ANNEXURE VI for Metric ID 4.1.2

SHREEYASH PRATISHTHAN'S

SHREEYASH INSTITUTE OF PHARMACEUTICAL EDUCATION & RESEARCH

GUT. NO. 258 (P) SATARA TANDA, TAL & DIST - AURANGABAD.

AUDITED STATEMENTS OF ACCOUNTS

FOR

2019-2020

AUDITORS

ASHOK PATIL & ASSOCIATES, CHARTERED ACCOUNTANTS A.P.HEIGHTS, BEHIND GOPAL CULTURAL HALL, OSMANPURA, AURANGABAD.

> Tel.:(0240) 2340247 Fax: (0240) 2358483

ASHOK PATIL & ASSOCIATES CHARTERED ACCOUNTANTS

"A. P. Heights", Behind Gopal Cultural Hall, New Osmanpura, Aurangabad.

Independent Auditor's Report

To, The Trustees, Shreeyash Pratishthan, Aurangabad Section, Gut no.-258 (P), Satara Tanda, Aurangabad - 431010

We have audited the financial statements of SHREEYASH PRATISHTHAN'S, SHREEYASH INSTITUTE OF PHARMACEUTICAL EDUCATION & RESEARCH, GUT NO. - 258 (P), SATARA TANDA, TAL. & DIST. AURANGABAD (hereinafter referred to as "the institute") which comprise the balance sheet as at 31st March, 2020, and the statement of Income and Expenditure for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory

In our opinion, the accompanying financial statements of the Institute are prepared, in all material respects, in accordance with The Maharashtra Public Trust Act, 1950.

Basis for Opinion

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

Responsibilities of Management

Management is responsible for the preparation of the financial statements in accordance with The Maharashtra Public Trust Act, 1950 and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Those charged with governance are responsible for overseeing the Institute financial reporting process.

PLACE: AURANGABAD. DATE : 31/12/2020 FOR ASHOK PATIL & ASSOCIATES. CHARTERED ACCOUNTANTS FIRM-REG. NO. 122045W

URANGABAT

(SAURABH AGRAWAL) PARTNER M. No. 131312

SHREEYASH PRATISHTHAN'S SHREEYASH INSTITUTE OF PHARMACEUTICAL EDUCATION & RESEARCH GUT NO. - 258 (P), SATARA TANDA, TAL. & DIST. AURANGABAD. BALANCE SHEET AS ON 31ST MARCH, 2020

LIABILITIES	AMOUNT (Rs.)	AMOUNT (Rs.)	ASSETS	AMOUNT (Rs.)	AMOUNT (Rs.)
TRUST & OTHER FUNDS (Schedule "A")		2,16,24,565.50	FIXED ASSETS (AT COST) (Schedule "C")	-	7,16,18,270.21
LOANS, ADVANCES AND DEPOSITS (Schedule "B")		9,99,44,871.31	LOANS, ADVANCES AND DEPOSITS (Schedule "B")	<i></i>	1,47,61,445.75
			CASH & BANK BALANCES (Schedule "D")		12,05,436.48
			INCOME & EXPENDITURE ACCOUNT Balance as per last B/s. Add: Deficit for the year	2,35,43,761.57 1,04,40,522.80	3,39,84,284.37
TOTAL Rs.		12,15,69,436.81	TOTAL R	5.	12,15,69,436.81

Schedules referred to above form an integral part of the Balance Sheet .

This is the Balance Sheet referred to in our report of even date.

FOR SHREEYASH INSTITUTE OF PHARMACEUTICAL EDUCATION & RESEARCH

()PRINCIPAL

ACCOUNTANT

PLACE : AURANGABAD. DATE : 31 12 2020

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TRUSTEE

EXAMINED AND FOUND CORRECT AS PER BOOKS OF ACCOUNT PRODUCED AND INFORMATION GIVEN, SUBJECT TO OUR SEPARATE REPORT OF EVEN DATE.

FOR ASHOK PATIL & ASSOCIATES, CHARTERED ACCOUNTANTS, URANGABA (SAURABH AGRAWAL) PARTNER M. No. 131312

SHREEYASH PRATISHTHAN'S SHREEYASH INSTITUTE OF PHARMACEUTICAL EDUCATION & RESEARCH GUT NO. - 258 (P), SATARA TANDA, TAL. & DIST. AURANGABAD. INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2020

