

Independent Auditor's Report

To,
The Trustees
HEERA LAL YADAV MEMORIAL TRUST OF EDUCATION
Gauri, Sarojini Nagar, Lucknow

1 Report on the Financial Statements:

We have examined the Financial Statements of **HEERA LAL YADAV MEMORIAL TRUST OF EDUCATION**, Gauri, Sarojini Nagar, Lucknow which comprise the Balance Sheet as at 31 March 2025, and the Income and Expenditure Account, & Receipts and Payment Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies which are in agreement with the books of account maintained by the said institution.

2 Management's Responsibility for the Financial Statements

The Board of Trustees/Executive Committee are responsible for the matters with respect to the preparation of these financial statements that give a true and fair view of the financial position, and financial performance of the Trust in accordance with the accounting principles generally accepted in India, including the Accounting Standards prescribed by ICAI. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Trust and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

3 Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing as applicable to the Trust. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Trust's preparation of the financial statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Trustees/Executive Committee, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.



4 Opinion

In our opinion and to the best of our information, and according to information given to us, the said accounts, read with Notes on Accounts, give a true and fair view in conformity with the accounting principles generally accepted in India:

- i) In the case of the Balance Sheet, of the state of affairs of the institution as at 31st March 2025, and
- ii) In the case of the Statement of Income & Expenditure account, of the Income over expenditure of its accounting year ending on 31st March 2025.

5. Report on other Legal and Regulatory Requirements

Further to our comments as mentioned above, we report as follows:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) In our opinion proper books of account as required by law have been kept by the Trust so far as it appears from our examination of those books.
- c) The Balance Sheet and the Statement of Income and Expenditure Account dealt with by this Report are in agreement with the books of account.

Dated: 18.10.2025
Lucknow

Your Faithfully
For **SANJEEV SHRIRAM VERMA & CO.**
CHARTERED ACCOUNTANTS
F.R.N. 003953C



(VIBHUJ GUPTA)
PARTNER
Membership No 527828
UDIN : 25527828BMJLGC6045

HEERA LAL YADAV MEMORIAL TRUST OF EDUCATION

BALANCE SHEET AS AT 31st March 2025

LIABILITIES	Amount (Rs.)	Amount (Rs.)	ASSETS	Amount (Rs.)	Amount (Rs.)
CORPUS FUND			FIXED ASSETS		
Opening Balance		3122100.00	(As per list annexed)	46659823.00	
			Building under Construction	35689994.00	82349817.00
RESERVE & SURPLUS			CURRENT ASSETS, LOANS & ADVANCES		
Opening Balance as at 1-4-2024	47944147.27		1. Cash & Bank Balances		
Add: Excess of Income over Expenditure	15567801.69		I) Cash in Hand	1090199.35	
Less: Income Tax Earlier year	0.00	63511948.96	II) Bank Balances	8361598.00	
			III) F.D.R.	1770162.60	11221959.95
			2. Loan & Advance		
			(As per list annexed)		9365721.49
UNSECURED LOAN			3. Advances Recoverable		
(As per list annexed)		36261320.98	Rent Security	99057.00	
			Bar Council Of India, New Delhi	500000.00	599057.00
CURRENT LIABILITIES					
Sundry Creditors (As per list annexed)		1733652.00	Tej Inftratech (P) Ltd		840834.00
			Tanushka Yadav		190000.00
			4. TDS-FDR		61642.50
		104629031.94			104629031.94

Annexed to our Audit Report of even date
for **SANJEEV SHRIRAM VERMA & CO.**

CHARTERED ACCOUNTANTS

FRN- 003853C



Dated : 18.10.2025
Place : Lucknow

(VIBHUJ GUPTA)

