

**AUDITOR'S REPORT TO THE MEMBERS OF  
RIJAN EDUCATIONAL SOCIETY, DEHRADUN**

We have audited the attached Balance Sheet of RIJAN EDUCATIONAL SOCIETY as at March 31, 2025 and the Income & Expenditure Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the Auditee's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We certify that the balance sheet and the income and expenditure account are in agreement with the books of account maintained at the head office at Sheeshambara, Sihniwala, Shimla Road, Dehra Dun.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit. In our opinion, the Society has maintained proper books of accounts as required by the law.

In our opinion and according to the information and explanations given to us, the Balance Sheet and Income & Expenditure Account read together with the notes thereon give a true and fair view: -

- In so far as it relates to the Balance Sheet of the state of affairs of the Society as at March 31, 2025.
- In so far as it relates to the Income & Expenditure Account of Surplus of the Society for the year ended March 31, 2025.



Place : Dehradun  
Dated : September 1, 2025

KHATTAK KOCHHAR & CO.  
Chartered Accountants

  
Per AJAY KHATTAK  
Partner

MRN : 076274  
FRN : 017124C  
UDIN: 25076274BMIKJM6270

**Rijan Educational Society**  
**Sheeshambara, Sihniwala, Shimla Road, Dehradun**  
**Balance Sheet as at March 31, 2025**

(Amount in INR)

Particulars	Note	March 31,2025	March 31,2024
<b>I Sources of Funds</b>			
<b>1 NPO Funds</b>	1		
(a) Unrestricted Funds		375,951,506.27	334,282,684.59
(b) Restricted Funds		3,690,734.00	12,405,659.00
		<b>379,642,240.27</b>	<b>346,688,343.59</b>
<b>2 Non-current Liabilities</b>			
(a) Long-term Borrowings	2	179,477,750.86	140,745,132.65
(b) Other Long-term Liabilities	3	-	-
(c) Long-term Provisions	4	-	-
		<b>179,477,750.86</b>	<b>140,745,132.65</b>
<b>3 Current Liabilities</b>			
(a) Short-term Borrowings	5	122,635,946.52	105,164,728.97
(b) Payables	6	13,628,797.51	10,191,165.64
(c) Other Current Liabilities	7	59,507,828.88	47,569,427.47
(d) Short-term Provisions	8	-	-
		<b>195,772,572.91</b>	<b>162,925,322.08</b>
<b>Total</b>		<b>754,892,564.04</b>	<b>650,358,798.32</b>
<b>II Application of Funds</b>			
<b>1 Non-current Assets</b>			
(a) Property, Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment	9	489,687,908.39	443,474,972.43
(ii) Intangible Assets	10	49,117.00	49,117.00
(iii) Capital Work in Progress	11	175,422,123.87	139,540,510.57
(iv) Intangible Asset Under Development	12	-	-
(b) Long Term Loans and Advances	13	-	-
(c) Non-current Investments	14	-	-
(d) Other Non-current Assets	15	-	-
		<b>665,159,149.26</b>	<b>583,064,600.00</b>
<b>2 Current Assets</b>			
(a) Current Investments	20	-	-
(b) Inventories		-	-
(c) Receivables	16	24,164,512.84	17,782,824.66
(d) Cash and Bank Balances	17	33,912,315.48	31,394,082.40
(e) Short Term Loans and Advances	18	28,635,104.36	16,401,167.70
(f) Other Current Assets	19	3,021,482.10	1,716,123.56
		<b>89,733,414.78</b>	<b>67,294,198.32</b>
<b>Total</b>		<b>754,892,564.04</b>	<b>650,358,798.32</b>

The accompanying notes to accounts are an integral part of the financial statements

As per our report of even date.

Rijan Educational Society  
 Dehradun  
 Chartered Accountants

President/Chairman

Rijan Educational Society

KHATTAK KOCHHAR & CO.  
 Chartered Accountants

Rijan Educational Society  
 Secretary

Per AJAY KHATTAK  
 Partner  
 MRN : 076274

**Rijan Educational Society**  
**Sheeshambara, Sihniwala, Shimla Road, Dehradun**  
**Income and Expenditure for the year ended March 31, 2025**

(Amount in INR)

