acquisition and installation of fixed assets are capitalized and include borrowing costs directly attributable to construction or acquisition of fixed assets, up to the date of asset is put to use and adjustment arising out of exchange rate variation relating to liabilities attributable to those fixed assets. They are stated at historical cost less depreciation. Capital Work-In-Progress comprises of the cost of fixed assets that are not yet ready for their intended use at the reporting date.

2.4 Depreciation and Amortization

Depreciation has been provided following WDV method at rates prescribed under the provisions of Income Tax Act, 1961

2.5 Revenue Recognition

Fees received from the students is recognised as income on receipt basis
Interest income etc are booked on actual credit/receipt basis.

2.6 Grants

Government grants related to revenue are recognised on a systematic basis in the income statement over the periods necessary to match them with the related costs which they are intended to compensate.

2.7 Foreign Currency Transactions

Foreign Currency Transactions are accounted for at equivalent rupee value converted at the rates prevailing at the time of transaction and/or at the forward contract, if so applicable. However, where there is no forward contract and the payments are pending, the rate prevailing at the year end are considered and accounted for as income/loss under Foreign Exchange Rate Fluctuation. Monetary assets/liabilities denominated in foreign currency at year end are restated at year end rates

2.8 Investments

Investments are classified into long-term investments and short-term investments. Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as long-term investments (non current). Long Term Investments & Short Term Investments are carried at cost. Investments in the form of deposits with banks maturing after a period of twelve months from the balance sheet date are classified as non current and others are classified as current.

2.9 Impairment of Assets

The carrying amount of assets is reviewed at each Balance Sheet date to determine if there is any indication of impairment thereof based on external/ internal factors. An impairment loss in accordance with Accounting Standard-28 "Impairment of Assets " is recognized wherever the carrying amount of an assets exceeds its recoverable amount, which represent the greater of the net selling price of assets and their value in use. An impairment loss recognized in prior accounting period is reversed if there has been a change in estimate of recoverable amount.

2.10 Employee Benefits

Short term and long employee benefits are recognized as an expense in the statement of profit and loss on actual payment basis.



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ED FUNDS

	31-Mar-2026	31-Mar-2025
Opening Balance	-	-
Transfers during the year	-	-
	-	-
b. General Fund		
Opening Balance	-	-
Additions	(5,406,544.71)	(5,466,703.01)
Surplus/Deficit as per Income and Expenditure Account	(3,230,089.50)	60,158.30
	(8,636,634.21)	(5,406,544.71)
c. Designated/Earmarked Funds		
Opening Balance	-	-
Transfers From/(Transfers to) General Fund	-	-
Less: Utilisation	-	-
Closing Balance	-	-
	-	-
G.Total	(8,636,634.21)	(5,406,544.71)

*Details of Designated/Earmarked Funds

3.2 RESTRICTED FUNDS

Particulars	31-Mar-2026	31-Mar-2025
Opening Balance (a)	2,160,760.00	-
Donations/Grants/Contributions	18,234,315.00	16,511,674.00
Interest Income	-	-
Less: Utilisation	20,393,679.00	14,350,914.00
Net Increase/(decrease) during the period (b)	(2,159,364.00)	2,160,760.00
Closing Balance (a+b)	1,396.00	2,160,760.00

*For Details of restricted funds Refer Note No 5.1

4 OTHER LONG TERM LIABILITIES

Particulars	31-Mar-2026	31-Mar-2025
Security Deposits	-	-
Employees' GPF	30,613,829.26	28,248,433.26
Others	-	-
	30,613,829.26	28,248,433.26

5 OTHER CURRENT LIABILITIES

Particulars	31-Mar-2026	31-Mar-2025
Interest accrued but not due on borrowings	-	-
Interest accrued and due on borrowings	-	-
Income received in advance	-	-
Other Payables	13,321,541.00	9,582,985.00
Total	13,321,541.00	9,582,985.00



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 1. *Santhosh*
 2. *Umesh*
 3. *Rajesh*

of Restricted Funds

31-Mar-2026

As, specify GSTIN or branch/unit name

SDP College for Women, Grant

Labels	Donations/					Closing Bal.
	Opening Bal.	Grants/ Contributions.	Interest Income.	Utilisation, Employee Benefits.	Utilisation, Other Exp..	
Restricted Fund	2,160,760.00	18,234,315.00	-	20,393,679.00	-	1,396.00
Grant-in-aid (Salary)	2,160,760.00	18,234,315.00	-	20,393,679.00	-	1,396.00
Grand Total	2,160,760.00	18,234,315.00	-	20,393,679.00	-	1,396.00



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	Gross Block				Depreciation Block				Net Block	
	Balance	Additions	Deletions/	Balance				Total	Balance	Balance
	as on		Adjustments	as on	Upto	For The	Adjustment	as on	as on	as on
	1-Apr-2025			31-Mar-2026	31-Mar-2025	Year		31-Mar-2026	31-Mar-2026	31-Mar-2025
Assets										
Plant and Equipment	-	-	-	-	-	-	-	-	-	-
Furniture & Fixtures	-	-	-	-	-	-	-	-	-	-
Vehicles	-	-	-	-	-	-	-	-	-	-
Office Equipments	-	-	-	-	-	-	-	-	-	-
Books	-	-	-	-	-	-	-	-	-	-
Electrical Installations and Equipm	-	-	-	-	-	-	-	-	-	-
Computers and Peripherals	-	-	-	-	-	-	-	-	-	-
Total (A)	-	-	-	-	-	-	-	-	-	-
Previous Year	-	-	-	-	-	-	-	-	-	-
Intangible Assets										
Computer Softwares	-	-	-	-	-	-	-	-	-	-
Brands/Trade Marks	-	-	-	-	-	-	-	-	-	-
Copyright/Patents	-	-	-	-	-	-	-	-	-	-
Licenses/Franchises	-	-	-	-	-	-	-	-	-	-
TOTAL (B)	-	-	-	-	-	-	-	-	-	-
Previous Year	-	-	-	-	-	-	-	-	-	-
TOTAL (A+B)	-	-	-	-	-	-	-	-	-	-
Previous Year	-	-	-	-	-	-	-	-	-	-

Capital Work in Progress				
Balance	Additions	Capitalised	Balance	
as on			as on	
1-Apr-2025			31-Mar-2026	
Building under Construction	-	-	-	-
Total	-	-	-	-
Previous Year	-	-	-	-

Intangibles under Development				
Balance	Additions	Capitalised	Balance	
as on			as on	
1-Apr-2025			31-Mar-2026	
Software under Development	-	-	-	-
Total	-	-	-	-
Previous Year	-	-	-	-



Chartered Accountant
 Rangan

TERM LOANS & ADVANCES

Particulars	31-Mar-2026	31-Mar-2025
Capital Advances_unsecured considered good	-	-
Loans and advances to related parties_unsecured considered good	-	-
Other loans and advances_unsecured considered good	-	-
Total	-	-

8 OTHER NON CURRENT ASSETS

Particulars	31-Mar-2026	31-Mar-2025
Security Deposits	-	-
Bank Deposits with more than 12 months maturity from reporting date	-	-
Others	-	-
Total	-	-

9 CASH AND BANK BALANCES

Particulars	31-Mar-2026	31-Mar-2025
Cash and Cash Equivalents		
Balances_in_savings_current_accounts	903,682.65	2,621,112.15
Balances in OD accounts (Debit Balance)	-	-
Bank deposits (with maturity period less than 3 months)	-	-
Cheques, drafts in hand	-	-
Cash in hand	-	-
	903,682.65	2,621,112.15
Other Bank Balances		
Bank deposits_Earmarked bank deposits	30,328,499.26	27,949,595.26
Bank Deposits_Under Lien as margin money or security	-	-
Bank deposits_Maturity Period >3 months but less than 12 months	-	-
Others	-	-
	30,328,499.26	27,949,595.26
Total	31,232,181.91	30,570,707.41

10 SHORT TERM LOANS AND ADVANCES

Particulars	31-Mar-2026	31-Mar-2025
Loans and advances to related parties_unsecured considered good	-	-
Other loans and advances_unsecured considered good	135,000.00	165,000.00
Total	135,000.00	165,000.00

11 OTHER CURRENT ASSETS

Particulars	31-Mar-2026	31-Mar-2025
Interest accrued but not due on deposits	-	-
Interest accrued and due on deposits	-	-
Prepaid Exp.	-	-
Others	3,932,950.14	3,849,926.14
Total	3,932,950.14	3,849,926.14



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Handwritten signature: Rayan

IONS AND GRANTS

Particulars	31-Mar-2026	31-Mar-2025
Donations	-	-
Grants	18,234,315.00	16,511,674.00
	<u>18,234,315.00</u>	<u>16,511,674.00</u>

12.2 FEE INCOME

Particulars	31-Mar-2026	31-Mar-2025
Academic Fees	1,007,413.00	786,234.00
	<u>1,007,413.00</u>	<u>786,234.00</u>

13 OTHER INCOME

Particulars	31-Mar-2026	31-Mar-2025
Interest Income	30,522.00	14,264.00
Dividend Income	-	-
Net gain on sale of investments	-	-
Rent Income	-	-
Rates/Taxes_Recovered_Tenants	-	-
Functions/Events_Collection	-	-
Prospectus/Admission Forms	-	-
Mgmt Share Recd_Aided Salaries	2,827,548.00	1,999,177.00
Balances W.off	-	-
Profit on Fixed Assets_Disposal	-	-
Misc_Income	21,600.00	-
Total	<u>2,879,670.00</u>	<u>2,013,441.00</u>

14 EMPLOYEE BENEFIT EXPENSES

Particulars	31-Mar-2026	31-Mar-2025
Salaries and Allowances	27,348,570.00	17,084,770.00
Contribution to PF and Other Funds	-	-
Staff/Labour Welfare Exp.	-	-
Other Employee Benefit Exp.	160,954.00	-
Total	<u>27,509,524.00</u>	<u>17,084,770.00</u>



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EXPENSES
Regulars
Balances W.off
Bank Charges

31-Mar-2026

-
1,327.50
1,327.50

31-Mar-2025

4,640.00
1,020.70
5,660.70



W. H. H. H.

Leah

Ranger

MEASURES UNDER ACCOUNTING STANDARDS

Disclosure under AS-5

Particulars	31-Mar-2026	31-Mar-2025
Exceptional Items	-	-
Extraordinary Items	-	-
Prior Period Items	-	-

16.2 Disclosure under AS-12 (Nature and Extent of Govt. Grant Recognised in the financial statements)

Particulars	31-Mar-2026	31-Mar-2025
Salary Grant	18,234,315.00	16,511,674.00
UGC Grants	-	-
Others	-	-

16.3 Disclosure under AS-15

Particulars	31-Mar-2026	31-Mar-2025
Defined contribution plans amounts recognised as expense:		
-Contribution_Employees Provident Fund	-	-
Defined benefit plans amounts recognised as expense:		

16.4 Disclosure under AS-16

Particulars	31-Mar-2026	31-Mar-2025
Interest capitalised during the year	-	-

16.5 Disclosure under AS-29

Particulars	31-Mar-2026	31-Mar-2025
Claims against the entity not acknowledges as debt	-	-
Guarantees	-	-
Other money for which the entity is contingentially liable	-	-

17 Figures of previous years have been re-grouped/re-classified wherever necessary to make them comparable with current year figures



For SPP College for Women_Grant

Principal

President/V. President

(Office Bearers of the Governing Society)

General Secretary

tion of Note Items (where sub items under notes appeared in aggregated manner)

Year

31-Mar-2026

le Books, specify GSTIN or branch/unit name

SDP College for Women_Grant

	Debit Bal.	Credit Bal.
Cash and Bank Balances	31,232,181.91	
Balances_in_savings_current_accounts	903,682.65	
SBI_55018964286	903,682.65	
Bank_deposits_Earmarked_bank_deposits	30,328,499.26	
SBI_PROVIDENT FUND	30,328,499.26	
Other Current Assets	3,932,950.14	
Others	3,932,950.14	
SDP COLLEGE_MGMT	3,672,109.14	
TAX RECOVERABLE FROM EMPLOYEES	18,110.00	
GRANT RECEIVABLE	242,731.00	
Other Current Liabilities		13,321,541.00
Other_Payables_		13,321,541.00
CHEQUES ISSUED BUT NOT PRESENTED		294,485.00
SDP SABHA_REGD		250,000.00
SDP COLLEGE_PRINCIPAL		11,052,376.00
PSDT		24,680.00
SDP COLLEGIATE SR SEC SCHOOL		1,700,000.00
		2,879,670.00
Other Income		30,522.00
Interest_Income		30,522.00
BANK INTEREST		21,600.00
Misc_Income		21,600.00
NOTICE PAY		2,827,548.00
Mgmt Share Recd_Aided Salaries		890,869.00
5% MANAGEMENT SHARE		1,936,679.00
25% MANAGEMENT SHARE		
	135,000.00	
Short Term Loans and Advances	135,000.00	
Other_Short_Term_loans_and_advances_unsecured_considered_good	135,000.00	
PF LOAN RAJINDER KUMAR		1,007,413.00
Fee Income		1,007,413.00
Academic Fees		786,028.00
TUTION FEE		221,385.00
ADMISSION FEE INCOME		18,234,315.00
Donations and Grants		18,234,315.00
Grants		18,234,315.00
GRANT IN AID		



Uman

Leahy

Rajinder

		Amount in ₹	
Particulars	Note No	31-Mar-2026	31-Mar-2025
I. Sources of Funds			
(1) NPO Funds			
(a) Unrestricted Funds	3.1	116,022,829.30	110,486,119.79
(b) Restricted Funds	3.2	2,077,217.40	4,181,993.40
Sub total		118,100,046.70	114,668,113.19
(2) Non-current liabilities			
(a) Long term borrowings			
(b) Other long term liabilities	4	30,613,829.26	28,248,433.26
(c) Long term provisions			
Sub total		30,613,829.26	28,248,433.26
(3) Current liabilities			
(a) Short term borrowings			
(b) Payables			
(c) Other current liabilities	5	3,971,846.50	2,623,514.69
(d) Short term provisions			
Sub total		3,971,846.50	2,623,514.69
Total		152,685,722.46	145,540,061.14
II. APPLICATION OF FUNDS			
(1) Non Current Assets			
(a) Property, Plant & Equipment and Intangible Assets	6		
(i) Property, Plant & Equipment		57,654,117.14	57,616,398.14
(ii) Intangible assets		-	-
(iii) Capital work in progress		-	-
(iv) Intangible assets under development		-	-
(b) Non current investments			
(c) Long term loans and advances	7	-	-
(d) Other non current assets	8	8,019,230.00	15,028,602.00
Sub total		65,673,347.14	72,645,000.14
(2) Current Assets			
(a) Current investments			
(b) Inventories			
(c) Receivables	9	69,713,647.95	59,016,887.50
(d) Cash and Bank Balances	10	135,000.00	165,000.00
(e) Short term loans and advances	11	17,163,727.37	13,713,173.50
(f) Other current assets			
Sub total		87,012,375.32	72,895,061.00
Brief about the entity	1		
Summary of Significant Accounting Policies	2		
Total		152,685,722.46	145,540,061.14

Accompanying notes are integral part of the financial statements

Auditor's Report

Subject to our report of even date

For Vishal Nipun and Associates

Chartered Accountants

Firm Regn No 031139N

CA Vishal Mahajan
Partner

M.No.518488

Place : Ludhiana

Date : 31-Aug-2026

UDIN : 26518488PVYTW19683



Ranjana
For SDP College for Women

Sandhu
President/V.President

Chander
General Secretary

For Women [Consolidated Financial Statements] (a unit of Sanatan Dharam Parcharak Sabha Regd.)
Expenditure Account for the year ended 31-Mar-2026