PARTNER

M.N. 527828

UDIN- 25527828BMJLGG6045

President

Chairman

For Heeralal Yadav Memorial Trust of Education

Secretary

For Heeralal Yadav Memorial Trust of Education

Treasurer

For Heeralal Yadav Memorial Trust of Education

HEERA LAL YADAV MEMORIAL TRUST OF EDUCATION

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31st March 2025

EXPENDITURE	Amount (Rs.)	Amount (Rs.)	INCOME	Amount (Rs.)	Amount (Rs.)
PAYMENTS TOWARDS EXPENDITURE			RECEIPTS		
Establishment	16301638.00		Saving Bank Interest	144976.91	
Bank Charges	97713.24		Fees Received	73449694.28	
Software Expenses	12000.00		FDR Interest	75820.00	
Non Teaching Staff Salary	1774782.00		Balances Written off - Bus Loan	126568.00	
Electricity Expenses	1705168.00				73797059.19
Printing & Stationery	786890.00				
School/College Running Expenses	8054222.34				
Electronic Expenses	1141000.00				
Advertisement Expenses	1299510.00				
Teachers Salary	6787438.00				
Repairs and Maintenance	10881919.00				
EPF and PF	248170.00				
Petrol and Diesel Expenses	117702.88				
Internet Expenses	53998.00				
Accounting Charges	15000.00				
Lead Smart Class Expenses	271000.00				
Lab Expenses	439450.00				
Examination Fees	6352761.04				
Audit Fees	29500.00				
Nagar Nigam Expenses	26200.00				
Travelling and Conveyances	80000.00	56476062.50			
Depreciation		1753195.00			
Excess of Income Over Expenditure		15567801.69			
		73797059.19			73797059.19

Annexed to our Audit Report of even date
for **SANJEEV SHRIRAM VERMA & CO.**

CHARTERED ACCOUNTANTS

FRN- 003953C



Dated : 18.10.2025
Place : Lucknow

(VIBHUJ GUPTA)

PARTNER

M.N. 527828

UDIN: 25527828BMLGG6045

[Signature]
President

Chairman

For Heeralal Yadav Memorial Trust of Education

[Signature]

Secretary

For Heeralal Yadav Memorial Trust of Education

[Signature]

Treasurer

Treasurer

For Heeralal Yadav Memorial Trust of Education

RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31st March 2025

Annexed to our Audit Report of even date
for **SANJEEV SHRIRAM VERMA & CO.**

LUCKNOW CHARTERED ACCOUNTANTS

FRN- 0039530

(VIBHUJ GUPTA)

PARTNER

M.N. 527828
UDIN: 25527828BMJLGG6045

Dated : 18.10.2025
Place : Lucknow

President

Chairman

For Heeralal Yadav Memorial Trust of Education

Secretary

Secretary

For Heeralal Yadav Memorial Award of Education

Treasurer

Treasurer

For Heeralal Yadav Memorial Trust of Education

HEERA LAL YADAV MEMORIAL TRUST OF EDUCATIONLIST OF SUNDRY CREDITORS As At 31st March 2025

Sl. No.	PARTICULARS	Amount (Rs.)
1	Chandra Pal	500000.00
2	Shree Swastic Granit	68232.00
3	University of Lucknow	116500.00
4	Unique Computers	17000.00
5	Bharat Traders	38450.00
6	V Info Tech	37700.00
7	RS Enterprises	13500.00
8	Best it Solutions	170000.00
9	Accounting Charges Payable	15000.00
10	Md. Haleem	50000.00
11	ALIA LAW AGENCY	200000.00
12	Amit Kumar	100000.00
13	Jagran Prakashan Ltd	113280.00
14	MS CONSTRUCTION	165000.00
15	Rajesh Kumar	109000.00
16	RAJ KUMAR	20000.00
TOTAL		1733662.00

HEERA LAL YADAV MEMORIAL TRUST OF EDUCATIONLIST OF UNSECURED LOANS As At 31st March 2025

Sl. No.	PARTICULARS	Amount (Rs.)
1	Heera Lal Yadav Public School - Raj. Trust	767361.23
2	Ram Singh Yadav	5139900.00
3	Ram Singh Yadav HUF	470000.00
4	Heera Lal Yadav Balika Degree College - B.ed.	10969533.75
5	Heera Lal Yadav Balika Inter College	4430333.00
6	Heera Lal Yadav Balika Degree College	2908866.00
7	Heera Lal Yadav Law College (HLY Sewa Sansthan)	10851952.00
8	Devsh Yadav - Loan	723375.00
TOTAL		36261320.98

