Rajesh Ramesh & Associates
Chartered Accountants

To
The President, Management Committee
Alpine International School – Jaure Amb
Run By Alpine Public School Society
Teh.- Barsar, Distt.- Hamirpur (H.P.)

RE: AUDIT REPORT FOR THE YEAR 2022-23

REPORT ON THE FINANCIAL STATEMENTS

*We have audited the accompanying financial statements of **"Alpine International School – Jaure Amb (Run by Alpine Public School Society),Teh.- Barsar, Distt.- Hamirpur (H.P.)"** as at **31st March 2023** which comprises the Balance Sheet as at **31st March 2023** and the Income and Expenditure Account for the year ended on **31st March 2023.***

MANAGEMENT'S RESPOSIBILITY FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the society in accordance with the requirements of society registration act, includes the design, implementation and maintenance of internal controls and risk management systems relevant to the preparation of the financial statements that are free from material mis-statement, whether due to fraud or error.

AUDITOR'S RESPOSIBILITY

Our responsibility is to express an opinion on these financial statements based on our audit. We have conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. 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 misstatements.

An audit involves performing procedure to obtain audit evidence about the amounts and disclosures in the financial statements. The procedure selected depends on the auditor's judgment, including the assessment of risk of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessment, the auditor considers internal control relevant to the company's preparation of financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the management, 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 basis for our audit opinion.

OPINION

In my/our opinion and to the best of my/our information, and according to information given to me/us the said accounts give a true and fair view, Subject to: -

Some Expenses are supported with internal evidences.

RAJESH RAMESH & ASSOCIATES CHARTERED ACCOUNTANTS GHUMARWIN (H.P.)

ALPINE INTERNATIONAL SCHOOL - JAURE AMB,TEH.- BARSAR, DISTT. - HAMIRPUR (H.P.)
(Run By Alpine Public School Society - Jaure Amb, Distt.- Hamirpur (H.P.))
BALANCE SHEET AS ON 31-03-2023
UDIN : 23503310BGWSQC4494

LIABILITIES:		AMOUNT(Rs.)	ASSETS:		AMOUNT(Rs.)
CAPITAL FUNDS:			**FIXED ASSETS:**		
Last Balance	598250.66		**Furniture & Fixture**		
Add :- Excess of Income			Last Balance	24652.00	
Over Expenditure	157052.50	755303.16	Less : Dep. @ 10%	2465.00	22187.00
			Black Board		
			Last Balance	972.00	
			Less : Dep. @ 10%	97.00	875.00
			Bus/Van Account		
			Last Balance	451570.00	
			Less : Dep @ 15%	67736.00	383834.00
			Computer		
			Last Balance	16054.00	
			Less : Dep @ 40%	6422.00	9632.00
			CURRENT ASSETS:		
			CASH & BANK BALANCES:		
			Cash In Hand		17025.00
			Punjab National Bank S/B A/c		321750.16
TOTALS:		**755303.16**	**TOTALS:**		**755303.16**

REPORT: AS PER REPORT OF EVEN DATE.
PLACE : GHUMARWIN
DATED : 30/06/2023

FOR RAJESH RAMESH & ASSOCIATES :
CHARTERED ACCOUNTANTS

RAJESH RAMESH & ASSOCIATES CHARTERED ACCOUNTANTS M. No. 503310 FR No. 019834N GHUMARWIN

(RAJESH KUMAR)
PROP.

ALPINE INTERNATIONAL SCHOOL - JAURE AMB.TEH.- BARSAR, DISTT. - HAMIRPUR (H.P.)

(Run By Alpine Public School Society - Jaure Amb, Distt.- Hamirpur (H.P.))

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31-03-2023

EXPENDITURE	AMOUNT(RS.)	INCOME	AMOUNT(RS.)
To Affiliation Fee/Recongniation Fee	15000.00	By Tution Fee	2273200.00
To Bank Charges	206.50	By Addmission Fee	210700.00
To Bus Expenses	237687.00	By Bus Income	232243.00
To Examination Expenses	7559.00		
To Fee & Taxes	40200.00		
To Insurance Charges	64500.00		
To News Paper Expenses	2250.00		
To Rent Paid	120000.00		
To Repair & Maintance	30624.00		
To Salary To Staff	1950000.00		
To Stationery Expenses	14344.00		
To Depreciation W/off	76720.00		
To Excess of Income Over Expenditure	157052.50		
TOTALS:	2716143.00	TOTALS:	2716143.00

REPORT: AS PER REPORT OF EVEN DATE.
PLACE : GHUMARWIN
DATED : 30/06/2023

FOR RAJESH RAMESH & ASSOCIATES :
CHARTERED ACCOUNTANTS

(RAJESH KUMAR)
PROP.