Particulars	Note No.	31-Mar-2026			31-Mar-2025		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
I. Income	12						
Donations and Grants		-	18,536,293.00	18,536,293.00	-	17,442,474.00	17,442,474.00
Fees		33,356,838.00		33,356,838.00	31,921,629.00		31,921,629.00
II. Other income	13	5,325,103.52		5,325,103.52	5,371,328.14		5,371,328.14
III. Total Income (I+II)		38,681,941.52	18,536,293.00	57,218,234.52	37,292,957.14	17,442,474.00	54,735,431.14
IV. Expenditure							
Donation and Contributions Paid							
Employee Benefit Exp.	14	20,171,475.00	20,393,679.00	40,565,154.00	14,692,879.00	14,350,914.00	29,043,793.00
Depreciation and amortisation expenses	6	602,328.00		602,328.00	581,294.00		581,294.00
Finance costs							
Other expenses	15	12,371,429.01	247,390.00	12,618,819.01	14,154,693.75	921,494.00	15,076,187.75
Total Expenses		33,145,232.01	20,641,069.00	53,786,301.01	29,428,866.75	15,272,408.00	44,701,274.75
V. Excess of Income over Expenditure before exceptional and extraordinary items (III-IV)		5,536,709.51	-2,104,776.00	3,431,933.51	7,864,090.39	2,170,066.00	10,034,156.39
VI. Exceptional items (specify nature and provide note if applicable)		-	-	-	-	-	-
VII. Excess of Income over Expenditure before extraordinary items (III-IV)		5,536,709.51	-2,104,776.00	3,431,933.51	7,864,090.39	2,170,066.00	10,034,156.39
VIII. Extraordinary items (specify nature and provide note if applicable)		-	-	-	-	-	-
IX. Excess of Income over Expenditure for the year (VII-VIII)		5,536,709.51	-2,104,776.00	3,431,933.51	7,864,090.39	2,170,066.00	10,034,156.39
Appropriations/Transfers to/From Funds							
Balance Transferred to General Fund		5,536,709.51		3,431,933.51	7,864,090.39		10,034,156.39

Accompanying notes are integral part of the financial statements

Auditor's Report

Subject to our report of even date

For Vishal Nipun and Associates

Chartered Accountants

Firm Regn No.031139N

CA Vishal Mahajan

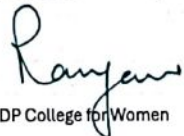
Partner

M.No.518488

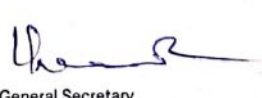
Place : Ludhiana

Date : 31-Aug-2026

UDIN : 26518488PVYTW19683


For SDP College for Women


President/V. President


General Secretary

GENERAL INFORMATION

SDP College for Women is a Multi Faculty Post Graduate Institution affiliated with Punjab University, Chandigarh and is one of the multiple educational institutions run by M/s Sanatan Dharam Parcharak Sabha (Regd.) , a society registered under The Societies Registration Act, 1860 with registered office situated inside Campus SDP College for Women, Behind Chand Cinema, G T Road, Ludhiana.

2 SIGNIFICANT ACCOUNTING POLICIES**2.1 Basis of Preparation of Financial Statements**

Financial statements have been prepared under historical cost convention following cash basis of accounting and in accordance with the generally accepted accounting principles on a going concern basis.

2.2 Use of Estimates

The preparation of financial statement, in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosure relating to contingent assets and liabilities as at the date of financial statements and reported amounts of incomes and expenses during the period. Actual results could differ from those estimates. Appropriate changes in estimates are made as the management become aware of changes in circumstances surrounding the estimates.

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2.4 Depreciation and Amortization

Depreciation has been provided following WDV method at rates prescribed under the provisions of Income Tax Act, 1961

2.5 Revenue Recognition

Fees received from the students is recognised as income on receipt basis
Interest income etc are booked on actual credit/receipt basis.

2.6 Grants

Government grants related to revenue are recognised on a systematic basis in the income statement over the periods necessary to match them with the related costs which they are intended to compensate.

2.7 Foreign Currency Transactions

Foreign Currency Transactions are accounted for at equivalent rupee value converted at the rates prevailing at the time of transaction and/or at the forward contract, if so applicable. However, where there is no forward contract and the payments are pending, the rate prevailing at the year end are considered and accounted for as income/loss under Foreign Exchange Rate Fluctuation. Monetary assets/liabilities denominated in foreign currency at year end are restated at year end rates

2.8 Investments

Investments are classified into long-term investments and short-term investments. Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as long-term investments (non current). Long Term Investments & Short Term Investments are carried at cost. Investments in the form of deposits with banks maturing after a period of twelve months from the balance sheet date are classified as non current and others are classified as current.

2.9 Impairment of Assets

The carrying amount of assets is reviewed at each Balance Sheet date to determine if there is any indication of impairment thereof based on external/ internal factors. An impairment loss in accordance with Accounting Standard-28 "Impairment of Assets " is recognized wherever the carrying amount of an assets exceeds its recoverable amount, which represent the greater of the net selling price of assets and their value in use. An impairment loss recognized in prior accounting period is reversed if there has been a change in estimate of recoverable amount.

2.10 Employee Benefits

Short term and long employee benefits are recognized as an expense in the statement of profit and loss on actual payment basis.



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RESTRICTED FUNDS

Particulars	31-Mar-2026	31-Mar-2025
Opening Balance	-	-
Additions during the year	-	-
b) General Fund		
Opening Balance	110,486,119.79	102,622,029.40
Additions	-	-
Surplus/Deficit as per Income and Expenditure Account	5,536,709.51	7,864,090.39
	<u>116,022,829.30</u>	<u>110,486,119.79</u>
c) Designated/Earmarked Funds		
Opening Balance	-	-
Transfers From/(Transfers to) General Fund	-	-
Less: Utilisation	-	-
Closing Balance	-	-
G.Total	<u>116,022,829.30</u>	<u>110,486,119.79</u>

*Details of Designated/Earmarked Funds

3.2 RESTRICTED FUNDS

Particulars	31-Mar-2026	31-Mar-2025
Opening Balance (a)	4,181,993.40	2,011,927.40
Donations/Grants/Contributions	18,536,293.00	17,442,474.00
Interest Income	-	-
Less: Utilisation	20,641,069.00	15,272,408.00
Net Increase/(decrease) during the period (b)	(2,104,776.00)	2,170,066.00
Closing Balance (a+b)	<u>2,077,217.40</u>	<u>4,181,993.40</u>

*For Details of restricted funds, Refer Note No.5.1

4 OTHER LONG TERM LIABILITIES

Particulars	31-Mar-2026	31-Mar-2025
Security Deposits	-	-
Employees' GPF	30,613,829.26	28,248,433.26
Others	-	-
	<u>30,613,829.26</u>	<u>28,248,433.26</u>

5 OTHER CURRENT LIABILITIES

Particulars	31-Mar-2026	31-Mar-2025
Interest accrued but not due on borrowings	-	-
Interest accrued and due on borrowings	-	-
Income received in advance	-	-
Other Payables	3,971,846.50	2,623,514.69
Total	<u>3,971,846.50</u>	<u>2,623,514.69</u>



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Details of Restricted Funds

31-Mar-2026

Books, specify GSTIN or branch/unit name (All)

Labels	Opening Bal.	Donations/ Grants/ Contributions.	Interest Income.	Utilisation Employee Benefits.	Utilisation Other Exp..	Closing Bal.
Restricted Fund	4,181,993.40	18,536,293.00	-	20,393,679.00	247,390.00	2,077,217.40
Employees Welfare Fund	849,944.40	-	-	-	-	849,944.40
Functional Hindi Fund	309,296.00	-	-	-	-	309,296.00
Grant_DRDO_National Conference	9.00	-	-	-	-	9.00
Grant_NSS	9,297.00	294,978.00	-	-	240,390.00	63,885.00
Grant_Red Ribbon	-	7,000.00	-	-	7,000.00	-
Grant-in-aid (Salary)	2,160,760.00	18,234,315.00	-	20,393,679.00	-	1,396.00
UGC Grant Vocational Education	852,687.00	-	-	-	-	852,687.00
Grand Total	4,181,993.40	18,536,293.00	-	20,393,679.00	247,390.00	2,077,217.40



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	Gross Block				Depreciation Block				Net Block	
	Balance	Additions	Deletions/ Adjustments	Balance				Total	Balance	Balance
	as on			as on	Upto	For The	Adjustment	as on	as on	as on
	1-Apr-2025			31-Mar-2026	31-Mar-2025	Year		31-Mar-2026	31-Mar-2026	31-Mar-2025
Assets										
	54,836,827.00	-	-	54,836,827.00	-	-	-	-	54,836,827.00	54,836,827.00
	1,107,377.86	-	-	1,107,377.86	110,738.00	99,664.00		210,402.00	896,975.86	996,639.86
Land and Equipment	314,984.72	231,579.00	-	546,563.72	47,247.00	67,148.00		114,395.00	432,168.72	267,737.72
Furniture & Fixtures	645,286.28	38,979.00	-	685,265.28	64,528.00	62,073.00		126,601.00	558,664.28	580,758.28
Vehicles	127,225.28	-	30,000.00	97,225.28	19,083.00	11,721.00		30,804.00	66,421.28	108,142.28
Office Equipments	484,338.00	8,700.00	-	493,038.00	70,295.00	62,811.00		133,106.00	359,932.00	414,043.00
Books	72,109.57	68,774.00	-	140,883.57	28,844.00	31,061.00		59,905.00	80,978.57	43,265.57
Electrical Installations and Equipm	13,035.00	-	-	13,035.00	1,956.00	1,662.00		3,618.00	9,417.00	11,079.00
Computers and Peripherals	586,508.43	321,015.00	-	917,523.43	238,603.00	266,188.00		504,791.00	412,732.43	357,905.43
Total (A)	58,197,692.14	670,047.00	30,000.00	58,837,739.14	581,294.00	602,328.00	-	1,183,622.00	57,654,117.14	57,616,398.14
Previous Year	57,654,143.14	543,548.00	-	58,197,692.14	-	581,294.00	-	581,294.00	57,616,398.14	57,654,143.14
Intangible Assets										
Computer Softwares	-	-	-	-	-	-		-	-	-
Brandname/Trademarks	-	-	-	-	-	-		-	-	-
Copyright/Patents	-	-	-	-	-	-		-	-	-
Licenses/Franchises	-	-	-	-	-	-		-	-	-
TOTAL (B)	-	-	-	-	-	-	-	-	-	-
Previous Year	-	-	-	-	-	-	-	-	-	-
TOTAL (A+B)	58,197,692.14	670,047.00	30,000.00	58,837,739.14	581,294.00	602,328.00	-	1,183,622.00	57,654,117.14	57,616,398.14
Previous Year	57,654,143.14	543,548.00	-	58,197,692.14	-	581,294.00	-	581,294.00	57,616,398.14	57,654,143.14

Capital Work in Progress				
Balance	Additions	Capitalised	Balance	
as on			as on	
1-Apr-2025			31-Mar-2026	
Building under Construction	-	-	-	-
Total	-	-	-	-
Previous Year	-	-	-	-

Intangibles under Development				
Balance	Additions	Capitalised	Balance	
as on			as on	
1-Apr-2025			31-Mar-2026	
Software under Development	-	-	-	-
Total	-	-	-	-
Previous Year	-	-	-	-



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8 TERM LOANS & ADVANCES

Particulars	31-Mar-2026	31-Mar-2025
Capital Advances_unsecured considered good	-	-
Loans and advances to related parties_unsecured considered good	-	-
Other loans and advances_unsecured considered good	-	-
Total	-	-

8 OTHER NON CURRENT ASSETS

Particulars	31-Mar-2026	31-Mar-2025
Security Deposits	259,230.00	259,230.00
Bank Deposits with more than 12 months maturity from reporting date	7,760,000.00	14,769,372.00
Others	-	-
Total	8,019,230.00	15,028,602.00

9 CASH AND BANK BALANCES

Particulars	31-Mar-2026	31-Mar-2025
Cash and Cash Equivalents		
Balances_in_savings_current_accounts	5,131,704.69	8,432,493.24
Balances in OD accounts (Debit Balance)	-	-
Bank deposits (with maturity period less than 3 months)	5,500,000.00	1,200,000.00
Cheques, drafts in hand	-	-
Cash in hand	59,010.00	49,737.00
	10,690,714.69	9,682,230.24
Other Bank Balances		
Bank deposits_Earmarked bank deposits	30,328,499.26	27,984,657.26
Bank Deposits_Under Lien as margin money or security	-	-
Bank deposits_Maturity Period >3 months but less than 12 months	28,694,434.00	21,350,000.00
Others	-	-
	59,022,933.26	49,334,657.26
Total	69,713,647.95	59,016,887.50

10 SHORT TERM LOANS AND ADVANCES

Particulars	31-Mar-2026	31-Mar-2025
Loans and advances to related parties_unsecured considered good	-	-
Other loans and advances_unsecured considered good	135,000.00	165,000.00
Total	135,000.00	165,000.00

11 OTHER CURRENT ASSETS

Particulars	31-Mar-2026	31-Mar-2025
Interest accrued but not due on deposits	-	-
Interest accrued and due on deposits	-	-
Prepaid Exp.	-	-
Others	17,163,727.37	13,713,173.50
Total	17,163,727.37	13,713,173.50



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NATIONS AND GRANTS

Particulars	31-Mar-2026	31-Mar-2025
Donations	-	815,000.00
Grants	18,536,293.00	16,627,474.00
	<u>18,536,293.00</u>	<u>17,442,474.00</u>

12.2 FEE INCOME

Particulars	31-Mar-2026	31-Mar-2025
Academic Fees	33,356,838.00	31,921,629.00
	<u>33,356,838.00</u>	<u>31,921,629.00</u>

13 OTHER INCOME

Particulars	31-Mar-2026	31-Mar-2025
Interest Income	3,191,560.00	2,749,302.00
Dividend Income	-	-
Net gain on sale of investments	-	-
Rent Income	1,333,358.00	1,569,891.00
Rates/Taxes_Recovered_Tenants	-	-
Functions/Events_Collection	-	137,240.00
Prospectus/Admission Forms	146,130.00	246,800.00
Mgmt Share Recd_Aided Salaries	-	-
Balances W.off	14.00	-
Profit on Fixed Assets_Disposal	-	-
Misc_Income	654,041.52	668,095.14
Total	<u><u>5,325,103.52</u></u>	<u><u>5,371,328.14</u></u>

14 EMPLOYEE BENEFIT EXPENSES

Particulars	31-Mar-2026	31-Mar-2025
Salaries and Allowances	39,575,512.00	28,507,394.00
Contribution to PF and Other Funds	828,688.00	536,399.00
Staff/Labour Welfare Exp.	-	-
Other Employee Benefit Exp.	160,954.00	-
Total	<u><u>40,565,154.00</u></u>	<u><u>29,043,793.00</u></u>



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OTHER EXPENSES

Particulars

Advertisement and Publicity

Affiliation Fee

Audit Fees

Balances W.off

Bank Charges

Conveyance and Travelling

Courier and Postage

Examination Exp. (incl Board/University Exam Fee)

Extra Curricular Activities (incl Sports, Physical Edu Develop Fund Exp.)

Extra/Extension Classes

Fees and Taxes

Functions and Events (incl Projects/Programmes)

General/Misc. Exp

Insurance

IT/Software Exp

Newspaper, Magazines and Periodicals

Power and Fuel

Printing and Stationery

Professional/Legal Charges

Rectification Effects

Refreshment and Hospitality

Repairs and Maintenance

Students/Staff Welfare

Telephone, Internet & Mobile Exp

University Fees/Exp._Misc.