Particulars	Note	March 31, 2025			March 31, 2024		
		Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
<b>I Income</b>							
(a) Donations and Grants	21	-	865,000.00	865,000.00	-	13,069,995.00	13,069,995.00
(b) Fees from Rendering of Services	22	366,553,544.29	-	366,553,544.29	278,321,584.28	-	278,321,584.28
(c) Sale of Goods		-	-	-	-	-	-
<b>II Other Income</b>	23	2,951,940.88	-	2,951,940.88	3,460,940.31	-	3,460,940.31
<b>III Total Income (I+II)</b>		<b>369,505,485.17</b>	<b>865,000.00</b>	<b>370,370,485.17</b>	<b>281,782,524.59</b>	<b>13,069,995.00</b>	<b>294,852,519.59</b>
<b>IV Expenses:</b>							
(a) Cost of Goods Sold/Material Consumed	24	-	-	-	-	-	-
(b) Donations/Contributions Paid		1,426,000.00	-	1,426,000.00	92,600.00	-	92,600.00
(c) Employee Benefits	25	135,504,452.00	-	135,504,452.00	117,570,710.00	-	117,570,710.00
(d) Depreciation and Amortization	26	-	-	-	-	-	-
(e) Finance Costs	27	23,678,367.55	-	23,678,367.55	18,369,578.30	-	18,369,578.30
(f) Other Expenses	28	70,217,068.92	-	70,217,068.92	64,355,755.39	-	64,355,755.39
(g) Religious/Charitable Expenses		97,010,775.02	9,579,925.00	106,590,700.02	70,344,479.59	692,437.00	71,036,916.59
<b>Total Expenses</b>		<b>327,836,663.49</b>	<b>9,579,925.00</b>	<b>337,416,588.49</b>	<b>270,733,123.28</b>	<b>692,437.00</b>	<b>271,425,560.28</b>
<b>V Excess of Income over Expenditure for the year before exceptional and extraordinary items (III-IV)</b>		41,668,821.68	(8,714,925.00)	32,953,896.68	11,049,401.31	12,377,558.00	23,426,959.31
<b>VI Exceptional items (specify nature &amp; provide note/delete if none)</b>		-	-	-	-	-	-
<b>VII Excess of Income over Expenditure for the year before extraordinary items (V-VI)</b>		41,668,821.68	(8,714,925.00)	32,953,896.68	11,049,401.31	12,377,558.00	23,426,959.31
<b>VIII Extraordinary Items (specify nature &amp; provide note/delete if none)</b>		-	-	-	-	-	-
<b>IX Excess of Income over Expenditure for the year (VII-VIII)</b>		41,668,821.68	(8,714,925.00)	32,953,896.68	11,049,401.31	12,377,558.00	23,426,959.31
<b>X Appropriations/Transfer to Funds</b>		-	(8,714,925.00)	(8,714,925.00)	-	12,377,558.00	12,377,558.00
<b>XI Balance of Excess of Income over Expenditure for the year (IX-X)</b>		41,668,821.68	-	41,668,821.68	11,049,401.31	-	11,049,401.31
<b>XII Transfer from Funds</b>		-	-	-	-	-	-
<b>XIII Balance transferred to General Fund (XI-XII)</b>		41,668,821.68	-	41,668,821.68	11,049,401.31	-	11,049,401.31

The accompanying notes to accounts are an integral part of the financial statements

As per our report of even date.

Rijan Educational Society

Rijan Educational Society



KHATTAK KOCHHAR & CO.  
Chartered Accountants

*(Signature)*  
President  
Rijan Educational Society

*(Signature)*  
President/Chairman  
Rijan Educational Society

*(Signature)*  
Secretary  
Rijan Educational Society

*(Signature)*  
Per AJAY KHATTAK  
Partner

Treasurer **Treasurer**

Place: Dehradun  
Date: September 1, 2025

MRN : 076274  
FRN : 017124C  
UDIN : 25076274BBIKJM6270

**Rijan Educational Society**  
**Sheeshambara, Sihniwala, Shimla Road, Dehradun**  
**Notes to accounts forming part of the Financial Statements for the year ended March 31, 2025**

**Note - 1 NPOs Funds**

					(Amount in INR)
Sr. No.	Particulars	As at April 1, 2024 (Opening Balance)	Funds transferred or received during the year	Funds Utilised/transferred during the year	As at March 31, 2025 (Closing Balance)
<b>A</b>	<b>Unrestricted Funds</b>				
(a)	Corpus Funds	7,000.00	-	-	7,000.00
(b)	General Funds	(248,788,915.41)	41,668,821.68	82,094,549.26	(289,214,642.99)
(c)	Designated Funds	583,064,600.00	82,094,549.26	-	665,159,149.26
		334,282,684.59	123,763,370.94	82,094,549.26	375,951,506.27
<b>B</b>	<b>Restricted Funds</b>	12,405,659.00	865,000.00	9,579,925.00	3,690,734.00
		346,688,343.59	124,628,370.94	91,674,474.26	379,642,240.27
	<b>Previous Year (PY)</b>	323,261,384.28	85,272,034.21	61,845,074.90	346,688,343.59