ALPINE INTERNATIONAL SCHOOL - JAURE AMB.TEH.- BARSAR, DISTT. - HAMIRPUR (H.P.)
(Run By Alpine Public School Society - Jaure Amb. Distt.- Hamirpur (H.P.))

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31-03-2023

RECEIPTS	AMOUNT(RS.)	PAYMENTS	AMOUNT(RS.)
To Balance B/Dowm		By Affiliation Fee/Recongniation Fee	15000.00
Cash In Hand	8275.00	By Bank Charges	206.50
Punjab National Bank S/B A/c	96727.66	By Bus Expenses	237687.00
		By Examination Expenses	7559.00
To Tution Fee	2273200.00	By Fee & Taxes	40200.00
To Addmission Fee	210700.00	By Insurance Charges	64500.00
To Bus Income	232243.00	By News Paper Expenses	2250.00
		By Rent Paid	120000.00
		By Repair & Maintance	30624.00
		By Salary To Staff	1950000.00
		By Stationery Expenses	14344.00
		By Balance B/Dowm	
		Cash In Hand	17025.00
		Punjab National Bank S/B A/c	321750.16
TOTALS:	2821145.66	TOTALS:	2821145.66

REPORT : AS PER REPORT OF EVEN DATE.
PLACE : GHUMARWIN
DATED : 30/06/2023

FOR RAJESH RAMESH & ASSOCIATES :
CHARTERED ACCOUNTANTS

(RAJESH KUMAR)
PROP.

Rajesh Ramesh & Associates
Chartered Accountants

To
The President , Management Committee
Alpine International School – Jaure Amb
Run By Alpine Public School Society
Teh.- Barsar , Distt.- Hamirpur (H.P.)

RE : AUDIT REPORT FOR THE YEAR 2023-24

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of ***"Alpine International School – Jaure Amb (Run by Alpine Public School Society),Teh.- Barsar , Distt.- Hamirpur (H.P.)"*** *as at* ***31st March 2024*** *which comprises the Balance Sheet as at* ***31st March 2024*** *and the Income and Expenditure Account for the year ended on* ***31st March 2024.***

MANAGEMENT'S RESPOSIBILITY FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the society in accordance with the requirements of society registration act, includes the design, implementation and maintenance of internal controls and risk management systems relevant to the preparation of the financial statements that are free from material mis-statement, whether due to fraud or error.

AUDITOR'S RESPOSIBILITY

Our responsibility is to express an opinion on these financial statements based on our audit. We have conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. 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 misstatements.

An audit involves performing procedure to obtain audit evidence about the amounts and disclosures in the financial statements. The procedure selected depends on the auditor's judgment, including the assessment of risk of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessment, the auditor considers internal control relevant to the company's preparation of financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the management, 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 basis for our audit opinion.

OPINION

In my/our opinion and to the best of my/our information, and according to information given to me/us the said accounts give a true and fair view,Subject to: -

Some Expenses are supported with internal evidences.

ALPINE INTERNATIONAL SCHOOL - JAURE AMB,TEH.- BARSAR, DISTT. - HAMIRPUR (H.P.)
(Run By Alpine Public School Society - Jaure Amb, Distt.- Hamirpur (H.P.))
BALANCE SHEET AS ON 31-03-2024
UDIN : 24503310BKBMWT5727

LIABILITIES:		AMOUNT(Rs.)	ASSETS:		AMOUNT(Rs.)
CAPITAL FUNDS :			**FIXED ASSETS:**		
			Furniture & Fixture		
Last Balance	755303.16		Last Balance	22187.00	
Add :- Excess of Income			Addition Before Sept.	58500.00	
Over Expenditure	215115.54	970418.70		80687.00	
			Less : Dep. @ 10%	8069.00	72618.00
			Black Board		
			Last Balance	875.00	
			Less : Dep. @ 10%	88.00	787.00
			Bus/Van Account		
			Last Balance	383834.00	
			Less : Dep @ 15%	57575.00	326259.00
			Computer		
			Last Balance	9632.00	
			Less : Dep @ 40%	3853.00	5779.00
			CURRENT ASSETS :		
			CASH & BANK BALANCES :		
			Cash In Hand		8297.00
			Punjab National Bank S/B A/c		556678.70
TOTALS :		**970418.70**	**TOTALS :**		**970418.70**

REPORT : AS PER REPORT OF EVEN DATE.
PLACE : GHUMARWIN
DATED : 04-10-2024

FOR RAJESH RAMESH & ASSOCIATES :
CHARTERED ACCOUNTANTS

(RAJESH KUMAR)
PROP.