31-Mar-2026

222,471.00

2,951.00

39,589.00

-

21,844.67

107,014.00

3,836.00

7,447,874.00

345,310.00

33,610.00

183,235.00

679,575.00

107,461.00

10,628.52

16,555.45

36,314.00

767,702.00

90,302.00

461,168.00

-

168,242.00

479,646.00

25,458.00

115,943.37

1,252,089.00

12,618,819.01

31-Mar-2025

156,057.00

2,500.00

-

2,050,447.84

24,977.75

172,161.00

7,459.00

6,669,665.00

181,663.00

35,122.00

261,409.00

851,322.00

177,269.00

8,905.00

10,400.00

34,429.00

790,830.00

298,201.00

687,303.00

16,690.00

120,475.00

426,930.00

874,350.00

102,453.16

1,115,169.00

15,076,187.75



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CLOSURES UNDER ACCOUNTING STANDARDS

Disclosure under AS-5

Particulars	31-Mar-2026	31-Mar-2025
Exceptional Items	-	-
Extraordinary Items	-	-
Prior Period Items	-	-

16.2 Disclosure under AS-12 (Nature and Extent of Govt. Grant Recognised in the financial statements)

Particulars	31-Mar-2026	31-Mar-2025
Salary Grant	18,234,315.00	16,511,674.00
UGC Grants	-	-
Others	301,978.00	930,800.00

16.3 Disclosure under AS-15

Particulars	31-Mar-2026	31-Mar-2025
Defined contribution plans_ amounts recognised as expense:		
-Contribution_Employees Provident Fund	619,201.00	430,534.00
Defined benefit plans_ amounts recognised as expense:		

16.4 Disclosure under AS-16

Particulars	31-Mar-2026	31-Mar-2025
Interest capitalised during the year	-	-

16.5 Disclosure under AS-29

Particulars	31-Mar-2026	31-Mar-2025
Claims against the entity not acknowledges as debt	-	-
Guarantees	-	-
Other money for which the entity is contingentially liable	-	-

17 Figures of previous years have been re-grouped/re-classified wherever necessary to make them comparable with current year figures

For SDP College for Women



President/V. President

General Secretary

Balance Sheet as at 31-Mar-2026

			Amount in ₹	
Particulars	Note No	31-Mar-2026	31-Mar-2025	
I. Sources of Funds				
(1) NPO Funds				
(a) Unrestricted Funds	3.1	264,970,548.41	239,493,083.77	
(b) Restricted Funds	3.2	2,233,368.77	5,730,339.90	
Sub total		267,203,917.18	245,223,423.67	
(2) Non-current liabilities				
(a) Long term borrowings				
(b) Other long term liabilities	4	54,705,828.26	50,031,242.26	
(c) Long term provisions				
Sub total		54,705,828.26	50,031,242.26	
(3) Current liabilities				
(a) Short term borrowings				
(b) Payables				
(c) Other current liabilities	5	2,418,880.67	2,245,440.67	
(d) Short term provisions				
Sub total		2,418,880.67	2,245,440.67	
Total		324,328,626.11	297,500,106.60	
II. APPLICATION OF FUNDS				
(1) Non Current Assets				
(a) Property, Plant & Equipment and Intangible Assets	6			
(i) Property, Plant & Equipment		94,839,368.05	93,618,534.05	
(ii) Intangible assets		1,120.00	1,493.00	
(iii) Capital work in progress		-	1,335,177.00	
(iv) Intangible assets under development		-	-	
(b) Non current investments				
(c) Long term loans and advances	7	-	-	
(d) Other non current assets	8	41,810,586.00	47,083,223.00	
Sub total		136,651,074.05	142,038,427.05	
(2) Current Assets				
(a) Current investments				
(b) Inventories				
(c) Receivables				
(d) Cash and Bank Balances	9	170,095,261.65	144,971,691.20	
(e) Short term loans and advances	10	135,000.00	165,000.00	
(f) Other current assets	11	17,447,290.41	10,324,988.35	
Sub total		187,677,552.06	155,461,679.55	
Brief about the entity	1			
Summary of Significant Accounting Policies	2			
Total		324,328,626.11	297,500,106.60	

Accompanying notes are integral part of the financial statements

Auditor's Report

Subject to our report of even date

For Vishal Nipun and Associates

Chartered Accountants

Firm Regn No.031133N

CA Vishal Mahajan
Partner

M.No.518488

Place : Ludhiana

Date : 31-Aug-2026

UDIN : 26518488PVYTWI9683



For Sanatan Dharam Parcharak Sabha (Regd.)

President/V.President

General Secretary

**Dharam Parcharak Sabha (Regd.) [Consolidated Financial Statements]
and Expenditure Account for the year ended 31-Mar-2026**

Particulars	Note No.	31-Mar-2026			31-Mar-2025		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
I. Income	12						
Donations and Grants		-	39,538,733.37	39,538,733.37	-	32,794,511.80	32,794,511.80
Fees		73,958,301.50		73,958,301.50	69,179,515.06		69,179,515.06
II. Other income	13	15,780,183.02		15,780,183.02	13,901,238.40		13,901,238.40
III. Total Income (I+II)		89,738,484.52	39,538,733.37	129,277,217.89	83,080,753.46	32,794,511.80	115,875,265.26
IV. Expenditure							
Donation and Contributions Paid							
Employee Benefit Exp.	14	43,035,330.50	41,465,024.50	84,500,355.00	33,668,234.70	27,217,327.30	60,885,562.00
Depreciation and amortisation expenses	6	3,167,966.00		3,167,966.00	2,968,426.00		2,968,426.00
Finance costs							
Other expenses	15	18,057,723.38	1,570,680.00	19,628,403.38	20,301,754.30	1,858,772.00	22,160,526.30
Total Expenses		64,261,019.88	43,035,704.50	107,296,724.38	56,938,415.00	29,076,099.30	86,014,514.30
V. Excess of Income over Expenditure before exceptional and extraordinary items (III-IV)		25,477,464.64	-3,496,971.13	21,980,493.51	26,142,338.46	3,718,412.50	29,860,750.96
VI. Exceptional items (specify nature and provide note if applicable)							
VII. Excess of Income over Expenditure before extraordinary items (III-IV)		25,477,464.64	-3,496,971.13	21,980,493.51	26,142,338.46	3,718,412.50	29,860,750.96
VIII. Extraordinary items (specify nature and provide note if applicable)							
IX. Excess of Income over Expenditure for the year (VII-VIII)		25,477,464.64	-3,496,971.13	21,980,493.51	26,142,338.46	3,718,412.50	29,860,750.96
Appropriations/Transfers to/From Funds							
Balance Transferred to General Fund		25,477,464.64		21,980,493.51	26,142,338.46		29,860,750.96

Accompanying notes are integral part of the financial statements

Auditor's Report

Subject to our report of even date

For Vishal Nipun and Associates

Chartered Accountants

Firm Regn No.031A39N

CA Vishal Mahajan

Partner

M.No.518488

Place : Ludhiana

Date : 31-Aug-2026

UDIN : 26518488PVYTWI9683



For Sanatan Dharam Parcharak Sabha (Regd.)

President/V. President

General Secretary

1 GENERAL INFORMATION

Sanatan Dharam Parcharak Sabha (Regd.) is a society registered under The Societies Registration Act, 1860 with registered office situated inside Campus SDP College for Women, Behind Chand Cinema, G T Road, Ludhiana. Society is solely engaged in the field of education and is running multiple educational institutions in Ludhiana detailed as under:

- SDP College for Women (Multi Faculty Post Graduate Institution affiliated with Punjab University, Chandigarh)
- SDP Sr Sec School (Sr Sec School Affiliated with Punjab School Education Board)
- Ram Lal Bhasin Public School (Sr Sec School Affiliated with Central Board of Secondary Education)
- SDP Collegiate Girls Sr Sec School (Sr Sec School Affiliated with Punjab School Education Board)

2 SIGNIFICANT ACCOUNTING POLICIES**2.1 Basis of Preparation of Financial Statements**

Financial statements have been prepared under historical cost convention following cash basis of accounting and in accordance with the generally accepted accounting principles on a going concern basis.

2.2 Use of Estimates

The preparation of financial statement, in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosure relating to contingent assets and liabilities as at the date of financial statements and reported amounts of incomes and expenses during the period. Actual results could differ from those estimates. Appropriate changes in estimates are made as the management become aware of changes in circumstances surrounding the estimates.

2.3 Fixed assets

Fixed assets are stated at cost of acquisition or construction. All cost relating to the acquisition and installation of fixed assets are capitalized and include borrowing costs directly attributable to construction or acquisition of fixed assets, up to the date of asset is put to use and adjustment arising out of exchange rate variation relating to liabilities attributable to those fixed assets. They are stated at historical cost less depreciation. Capital Work-In-Progress comprises of the cost of fixed assets that are not yet ready for their intended use at the reporting date.

2.4 Depreciation and Amortization

Depreciation has been provided following WDV method at rates prescribed under the provisions of Income Tax Act, 1961

2.5 Revenue Recognition

Fees received from the students is recognised as Income on receipt basis
Interest income etc are booked on actual credit/receipt basis.

2.6 Grants

Government grants related to revenue are recognised on a systematic basis in the income statement over the periods necessary to match them with the related costs which they are intended to compensate.

2.7 Foreign Currency Transactions

Foreign Currency Transactions are accounted for at equivalent rupee value converted at the rates prevailing at the time of transaction and/or at the forward contract, if so applicable. However, where there is no forward contract and the payments are pending, the rate prevailing at the year end are considered and accounted for as income/loss under Foreign Exchange Rate Fluctuation. Monetary assets/liabilities denominated in foreign currency at year end are restated at year end rates

2.8 Investments

Investments are classified into long-term investments and short-term investments. Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as long-term investments (non current). Long Term Investments & Short Term Investments are carried at cost. Investments in the form of deposits with banks maturing after a period of twelve months from the balance sheet date are classified as non current and others are classified as current.

2.9 Impairment of Assets

The carrying amount of assets is reviewed at each Balance Sheet date to determine if there is any indication of impairment thereof based on external/ internal factors. An impairment loss in accordance with Accounting Standard-28 "Impairment of Assets " is recognized wherever the carrying amount of an assets exceeds its recoverable amount, which represent the greater of the net selling price of assets and their value in use. An impairment loss recognized in prior accounting period is reversed if there has been a change in estimate of recoverable amount.

2.10 Employee Benefits

Short term and long employee benefits are recognized as an expense in the statement of profit and loss on actual payment basis.



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RESTRICTED FUNDS

Particulars	31-Mar-2026	31-Mar-2025
a. Corpus		
Opening Balance	-	-
Additions during the year	-	-
	<u>-</u>	<u>-</u>
b. General Fund		
Opening Balance	-	-
Additions	239,493,083.77	213,350,745.31
Surplus/Deficit as per Income and Expenditure Account	25,477,464.64	26,142,338.46
	<u>264,970,548.41</u>	<u>239,493,083.77</u>
c. Designated/Earmarked Funds		
Opening Balance	-	-
Transfers From/(Transfers to) General Fund	-	-
Less: Utilisation	-	-
Closing Balance	<u>-</u>	<u>-</u>
G.Total	<u>264,970,548.41</u>	<u>239,493,083.77</u>

*Details of Designated/Earmarked Funds

3.2 RESTRICTED FUNDS

Particulars	31-Mar-2026	31-Mar-2025
Opening Balance (a)	5,730,339.90	2,011,927.40
Donations/Grants/Contributions	39,538,733.37	32,794,511.80
Interest Income	-	-
Less: Utilisation	43,035,704.50	29,076,099.30
Net Increase/(decrease) during the period (b)	(3,496,971.13)	3,718,412.50
Closing Balance (a+b)	<u>2,233,368.77</u>	<u>5,730,339.90</u>

*For Details of restricted funds_Refer Note No.5.1

4 OTHER LONG TERM LIABILITIES

Particulars	31-Mar-2026	31-Mar-2025
Security Deposits	-	-
Employees' GPF	54,705,828.26	50,031,242.26
Others	-	-
	<u>54,705,828.26</u>	<u>50,031,242.26</u>

5 OTHER CURRENT LIABILITIES

Particulars	31-Mar-2026	31-Mar-2025
Interest accrued but not due on borrowings	-	-
Interest accrued and due on borrowings	-	-
Income received in advance	-	-
Other Payables	2,418,880.67	2,245,440.67
Total	<u>2,418,880.67</u>	<u>2,245,440.67</u>



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Details of Restricted Funds

Financial Year

31-Mar-2026

Row Labels	Opening Bal.	Donations/ Grants/ Contributions.	Interest Income.	Utilisation_Employee Benefits.	Utilisation_Other Exp..	Closing Bal.
Restricted Fund	5,730,339.90	39,538,733.37	-	41,465,024.50	1,570,680.00	2,233,368.77
Employees Welfare Fund	849,944.40	-	-	-	-	849,944.40
Functional Hindi Fund	309,296.00	-	-	-	-	309,296.00
Grant_DRDO_National Conference	9.00	-	-	-	-	9.00
Grant_NSS	9,297.00	333,978.00	-	-	-	63,885.00
Grant_Red Ribbon	-	7,000.00	-	-	279,390.00	-
Grant-in-aid (Salary)	3,675,956.50	37,790,464.00	-	41,465,024.50	-	1,396.00
Mid-Day Meal Grant	3,150.00	1,227,291.00	-	-	1,224,290.00	6,151.00
Scholarship_Sr Citizen Conclave	30,000.00	30,000.00	-	-	60,000.00	-
UGC Grant Vocational Education	852,687.00	-	-	-	-	852,687.00
Sponsorship Fee (Ram K Sareen)	-	150,000.37	-	-	-	150,000.37
Grand Total	5,730,339.90	39,538,733.37	-	41,465,024.50	1,570,680.00	2,233,368.77



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Secretary

	Gross Block				Depreciation Block				Net Block	
	Balance	Additions	Deletions/	Balance			Total	Balance	Balance	
	as on		Adjustments	as on	Upto	For Tha	Adjustment	as on	as on	as on
	1-Apr-2025			31-Mar-2026	31-Mar-2025	Year		31-Mar-2026	31-Mar-2026	31-Mar-2025
Intangible Assets										
Land	71,408,218.00	-	-	71,408,218.00	-	-	-	-	71,408,218.00	71,408,218.00
Building	18,427,843.68	1,539,235.00	-	19,967,078.68	1,842,784.00	1,809,304.00	3,652,088.00	18,314,990.68	18,585,059.68	
Plant and Equipment	1,784,146.70	520,941.00	13,185.00	2,291,902.70	240,498.00	278,260.00	518,758.00	1,773,144.70	1,543,648.70	
Furniture & Fixtures	2,322,584.58	175,013.00	-	2,497,597.58	230,303.00	220,711.00	451,014.00	2,046,583.58	2,092,281.58	
Vehicles	396,200.28	867,337.00	30,000.00	1,253,537.28	59,429.00	112,566.00	171,995.00	1,081,542.28	336,771.28	
Office Equipments	1,088,936.81	64,866.00	-	1,153,802.81	158,012.00	146,435.00	304,447.00	849,355.81	930,924.81	
Books	72,252.57	68,774.00	-	141,026.57	28,901.00	31,096.00	59,997.00	81,029.57	43,351.57	
Electrical Installations and Equipm	106,045.00	48,787.00	-	154,832.00	15,908.00	19,083.00	34,991.00	119,841.00	90,137.00	
Computers and Peripherals	980,234.43	1,126,659.00	-	2,106,893.43	392,093.00	550,138.00	942,231.00	1,164,662.43	588,141.43	
Total (A)	96,586,462.05	4,431,612.00	43,185.00	100,974,889.05	2,967,928.00	3,167,593.00	-	6,135,521.00	94,839,368.05	93,618,534.05
Previous Year	95,118,380.05	1,468,082.00	-	96,586,462.05	-	2,967,928.00	-	2,967,928.00	93,618,534.05	95,118,380.05
Intangible Assets										
Computer Softwares	1,991.00	-	-	1,991.00	498.00	373.00	871.00	1,120.00	1,493.00	
Brandname/Tredemarks	-	-	-	-	-	-	-	-	-	
Copyright/Patents	-	-	-	-	-	-	-	-	-	
Licenses/Franchises	-	-	-	-	-	-	-	-	-	
TOTAL (B)	1,991.00	-	-	1,991.00	498.00	373.00	-	871.00	1,120.00	1,493.00
Previous Year	1,991.00	-	-	1,991.00	-	498.00	-	498.00	1,493.00	1,991.00
TOTAL (A+B)	96,588,453.05	4,431,612.00	43,185.00	100,976,880.05	2,968,426.00	3,167,966.00	-	6,136,392.00	94,840,488.05	93,820,027.05
Previous Year	95,120,371.05	1,468,082.00	-	96,588,453.05	-	2,968,426.00	-	2,968,426.00	93,820,027.05	95,120,371.05