**Note - 2 Long-term Borrowings**

Particulars		March 31,2025	March 31,2024
<b>A</b>	<b>Secured -</b>		
(a)	Term Loans -		
(i)	from Banks	179,477,750.86	140,745,132.65
(ii)	from Other Parties	-	-
(b)	Loans Repayable on Demand -		
(i)	from Banks	-	-
(ii)	from Other Parties	-	-
(c)	Deferred Payment Liabilities	-	-
(d)	Loans and Advances from Related Parties	-	-
(e)	Long-term Finance Lease Obligation	-	-
(f)	Other Loans and Advances	-	-
	<b>Total A</b>	179,477,750.86	140,745,132.65
<b>B</b>	<b>Unsecured -</b>		
(a)	Term Loans -		
(i)	from Banks	-	-
(ii)	from Other Parties	-	-
(b)	Loans Repayable on Demand -		
(i)	from Banks	-	-
(ii)	from Other Parties	-	-
(c)	Deferred Payment Liabilities	-	-
(d)	Loans and Advances from Related Parties	-	-
(e)	Long-term Finance Lease Obligation	-	-
(f)	Other Loans and Advances	-	-
	<b>Total B</b>	-	-
	<b>Total Long-term Borrowings - A+B</b>	179,477,750.86	140,745,132.65
(i)	Nature of the Security to be specified separately.		
(ii)	Terms of repayment of terms loans and other loans may be stated.		
(iii)	Where loans guaranteed, aggregate of such amount under each head may be disclosed.		



**Note - 3 Other Long-term Liabilities**

Particulars		March 31,2025	March 31,2024
(a)	Advance from Customers		
(b)	Others		

**Note - 4 Long-term Provisions**

Particulars		March 31,2025	March 31,2024
(a)	<b>Provision for Employee Benefits</b>		
(i)	Provision for Gratuity	-	-
(ii)	Provision for Leave Encashment	-	-
(b)	<b>Other Provisions</b>		
	Provision for Warranties / Provision for Sales Return	-	-
	Others	-	-
	<b>Total Provisions</b>	-	-

**Note - 5 Short-term Borrowings**

Particulars		March 31,2025	March 31,2024
<b>A</b>	<b>Secured -</b>		
(a)	Term Loans -		
(i)	from Banks	39,634,920.00	29,332,272.18
(ii)	from Other Parties	-	-
(b)	Loans Repayable on Demand -		
(i)	from Banks	64,318,079.52	55,829,099.99
(ii)	from Other Parties	-	-
(c)	Deferred Payment Liabilities	-	-
(d)	Loans and Advances from Related Parties	-	-
(e)	Current Maturities of Finance Lease Obligation	-	-
(f)	Other Loans and Advances	-	-
	<b>Total A</b>	<b>103,952,999.52</b>	<b>85,161,372.17</b>
<b>B</b>	<b>Unsecured -</b>		
(a)	Term Loans -		
(i)	from Banks	-	-
(ii)	from Other Parties	-	-
(b)	Loans Repayable on Demand -		
(i)	from Banks	-	-
(ii)	from Other Parties	-	-
(c)	Deferred Payment Liabilities	-	-
(d)	Loans and Advances from Related Parties	18,482,947.00	19,803,356.80
(e)	Current Maturities of Finance Lease Obligation	-	-
(f)	Other Loans and Advances	200,000.00	200,000.00
	<b>Total B</b>	<b>18,682,947.00</b>	<b>20,003,356.80</b>
	<b>Total Short-term Borrowings - A+B</b>	<b>122,635,946.52</b>	<b>105,164,728.97</b>
(i)	Nature of the Security to be specified separately.		
(ii)	Terms of repayment of terms loans and other loans may be stated.		
(iii)	Where loans guaranteed, aggregate of such amount under each head may be disclosed.		