EXPENDITURE	AMOUNT (Rs.)	AMOUNT (Rs.)	INCOME	AMOUNT (Rs.)	AMOUNT (Rs.)
TO MAINTENANCE A/c. Salaries & Remuneration (Schedule "G")	2,59,65,492.00	3,73,55,383.80	BY MAINTENANCE A/c (Schedule "E")	-	2,56,17,323.00
College Direct & Admin Exp. (Schedule "H") Depreciation	52,07,845.80 61,82,046.00		BY DEVELOPMENT A/c (Schedule "F")	•	25,95,076.00
(Schedule "C") TO DEVELOPMENT FUND (50 % of Development Fee.)		12,97, <mark>5</mark> 38.00	12,97,538.00 BY EXCESS OF EXPENDITURE OVER INCOME CARRIED OVER TO BALANCE SHEET		1,04,40,522.80
TOTAL Rs.		3,86,52,921.80	TOTAL Rs.		3,86,52,921.80

Notes on Account and Significant Accounting Policies - Schedule "J"

EXAMINED AND FOUND CORRECT AS PER BOOKS OF ACCOUNT PRODUCED AND INFORMATION GIVEN, SUBJECT TO OUR SEPARATE REPORT OF EVEN DATE.

FOR SHREEYASH INSTITUTE OF PHARMACEUTICAL EDUCATION & RESEARCH

ACCOUNTANT

PRINCIPAL

PLACE : AURANGABAD. DATE : 31 12 2020

TRUSTEE

FOR ASHOK PATIL & ASSOCIATES, CHARTERED ACCOUNTANTS, FIRM REG. NO. 922045W URANGABAD (SAURABH AGRAWAL) PARTNER M. No. 131312

SHREEYASH PRATISHTHAN'S SHREEYASH INSTITUTE OF PHARMACEUTICAL EDUCATION & RESEARCH GUT NO. - 258 (P), SATARA TANDA, TAL. & DIST. AURANGABAD. BALANCE SHEET AS ON 31ST MARCH, 2020

LIABILITIES	AMOUNT (Rs.)	AMOUNT (Rs.)	ASSETS	AMOUNT (Rs.)	AMOUNT (Rs.)
TRUST & OTHER FUNDS (Schedule "A")		2,16,24, <mark>565</mark> .50	FIXED ASSETS (AT COST) (Schedule "C")		7,16,18,270.21
LOANS, ADVANCES AND DEPOSITS (Schedule "B")		9,99,44,871.31	LOANS, ADVANCES AND DEPOSITS (Schedule "B")		1,47,61,445.75
			CASH & BANK BALANCES (Schedule "D")		12,05,436.48
			INCOME & EXPENDITURE ACCOUNT Balance as per last B/s.	2,35,43,761.57	3,39,84,284.37
			Add: Deficit for the year	1,04,40,522.80	
TOTAL Rs.		12,15,69,436.81	TOTAL R	K	12,15,69,436.81

Schedules referred to above form an integral part of the Balance Sheet .

This is the Balance Sheet referred to in our report of even date.

FOR SHREEYASH INSTITUTE OF PHARMACEUTICAL EDUCATION & RESEARCH

()PRINCIPAL

ACCOUNTANT

PLACE : AURANGABAD. DATE : 31 12 2020

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TRUSTEE

EXAMINED AND FOUND CORRECT AS PER BOOKS OF ACCOUNT PRODUCED AND INFORMATION GIVEN, SUBJECT TO OUR SEPARATE REPORT OF EVEN DATE.

FOR ASHOK PATIL & ASSOCIATES, CHARTERED ACCOUNTANTS, URANGABAS (SAURABH AGRAWAL) PARTNER M. No. 131312

SHREEYASH PRATISHTHAN'S SHREEYASH INSTITUTE OF PHARMACEUTICAL EDUCATION & RESEARCH GUT NO. - 258 (P), SATARA TANDA, TAL. & DIST. AURANGABAD. RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2020

RECEIPTS	AMOUNT (Rs.)	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)	AMOUNT (Rs.)
TO OPENING BALANCE Cash & Bank Balance		4,34,426.49	BY RECURRING EXPENSES MAINTENANCE A/c	_	3,11,73,337.80
(Schedule "D")		187 197	Salaries & Remuneration (Schedule "G")	2,59,65,492.00	
		2,82,12,399.00	College Direct & Admin Exp. (Schedule "H")	52,07,845.80	
RECEIPTS Maintenance A/c (Schedule "E")	2,56,17,323.00		BY NON RECURRING EXP.		19,75,005.00
Development A/c (Schedule "F")	25,95,076.00		(Schedule "C")		
			BY NON RECURRING PAYMENTS	9,78,19,137.25	9,78,19,137.25
TO NON RECURRING RECEIPTS		10,35,26,091.04	(Schedule "I")		
(Schedule "I")			BY CLOSING BALANCE Cash & Bank Balance	12,05,436.48	12,05,436.48
TOTAL R	s,	13,21,72,916.53	TOTAL Rs.		13,21,72,916.53

Notes on Account and Significant Accounting Policies - Schedule "J"

The Schedules referred to above form an integral part of the Receipts & Payments Account. This is Receipts & Payments Account referred to in our report of even date.