Capital Work in Progress				
	Balance	Additions	Capitalised	Balance
	as on			as on
	1-Apr-2025			31-Mar-2026
Building under Construction	1,335,177.00	141,538.00	1,476,715.00	-
Total	1,335,177.00	141,538.00	1,476,715.00	-
Previous Year	1,228,264.00	105,913.00	-	1,335,177.00

Intangibles under Development				
	Balance	Additions	Capitalised	Balance
	as on			as on
	1-Apr-2025			31-Mar-2026
Software under Development	-	-	-	-
Total	-	-	-	-
Previous Year	-	-	-	-



Usha *Lead*

LONG TERM LOANS & ADVANCES

Particulars	31-Mar-2026	31-Mar-2025
Capital Advances_unsecured considered good	-	-
Loans and advances to related parties_unsecured considered good	-	-
Other loans and advances_unsecured considered good	-	-
Total	-	-

8 OTHER NON CURRENT ASSETS

Particulars	31-Mar-2026	31-Mar-2025
Security Deposits	842,624.00	842,624.00
Bank Deposits with more than 12 months maturity from reporting date	40,967,962.00	46,240,599.00
Others	-	-
Total	41,810,586.00	47,083,223.00

9 CASH AND BANK BALANCES

Particulars	31-Mar-2026	31-Mar-2025
Cash and Cash Equivalents		
Balances_in_savings_current_accounts	14,222,928.39	19,739,636.94
Balances in OD accounts (Debit Balance)	-	-
Bank deposits (with maturity period less than 3 months)	31,496,558.00	7,237,677.00
Cheques, drafts in hand	-	-
Cash in hand	187,353.00	118,153.00
	45,906,839.39	27,095,466.94
Other Bank Balances		
Bank deposits_Earmarked bank deposits	53,715,520.26	48,347,714.26
Bank Deposits_Under Lien as margin money or security	-	-
Bank deposits_Maturity Period >3 months but less than 12 months	70,472,902.00	69,528,510.00
Others	-	-
	124,188,422.26	117,876,224.26
Total	170,095,261.65	144,971,691.20

10 SHORT TERM LOANS AND ADVANCES

Particulars	31-Mar-2026	31-Mar-2025
Loans and advances to related parties_unsecured considered good	-	-
Other loans and advances_unsecured considered good	135,000.00	165,000.00
Total	135,000.00	165,000.00

11 OTHER CURRENT ASSETS

Particulars	31-Mar-2026	31-Mar-2025
Interest accrued but not due on deposits	-	-
Interest accrued and due on deposits	-	-
Prepaid Exp.	-	-
Others	17,447,290.41	10,324,988.35
Total	17,447,290.41	10,324,988.35



Leahy
Chandra

DONATIONS AND GRANTS

Particulars	31-Mar-2026	31-Mar-2025
Donations	180,000.87	845,000.00
Grants	39,336,733.00	31,945,511.50
12.2 FEE INCOME	39,536,733.37	32,790,511.50

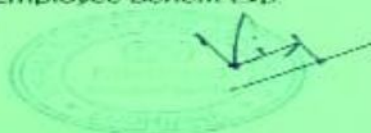
Particulars	31-Mar-2026	31-Mar-2025
Academic Fees	73,958,301.50	69,178,515.06
	73,958,301.50	69,178,515.06

13 OTHER INCOME

Particulars	31-Mar-2026	31-Mar-2025
Interest Income	10,013,951.00	8,161,222.00
Dividend Income	-	-
Net gain on sale of investments	-	-
Rent Income	3,484,094.00	3,494,253.00
Rates/Taxes_Recovered_Tenants	-	61,658.00
Functions/Events_Collection	150,060.00	841,810.00
Prospectus/Admission Forms	168,810.00	351,870.00
Mgmt Share Recd_Aided Salaries	-	-
Retenues W off	856,057.00	-
Profit on Fixed Assets_Disposal	28,816.00	-
Misc_Income	1,342,696.02	1,190,525.40
Total	15,780,183.02	13,901,238.40

14 EMPLOYEE BENEFIT EXPENSES

Particulars	31-Mar-2026	31-Mar-2025
Salaries and Allowances	80,088,298.00	57,982,180.00
Contribution to PF and Other Funds	3,930,768.00	2,923,382.00
Staff/Labour Welfare Exp.	-	-
Other Employee Benefit Exp.	483,348.00	-
Total	84,500,355.00	60,885,562.00



LP *Santhya*

OTHER EXPENSES

Particulars	31-Mar-2026	31-Mar-2025
Advertisement and Publicity	407,488.00	275,469.00
Affiliation Fee	2,951.00	2,500.00
Audit Fees	60,089.00	9,735.00
Salaries W.O.N	-	2,083,720.55
Bank Charges	60,205.75	70,288.25
Conveyance and Travelling	318,691.00	560,782.00
Counter and Postage	4,359.00	8,375.00
Examination Exp. (incl Board/University Exam Fee)	7,643,860.00	8,769,615.00
Extra Curricular Activities (incl Sports, Physical Edu Develop Fund Exp.)	834,142.28	818,277.00
Extra/Extension Classes	611,564.00	559,550.00
Fees and Taxes	424,043.00	484,283.00
Functions and Events (incl Projects/Programmes)	1,227,263.00	1,412,574.00
General/Misc. Exp	320,744.00	284,364.00
Insurance	82,804.52	51,418.00
IT/Software Exp	23,517.45	14,176.00
Newspaper, Magazines and Periodicals	59,856.00	61,454.00
Power and Fuel	1,681,239.00	1,981,664.00
Printing and Stationery	546,570.00	616,552.00
Professionals/Legal Charges	888,861.00	968,041.00
Rectification Effects	-	18,680.00
Refreshment and Hospitality	219,111.00	146,479.00
Repairs and Maintenance	1,987,832.00	1,305,605.00
Students/Staff Welfare	1,486,183.00	1,831,736.00
Subscriptions and Memberships	9,780.00	2,900.00
Telephones, Internet & Mobile Exp	162,149.37	151,980.16
University Fees/Exp., Misc.	1,252,089.00	1,115,160.00
	18,628,402.20	22,160,626.20



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DISCLOSURES UNDER ACCOUNTING STANDARDS

1. Disclosure under AS-5

Particulars	31-Mar-2026	31-Mar-2025
Exceptional Items	-	-
Extraordinary Items	-	-
Prior Period Items	-	-

16.2 Disclosure under AS-12 (Nature and Extent of Govt. Grant Recognised in the financial statements)

Particulars	31-Mar-2026	31-Mar-2025
Salary Grant	37,790,464.00	30,892,052.00
UGC Grants	-	-
Others	1,568,269.00	1,871,228.00

16.3 Disclosure under AS-15

Particulars	31-Mar-2026	31-Mar-2025
Defined contribution plans_ amounts recognised as expense:		
-Contribution_Employees Provident Fund	3,239,444.00	2,438,746.00
Defined benefit plans_ amounts recognised as expense:		

16.4 Disclosure under AS-16

Particulars	31-Mar-2026	31-Mar-2025
Interest capitalised during the year	-	-

16.5 Disclosure under AS-29

Particulars	31-Mar-2026	31-Mar-2025
Claims against the entity not acknowledges as debt	-	-
Guarantees	-	-
Other money for which the entity is contingentially liable	-	-

17 Figures of previous years have been re-grouped/re-classified wherever necessary to make them comparable with current year figures

For Sanatan Dharam Parcharak Sabha (Regd.)



Locally
President/V.President

General Secretary
General Secretary

		Amount in ₹	
Particulars	Note No	31-Mar-2026	31-Mar-2025
I. Sources of Funds			
(1) NPO Funds			
(a) Unrestricted Funds	3.1	9,200,499.50	8,802,581.50
(b) Restricted Funds	3.2	-	-
Sub total		9,200,499.50	8,802,581.50
(2) Non-current liabilities			
(a) Long term borrowings			
(b) Other long term liabilities	4	-	-
(c) Long term provisions			
Sub total		-	-
(3) Current liabilities			
(a) Short term borrowings			
(b) Payables			
(c) Other current liabilities	5	8,606,087.50	8,606,087.50
(d) Short term provisions			
Sub total		8,606,087.50	8,606,087.50
Total		17,806,587.00	17,408,669.00
II. APPLICATION OF FUNDS			
(1) Non Current Assets			
(a) Property, Plant & Equipment and Intangible Assets	6		
(i) Property, Plant & Equipment		16,702,876.25	16,717,839.25
(ii) Intangible assets		-	-
(iii) Capital work in progress		-	-
(iv) Intangible assets under development		-	-
(b) Non current investments			
(c) Long term loans and advances	7	-	-
(d) Other non current assets	8	10,200.00	10,200.00
Sub total		16,713,076.25	16,728,039.25
(2) Current Assets			
(a) Current investments			
(b) Inventories			
(c) Receivables			
(d) Cash and Bank Balances	9	439,400.75	26,519.75
(e) Short term loans and advances	10	-	-
(f) Other current assets	11	654,110.00	654,110.00
Sub total		1,093,510.75	680,629.75
Brief about the entity	1		
Summary of Significant Accounting Policies	2		
Total		17,806,587.00	17,408,669.00

Accompanying notes are integral part of the financial statements.

Auditor's Report

Subject to our report of even date

For Vishal Nipun and Associates

Chartered Accountants

Firm Regn No.031139N

CA Vishal Mahajan

Partner

M.No.518488

Place : Ludhiana

Date : 31-Aug-2026

UDIN : 26518488PVYTWI9683



For SDP Sabha Regd_Standalone

Principal

President/V. President

(Office Bearers of the Governing Society)

General Secretary

Regd. Standalone [a unit of Sanatan Dharam Parcharak Sabha (Regd.)]
Income and Expenditure Account for the year ended 31-Mar-2026

Particulars	Note No.	31-Mar-2026			31-Mar-2025		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
I. Income	12						
Donations and Grants		-	-	-	-	-	-
Fees		-	-	-	-	-	-
II. Other income	13	412,881.00		412,881.00	702.00		702.00
III. Total Income (I+II)		412,881.00	-	412,881.00	702.00	-	702.00
IV. Expenditure							
Donation and Contributions Paid							
Employee Benefit Exp.	14	-	-	-	-	-	-
Depreciation and amortisation expenses	6	14,963.00		14,963.00	16,688.00		16,688.00
Finance costs							
Other expenses	15	-	-	-	3,185.00	-	3,185.00
Total Expenses		14,963.00	-	14,963.00	19,873.00	-	19,873.00
V. Excess of Income over Expenditure before exceptional and extraordinary items (III-IV)		397,918.00	-	397,918.00	-19,171.00	-	-19,171.00
VI. Exceptional items (specify nature and provide note if applicable)		-	-	-	-	-	-
VII. Excess of Income over Expenditure before extraordinary items (III-IV)		397,918.00	-	397,918.00	-19,171.00	-	-19,171.00
VIII. Extraordinary items (specify nature and provide note if applicable)		-	-	-	-	-	-
IX. Excess of Income over Expenditure for the year (VII-VIII)		397,918.00	-	397,918.00	-19,171.00	-	-19,171.00
Appropriations/Transfers to/From Funds							
Balance Transferred to General Fund		397,918.00		397,918.00	-19,171.00		-19,171.00

Accompanying notes are integral part of the financial statements

Auditor's Report

Subject to our report of even date
For Vishal Nipun and Associates
Chartered Accountants
Firm Regn No. 031139N

CA Vishal Mahajan

Partner

M.No. 518488

Place : Ludhiana

Date : 31-Aug-2026

UDIN : 26518488PVYTW19683



For SDP Sabha Regd. Standalone

Principal

President/V. President

General Secretary

(Office Bearers of the Governing Society)

GENERAL INFORMATION

Sanatan Dharam Parcharak Sabha (Regd.) is a society registered under The Societies Registration Act, 1860 with registered office situated inside Campus SDP College for Women, Behind Chand Cinema, G T Road, Ludhiana. Society is solely engaged in the field of education and is running multiple educational institutions in Ludhiana detailed as under:

- SDP College for Women (Multi Faculty Post Graduate Institution affiliated with Punjab University, Chandigarh)
- SDP Sr Sec School (Sr Sec School Affiliated with Punjab School Education Board)
- Ram Lal Bhasin Public School (Sr Sec School Affiliated with Central Board of Secondary Education)
- SDP Collegiate Girls Sr Sec School (Sr Sec School Affiliated with Punjab School Education Board)

2 SIGNIFICANT ACCOUNTING POLICIES**2.1 Basis of Preparation of Financial Statements**

Financial statements have been prepared under historical cost convention following cash basis of accounting and in accordance with the generally accepted accounting principles on a going concern basis.

2.2 Use of Estimates

The preparation of financial statement, in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosure relating to contingent assets and liabilities as at the date of financial statements and reported amounts of incomes and expenses during the period. Actual results could differ from those estimates. Appropriate changes in estimates are made as the management become aware of changes in circumstances surrounding the estimates.

2.3 Fixed assets

Fixed assets are stated at cost of acquisition or construction. All cost relating to the acquisition and installation of fixed assets are capitalized and include borrowing costs directly attributable to construction or acquisition of fixed assets, up to the date of asset is put to use and adjustment arising out of exchange rate variation relating to liabilities attributable to those fixed assets. They are stated at historical cost less depreciation. Capital Work-In-Progress comprises of the cost of fixed assets that are not yet ready for their intended use at the reporting date.

2.4 Depreciation and Amortization

Depreciation has been provided following WDV method at rates prescribed under the provisions of Income Tax Act, 1961

2.5 Revenue Recognition

Fees received from the students is recognised as income on receipt basis
Interest income etc are booked on actual credit/receipt basis.

2.6 Grants

Government grants related to revenue are recognised on a systematic basis in the income statement over the periods necessary to match them with the related costs which they are intended to compensate.

2.7 Foreign Currency Transactions

Foreign Currency Transactions are accounted for at equivalent rupee value converted at the rates prevailing at the time of transaction and/or at the forward contract, if so applicable. However, where there is no forward contract and the payments are pending, the rate prevailing at the year end are considered and accounted for as income/loss under Foreign Exchange Rate Fluctuation. Monetary assets/liabilities denominated in foreign currency at year end are restated at year end rates

2.8 Investments

Investments are classified into long-term investments and short-term investments. Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as long-term investments (non current). Long Term Investments & Short Term Investments are carried at cost. Investments in the form of deposits with banks maturing after a period of twelve months from the balance sheet date are classified as non current and others are classified as current.