**Note - 6 Payables**

Particulars		March 31,2025	March 31,2024
(a)	Outstanding dues of micro, small and medium enterprises (MSME)		
(b)	Outstanding dues of creditors other than MSME	13,628,797.51	10,191,165.64
	<b>Total Payables</b>	<b>13,628,797.51</b>	<b>10,191,165.64</b>
Disclosure relating to suppliers registered under MSMED Act based on the information available -			
Particulars		March 31,2025	March 31,2024
(a) Amount remaining unpaid to any supplier at the end of the year:			
	Principal	-	-
	Interest	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>
(b) The amount of interest paid by the buyer in terms of section 16 of the MSMED Act, along with amount of the payment made to the supplier beyond the appointed day during each accounting year.		-	-
(c) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act.		-	-
(d) The amount of interest accrued and remaining unpaid at the end of each accounting year.		-	-
(e) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the MSMED Act.		-	-

**Note - 7 Other Current Liabilities**

Particulars		March 31,2025	March 31,2024
(a)	Current Maturities of Finance Lease Obligations	-	-
(b)	Interest Accrued but not due on Borrowings	-	-
(c)	Interest Accrued and due on Borrowings	-	-
(d)	Income Received in Advance	19,490,385.08	15,444,861.69
(e)	Unearned Revenue	-	-
(f)	Goods and Service Tax Payable	3,600.00	9,106.00
(g)	TDS Payable	531,817.00	730,948.00
(h)	Other Payables	39,482,026.80	31,384,511.78
	<b>Total Other Current Liabilities</b>	<b>59,507,828.88</b>	<b>47,569,427.47</b>

**Note - 8 Short-term Provisions**

Particulars		March 31,2025	March 31,2024
(a)	Provision for Employee Benefits		
(i)	Provision for Gratuity	-	-
(ii)	Provision for Leave Encashment	-	-
(b)	Other Provisions		
	Provision for Warranties / Provision for Sales Return	-	-
	Others	-	-
	<b>Total Provisions</b>	<b>-</b>	<b>-</b>

**Note - 11 Capital Work in Progress**

Particulars		March 31,2025	March 31,2024
	Opening Balance	139,540,510.57	99,193,937.57
	Add: Additions during the year	35,881,613.30	40,346,573.00
		175,422,123.87	139,540,510.57
	Less: Capitalized during the year	-	-
	Closing Balance	175,422,123.87	139,540,510.57

**Note - 12 Intangible Assets Under Development**

Particulars	March 31,2025	March 31,2024
Opening Balance	-	-
Add: Additions during the year	-	-
Less: Capitalized during the year	-	-
Closing Balance	-	-

**Note - 13 Long Term Loans and Advances**

Particulars	March 31,2025	March 31,2024
<b>A Secured -</b>		
<b>(a) Capital Advances</b>		
(i) Considered good	-	-
(ii) Doubtful	-	-
Less : Provision for doubtful advances	-	-
(b) Loans and Advances to partners or relative of partners	-	-
(c) Other Loans and Advances	-	-
(i) Prepaid Expenses	-	-
(ii) GST Input Credit receivable	-	-
(iii) Security Deposits	-	-
(iv) Balance with government authorities	-	-
<b>Total A</b>	-	-
<b>B Unsecured -</b>		
<b>(a) Capital Advances</b>		
(i) Considered good	-	-
(ii) Doubtful	-	-
Less : Provision for doubtful advances	-	-
(b) Loans and Advances to partners or relative of partners	-	-
(c) Other Loans and Advances	-	-
(i) Prepaid Expenses	-	-
(ii) GST Input Credit receivable	-	-
(iii) Security Deposits	-	-
(iv) Balance with government authorities	-	-
<b>Total B</b>	-	-
<b>Total (A + B)</b>	-	-

**Note - 15 Other Non-current Assets**

Particulars	March 31,2025	March 31,2024
(a) Security Deposits	-	-
(b) Prepaid expenses	-	-
(c) Others (Specify nature)	-	-
<b>Total Other Non-current Assets</b>	-	-



**Note - 16 Receivables**

Particulars		March 31, 2025	March 31, 2024
(a)	Donations and Grants Receivable	1,016,500.00	1,747,646.00
(b)	Others - Outstanding for a period not exceeding 6 months	5,642,314.83	4,008,794.67
(c)	Outstanding for a period exceeding 6 months from the date they are due for receipt	6,658,814.83	5,756,440.67
(i)	Secured Considered good		
(ii)	Unsecured Considered good	17,505,698.01	12,026,384.00
(iii)	Doubtful	-	-
	(Less) : Provision for Doubtful Receivables	17,505,698.01	12,026,384.00
		-	-
	<b>Total Receivables</b>	<b>17,505,698.01</b>	<b>12,026,384.00</b>
		<b>24,164,512.84</b>	<b>17,782,824.66</b>