ALPINE INTERNATIONAL SCHOOL - JAURE AMB,TEH.- BARSAR, DISTT. - HAMIRPUR (H.P.)

(Run By Alpine Public School Society - Jaure Amb, Distt.- Hamirpur (H.P.))

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31-03-2024

EXPENDITURE	AMOUNT(RS.)	INCOME	AMOUNT(RS.)
To Affiliation Fee/Recongniation Fee	10500.00	By Tution Fee	2287800.00
To Bank Charges	180.10	By Addmission Fee	175500.00
To Bus Expenses	537648.00	By Bus Receipts	770500.00
To Examination Expenses	32820.36		
To Fee & Taxes	52713.00		
To Insurance Charges	43214.00		
To News Paper Expenses	4760.00		
To Rent Paid	120000.00		
To Repair & Maintance	8560.00		
To Salary To Staff	2127600.00		
To Stationery Expenses	11104.00		
To Depreciation W/off	69585.00		
To Excess of Income Over Expenditure	215115.54		
TOTALS :	**3233800.00**	**TOTALS :**	**3233800.00**

REPORT : AS PER REPORT OF EVEN DATE.
PLACE : GHUMARWIN
DATED : 04-10-2024

FOR RAJESH RAMESH & ASSOCIATES :
CHARTERED ACCOUNTANTS

(RAJESH KUMAR)
PROP.

ALPINE INTERNATIONAL SCHOOL - JAURE AMB,TEH.- BARSAR, DISTT. - HAMIRPUR (H.P.)
(Run By Alpine Public School Society - Jaure Amb, Distt.- Hamirpur (H.P.))

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31-03-2024

RECEIPTS	AMOUNT(RS.)	PAYMENTS	AMOUNT(RS.)
To Balance B/Dowm		By Affiliation Fee/Recongniation Fee	10500.00
Cash In Hand	17025.00	By Bank Charges	180.10
Punjab National Bank S/B A/c	321750.16	By Bus Expenses	537648.00
		By Examination Expenses	32820.36
To Tution Fee	2287800.00	By Fee & Taxes	52713.00
To Addmission Fee	175500.00	By Insurance Charges	43214.00
To Bus Receipts	770500.00	By News Paper Expenses	4760.00
		By Rent Paid	120000.00
		By Repair & Maintance	8560.00
		By Salary To Staff	2127600.00
		By Stationery Expenses	11104.00
		By Furniture & Fixture	58500.00
		By Balance B/Dowm	
		Cash In Hand	8297.00
		Punjab National Bank S/B A/c	556678.70
TOTALS :	3572575.16	TOTALS :	3572575.16

REPORT : AS PER REPORT OF EVEN DATE.
PLACE : GHUMARWIN
DATED : 04-10-2024

FOR RAJESH RAMESH & ASSOCIATES :
CHARTERED ACCOUNTANTS

(RAJESH KUMAR)
PROP.

Rajesh Ramesh & Associates
Chartered Accountants

To
The President , Management Committee
Alpine International School – Jaure Amb
Run By Alpine Public School Society
Teh.- Barsar , Distt.- Hamirpur (H.P.)

RE : AUDIT REPORT FOR THE YEAR 2024-25

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of "**Alpine International School - Jaure Amb (Run by Alpine Public School Society),Teh.- Barsar , Distt.- Hamirpur (H.P.)**" as at **31st March 2024** which comprises the Balance Sheet as at **31st March 2025** and the Income and Expenditure Account for the year ended on **31st March 2025.**

MANAGEMENT'S RESPOSIBILITY FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the society in accordance with the requirements of society registration act, includes the design, implementation and maintenance of internal controls and risk management systems relevant to the preparation of the financial statements that are free from material mis-statement, whether due to fraud or error.

AUDITOR'S RESPOSIBILITY

Our responsibility is to express an opinion on these financial statements based on our audit. We have conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. 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 misstatements.