2.9 Impairment of Assets

The carrying amount of assets is reviewed at each Balance Sheet date to determine if there is any indication of impairment thereof based on external/ internal factors. An impairment loss in accordance with Accounting Standard-28 "Impairment of Assets " is recognized wherever the carrying amount of an assets exceeds its recoverable amount, which represent the greater of the net selling price of assets and their value in use. An impairment loss recognized in prior accounting period is reversed if there has been a change in estimate of recoverable amount.

2.10 Employee Benefits

Short term and long employee benefits are recognized as an expense in the statement of profit and loss on actual payment basis.



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RESTRICTED FUNDS

Particulars	31-Mar-2026	31-Mar-2025
a. Special Funds		
Opening Balance	-	-
Additions during the year	-	-
	-	-
b. General Fund		
Opening Balance	8,802,581.50	8,821,752.50
Additions	-	-
Surplus/Deficit as per Income and Expenditure Account	397,918.00	(19,171.00)
	9,200,499.50	8,802,581.50
c. Designated/Earmarked Funds		
Opening Balance	-	-
Transfers From/(Transfers to) General Fund	-	-
Less: Utilisation	-	-
Closing Balance	-	-
G.Total	9,200,499.50	8,802,581.50

*Details of Designated/Earmarked Funds

3.2 RESTRICTED FUNDS

Particulars	31-Mar-2026	31-Mar-2025
Opening Balance (a)	-	-
Donations/Grants/Contributions	-	-
Interest Income	-	-
Less: Utilisation	-	-
Net Increase/(decrease) during the period (b)	-	-
Closing Balance (a+b)	-	-

*For Details of restricted funds, Refer Note No.5.1

4 OTHER LONG TERM LIABILITIES

Particulars	31-Mar-2026	31-Mar-2025
Security Deposits	-	-
Employees' GPF	-	-
Others	-	-

5 OTHER CURRENT LIABILITIES

Particulars	31-Mar-2026	31-Mar-2025
Interest accrued but not due on borrowings	-	-
Interest accrued and due on borrowings	-	-
Income received in advance	-	-
Other Payables	8,606,087.50	8,606,087.50
Total	8,606,087.50	8,606,087.50



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	Gross Block				Depreciation Block				Net Block	
	Balance	Additions	Deletions/	Balance	Upto	For The	Adjustment	Total	Balance	Balance
	as on		Adjustments	as on		Year		as on	as on	as on
	1-Apr-2025			31-Mar-2026	31-Mar-2025			31-Mar-2026	31-Mar-2026	31-Mar-2025
Fixed Assets										
Land	16,571,391.00	-	-	16,571,391.00	-	-	-	-	16,571,391.00	16,571,391.00
Building	155,644.25	-	-	155,644.25	15,564.00	14,008.00	-	29,572.00	126,072.25	140,080.25
Plant and Equipment	6,668.00	-	-	6,668.00	1,000.00	850.00	-	1,850.00	4,818.00	5,668.00
Furniture & Fixtures	-	-	-	-	-	-	-	-	-	-
Vehicles	-	-	-	-	-	-	-	-	-	-
Office Equipments	824.00	-	-	824.00	124.00	105.00	-	229.00	595.00	700.00
Books	-	-	-	-	-	-	-	-	-	-
Electrical Installations and Equipm	-	-	-	-	-	-	-	-	-	-
Computers and Peripherals	-	-	-	-	-	-	-	-	-	-
Total (A)	16,734,527.25	-	-	16,734,527.25	16,688.00	14,963.00	-	31,651.00	16,702,876.25	16,717,839.25
Previous Year	16,734,527.25	-	-	16,734,527.25	-	16,688.00	-	16,688.00	16,717,839.25	16,734,527.25
Intangible Assets										
Computer Softwares	-	-	-	-	-	-	-	-	-	-
Brandname/Trademarks	-	-	-	-	-	-	-	-	-	-
Copyright/Patents	-	-	-	-	-	-	-	-	-	-
Licenses/Franchises	-	-	-	-	-	-	-	-	-	-
TOTAL (B)	-	-	-	-	-	-	-	-	-	-
Previous Year	-	-	-	-	-	-	-	-	-	-
TOTAL (A+B)	16,734,527.25	-	-	16,734,527.25	16,688.00	14,963.00	-	31,651.00	16,702,876.25	16,717,839.25
Previous Year	16,734,527.25	-	-	16,734,527.25	-	16,688.00	-	16,688.00	16,717,839.25	16,734,527.25

Capital Work in Progress				
	Balance	Additions	Capitalised	Balance
	as on			as on
	1-Apr-2025			31-Mar-2026
Building under Construction	-	-	-	-
	-	-	-	-
Total	-	-	-	-
Previous Year	-	-	-	-

Intangibles under Development				
	Balance	Additions	Capitalised	Balance
	as on			as on
	1-Apr-2025			31-Mar-2026
Software under Development	-	-	-	-
	-	-	-	-
Total	-	-	-	-
Previous Year	-	-	-	-



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LONG TERM LOANS & ADVANCES

Particulars	31-Mar-2026	31-Mar-2025
Capital Advances_unsecured considered good	-	-
Loans and advances to related parties_unsecured considered good	-	-
Other loans and advances_unsecured considered good	-	-
Total	-	-

8 OTHER NON CURRENT ASSETS

Particulars	31-Mar-2026	31-Mar-2025
Security Deposits	10,200.00	10,200.00
Bank Deposits with more than 12 months maturity from reporting date	-	-
Others	-	-
Total	10,200.00	10,200.00

9 CASH AND BANK BALANCES

Particulars	31-Mar-2026	31-Mar-2025
Cash and Cash Equivalents		
Balances_in_savings_current_accounts	439,400.75	26,519.75
Balances in OD accounts (Debit Balance)	-	-
Bank deposits (with maturity period less than 3 months)	-	-
Cheques, drafts in hand	-	-
Cash in hand	-	-
	439,400.75	26,519.75
Other Bank Balances		
Bank deposits_Earmarked bank deposits	-	-
Bank Deposits_Under Lien as margin money or security	-	-
Bank deposits_Maturity Period >3 months but less than 12 months	-	-
Others	-	-
	-	-
Total	439,400.75	26,519.75

10 SHORT TERM LOANS AND ADVANCES

Particulars	31-Mar-2026	31-Mar-2025
Loans and advances to related parties_unsecured considered good	-	-
Other loans and advances_unsecured considered good	-	-
Total	-	-

11 OTHER CURRENT ASSETS

Particulars	31-Mar-2026	31-Mar-2025
Interest accrued but not due on deposits	-	-
Interest accrued and due on deposits	-	-
Prepaid Exp.	-	-
Others	654,110.00	654,110.00
Total	654,110.00	654,110.00



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NATIONS AND GRANTS

Particulars	31-Mar-2026	31-Mar-2025
Donations	-	-
Grants	-	-

12.2 FEE INCOME

Particulars	31-Mar-2026	31-Mar-2025
Academic Fees	-	-

13 OTHER INCOME

Particulars	31-Mar-2026	31-Mar-2025
Interest Income	10,561.00	702.00
Dividend Income	-	-
Net gain on sale of investments	-	-
Rent Income	402,320.00	-
Rates/Taxes_Recovered_Tenants	-	-
Functions/Events_Collection	-	-
Prospectus/Admission Forms	-	-
Mgmt Share Recd_Aided Salaries	-	-
Balances W.off	-	-
Profit on Fixed Assets_Disposal	-	-
Misc_Income	-	-
Total	412,881.00	702.00

14 EMPLOYEE BENEFIT EXPENSES

Particulars	31-Mar-2026	31-Mar-2025
Salaries and Allowances	-	-
Contribution to PF and Other Funds	-	-
Staff/Labour Welfare Exp.	-	-
Other Employee Benefit Exp.	-	-
Total	-	-



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Lead
Manager

OTHER EXPENSES

Particulars

Balances W.off

Bank Charges

31-Mar-2026

31-Mar-2025

3,126.00

59.00

3,185.00



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CLOSURES UNDER ACCOUNTING STANDARDS

Disclosure under AS-5

Particulars	31-Mar-2026	31-Mar-2025
Exceptional Items	-	-
Extraordinary Items	-	-
Prior Period Items	-	-

16.2 Disclosure under AS-12 (Nature and Extent of Govt. Grant Recognised in the financial statements)

Particulars	31-Mar-2026	31-Mar-2025
Salary Grant	-	-
UGC Grants	-	-
Others	-	-

16.3 Disclosure under AS-15

Particulars	31-Mar-2026	31-Mar-2025
Defined contribution plans_amounts recognised as expense:	-	-
-Contribution_Employees Provident Fund	-	-
Defined benefit plans_amounts recognised as expense:	-	-

16.4 Disclosure under AS-16

Particulars	31-Mar-2026	31-Mar-2025
Interest capitalised during the year	-	-

16.5 Disclosure under AS-29

Particulars	31-Mar-2026	31-Mar-2025
Claims against the entity not acknowledges as debt	-	-
Guarantees	-	-
Other money for which the entity is contingentially liable	-	-

17 Figures of previous years have been re-grouped/re-classified wherever necessary to make them comparable with current year figures



For SDP Sabha Regd_Standalone

Principal

President/V. President

(Office Bearers of the Governing Society)

General Secretary

regation of Note Items (where sub items under notes appeared in aggregated manner)

ical Year

31-Mar-2026

Multiple Books, specify GSTIN or branch/unit name

SDP Sabha Regd_ Standalone

	Debit Bal.	Credit Bal.
Cash_and_Bank_Balances	439,400.75	
Balances_in_savings_current_accounts	439,400.75	
SBI_55018919493	439,400.75	
Other_Current_Assets	654,110.00	
Others	654,110.00	
SDP COLLEGE FOR WOMEN_PRINCIPAL	404,110.00	
SDP COLLEGE FOR WOMEN_GRANT	250,000.00	
Other_Current_Liabilities		8,606,087.50
Other_Payables_		8,606,087.50
SDP SR SEC SCHOOL_D&M FUND		150,000.00
SDP SR SEC SCHOOL_MANAGER-B		156,600.00
SDP COLLEGE FOR WOMEN_MANAGEMENT		8,299,487.50
Other_Income		412,881.00
Interest_Income		10,561.00
BANK INTEREST (SF)		10,561.00
Rent Income		402,320.00
SHOP RENT		402,320.00
Other_Non_Current_Assets	10,200.00	
Security_Deposits_Given	10,200.00	
SECURITY_ELECTRICITY	10,200.00	



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SDP College for Women_Management [a unit of Sanatan Dharam Parcharak Sabha (Regd.)]
Balance Sheet as at 31-Mar-2026

		Amount in ₹	
Particulars	Note No	31-Mar-2026	31-Mar-2025
I. Sources of Funds			
(1) NPO Funds			
(a) Unrestricted Funds	3.1	57,052,648.15	51,415,473.63
(b) Restricted Funds	3.2	2,011,927.40	2,011,927.40
Sub total		59,064,575.55	53,427,401.03
(2) Non-current liabilities			
(a) Long term borrowings		-	-
(b) Other long term liabilities	4	-	-
(c) Long term provisions		-	-
Sub total		-	-
(3) Current liabilities			
(a) Short term borrowings		-	-
(b) Payables		-	-
(c) Other current liabilities	5	4,370,848.14	4,568,425.33
(d) Short term provisions		-	-
Sub total		4,370,848.14	4,568,425.33
Total		63,435,423.69	57,995,826.36
II. APPLICATION OF FUNDS			
(1) Non Current Assets			
(a) Property, Plant & Equipment and Intangible Assets	6	908,230.28	1,030,567.28
(i) Property, Plant & Equipment		-	-
(ii) Intangible assets		-	-
(iii) Capital work in progress		-	-
(iv) Intangible assets under development		-	-
(b) Non current investments	7	-	-
(c) Long term loans and advances	8	233,480.00	7,033,480.00
(d) Other non current assets		-	-
Sub total		1,141,710.28	8,064,047.28
(2) Current Assets			
(a) Current investments		-	-
(b) Inventories		-	-
(c) Receivables	9	29,567,353.06	18,134,405.60
(d) Cash and Bank Balances	10	-	-
(e) Short term loans and advances	11	32,726,360.35	31,797,373.48
(f) Other current assets		-	-
Sub total		62,293,713.41	49,931,779.08
Total		63,435,423.69	57,995,826.36
Brief about the entity			
Summary of Significant Accounting Policies			
Total		63,435,423.69	57,995,826.36

Accompanying notes are integral part of the financial statements.

Auditor's Report

Subject to our report of even date
For Vishal Nipun and Associates
Chartered Accountants
Firm Regn No.031139N

CA Vishal Mahajan

Partner

M.No.518488

Place : Ludhiana

Date : 31-Aug-2026

UDIN : 26518488PVYTWI9683



For SDP College for Women_Management

[Signature]
Principal

[Signature]
President/V. President

(Office Bearers of the Governing Society)

[Signature]
General Secretary

Women Management [a unit of Sanatan Dharam Parcharak Sabha (Regd.)]
Expenditure Account for the year ended 31-Mar-2026

Particulars	Note No.	31-Mar-2026			31-Mar-2025		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
I. Income	12						
Donations and Grants		-	-	-	-	-	-
Fees		20,080,665.00		20,080,665.00	19,740,051.00		19,740,051.00
II. Other income	13	3,408,240.00		3,408,240.00	3,599,933.00		3,599,933.00
III. Total Income (I+II)		23,488,905.00	-	23,488,905.00	23,339,984.00	-	23,339,984.00
IV. Expenditure							
Donation and Contributions Paid							
Employee Benefit Exp.	14	13,035,830.00	-	13,035,830.00	11,934,423.00	-	11,934,423.00
Depreciation and amortisation expenses	6	148,287.00		148,287.00	187,149.00		187,149.00
Finance costs							
Other expenses	15	4,667,613.48	-	4,667,613.48	4,423,479.61	-	4,423,479.61
Total Expenses		17,851,730.48	-	17,851,730.48	16,545,051.61	-	16,545,051.61
V. Excess of Income over Expenditure before exceptional and extraordinary items (III-IV)		5,637,174.52	-	5,637,174.52	6,794,932.39	-	6,794,932.39
VI. Exceptional items (specify nature and provide note if applicable)		-	-	-	-	-	-
VII. Excess of Income over Expenditure before extraordinary items (III-IV)		5,637,174.52	-	5,637,174.52	6,794,932.39	-	6,794,932.39
VIII. Extraordinary items (specify nature and provide note if applicable)		-	-	-	-	-	-
IX. Excess of Income over Expenditure for the year (VII-VIII)		5,637,174.52	-	5,637,174.52	6,794,932.39	-	6,794,932.39
Appropriations/Transfers to/From Funds							
Balance Transferred to General Fund		5,637,174.52		5,637,174.52	6,794,932.39		6,794,932.39

Accompanying notes are integral part of the financial statements

Auditor's Report

Subject to our report of even date

For Vishal Nipun and Associates

Chartered Accountants

Firm Regn No. 031139N

CA Vishal Mahajan

Partner

M.No.518488

Place: Ludhiana

Date: 31-Aug-2026

UDIN: 26518488PVYTWI9683



For SDP College for Women Management

Principal

President/V. President

(Office Bearers of the Governing Society)

General Secretary

GENERAL INFORMATION

Sanatan Dharam Parcharak Sabha (Regd.) is a society registered under The Societies Registration Act, 1860 with registered office situated inside Campus SDP College for Women, Behind Chand Cinema, G T Road, Ludhiana. Society is solely engaged in the field of education and is running multiple educational institutions in Ludhiana detailed as under:

- SDP College for Women (Multi Faculty Post Graduate Institution affiliated with Punjab University, Chandigarh)
- SDP Sr Sec School (Sr Sec School Affiliated with Punjab School Education Board)
- Ram Lal Bhasin Public School (Sr Sec School Affiliated with Central Board of Secondary Education)
- SDP Collegiate Girls Sr Sec School (Sr Sec School Affiliated with Punjab School Education Board)

2 SIGNIFICANT ACCOUNTING POLICIES**2.1 Basis of Preparation of Financial Statements**

Financial statements have been prepared under historical cost convention following cash basis of accounting and in accordance with the generally accepted accounting principles on a going concern basis.