**Note - 17 Cash and Bank Balances**

Particulars		March 31, 2025	March 31, 2024
<b>A</b>	<b>Cash and Cash Equivalents</b>		
(a)	On Current Accounts	404,970.80	374,712.00
(b)	Cash Credit Account (Debit balance)	-	-
(c)	Fixed Deposits		
	Deposits with original maturity of less than three months	1,535,878.00	393,080.00
(d)	Cheques, Drafts in Hand	-	-
(e)	Cash in Hand	1,849,327.06	654,983.43
	<b>Total A</b>	<b>3,790,175.86</b>	<b>1,422,775.43</b>
<b>B</b>	<b>Other Bank Balances</b>		
(a)	Bank Deposits	24,995,445.00	21,604,292.00
(i)	Earmarked Bank Deposits	-	-
(ii)	Deposits with original maturity for more than 3 months but less than 12 months from reporting date	-	-
(iii)	Margin Money or Deposits under Lien	-	-
(iv)	Others	5,126,694.62	8,367,014.97
	<b>Total B</b>	<b>30,122,139.62</b>	<b>29,971,306.97</b>
	<b>Total Cash and Bank Balances - A+B</b>	<b>33,912,315.48</b>	<b>31,394,082.40</b>

**Note - 18 Short Term Loans and Advances**

Particulars		March 31, 2025	March 31, 2024
<b>A</b>	<b>Secured -</b>		
(a)	<b>Capital Advances</b>		
(i)	Considered good	-	-
(ii)	Doubtful	-	-
	Less : Provision for doubtful advances	-	-
(b)	Loans and Advances to partners or relative of partners	-	-
(c)	Other Loans and Advances	-	-
(i)	Prepaid Expenses	-	-
(ii)	GST Input Credit receivable	-	-
(iii)	Security Deposits	-	-
(iv)	Balance with government authorities	-	-
	<b>Total A</b>	-	-



<b>B</b>	<b>Unsecured -</b>		
(a)	<b>Capital Advances</b>		
(i)	Considered good	2,003,694.70	3,369,302.69
(ii)	Doubtful	-	-
	Less : Provision for doubtful advances	2,003,694.70	3,369,302.69
		-	-
(b)	Loans and Advances to partners or relative of partners	2,003,694.70	3,369,302.69
(c)	Other Loans and Advances	-	-
(i)	Prepaid Expenses	3,053,169.12	2,565,955.00
(ii)	GST Input Credit receivable	-	-
(iii)	Security Deposits	3,860,179.36	1,992,295.36
(iv)	Balance with government authorities	2,939,966.70	2,658,930.68
(v)	Others	16,778,094.48	5,814,683.97
	<b>Total B</b>	28,635,104.36	16,401,167.70
	<b>Total Short Term Loans and Advances - A+B</b>	28,635,104.36	16,401,167.70

**Note - 19 Other Current Assets**

Particulars		March 31,2025	March 31,2024
(a)	Interest accrued but not due on deposits	-	-
(b)	Interest accrued and due on deposits	3,021,482.10	1,716,123.56
	<b>Total Other Current Assets</b>	<b>3,021,482.10</b>	<b>1,716,123.56</b>

**Note - 21 Donations and Grants**

Particulars		March 31,2025	March 31,2024
<b>A</b>	<b>Indegenous Donations -</b>		
(a)	Unrestricted Funds	-	-
(b)	Restricted Funds	865,000.00	13,069,995.00
	<b>Total A</b>	865,000.00	13,069,995.00
<b>B</b>	<b>Foreign Donations</b>		
(a)	Unrestricted Funds	-	-
(b)	Restricted Funds	-	-
	<b>Total B</b>	-	-
	<b>Total Donations and Grants - A+B</b>	<b>865,000.00</b>	<b>13,069,995.00</b>

**Note - 22 Fees from Rendering Services**

Particulars		March 31,2025	March 31,2024
(a)	Services attracting GST -		
	Unrestricted Funds	-	-
	Restricted Funds	-	-
(b)	Services not attracting GST -		
	Unrestricted Funds	366,553,544.29	278,321,584.28
	Restricted Funds	-	-
(c)	Consultancy Receipts -		
	Unrestricted Funds	-	-
	Restricted Funds	-	-
(d)	Service Contracts -		
	Unrestricted Funds	-	-
	Restricted Funds	-	-
	<b>Total Fees from Rendering Services</b>	<b>366,553,544.29</b>	<b>278,321,584.28</b>



Note - 23 Other income

Particulars		March 31,2025	March 31,2024
(a)	Interest Income		
	Unrestricted Funds	1,900,165	1,587,838
	Restricted Funds	-	-
(b)	Dividend Income		
	Unrestricted Funds	-	-
	Restricted Funds	-	-
(c)	Net Gain on Sale of Investments		
	Unrestricted Funds	-	-
	Restricted Funds	-	-
(d)	Other Non-operating Income		
	Unrestricted Funds	1,051,776	1,873,102
	Restricted Funds	-	-
	<b>Total Other Income</b>	<b>2,951,941</b>	<b>3,460,940</b>