An audit involves performing procedure to obtain audit evidence about the amounts and disclosures in the financial statements. The procedure selected depends on the auditor's judgment, including the assessment of risk of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessment, the auditor considers internal control relevant to the company's preparation of financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the management, 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 basis for our audit opinion.

OPINION

In my/our opinion and to the best of my/our information, and according to information given to me/us the said accounts give a true and fair view,Subject to: -

RAJESH RAMESH & ASSOCIATES
CHARTERED ACCOUNTANTS
M. No. 502310
FR No. 019834N
GHUMARWIN (H.P.)

Rajesh Ramesh & Associates
Chartered Accountants

Some Expenses are supported with internal evidences.

(i) In the case of the Balance Sheet, of the state of affairs of the above named trust/institution as at 31st March 2025.

(ii) In the case of the Income & Expenditure account, of the Excess of **Income over Expenditure** for accounting period ending on **31st March 2025.**

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

We report that :-

A) We have obtained all the information and explanations, which to the best of my/our knowledge and belief were necessary for the purposes of the Audit.

B) In Our opinion, proper books of account have been kept by the Institute of the so far as appears from my/our examination of the books .

C) The Balance Sheet and Income and Expenditure account dealt with the report are in agreement with the books of accounts.

D) In our opinion,the Balance Sheet and Income and Expenditure Account comply with the applicable accounting standards and Principals generally accepted in India.

Place : Ghumarwin

Dated : 25/06/2025

For Rajesh Ramesh & Associates ;

Chartered Accountants

(Rajesh Kumar)

PROP. FCA, M.NO. 503310

UDIN : 25503310BMIIZA9516

Office: - Near Bachat Bhawan Ghumarwin, Distt- Bilaspur (H.P),Email:- rajeshsoni_2002@yahoo.com

ALPINE INTERNATIONAL SCHOOL - JAURE AMB,TEH.- BARSAR, DISTT. - HAMIRPUR (H.P.)

(Run By Alpine Public School Society - Jaure Amb, Distt.- Hamirpur (H.P.))

Balance Sheet as at 31-03-2025

UDIN : 25503310BMIIZA9516

(Amount in Rs.)

Particulars	Note	31 March 2024	31 March 2025
Sources of Funds			
Capital Funds	(As per Schedule)	970418.70	715117.28
	Total	970418.70	715117.28
Current liabilities			
EDL & Admistration Charge Payable	(As per List)	Nil	2053.00
EPF Payable			49250.00
Salary Payable			180529.00
	Total	Nil	231832.00
Total of Source of Funds		970418.70	946949.28
Application of Funds			
Non-current assets			
Property, Plant and Equipment	(As per Schedule)	405443.00	885920.00
		405443.00	885920.00
Current assets			
Cash and bank balances	(As per List)	564975.70	61029.28
Total		970418.70	946949.28

REPORT : AS PER SEPRATE REPORT OF EVEN DATE.
PLACE : GHUMARWIN
DATED : 25/06/2025

FOR RAJESH RAMESH & ASSOCIATES :
CHARTERED ACCOUNTANTS

(RAJESH KUMAR)
F.C.A. M.No. 503310

PRESIDENT

ALPINE INTERNATIONAL SCHOOL - JAURE AMB,TEH.- BARSAR, DISTT. - HAMIRPUR (H.P.)
(Run By Alpine Public School Society - Jaure Amb, Distt.- Hamirpur (H.P.))

Capital Funds

(Amount in Rs.)

Sr. No.	Particulars	As at 1st April 2024 (Opening Balance)	Excess of Income over Expenditure	Funds Utilised during the year	As at 31st March 2025 (Closing Balance)
	General Funds	970418.70	-2,55,301.42		7,15,117.28
				-	
Previous Year (PY)		755303.16	2,15,115.54	-	9,70,418.70

RAJESH RAMESH & ASSOCIATES
CHARTERED ACCOUNTANTS
M. No. 501...
FR No. 019834N
GHUMARWIN (H.P.)

ALPINE INTERNATIONAL SCHOOL - JAURE AMB,TEH.- BARSAR, DISTT. - HAMIRPUR (H.P.)

(Run By Alpine Public School Society - Jaure Amb, Distt.- Hamirpur (H.P.))