2.2 Use of Estimates

The preparation of financial statement, in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosure relating to contingent assets and liabilities as at the date of financial statements and reported amounts of incomes and expenses during the period. Actual results could differ from those estimates. Appropriate changes in estimates are made as the management become aware of changes in circumstances surrounding the estimates.

2.3 Fixed assets

Fixed assets are stated at cost of acquisition or construction. All cost relating to the acquisition and installation of fixed assets are capitalized and include borrowing costs directly attributable to construction or acquisition of fixed assets, up to the date of asset is put to use and adjustment arising out of exchange rate variation relating to liabilities attributable to those fixed assets. They are stated at historical cost less depreciation. Capital Work-In-Progress comprises of the cost of fixed assets that are not yet ready for their intended use at the reporting date.

2.4 Depreciation and Amortization

Depreciation has been provided following WDV method at rates prescribed under the provisions of Income Tax Act, 1961

2.5 Revenue Recognition

Fees received from the students is recognised as income on receipt basis
Interest income etc are booked on actual credit/receipt basis.

2.6 Grants

Government grants related to revenue are recognised on a systematic basis in the income statement over the periods necessary to match them with the related costs which they are intended to compensate.

2.7 Foreign Currency Transactions

Foreign Currency Transactions are accounted for at equivalent rupee value converted at the rates prevailing at the time of transaction and/or at the forward contract, if so applicable. However, where there is no forward contract and the payments are pending, the rate prevailing at the year end are considered and accounted for as income/loss under Foreign Exchange Rate Fluctuation. Monetary assets/liabilities denominated in foreign currency at year end are restated at year end rates

2.8 Investments

Investments are classified into long-term investments and short-term investments. Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as long-term investments (non current). Long Term Investments & Short Term Investments are carried at cost. Investments in the form of deposits with banks maturing after a period of twelve months from the balance sheet date are classified as non current and others are classified as current.

2.9 Impairment of Assets

The carrying amount of assets is reviewed at each Balance Sheet date to determine if there is any indication of impairment thereof based on external/ internal factors. An impairment loss in accordance with Accounting Standard-28 "Impairment of Assets " is recognized wherever the carrying amount of an assets exceeds its recoverable amount, which represent the greater of the net selling price of assets and their value in use. An impairment loss recognized in prior accounting period is reversed if there has been a change in estimate of recoverable amount.

2.10 Employee Benefits

Short term and long employee benefits are recognized as an expense in the statement of profit and loss on actual payment basis.



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RESTRICTED FUNDS

Particulars	31-Mar-2026	31-Mar-2025
Opening Balance	-	-
Additions during the year	-	-
General Fund		
Opening Balance	51,415,473.63	44,620,541.24
Additions	-	-
Surplus/Deficit as per Income and Expenditure Account	5,637,174.52	6,794,932.39
	<u>57,052,648.15</u>	<u>51,415,473.63</u>
Designated/Earmarked Funds		
Opening Balance	-	-
Transfers From/(Transfers to) General Fund	-	-
Less: Utilisation	-	-
Closing Balance	-	-
G.Total	<u>57,052,648.15</u>	<u>51,415,473.63</u>

*Details of Designated/Earmarked Funds

3.2 RESTRICTED FUNDS

Particulars	31-Mar-2026	31-Mar-2025
Opening Balance (a)	2,011,927.40	2,011,927.40
Donations/Grants/Contributions	-	-
Interest Income	-	-
Less: Utilisation	-	-
Net Increase/(decrease) during the period (b)	-	-
Closing Balance (a+b)	<u>2,011,927.40</u>	<u>2,011,927.40</u>

*For Details of restricted funds, Refer Note No.5.1

4 OTHER LONG TERM LIABILITIES

Particulars	31-Mar-2026	31-Mar-2025
Security Deposits	-	-
Employees' GPF	-	-
Others	-	-

5 OTHER CURRENT LIABILITIES

Particulars	31-Mar-2026	31-Mar-2025
Interest accrued but not due on borrowings	-	-
Interest accrued and due on borrowings	-	-
Income received in advance	-	-
Other Payables	4,370,848.14	4,568,425.33
Total	<u>4,370,848.14</u>	<u>4,568,425.33</u>



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State of Restricted Funds

Books, specify GSTIN or branch/unit name 31-Mar-2026
SDP College for Women, Management

Row Labels

Restricted Fund	Opening Bal.	Donations/ Grants/ Contributions.	Interest Income.	Utilisation Benefits.	Employee Benefits.	Utilisation Other Exp..	Closing Bal.
Employees Welfare Fund	2,011,927.40	-	-	-	-	-	2,011,927.40
Functional Hindi Fund	849,944.40	-	-	-	-	-	849,944.40
UGC Grant Vocational Education	309,296.00	-	-	-	-	-	309,296.00
Grand Total	852,687.00	-	-	-	-	-	852,687.00
	2,011,927.40	-	-	-	-	-	2,011,927.40



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	Gross Block				Depreciation Block				Net Block	
	Balance	Additions	Deletions/ Adjustments	Balance				Total	Balance	Balance
	as on			as on	Upto	For Tha	Adjustment	as on	as on	as on
	1-Apr-2025			31-Mar-2026	31-Mar-2025	Year		31-Mar-2026	31-Mar-2026	31-Mar-2025
Fixed Assets										
Building	649,499.62	-	-	649,499.62	64,950.00	58,455.00		123,405.00	526,094.62	584,549.62
Plant and Equipment	101,899.62	25,950.00	-	127,849.62	15,299.00	16,897.00		32,196.00	95,753.62	86,700.62
Furniture & Fixtures	209,503.43	-	-	209,503.43	20,950.00	18,855.00		39,805.00	169,698.43	188,553.43
Vehicles	1,029.20	-	-	1,029.20	154.00	131.00		285.00	744.20	875.20
Office Equipments	64,142.82	-	-	64,142.82	9,621.00	8,178.00		17,799.00	46,343.82	54,521.82
Books	10,041.59	-	-	10,041.59	4,017.00	2,410.00		6,427.00	3,614.59	6,024.59
Electrical Installations and Equipm	1,770.00	-	-	1,770.00	266.00	226.00		492.00	1,278.00	1,504.00
Computers and Peripherals	179,730.00	-	-	179,730.00	71,892.00	43,135.00		115,027.00	64,703.00	107,836.00
Total (A)	1,217,716.28	25,950.00	-	1,243,666.28	187,149.00	148,287.00	-	335,436.00	908,230.28	1,030,567.28
Previous Year	1,174,946.28	42,770.00	-	1,217,716.28	-	187,149.00	-	187,149.00	1,030,567.28	1,174,946.28
Intangible Assets										
Computer Softwares	-	-	-	-	-	-		-	-	-
Brandname/Trademarks	-	-	-	-	-	-		-	-	-
Copyright/Patents	-	-	-	-	-	-		-	-	-
Licenses/Franchises	-	-	-	-	-	-		-	-	-
TOTAL (B)	-	-	-	-	-	-	-	-	-	-
Previous Year	-	-	-	-	-	-	-	-	-	-
TOTAL (A+B)	1,217,716.28	25,950.00	-	1,243,666.28	187,149.00	148,287.00	-	335,436.00	908,230.28	1,030,567.28
Previous Year	1,174,946.28	42,770.00	-	1,217,716.28	-	187,149.00	-	187,149.00	1,030,567.28	1,174,946.28

Capital Work In Progress				
Balance	Additions	Capitalised	Balance	
as on			as on	
1-Apr-2025			31-Mar-2026	
Building under Construction	-	-	-	-
	-	-	-	-
Total	-	-	-	-
Previous Year	-	-	-	-

Intangibles under Development				
Balance	Additions	Capitalised	Balance	
as on			as on	
1-Apr-2025			31-Mar-2026	
Software under Development	-	-	-	-
	-	-	-	-
Total	-	-	-	-
Previous Year	-	-	-	-



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LONG TERM LOANS & ADVANCES

Particulars	31-Mar-2026	31-Mar-2025
Capital Advances_unsecured considered good	-	-
Loans and advances to related parties_unsecured considered good	-	-
Other loans and advances_unsecured considered good	-	-
Total	-	-

8 OTHER NON CURRENT ASSETS

Particulars	31-Mar-2026	31-Mar-2025
Security Deposits	233,480.00	233,480.00
Bank Deposits with more than 12 months maturity from reporting date	-	6,800,000.00
Others	-	-
Total	233,480.00	7,033,480.00

9 CASH AND BANK BALANCES

Particulars	31-Mar-2026	31-Mar-2025
Cash and Cash Equivalents		
Balances_in_savings_current_accounts	1,830,938.06	1,786,644.60
Balances in OD accounts (Debit Balance)	-	-
Bank deposits (with maturity period less than 3 months)	5,500,000.00	-
Cheques, drafts in hand	-	-
Cash in hand	6,415.00	17,761.00
	7,337,353.06	1,804,405.60
Other Bank Balances		
Bank deposits_Earmarked bank deposits	-	-
Bank Deposits_Under Lien as margin money or security	-	-
Bank deposits_Maturity Period >3 months but less than 12 months	22,230,000.00	16,330,000.00
Others	-	-
	22,230,000.00	16,330,000.00
Total	29,567,353.06	18,134,405.60

10 SHORT TERM LOANS AND ADVANCES

Particulars	31-Mar-2026	31-Mar-2025
Loans and advances to related parties_unsecured considered good	-	-
Other loans and advances_unsecured considered good	-	-
Total	-	-

11 OTHER CURRENT ASSETS

Particulars	31-Mar-2026	31-Mar-2025
Interest accrued but not due on deposits	-	-
Interest accrued and due on deposits	-	-
Prepaid Exp.	-	-
Others	32,726,360.35	31,797,373.48
Total	32,726,360.35	31,797,373.48



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ATIONS AND GRANTS

Particulars	31-Mar-2026	31-Mar-2025
Donations	-	-
Grants	-	-
	-	-

12.2 FEE INCOME

Particulars	31-Mar-2026	31-Mar-2025
Academic Fees	20,080,665.00	19,740,051.00
	20,080,665.00	19,740,051.00

13 OTHER INCOME

Particulars	31-Mar-2026	31-Mar-2025
Interest Income	1,968,637.00	1,711,939.00
Dividend Income	-	-
Net gain on sale of investments	-	-
Rent Income	1,333,358.00	1,569,891.00
Rates/Taxes_Recovered_Tenants	-	-
Functions/Events_Collection	-	137,240.00
Prospectus/Admission Forms	84,200.00	176,000.00
Mgmt Share Recd_Aided Salaries	-	-
Balances W.off	-	-
Profit on Fixed Assets_Disposal	-	-
Misc_Income	22,045.00	4,863.00
Total	3,408,240.00	3,599,933.00

14 EMPLOYEE BENEFIT EXPENSES

Particulars	31-Mar-2026	31-Mar-2025
Salaries and Allowances	12,207,142.00	11,398,024.00
Contribution to PF and Other Funds	828,688.00	536,399.00
Staff/Labour Welfare Exp.	-	-
Other Employee Benefit Exp.	-	-
Total	13,035,830.00	11,934,423.00



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OTHER EXPENSES

Particulars	31-Mar-2026	31-Mar-2025
Advertisement and Publicity	108,609.00	49,770.00
Audit Fees	39,589.00	-
Balances W.off	-	489,192.05
Bank Charges	9,372.14	8,079.40
Conveyance and Travelling	64,427.00	103,544.00
Fees and Taxes	180,235.00	240,809.00
Functions and Events (incl Projects/Programmes)	66,700.00	24,880.00
General/Misc. Exp	13,200.00	9,675.00
Insurance	7,262.52	8,905.00
IT/Software Exp	16,555.45	4,500.00
Mgmt Share Paid_Aided Salaries	2,827,548.00	1,999,177.00
Power and Fuel	683,702.00	750,330.00
Printing and Stationery	-	220.00
Professional/Legal Charges	352,570.00	475,407.00
Rectification Effects	-	16,690.00
Refreshment and Hospitality	136,630.00	96,439.00
Repairs and Maintenance	44,670.00	52,831.00
Students/Staff Welfare	10,935.00	-
Telephone, Internet & Mobile Exp	105,078.37	92,871.16
University Fees/Exp._Misc.	530.00	160.00
	4,667,613.48	4,423,479.61



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CLOSURES UNDER ACCOUNTING STANDARDS

Disclosure under AS-5

Particulars	31-Mar-2026	31-Mar-2025
Exceptional Items	-	-
Extraordinary Items	-	-
Prior Period Items	-	-

16.2 Disclosure under AS-12 (Nature and Extent of Govt. Grant Recognised in the financial statements)

Particulars	31-Mar-2026	31-Mar-2025
Salary Grant	-	-
UGC Grants	-	-
Others	-	-

16.3 Disclosure under AS-15

Particulars	31-Mar-2026	31-Mar-2025
Defined contribution plans_amounts recognised as expense:		
-Contribution_Employees Provident Fund	619,201.00	430,534.00
Defined benefit plans_amounts recognised as expense:		

16.4 Disclosure under AS-16

Particulars	31-Mar-2026	31-Mar-2025
Interest capitalised during the year	-	-

16.5 Disclosure under AS-29

Particulars	31-Mar-2026	31-Mar-2025
Claims against the entity not acknowledges as debt	-	-
Guarantees	-	-
Other money for which the entity is contingentially liable	-	-

17 Figures of previous years have been re-grouped/re-classified wherever necessary to make them comparable with current year figures



For SDP College for Women_Management

Principal

President/V.President

General Secretary

(Office Bearers of the Governing Society)

Regulation of Note Items (where sub items under notes appeared in aggregated manner)