> EXAMINED AND FOUND CORRECT AS PER BOOKS OF ACCOUNT PRODUCED AND INFORMATION GIVEN, SUBJECT TO OUR SEPARATE REPORT OF EVEN DATE.

FOR SHREEYASH INSTITUTE OF PHARMACEUTICAL EDUCATION & RESEARCH

PRINCIPAL

ACCOUNTANT

PLACE : AURANGABAD. DATE : 31 12 2020

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TRUSTEE

FOR ASHOK PATIL & ASSOCIATES, CHARTERED ACCOUNTANTS, FIRM REG. NQ. 122045W ANDAMORBAL d (SAURABH AGRAWAL) PARTNER M. No. 131312

SCHEDULE "A" FUNDS FOR THE YEAR 2019-2020

SR.NO.	PARTICULARS	AMOUNT (Rs.)	AMOUNT (Rs.)
1	DEVELOPMENT FUND		19,09,502.50
	Bal. As per last Balance Sheet	6,11,964.50	
	Add :- Transferred during the year	12,97,538.00	
2	DEPRECIATION FUND		1,97,15,063.00
	Bal. As per last Balance Sheet	1,35,33,017.00	
	Add :- Transferred during the year	61,82,046.00	
	Total (1+2)		2,16,24,565.50
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SCHEDULE "B" LOANS, ADVANCES & DEPOSITS AS ON 31/03/2020

PARTICULARS	DEBIT	CREDIT
Deposits From Students	-	23,70,000.00
Deposits Given To AICTE	30,00,000.00	
Creditors for Expenses	3-0	15,02,934.00
Salary & Stipend Payable		53,49,120.00
Advance Fees Received	140	79,07,501.00
Prepaid Expenses	2,00,000.00	
Students Fees Receivable	1,14,95,002.75	
Advance to Staff	66,443.00	
Branch / Division	1. I I I I I I I I I I I I I I I I I I I	8,28,15,316.31
TOTAL Rs.	1,47,61,445.75	9,99,44,871.31

SCHEDULE "D" CASH AND BANK BALANCES AS ON 31/03/2020

PARTICULARS	Balance AS ON 31-03-2019	Balance AS ON 31-03-2020
Cash in Hand	1,23,106.00	15,800.00
Bank accounts - Current	3,11,320.49	11,89,636.48
TOTAL Rs.	4,34,426.49	12,05,436.48

SCHEDULE "E" :- MAINTENANCE ACCOUNT FOR THE PERIOD 2019-2020

PARTICULARS	AMOUNT (Rs.)
Tuition Fees	2,56,14,923.00
Other Fees	2,400.00
TOTAL Rs.	2,56,17,323.00

SCHEDULE "F" :- DEVELOPMENT ACCOUNT FOR THE PERIOD 2019-2020

AMOUNT (R

PARTICULARS	AMOUNT (Rs.)
Development Fees	25,95,076.00
TOTAL Rs.	25,95,076.00

SCHEDULE "G" :- SALARIES FOR THE PERIOD 2019-2020

PARTICULARS	AMOUNT (Rs.)
Staff Welfare Expenses	52,080.00
Salary To Staff	2,56,20,634.00
Security Charges	2,92,778.00
TOTAL Rs.	2,59,65,492.00
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SCHEDULE "H" :- COLLEGE DIRECT & ADMIN EXPENSES FOR THE PERIOD 2019-2020

PARTICULARS	AMOUNT (Rs.)
Admission Expenses	81,153.00
Advertisement Expenses	1,81,621.00
Auditor's Remuneration	70,800.00
Financial Expenses	4,72,902.75
Buildings Repairs & Maint. Exp.	2,05,446.00
College Campus Expenses	1,71,710.00
College Affiliation Fees	2,86,040.00
Computers Repairs & Maint. Expenses	41,125.00
Conference Expenses	7,500.00
Council Programme Expenses	16,601.00
Students Annual Social Gathering Exps.	1,39,940.00
Electricals Repairs & Maint, Exp.	2,26,026.00
Electricity Expenses	3,99,227.00
Equipments Repairs & Maint. Expenses	1,09,597.00
Furniture Repairs & Maint. Expenses	1,44,000.00
Garden Expenses	3,25,086.00
Internet Charges	3,01,672.00
Journals & Periodicals Expenses	15,530.00
Laboratory Charges	6,39,344.00
Committee/Inspection Expenses	1,12,080.00
Office & Misc. Expenses	14,095.00
Students Placement Expenses	3,460.00
Postage & Telephone Expenses	33,723.80
Printing & Stationery Expenses	1,24,222.00
Professional Fees	6,360.00
Students Sports & Games Expenses	9,160.00
Students Academic Expenses	42,506.25
Students Activities Expenses	2,34,863.00
Students Development Expenses	13,987.00
Travelling Expenses For College Work	53,598.00
Typing & Photocopy Expenses	14,587.00
Washing & Cleaning Exp.	6,80,204.00
Website Charges	13,624.00
ISO Certification Fees & Exps.	16,055.00
TOTAL Rs.	52,07,845.80