Note - 24 Cost of Goods Sold/Materials Consumed

Particulars		March 31,2025	March 31,2024
<b>A</b>	<b>Materials consumed/distributed</b>		
	<b>Raw material consumed/distributed</b>		
(i)	Inventory at the beginning of the year	-	-
(ii)	Add : Purchases during the year	-	-
		-	-
(iii)	Less: Inventory at the end of the year	-	-
	<b>Cost of raw material consumed/distributed</b> (I)	-	-
	<b>Other materials (purchased intermediates and components)</b>		
(i)	Inventory at the beginning of the year	-	-
(ii)	Add : Purchases during the year	-	-
		-	-
(iii)	Less: Inventory at the end of the year	-	-
	<b>Cost of other material consumed/distributed</b> (II)	-	-
	<b>Total A</b> (I+II)	-	-
<b>B</b>	<b>Purchases of Stock-in-trade</b>	-	-
<b>C</b>	<b>Changes in inventories of Finished Goods, Work in Progress and Stock-in-trade</b>		
	Inventories at the beginning of the year:		
(i)	Stock-in-trade	-	-
(ii)	Work in progress	-	-
(iii)	Finished goods	-	-
	(I)	-	-
	Inventories at the end of the year:		
(i)	Stock-in-trade	-	-
(ii)	Work in progress	-	-
(iii)	Finished goods	-	-
	(II)	-	-
	<b>(Increase)/decrease in inventories of Finished Goods, Work in Progress and Stock in trade C</b>	-	-
	<b>Total Cost of Goods Sold/Material Consumed - (A+B+C)</b>	-	-



**Note - 25 Employee Benefits (including Contract Labour)**

	Particulars	March 31,2025	March 31,2024
(a)	Salaries, Wages, Bonus and Other Allowances		
	Unrestricted Funds	133,058,487.00	115,142,213.00
	Restricted Funds	-	-
(b)	Contribution to Provident and Other Funds		
	Unrestricted Funds	1,572,243.00	1,369,360.00
	Restricted Funds	-	-
(c)	Gratuity Expenses		
	Unrestricted Funds	292,897.00	-
	Restricted Funds	-	-
(d)	Staff Welfare Expenses		
	Unrestricted Funds	580,825.00	1,059,137.00
	Restricted Funds	-	-
	<b>Total Employee Benefits</b>	<b>135,504,452.00</b>	<b>117,570,710.00</b>

**Note - 26 Depreciation and Amortisation**

	Particulars	March 31,2025	March 31,2024
(a)	On Tangible Assets (Refer Note 9)	-	-
(b)	On Intangible Assets (Refer Note 10)	-	-
	<b>Total Depreciation and Amortization</b>	<b>-</b>	<b>-</b>

**Note - 27 Finance Costs**

	Particulars	March 31,2025	March 31,2024
(a)	Interest Expense		
(i)	On Bank Loan	23,045,557.03	18,048,366.56
(ii)	On Assets on Finance Lease	-	-
(b)	Other Borrowing Costs	632,810.52	321,211.74
(c)	Loss on Foreign Exchange transactions and translations considered as finance cost (net)	-	-
	<b>Total Finance Costs</b>	<b>23,678,367.55</b>	<b>18,369,578.30</b>

**Note - 28 Other Expenses - Unrestricted Funds**

	Particulars	March 31,2025	March 31,2024
(i)	Consumption of Stores and Spare Parts	-	-
(ii)	Power and Fuel	1,921,752.00	1,737,776.18
(iii)	Rent	-	-
(iv)	Repairs and Maintenance - Buildings	556,287.00	260,529.00
(v)	Repairs and Maintenance - Machinery	4,069,308.60	3,198,937.00
(vi)	Insurance	2,340,838.00	2,105,735.00
(vii)	Rent, Rates and taxes, excluding, taxes on income	2,185,874.37	845,882.00
(viii)	Labour Charges	-	-
(ix)	Travelling Expenses	2,860,214.00	1,807,608.00
(x)	Auditor's Remuneration	250,000.00	125,000.00
(xi)	Printing and Stationery	3,086,457.00	3,098,840.00
(xii)	Communication Expenses	1,339,542.36	1,426,910.87
(xiii)	Legal and Professional Charges	546,249.82	792,816.00
(xiv)	Advertisement and Publicity	28,705,705.08	24,959,110.00
(xv)	Business Promotion Expenses	-	-
(xvi)	Commission	-	-
(xvii)	Clearing and Forwarding Charges	-	-