SCHEDULE OF FIXED ASSETS AS ON 31-03-2025

Name of Assets	W.D.V. As on on 01-04-2024	Additions (put to use) up to 04-Oct-2024	Additions (put to use) after 04-Oct-2024	TOTALS	Rate	Depreciation W/Off	W.D.V. As on 31-03-2025
Furniture & Fixtures	72618.00			72618.00	10%	7262.00	65356.00
Black Board	787.00			787.00	10%	79.00	708.00
Bus & Van	326259.00	585000.00		911259.00	15%	136689.00	774570.00
Computer	5779.00			5779.00	40%	2312.00	3467.00
CC Tv Camera		40480.00		40480.00	15%	6072.00	34408.00
Fire Extenguisher			7700.00	7700.00	7.5%	289.00	7411.00
TOTALS :	405443.00	625480.00	7700.00	1038623.00		152703.00	885920.00

AMESH & ASSOCIATES
GHUMARWIN (H.P.)

ALPINE INTERNATIONAL SCHOOL - JAURE AMB,TEH.- BARSAR, DISTT. - HAMIRPUR (H.P.)

(Run By Alpine Public School Society - Jaure Amb, Distt.- Hamirpur (H.P.))

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

(Amount in Rs.)

Particulars	31 March 2024	31 March 2025
Cash & Bank Balances	**31 March 2024**	**31 March 2025**
Cash in Hand	8,297.00	Nil
Punjab National Bank C/A	5,56,678.70	61,029.28
	5,64,975.70	**61,029.28**

RAJESH RAMESH & ASSOCIATES CHARTERED ACCOUNTANTS CHUMARWIN (H.P.)

ALPINE INTERNATIONAL SCHOOL - JAURE AMB,TEH.- BARSAR, DISTT. - HAMIRPUR (H.P.)

(Run By Alpine Public School Society - Jaure Amb, Distt.- Hamirpur (H.P.))

Income and Expenditure for the year ended 31-03-2025

Particulars	Note	31 March 2024	31 March 2025
Fees from Rendering of Services			
School Fee Collection/ Bus Receipt		3233800.00	3836791.00
Other Income			164287.00
Total Income (I+II)		**3233800.00**	**4001078.00**
Expenses:			
Employee benefits expense	(As per List)	2127600.00	2603356.00
Depreciation and amortization expense		69585.00	152703.00
Finance costs	(As per List)	180.10	1605.18
Other Expenses	(As per List)	821319.36	1498715.24
Total expenses		**3018684.46**	**4256379.42**
Excess of Income over Expenditure for the year		215115.54	-255301.42

REPORT : AS PER SEPRATE REPORT OF EVEN DATE.
PLACE : GHUMARWIN
DATED : 25/06/2025

PRESIDENT

FOR RAJESH RAMESH & ASSOCIATES :
CHARTERED ACCOUNTANTS

(RAJESH KUMAR)
F.C.A. M.No. 503310

ALPINE INTERNATIONAL SCHOOL - JAURE AMB,TEH.- BARSAR, DISTT. - HAMIRPUR (H.P.)		
(Run By Alpine Public School Society - Jaure Amb, Distt.- Hamirpur (H.P.))		
Notes forming part of the Financial Statements for the year ended 31st March, 2025		
Other income	**31-Mar-24**	**31-Mar-25**
Member Contribution	0.00	164287.00
Employee benefits expense	**31-Mar-24**	**31-Mar-25**
Salary to Staff	21,27,600.00	2603356.00
Totals of Employee benefits expense	**2127600.00**	**2603356.00**
Finance cost	**31-Mar-24**	**31-Mar-25**
Bank Charges	180.10	1,605.18
Total Finance cost	**180.10**	**1,605.18**
Other Expenses	**31-Mar-24**	**31-Mar-25**
Affiliation Fee/Recongniation Fee	10500.00	
Bus Expenses	537648.00	637677.00
Examination Expenses	32820.36	49124.24
Fee & Taxes	52713.00	0.00
Insurance Charges	43214.00	21800.00
News Paper Expenses	4760.00	6270.00
Rent Paid	120000.00	120000.00
Repair & Maintance	8560.00	51283.00
Stationery Expênses	11104.00	38380.00
Bonus & Staff Welfare Expenses		174947.00
Edli & Administration Charges		23,641.00
Electricity Expenses		18,480.00
Function Expenses		25,000.00
Internet Expenses		11,543.00
Medical Expenses		5,080.00
Misc Expenses		7,355.00
Sports Expenses		18,292.00
Employed Provident Fund		2,83,313.00
Furniture Repair Expenses		6,530.00
Total of other Expenses	821319.36	1498715.24

RAJESH RAMESH & ASSOCIATES
CHARTERED ACCOUNTANTS
GHUMARWIN (H.P.)