Financial Year

31-Mar-2026

Multiple Books, specify GSTIN or branch/unit name

SDP College for Women Management

Cash and Bank Balances	Debit Bal.	Credit Bal.
	29,567,353.06	
Bank deposits Maturity Period >3 months but less than 12 months	22,230,000.00	
FD_SBI_41766543463	25,000.00	
FD_SBI_41766545788	35,000.00	
FD_SBI_41766546941	40,000.00	
FD_SBI_41766547650	200,000.00	
FD_SBI_41766548268	200,000.00	
FD_SBI_41766549170	200,000.00	
FD_SBI_41766549975	200,000.00	
FD_SBI_41767665811	30,000.00	
FD_CBI_5514653767	500,000.00	
FD_CBI_5516074437	300,000.00	
FD_CBI_5614553519	500,000.00	
FD_CBI_5671704019	700,000.00	
FD_CBI_5671704177	700,000.00	
FD_CBI_5671704881	600,000.00	
FD_CBI_5671705217	600,000.00	
FD_CBI_5671705342	600,000.00	
FD_CBI_5671705375	600,000.00	
FD_CBI_5671706786	600,000.00	
FD_CBI_5671706888	600,000.00	
FD_CBI_5671706979	600,000.00	
FD_CBI_5671707441	600,000.00	
FD_CBI_5671707984	600,000.00	
FD_CBI_5671708138	600,000.00	
FD_CBI_5671708853	500,000.00	
FD_CBI_5671708897	500,000.00	
FD_CBI_5671708966	500,000.00	
FD_CBI_5671709618	500,000.00	
FD_CBI_5671709732	500,000.00	
FD_CBI_5671710385	500,000.00	
FD_CBI_5671710578	500,000.00	
FD_CBI_5671711083	500,000.00	
FD_CBI_5671711152	500,000.00	
FD_CBI_5671711640	500,000.00	
FD_CBI_5671711742	500,000.00	
FD_CBI_5671712225	500,000.00	
FD_CBI_5673120565	900,000.00	
FD_CBI_5687231826	1,100,000.00	
FD_CBI_5807087195	500,000.00	
FD_CBI_5807087355	800,000.00	
FD_CBI_5807087810	700,000.00	
FD_CBI_5911809238	500,000.00	
FD_CBI_5911809817	600,000.00	
FD_CBI_5911809873	600,000.00	
FD_CBI_5911810391	500,000.00	
FD_CBI_5911810721	400,000.00	
Cash in hand	6,415.00	
CASH IN HAND	6,415.00	
Balances in savings current accounts	1,830,938.06	
CBI_1294636430	1,398,569.87	
SBI_55018921978	357,200.07	
SBI_65042790824	35,668.00	
SBI_65241677994	39,500.12	
Bank deposits (with maturity period less than 3 months)	5,500,000.00	
FD_SBI_43787732020	1,000,000.00	
FD_SBI_43787753607	500,000.00	
FD_SBI_43787811505	1,000,000.00	
FD_SBI_43787818997	1,000,000.00	
FD_SBI_43787819912	1,000,000.00	
FD_SBI_43810084913	1,000,000.00	
Other Current Assets	32,726,360.35	
Others	32,726,360.35	
TDS_AY 2022-23	20,977.00	
TDS_AY 2023-24	22,158.00	
TDS_AY 2024-25	134,430.00	
SDP SABHA_REGD	8,299,487.50	
ACCRUED INTEREST	2,757,851.00	



SDP COLLEGE_PRINCIPAL	19,412,873.98	
SDP COLLEGIATE SR SEC SCHOOL	21,422.81	
IMPREST ASHA RANI	1,975.00	
IMPREST IQBAL NATH ARORA	2,179.00	
IMPREST SUNIL KUMAR	600.00	
NATIONAL CHILD LABOUR PROJECT	50,000.00	
SDP COLLEGE_AMALGAMATED FUND	42,506.00	
TDS_AY 2018-19	20,776.00	
TDS_AY 2016-17	42,491.00	
TDS_AY 2017-18	21,167.00	
TDS_AY 2019-20	23,244.00	
TDS_AY 2020-21	23,762.00	
TDS_AY 2021-22	14,197.00	
VINAY AND ASSOCIATES	3,960.00	
ADVANCE TO STAFF	1,000.00	
IMPREST SANJEEV BINDRA	26,881.06	
INCOME TAX AY 15-16	995,000.00	
INCOME TAX AY 15-16_APPEAL	10,500.00	
LOAN_INDU	7,750.00	
LOAN_ASHWANI KUMAR	3,700.00	
TDS RECOVERABLE FROM EMPLOYEES	51,000.00	
ADVANCE GAURAV ARORA	15,000.00	
LOAN_ASHA RANI	335,000.00	
TDS AY 2025-26	165,976.00	
TDS AY 2026-27	191,746.00	
SELF ASSTT I.TAX AY 2025-26	6,750.00	
Other Current Liabilities		4,370,848.14
Other Payables		4,370,848.14
CGST		37,073.00
HOME SC/LIBRARY/HOSTEL SECURITY		220,114.00
SDP COLLEGE_GRANT		3,672,109.14
SECURITY_STAFF		38,000.00
SECURITY_SOHAN LAL CANTEEN CONTRACTOR		10,000.00
SGST		37,073.00
LIBRARY SECURITY		356,479.00
Other Income		1,968,637.00
Interest Income		49,126.00
BANK INTEREST		1,919,511.00
INTEREST ON FDR		22,045.00
Misc. Income		22,045.00
MISC. INCOME		84,200.00
Prospectus/Admission Forms		84,200.00
PROSPECTUS INCOME		1,333,358.00
Rent Income		58,476.00
LICENSE FEE_CANTEEN CONTRACTOR		1,274,882.00
SHOP RENT	233,480.00	
Other Non Current Assets	233,480.00	
Security Deposits Given	154,206.00	
SECURITY_ELECTRICITY	16,300.00	
SECURITY_TELEPHONE	62,974.00	
SECURITY_PSEB	-	20,080,665.00
Fee Income	-	20,080,665.00
Academic Fees	-	64,300.00
REGISTRATION FEE		13,100,656.00
COLLEGE RUNNING AND MAINT CHARGES		72,800.00
COSMOTOLOGY INCOME		280,139.00
GENERATOR FUND		1,000.00
HINDI HONOURS FUND		458,265.00
HOUSE EXAM FUND		331,933.00
LIBRARY DEVELOPMENT FUND		270,124.00
LIBRARY SECURITY FUND		686,000.00
PARKING CHARGES SCOOTER FUND		128,380.00
PRIZE DISTRIBUTION FUNCTION FUND		11,740.00
PROPERTY TAX FUND		3,447,109.00
RETIREMENT BENEFIT FUND INCOME		114,903.00
SEMINAR CLUB/SOCIETY FUND		318,714.00
STUDENT AID FUND		594,816.00
UNAIDED UG AND PG COURSE FUND		22,200.00
WORLD UNIVERSITY SERVICE FUND		177,586.00
MERITORIOUS STUDENT SCHOLARSHIP FUND-INCOME		



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SDP College for Women_Principal [a unit of Sanatan Dharam Parcharak Sabha (Regd.)]
Balance Sheet as at 31-Mar-2026

Particulars	Note No	Amount in ₹	
		31-Mar-2026	31-Mar-2025
I. Sources of Funds			
(1) NPO Funds			
(a) Unrestricted Funds	3.1	47,602,923.36	47,391,120.87
(b) Restricted Funds	3.2	63,894.00	9,306.00
Sub total		47,666,817.36	47,400,426.87
(2) Non-current liabilities			
(a) Long term borrowings			
(b) Other long term liabilities	4	-	-
(c) Long term provisions			
Sub total		-	-
(3) Current liabilities			
(a) Short term borrowings			
(b) Payables			
(c) Other current liabilities	5	28,538,491.48	27,046,021.48
(d) Short term provisions			
Sub total		28,538,491.48	27,046,021.48
Total		76,205,308.84	74,446,448.35
II. APPLICATION OF FUNDS			
(1) Non Current Assets			
(a) Property, Plant & Equipment and Intangible Assets	6		
(i) Property, Plant & Equipment		56,745,886.86	56,585,830.86
(ii) Intangible assets		-	-
(iii) Capital work in progress		-	-
(iv) Intangible assets under development		-	-
(b) Non current investments			
(c) Long term loans and advances	7	-	-
(d) Other non current assets	8	25,750.00	235,122.00
Sub total		56,771,636.86	56,820,952.86
(2) Current Assets			
(a) Current investments			
(b) Inventories			
(c) Receivables			
(d) Cash and Bank Balances	9	6,385,579.98	7,787,452.49
(e) Short term loans and advances	10	-	-
(f) Other current assets	11	13,048,092.00	9,838,043.00
Sub total		19,433,671.98	17,625,495.49
Brief about the entity	1		
Summary of Significant Accounting Policies	2		
Total		76,205,308.84	74,446,448.35

Accompanying notes are integral part of the financial statements.

Auditor's Report

Subject to our report of even date
For Vishal Nipun and Associates
Chartered Accountants
Firm Regn No.031139N

CA Vishal Mahajan
Partner

M.No.518488

Place : Ludhiana

Date : 31-Aug-2026

UDIN : 26518488PVYTWI9683



For SDP College for Women_Principal

[Signature]
Principal

[Signature]
President/V.President

[Signature]
General Secretary

(Office Bearers of the Governing Society)

For Women_Principal [a unit of Sanatan Dharam Parcharak Sabha (Regd.)]
and Expenditure Account for the year ended 31-Mar-2026

Particulars	Note No.	31-Mar-2026			31-Mar-2025		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
I. Income	12						
Donations and Grants		-	301,978.00	301,978.00	-	930,800.00	930,800.00
Fees		9,765,890.00		9,765,890.00	9,100,586.00		9,100,586.00
II. Other income	13	1,098,509.52		1,098,509.52	1,148,226.14		1,148,226.14
III. Total Income (I+II)		10,864,399.52	301,978.00	11,166,377.52	10,248,812.14	930,800.00	11,179,612.14
IV. Expenditure							
Donation and Contributions Paid							
Employee Benefit Exp.	14	19,800.00	-	19,800.00	24,600.00	-	24,600.00
Depreciation and amortisation expenses	6	454,041.00		454,041.00	394,145.00		394,145.00
Finance costs							
Other expenses	15	10,178,756.03	247,390.00	10,426,146.03	11,509,055.94	921,494.00	12,430,549.94
Total Expenses		10,652,597.03	247,390.00	10,899,987.03	11,927,800.94	921,494.00	12,849,294.94
V. Excess of Income over Expenditure before exceptional and extraordinary items (III-IV)		211,802.49	54,588.00	266,390.49	-1,678,988.80	9,306.00	-1,669,682.80
VI. Exceptional items (specify nature and provide note if applicable)		-	-	-	-	-	-
VII. Excess of Income over Expenditure before extraordinary items (III-IV)		211,802.49	54,588.00	266,390.49	-1,678,988.80	9,306.00	-1,669,682.80
VIII. Extraordinary items (specify nature and provide note if applicable)		-	-	-	-	-	-
IX. Excess of Income over Expenditure for the year (VII-VIII)		211,802.49	54,588.00	266,390.49	-1,678,988.80	9,306.00	-1,669,682.80
Appropriations/Transfers to/From Funds							
Balance Transferred to General Fund		211,802.49		266,390.49	-1,678,988.80		-1,669,682.80

Accompanying notes are integral part of the financial statements

Auditor's Report

Subject to our report of even date
For Vishal Nipun and Associates
Chartered Accountants
Firm Regn No. 031139N

CA Vishal Mahajan

Partner

M.No.518488

Place : Ludhiana

Date : 31-Aug-2026

UDIN : 26518488PVYTWI9683

For SDP College for Women_Principal

Principal

President/V. President

General Secretary

(Office Bearers of the Governing Society)



GENERAL INFORMATION

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31-Mar-2026

SDP College for Women is a Multi Faculty Post Graduate Institution affiliated with Punjab University, Chandigarh and is one of the multiple educational institutions run by M/s Sanatan Dharam Parcharak Sabha (Regd.), a society registered under The Societies Registration Act, 1860 with registered office situated inside Campus SDP College for Women, Behind Chand Cinema, G T Road, Ludhiana.

2 SIGNIFICANT ACCOUNTING POLICIES

2.1 Basis of Preparation of Financial Statements

Financial statements have been prepared under historical cost convention following cash basis of accounting and in accordance with the generally accepted accounting principles on a going concern basis.

2.2 Use of Estimates

The preparation of financial statement, in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosure relating to contingent assets and liabilities as at the date of financial statements and reported amounts of incomes and expenses during the period. Actual results could differ from those estimates. Appropriate changes in estimates are made as the management become aware of changes in circumstances surrounding the estimates.

2.3 Fixed assets

Fixed assets are stated at cost of acquisition or construction. All cost relating to the acquisition and installation of fixed assets are capitalized and include borrowing costs directly attributable to construction or acquisition of fixed assets, up to the date of asset is put to use and adjustment arising out of exchange rate variation relating to liabilities attributable to those fixed assets. They are stated at historical cost less depreciation. Capital Work-In-Progress comprises of the cost of fixed assets that are not yet ready for their intended use at the reporting date.

2.4 Depreciation and Amortization

Depreciation has been provided following WDV method at rates prescribed under the provisions of Income Tax Act, 1961

2.5 Revenue Recognition

Fees received from the students is recognised as income on receipt basis
Interest income etc are booked on actual credit/receipt basis.

2.6 Grants

Government grants related to revenue are recognised on a systematic basis in the income statement over the periods necessary to match them with the related costs which they are intended to compensate.

2.7 Foreign Currency Transactions

Foreign Currency Transactions are accounted for at equivalent rupee value covered at the rates prevailing at the time of transaction and/or at the forward contract, if so applicable. However, where there is no forward contract and the payments are pending, the rate prevailing at the year end are considered and accounted for as income/loss under Foreign Exchange Rate Fluctuation. Monetary assets/liabilities denominated in foreign currency at year end are restated at year end rates

2.8 Investments

Investments are classified into long-term investments and short-term investments. Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as long-term investments (non current). Long Term Investments & Short Term Investments are carried at cost. Investments in the form of deposits with banks maturing after a period of twelve months from the balance sheet date are classified as non current and others are classified as current.

2.9 Impairment of Assets

The carrying amount of assets is reviewed at each Balance Sheet date to determine if there is any indication of impairment thereof based on external/ internal factors. An impairment loss in accordance with Accounting Standard-28 "Impairment of Assets" is recognized wherever the carrying amount of an assets exceeds its recoverable amount, which represent the greater of the net selling price of assets and their value in use. An impairment loss recognized in prior accounting period is reversed if there has been a change in estimate of recoverable amount.

2.10 Employee Benefits

Short term and long employee benefits are recognized as an expense in the statement of profit and loss on actual payment basis.