(xviii)	Losses and Provisions -		
(a)	Loss on Sale of Property, Plant and Equipment	-	4,832,193.00
(b)	Loss on Foreign Exchange Transactions (net)	-	-
(c)	Loss on Cancellation of Forward Contracts	-	-
(d)	Loss on Sale of Investments (net)	-	-
(e)	Provision for Diminution in Value of Investments	-	-
(f)	Provision for Doubtful Debts	-	-
(xix)	Miscellaneous Expenses	22,354,840.69	19,164,418.34
	<b>Total Other Expenses</b>	<b>70,217,068.92</b>	<b>64,355,755.39</b>

**Note - 28 Other Expenses - Restricted Funds**

Particulars		March 31,2025	March 31,2024
(i)	Consumption of Stores and Spare Parts	-	-
(ii)	Power and Fuel	-	-
(iii)	Rent	-	-
(iv)	Repairs and Maintenance - Buildings	-	-
(v)	Repairs and Maintenance - Machinery	-	-
(vi)	Insurance	-	-
(vii)	Rent, Rates and taxes, excluding, taxes on income	-	-
(viii)	Labour Charges	-	-
(ix)	Travelling Expenses	-	-
(x)	Auditor's Remuneration	-	-
(xi)	Printing and Stationery	-	-
(xii)	Communication Expenses	-	-
(xiii)	Legal and Professional Charges	-	-
(xiv)	Advertisement and Publicity	-	-
(xv)	Business Promotion Expenses	-	-
(xvi)	Commission	-	-
(xvii)	Clearing and Forwarding Charges	-	-
(xviii)	Losses and Provisions -		
(a)	Loss on Sale of Property, Plant and Equipment	-	-
(b)	Loss on Foreign Exchange Transactions (net)	-	-
(c)	Loss on Cancellation of Forward Contracts	-	-
(d)	Loss on Sale of Investments (net)	-	-
(e)	Provision for Diminution in Value of Investments	-	-
(f)	Provision for Doubtful Debts	-	-
(xix)	Miscellaneous Expenses	-	-
	<b>Total Other Expenses</b>	<b>-</b>	<b>-</b>



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Notes to accounts forming part of the Financial Statements for the year ended March 31, 2025

**- 9 Property, Plant and Equipment:**

(Amount in INR)

Particulars	Land	Buildings	Plant and Equipment	Office Equipment	Furniture & Fixtures	Vehicles	Live Stock	Total
<b>Gross Block</b>								
As at April 1, 2024	11,156,720.00	227,562,661.16	108,646,640.37	5,506,388.00	35,759,017.00	54,737,545.90	96,000.00	443,474,972.43
Additions/(Deductions/Adjustments)	-	-	19,684,667.96	2,543,244.00	10,928,424.00	13,056,600.00	-	46,212,935.96
As at April 1, 2023	-	-	-	-	-	-	-	-
Additions/(Deductions/Adjustments)	-	-	-	-	-	-	-	-
<b>As at March 31, 2025</b>	<b>11,156,720.00</b>	<b>227,562,661.16</b>	<b>128,331,308.33</b>	<b>8,049,632.00</b>	<b>46,687,441.00</b>	<b>67,794,145.90</b>	<b>96,000.00</b>	<b>489,687,908.39</b>
As at March 31, 2024	11,156,720.00	227,562,661.16	108,646,640.37	5,506,388.00	35,759,017.00	54,737,545.90	96,000.00	443,474,972.43
<b>Depreciation/Adjustments</b>								
As at April 1, 2024	-	-	-	-	-	-	-	-
Additions/(Deductions/Adjustments)	-	-	-	-	-	-	-	-
As at April 1, 2023	-	-	-	-	-	-	-	-
Additions/(Deductions/Adjustments)	-	-	-	-	-	-	-	-
<b>As at March 31, 2025</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
As at March 31, 2024	-	-	-	-	-	-	-	-
<b>Net Block</b>								
As at March 31, 2025	11,156,720.00	227,562,661.16	128,331,308.33	8,049,632.00	46,687,441.00	67,794,145.90	96,000.00	489,687,908.39
As at March 31, 2024	11,156,720.00	227,562,661.16	108,646,640.37	5,506,388.00	35,759,017.00	54,737,545.90	96,000.00	443,474,972.43

**10 Intangible Assets**

(Amount in INR)