HEERA LAL YADAV MEMORIAL TRUST OF EDUCATIONLIST OF LOANS & ADVANCES As At 31st March 2025

Sl. No.	PARTICULARS	Amount (Rs.)
1	Anurag Yadav	4330201.49
2	Mohd. Faraz Khan	250000.00
3	Rajan	100000.00
4	Geeta Yadav	366060.00
5	Shiv Pal Singh Yadav Degree College	275000.00
6	Shree Budeshwar Lami	100000.00
7	Noor Mohd.	100000.00
8	Dynamic Aircon	200000.00
9	B.L. Power	830000.00
10	Sukhoi Academy	800000.00
11	Tanushika Yadav	29460.00
12	Raj Kumar	16000.00
13	Parmendra Kumar Gupta (Land)	1100000.00
14	Bhupendra Singh Yadav	150000.00
15	Krishna Mohan Gupta	200000.00
16	Moni Tiwari	400000.00
17	Ramesh Chandra Yadav	100000.00
18	Shri Nath ji Jewellers	19000.00
TOTAL		9365721.49

Chairman

For Heeralal Yadav Memorial Trust of Education

Secretary

For Heeralal Yadav Memorial Trust of Education

Treasurer

For Heeralal Yadav Memorial Trust of Education



HEERA LAL YADAV MEMORIAL TRUST OF EDUCATION

SCHEDULE OF FIXED ASSETS AS AT 31st March 2025

Sl. No.	PARTICULARS	Opening WDV As At 01-4-24	Additions		TOTAL	Depreciation	Closing WDV As At 31-3-25
			Before 30-09-24	After 30-09-24			
1	<u>BLOCK 'A' - AT COST</u>						
	Land- Khasra	20913800.00	0.00	0.00	20913800.00	0.00	20913800.00
	Land - Khasra No. 682, 683 & 684	1372500.00	0.00	0.00	1372500.00	0.00	1372500.00
	Land - Khasra No. 671	154000.00	0.00	0.00	154000.00	0.00	154000.00
	Land- Khasra No. 791 & 686	2705000.00	0.00	0.00	2705000.00	0.00	2705000.00
	Land - Benti	4345100.00	0.00	0.00	4345100.00	0.00	4345100.00
	Land Khasra No.807	9002000.00	0.00	0.00	9002000.00	0.00	9002000.00
2	<u>BLOCK 'B' -10%</u>						
	Black Board	16698.00	0.00	0.00	16698.00	1670.00	15028.00
3	<u>BLOCK 'C' -10%</u>						
	Building	1276290.00	0.00	0.00	1276290.00	127629.00	1148661.00
	Furniture	2889526.00	348000.00	236000.00	3473526.00	335553.00	3137973.00
4	<u>BLOCK 'D' - 15%</u>						
	Water Cooler	6485.00	159000.00	0.00	165485.00	24823.00	140662.00
	School Bus	573832.00	0.00	0.00	573832.00	86075.00	487757.00
	Almirah	7543.00	0.00	0.00	7543.00	1131.00	6412.00
	Generator	100721.00	0.00	0.00	100721.00	15108.00	85613.00
	Camera	259564.00	320000.00	0.00	579564.00	86935.00	492629.00
	Digital Board	0.00	0.00	350000.00	350000.00	26250.00	323750.00
	Byometric Machine	0.00	0.00	17000.00	17000.00	1275.00	15725.00
	Electric Fittings	0.00	135000.00	90000.00	225000.00	27000.00	198000.00
	Inventor	0.00	21000.00	130500.00	151500.00	12938.00	138562.00
	School Bus 27 Seater	732374.00	0.00	0.00	732374.00	109856.00	622518.00
	Mobile	12934.00	0.00	0.00	12934.00	1940.00	10994.00
5	<u>BLOCK 'E' - 40%</u>						
	Computer & Printer	696872.00	792034.00	58500.00	1547406.00	607262.00	940144.00
	LED TV	140585.00	0.00	0.00	140585.00	56234.00	84351.00
6	<u>BLOCK 'E' - 60%-Books</u>						
		207260.00	14300.00	328600.00	550160.00	231516.00	318644.00
	TOTAL	45413084.00	1789334.00	1210600.00	48413018.00	1753195.00	46659823.00

Chairman

For Heeralal Yadav Memorial Trust of Education

Secretary

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Treasurer

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