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RESTRICTED FUNDS

Particulars	31-Mar-2026	31-Mar-2025
Opening Balance	-	-
Additions during the year	-	-
b General Fund		
Opening Balance	-	-
Additions	-	-
Surplus/Deficit as per Income and Expenditure Account	47,391,120.87	49,070,109.67
	211,802.49	(1,678,988.80)
	47,602,923.36	47,391,120.87
c Designated/Earmarked Funds		
Opening Balance	-	-
Transfers From/(Transfers to) General Fund	-	-
Less: Utilisation	-	-
Closing Balance	-	-
*Details of Designated/Earmarked Funds		
G.Total	47,602,923.36	47,391,120.87

3.2 RESTRICTED FUNDS

Particulars	31-Mar-2026	31-Mar-2025
Opening Balance (a)	-	-
Donations/Grants/Contributions	9,306.00	-
Interest Income	301,978.00	930,800.00
Less: Utilisation	-	-
Net Increase/(decrease) during the period (b)	247,390.00	921,494.00
Closing Balance (a+b)	54,588.00	9,306.00
	63,894.00	9,306.00

*For Details of restricted funds, Refer Note No.5.1

4 OTHER LONG TERM LIABILITIES

Particulars	31-Mar-2026	31-Mar-2025
Security Deposits	-	-
Employees' GPF	-	-
Others	-	-

5 OTHER CURRENT LIABILITIES

Particulars	31-Mar-2026	31-Mar-2025
Interest accrued but not due on borrowings	-	-
Interest accrued and due on borrowings	-	-
Income received in advance	-	-
Other Payables	-	-
Total	28,538,491.48	27,046,021.48



Umesh *Leahy*

Rajender

Details of Restricted Funds

31-Mar-2026

Books, specify GSTIN or branch/unit name SDP College for Women_Principal

Labels	Opening Bal.	Donations/ Grants/ Contributions.	Interest Income.	Utilisation_Employee Benefits.	Utilisation_Other Exp..	Closing Bal.
Restricted Fund	9,306.00	301,978.00	-	-	247,390.00	63,894.00
Grant_DRDO_National Conference	9.00	-	-	-	-	9.00
Grant_NSS	9,297.00	294,978.00	-	-	240,390.00	63,885.00
Grant_Red Ribbon	-	7,000.00	-	-	7,000.00	-
Grand Total	9,306.00	301,978.00	-	-	247,390.00	63,894.00



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	Gross Block				Depreciation Block				Net Block	
	Balance	Additions	Deletions/ Adjustments	Balance	Upto	For The	Adjustment	Total	Balance	Balance
	as on 1-Apr-2025			as on 31-Mar-2026	31-Mar-2025	Year		as on 31-Mar-2026	as on 31-Mar-2026	as on 31-Mar-2025
Assets	54,836,827.00	-	-	54,836,827.00	-	-	-	-	54,836,827.00	54,836,827.00
Land and Equipment	457,878.24	-	-	457,878.24	45,788.00	41,209.00	-	86,997.00	370,881.24	412,090.24
Furniture, & Fixtures	212,985.10	205,629.00	-	418,614.10	31,948.00	50,251.00	-	82,199.00	336,415.10	181,037.10
Vehicles	435,782.85	39,979.00	-	475,761.85	43,578.00	43,218.00	-	86,796.00	388,965.85	392,204.85
Office Equipments	126,196.08	-	30,000.00	96,196.08	18,929.00	11,590.00	-	30,519.00	65,677.08	107,267.08
Books	420,195.18	8,700.00	-	428,895.18	60,674.00	54,633.00	-	115,307.00	313,588.18	359,521.18
Electrical Installations and Equipm	62,067.98	68,774.00	-	130,841.98	24,827.00	28,651.00	-	53,478.00	77,363.98	37,240.98
Computers and Peripherals	11,265.00	-	-	11,265.00	1,690.00	1,436.00	-	3,126.00	8,139.00	9,575.00
Total (A)	56,979,975.86	644,097.00	30,000.00	57,594,072.86	394,145.00	454,041.00	-	848,186.00	56,745,886.86	56,585,830.86
Previous Year	56,479,196.86	500,779.00	-	56,979,975.86	-	394,145.00	-	394,145.00	56,585,830.86	56,479,196.86
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Computer Softwares	-	-	-	-	-	-	-	-	-	-
Brandname Trademarks	-	-	-	-	-	-	-	-	-	-
Copyright/Patents	-	-	-	-	-	-	-	-	-	-
Licenses/Franchises	-	-	-	-	-	-	-	-	-	-
TOTAL (B)	-	-	-	-	-	-	-	-	-	-
Previous Year	-	-	-	-	-	-	-	-	-	-
TOTAL (A+B)	56,979,975.86	644,097.00	30,000.00	57,594,072.86	394,145.00	454,041.00	-	848,186.00	56,745,886.86	56,585,830.86
Previous Year	56,479,196.86	500,779.00	-	56,979,975.86	-	394,145.00	-	394,145.00	56,585,830.86	56,479,196.86

Capital Work In Progress				
Balance	Additions	Capitalised	Balance	
as on			as on	
1-Apr-2025			31-Mar-2026	
Building under Construction	-	-	-	-
Total	-	-	-	-
Previous Year	-	-	-	-

Intangibles under Development				
Balance	Additions	Capitalised	Balance	
as on			as on	
1-Apr-2025			31-Mar-2026	
Software under Development	-	-	-	-
Total	-	-	-	-
Previous Year	-	-	-	-



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8 TERM LOANS & ADVANCES

Particulars	31-Mar-2026	31-Mar-2025
Capital Advances_unsecured considered good	-	-
Loans and advances to related parties_unsecured considered good	-	-
Other loans and advances_unsecured considered good	-	-
Total	-	-

8 OTHER NON CURRENT ASSETS

Particulars	31-Mar-2026	31-Mar-2025
Security Deposits	25,750.00	25,750.00
Bank Deposits with more than 12 months maturity from reporting date	-	209,372.00
Others	-	-
Total	25,750.00	235,122.00

9 CASH AND BANK BALANCES

Particulars	31-Mar-2026	31-Mar-2025
Cash and Cash Equivalents		
Balances_in_savings_current_accounts	2,077,471.98	3,713,129.49
Balances in OD accounts (Debit Balance)	-	-
Bank deposits (with maturity period less than 3 months)	-	1,200,000.00
Cheques, drafts in hand	-	-
Cash in hand	43,674.00	19,261.00
	2,121,145.98	4,932,390.49
Other Bank Balances		
Bank deposits_Earmarked bank deposits	-	35,062.00
Bank Deposits_Under Lien as margin money or security	-	-
Bank deposits_Maturity Period >3 months but less than 12 months	4,264,434.00	2,820,000.00
Others	-	-
	4,264,434.00	2,855,062.00
Total	6,385,579.98	7,787,452.49

10 SHORT TERM LOANS AND ADVANCES

Particulars	31-Mar-2026	31-Mar-2025
Loans and advances to related parties_unsecured considered good	-	-
Other loans and advances_unsecured considered good	-	-
Total	-	-

11 OTHER CURRENT ASSETS

Particulars	31-Mar-2026	31-Mar-2025
Interest accrued but not due on deposits	-	-
Interest accrued and due on deposits	-	-
Prepaid Exp.	-	-
Others	13,048,092.00	9,838,043.00
Total	13,048,092.00	9,838,043.00



Lawry
Ubena

Lawry

ATIONS AND GRANTS

Particulars	31-Mar-2026	31-Mar-2025
Donations	-	815,000.00
Grants	301,978.00	115,800.00
	<u>301,978.00</u>	<u>930,800.00</u>

12.2 FEE INCOME

Particulars	31-Mar-2026	31-Mar-2025
Academic Fees	9,765,890.00	9,100,586.00
	<u>9,765,890.00</u>	<u>9,100,586.00</u>

13 OTHER INCOME

Particulars	31-Mar-2026	31-Mar-2025
Interest Income	426,169.00	414,194.00
Dividend Income	-	-
Net gain on sale of investments	-	-
Rent Income	-	-
Rates/Taxes_Recovered_Tenants	-	-
Functions/Events_Collection	-	-
Prospectus/Admission Forms	61,930.00	70,800.00
Mgmt Share Recd_Aided Salaries	-	-
Balances W.off	14.00	-
Profit on Fixed Assets_Disposal	-	-
Misc._Income	610,396.52	663,232.14
Total	<u>1,098,509.52</u>	<u>1,148,226.14</u>

14 EMPLOYEE BENEFIT EXPENSES

Particulars	31-Mar-2026	31-Mar-2025
Salaries and Allowances	19,800.00	24,600.00
Contribution to PF and Other Funds	-	-
Staff/Labour Welfare Exp.	-	-
Other Employee Benefit Exp.	-	-
Total	<u>19,800.00</u>	<u>24,600.00</u>



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OTHER EXPENSES Particulars	31-Mar-2026	31-Mar-2025
Advertisement and Publicity	113,862.00	108,287.00
Affiliation Fee	2,951.00	2,500.00
Balances W.off	-	1,543,882.79
Bank Charges	11,145.03	15,812.15
Conveyance and Travelling	36,337.00	58,987.00
Courier and Postage	3,836.00	7,459.00
Examination Exp. (incl Board/University Exam Fee)	7,447,874.00	6,669,665.00
Extra Curricular Activities (incl Sports, Physical Edu Develop Fund Exp.)	245,443.00	172,651.00
Extra/Extension Classes	14,870.00	16,815.00
Fees and Taxes	3,000.00	20,600.00
Functions and Events (incl Projects/Programmes)	393,202.00	667,795.00
General/Misc. Exp	87,511.00	167,594.00
Insurance	3,366.00	-
IT/Software Exp	-	5,900.00
Newspaper, Magazines and Periodicals	36,314.00	34,429.00
Power and Fuel	84,000.00	40,500.00
Printing and Stationery	90,302.00	290,901.00
Professional/Legal Charges	108,598.00	211,896.00
Refreshment and Hospitality	31,612.00	24,036.00
Repairs and Maintenance	434,976.00	374,099.00
Students/Staff Welfare	14,523.00	874,350.00
Telephone, Internet & Mobile Exp	10,865.00	9,582.00
University Fees/Exp._Misc.	1,251,559.00	1,115,009.00
	10,426,146.03	12,430,549.94



Udham

Leahy

Ranjana

CLOSURES UNDER ACCOUNTING STANDARDS

Disclosure under AS-5

Particulars	31-Mar-2026	31-Mar-2025
Exceptional Items	-	-
Extraordinary Items	-	-
Prior Period Items	-	-

16.2 Disclosure under AS-12 (Nature and Extent of Govt. Grant Recognised in the financial statements)

Particulars	31-Mar-2026	31-Mar-2025
Salary Grant	-	-
UGC Grants	-	-
Others	301,978.00	930,800.00

16.3 Disclosure under AS-15

Particulars	31-Mar-2026	31-Mar-2025
Defined contribution plans_amounts recognised as expense:		
-Contribution_Employees Provident Fund	-	-
Defined benefit plans_amounts recognised as expense:		

16.4 Disclosure under AS-16

Particulars	31-Mar-2026	31-Mar-2025
Interest capitalised during the year	-	-

16.5 Disclosure under AS-29

Particulars	31-Mar-2026	31-Mar-2025
Claims against the entity not acknowledges as debt	-	-
Guarantees	-	-
Other money for which the entity is contingentially liable	-	-

17 Figures of previous years have been re-grouped/re-classified wherever necessary to make them comparable with current year figures



For SDP College for Women_Principal

Principal

President/V. President

General Secretary

(Office Bearers of the Governing Society)

Aggregation of Note Items (where sub items under notes appeared in aggregated manner)

Financial Year

31-Mar-2026

Multiple Books, specify GSTIN or branch/unit name

SDP College for Women_Principal

	Debit Bal.	Credit Bal.
Cash and Bank Balances	6,385,579.98	
Bank deposits_Maturity_Period_>3_months_but_less_than_12_months	4,264,434.00	
FD_CBI_5647441310	500,000.00	
FD_SBI_65251338381	500,000.00	
FD_SBI_65251338427	700,000.00	
FD_CBI_3853012775	209,372.00	
FD_SBI_41767156950	20,000.00	
FD_CBI_5553761072	600,000.00	
FD_CBI_5553761549	700,000.00	
FD_CBI_5647440951	500,000.00	
FD_CBI_5647441897	500,000.00	
FD_SBI_65155888653_PK SOHAL TRUST	35,062.00	
Cash_in_hand	43,674.00	
CASH IN HAND	43,674.00	
Balances_in_savings_current_accounts	2,077,471.98	
CBI_1294635595	1,718,132.22	
CBI_5370058112	11,292.01	
PNB_0302000105318537	14,283.64	
PNB_0105262344	2,770.75	
SBI_55018919368	330,993.36	
Other Current Assets	13,048,092.00	
Others	13,048,092.00	
TDS_AY 2022-23	64,213.00	
TDS_AY 2023-24	72,896.00	
TDS_AY 2024-25	49,027.00	
TDS_AY 2025-26	34,544.00	
ACCRUED INTEREST	1,136,605.00	
ADVANCE_GURJEET KAUR	10,000.00	
IMPREST REENA RANI	32,000.00	
IMPREST SUNIL KUMAR	2,621.00	
MR.AJAY CLERK	9,760.00	
NATIONAL CHILD LABOUR PROJECT	19,629.00	
TDS_AY 2018-19	97,590.00	
TDS_AY 2016-17	47,225.00	
TDS_AY 2017-18	101,484.00	
TDS_AY 2019-20	103,006.00	
TDS_AY 2020-21	106,680.00	
TDS_AY 2021-22	32,883.00	
SDP COLLEGE GRANT	11,052,376.00	
IMPREST IQBAL NATH ARORA JI	15,902.00	
IMPREST SUKHJINDER KAUR	25,951.00	
TDS_AY 2026-27	33,700.00	
Other Current Liabilities		28,538,491.48
Other Payables		28,538,491.48
TDS PAYABLE		44.00
SDP SABHA_REGD		404,110.00
SECURITY_LIBRARY		6,000.00
SDP COLLEGIATE SR SEC SCHOOL		494,937.00
PK SOHAL TRUST		26,769.00
SDP COLLEGE_AMALGAMATED FUND		8,121,675.00
SDP COLLEGE_MANAGEMENT		19,412,873.98
SCHOLARSHIP_DEEPAK SINGHANIA		917.50
SCHOLARSHIP_DURGA DEVI TRUST		11,200.00
SCHOLARSHIP_KUSUM		6,000.00
SCHOLARSHIP_NEEDY STUDENT		19,540.00
SCHOLARSHIP_RISHI CHETANYA TRUST		18,200.00
IMPREST GURDEEP SINGH		425.00
IMPREST SANJEEV BINDRA		500.00
CHEQUES ISSUED_LESS DEBITED		300.00
IMPREST PALAK JAGGI		500.00
CHEQUE ISSUED BUT NOT PRESENTED		14,500.00
Other Income		1,098,509.52
Interest Income		426,169.00
BANK INTEREST		89,230.00
INTEREST ON FDR		336,939.00
Misc_Income		610,396.52
AGRICULTURE INCOME		450,000.00
FINE INCOME		4,134.00



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IDENTITY CARD INCOME	85,859.00
MISC INCOME	488.52
SALE OF SCRAP	24,015.00
SOFTWARE	5,900.00
SALE OF NOTE BOOKS	40,000.00
Prospectus/Admission Forms	61,930.00
PROSPECTUS INCOME	61,930.00
Balances W.off_Cr	14.00
AMOUNT W.OFF	14.00
Other Non Current Assets	25,750.00
Security Deposits Given	25,750.00
SECURITY_ENDOWMENT FUND	5,000.00
SECURITY_GAS CONNECTION	750.00
SECURITY_PUNJAB SCHOOL EDUCATION BOARD	20,000.00
Fee Income	9,765,890.00
Academic Fees	9,765,890.00
COLLEGE DEVELOPMENT COUNCIL FEE	88,792.00
COLLEGE FEE	193,412.00
EXAM FEE	7,063,310.00
NSS/NCC FUND	20,694.00
PU ALUMNI HOUSE AND SCHOLARSHIP FUND	27,370.00
PUNJAB COLLEGES PHY EDU DEVELOPMENT FUND	55,669.00
RED CROSS FUND	10,648.00
COLLEGE NEWS AND ANNUAL REPORT INCOME	94,174.00
COLLEGE SPORTS FUND	446,442.00
COLLEGE YOUTH WELFARE FUND	179,782.00
COMMUNICATIVE ENGLISH FUND	6,500.00
DPI HIGHER EDU FUND	18,214.00
ENVIRONMENT EDUCATION FEE	342,182.00
GYMNASIUM FUND	68,501.00
HOLIDAY HOME FEE	48,314.00
LEASELINE INTERNET/DIGITAL LIBRARY FUND	181,708.00
MAGAZINE FUND	200,533.00
MEDICAL FUND	140,657.00
PRACTICAL FUND	210,820.00
PUPIN CARD FUND	110,275.00
UNIVERSITY CONTINUATION FEE	88,672.00
UNIVERSITY SPORTS DEVELOPMENT FUND	22,611.00
UNIVERSITY SPORTS FUND	101,444.00
UNIVERSITY YOUTH WELFARE FUND	45,166.00
Donations and Grants	301,978.00
Grants	301,978.00
NSS GRANT	294,978.00
RED RIBBON GRANT INCOME	7,000.00



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