Particulars	License/Franchise	Computer Software	Copyrights/Patents	Goodwill	Others (specify nature)	Total
<b>Gross Block</b>						
As at April 1, 2024	-	49,117.00	-	-	-	49,117.00
Additions/(Deductions/Adjustments)	-	-	-	-	-	-
As at April 1, 2023	-	-	-	-	-	-
Additions/(Deductions/Adjustments)	-	-	-	-	-	-
<b>As at March 31, 2025</b>	<b>-</b>	<b>49,117.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>49,117.00</b>
As at March 31, 2024	-	49,117.00	-	-	-	49,117.00
<b>Amortization/Adjustment</b>						
As at April 1, 2024	-	-	-	-	-	-
Additions/(Deductions/Adjustments)	-	-	-	-	-	-
As at April 1, 2023	-	-	-	-	-	-
Additions/(Deductions/Adjustments)	-	-	-	-	-	-
<b>As at March 31, 2025</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
As at March 31, 2024	-	-	-	-	-	-
<b>Net Block</b>						
As at March 31, 2025	-	49,117.00	-	-	-	49,117.00
As at March 31, 2024	-	49,117.00	-	-	-	49,117.00



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 Notes to accounts forming part of the Financial Statements for the year ended March 31, 2025

Note - 14 Non-current Investments (valued at historical cost unless stated otherwise)

(Amount: in INR)

Particulars	March 31, 2025			March 31, 2024	
	Face Value	Qty-Nos.	Book Value	Qty-Nos	Book Value
<b>A</b>					
<b>Trade Investments - Quoted</b>					
(a) Investments in Other Entities			-		-
(Less) : Provision for Diminution in Value of Investments			-		-
(b) Investments in Partnership Firm (Refer Footnote 1)			-		-
(c) Other Investments -			-		-
(i) Investments in Preference Shares			-		-
(ii) Investments in Equity Instruments			-		-
(iii) Investments in Government or Trust Securities			-		-
(iv) Investments in Debentures or Bonds			-		-
(v) Investments in Mutual Funds			-		-
(vi) Investments in Property			-		-
(vii) Other Non-current Investments			-		-
<b>Total A</b>			-		-
<b>B</b>					
<b>Trade Investments - Unquoted</b>					
(a) Investments in Other Entities			-		-
(Less) : Provision for Diminution in Value of Investments			-		-
(b) Investments in Partnership Firm (Refer Footnote 1)			-		-
(c) Other Investments			-		-
(i) Investments in Preference Shares			-		-
(ii) Investments in Equity Instruments			-		-
(iii) Investments in Government or Trust Securities			-		-
(iv) Investments in Debentures or Bonds			-		-
(v) Investments in Mutual Funds			-		-
(vi) Investments in Property			-		-
(vii) Other Non-current Investments			-		-
<b>Total B</b>			-		-
<b>Total Non-current Investments - A+B</b>			-		-
<b>Aggregate Market Value as at the end of the year:</b>					
Aggregate amount of Quoted Investments and market value thereof.			-		-
Aggregate amount of Unquoted Investments.			-		-
Aggregate Provision for Diminution in Value of Investments.			-		-
<b>Footnote 1: Details of investment in Partnership Firm</b>					
<b>Name of partner with % share in profits of such firm</b>					
1.			-		-
2.			-		-
<b>Total Capital of the Firm</b>			-		-



**Rijan Educational Society**  
**Sheeshambara, Sihniwala, Shimla Road, Dehradun**  
**Notes to accounts forming part of the Financial Statements for the year ended March 31, 2025**

**Note - 20 Current Investments**

(Amount in INR)

Particulars	March 31, 2025			March 31, 2024	
	Face Value	Qty-Nos.	Book Value	Qty-Nos.	Book Value
<b>A Trade (valued at lower of cost or market value) - Quoted</b>					
(a) Current Maturities of Long-term Investments			-		-
(b) Investments in Equity Instruments			-		-
(c) Investments in Preference Shares			-		-
(d) Investments in Government or Trust Securities			-		-
(e) Investments in Debentures or Bonds			-		-
(f) Investments in Mutual Funds			-		-
(g) Other Short-term Investments			-		-
<b>Total A</b>			-		-
<b>B Trade (valued at lower of cost or market value) - Unquoted</b>					
(a) Current Maturities of Long-term Investments			-		-
(b) Investments in Equity Instruments			-		-
(c) Investments in Preference Shares			-		-
(d) Investments in Government or Trust Securities			-		-
(e) Investments in Debentures or Bonds			-		-
(f) Investments in Mutual Funds			-		-
(g) Other Short-term Investments			-		-
<b>Total B</b>			-		-
<b>Total Current Investments - A+B</b>			-		-
Aggregate Value of Quoted Investments and Market Value thereof.			-		-
Aggregate Value of Unquoted Investments.			-		-
Aggregate Provision for Diminution in Value of Investments.			-		-