SCH. "I" :- NON RECURRING RECEIPTS & PAYMENTS FOR THE PERIOD 2019-2020

PARTICULARS	RECEIPTS	PAYMENTS
Deposits From Students	8,85,000.00	1,70,000.00
Creditors for Assets	9,54,236.00	2,27,237.00
Creditors for Expenses	20,43,711.00	10,66,905.00
PF Payable	82,800.00	₹ 82,800.00
PT Payable	92,900.00	92,900.00
TDS Payable	4,63,700.00	4,63,700.00
Salary & Stipend Payable	1,81,17,032.00	1,58,21,015.00
Scholarship Payable/Receivable	22,472.00	22,472.00
Advance To Staff	6,42,941.00	6,04,094.00
Prepaid Expenses		2,00,000.00
Students Fees Receivable	5,23,90,531.00	5,73,80,071.25
Branch / Divisions	1,99,23,267.04	1,72,00,443.00
Advance Fees Received	79,07,501.00	44,87,500.00
TOTAL Rs.	10,35,26,091.04	9,78,19,137.25



SHREEYASH PRATISHTHAN'S SHREEYASH INSTITUTE OF PHARMACEUTICAL EDUCATION & RESEARCH GUT NO. - 258 (P), SATARA TANDA, TAL. & DIST. AURANGABAD. SCHEDULE "C" :- FIXED ASSETS AS ON 31ST MARCH, 2020

Description of Assets	Original Cost As On 01/04/2019	W.D.V. As On 01/04/2019	Addition During the Year	Total Amount (Rs)	Rate Of Dep.	Total Depreciation for the Year	W.D.V. As On 31/03/2020	Original Cost As On 31/03/2020
A. IMMOVABLE PROPERTIES								
1 Land			4		%0			
2 Building	6,22,75,213.71	5,08,27,157.71	5,59,237.00	5,13,86,394.71	10%	51,38,639.00	4.62.47.755.71	6.28.34.450.71
TOTAL Rs. "A"	6,22,75,213.71	5,08,27,157.71	5,59,237.00	5,13,86,394.71		51,38,639.00	4.62.47.755.71	6.28.34.450.71
B. MOVABLE PROPERTIES								
1 Furniture & Deadstock	34,43,906.50	29,18,460.50	5,10,859.00	34,29,319.50	10%	3,42,932.00	30.86.387.50	39.54.765.50
2 Lab Equipments	22,73,491.00	16,61,316.00	2,42,135.00	19,03,451.00	15%	2,85,518.00	16.17.933.00	25.15.626.00
3 Office Equipments	1,36,575.00	98,676.00	4,27,237.00	5,25,913.00	15%	78,887.00	4,47,026.00	5.63.812.00
4 Computer & Softwares	7,46,990.00	3,58,543.00	1,55,400.00	5,13,943.00	40%	2,05,577.00	3,08,366.00	9.02.390.00
5 Library Books	7,67,089.00	2,46,095.00	80,137.00	3,26,232.00	40%	1,30,493.00	1,95,739.00	8,47,226.00
TOTAL Rs. "B"	73,68,051.50	52,83,090.50	14,15,768.00	1		10,43,407.00	56,55,451.50	87,83,819.50
TOTAL Rs. "A+B"	6,96,43,265.21	5,61,10,248.21	19,75,005.00	5,80,85,253.21		61,82,046.00	5,19,03,207.21	7,16,18,270.21



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SCH. "J" : SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS FOR THE YEAR 2019-2020

A. SIGNIFICANT ACCOUNTING POLICIES

1) METHOD OF ACCOUNTING :

- a) The accounts are prepared in accordance with accounting principles generally accepted in India.
- b) The College is maintaining its accounts on the basis of mercantile system of accounting.

2) BASIS OF PREPARATION OF FINANCIAL STATEMENTS :

- a) The financial statements have been prepared under the historical cost convention and in accordance with generally accepted accounting principles.
- b) Accounting policies not specifically referred to otherwise, are consistent and in accordance with generally accepted accounting principles.

3) **REVENUE RECOGNITION**:

All Receipts i.e. Fees From Students, Bank Interest etc. are accounted for on accrual basis and Misc. Receipts are accounted on cash basis.

4) FIXED ASSETS :

Fixed assets are stated at cost of acquisition and depreciation fund is created to the extent of depreciation on assets. None of the fixed assets have been revalued during the year under review.

5) **DEPRECIATION**:

Depreciation on Fixed Assets is calculated on written down value method as per rates specified in the Income Tax Act 1961.

6) CURRENT ASSETS, LOANS, ADVANCES & DEPOSITS:

7) BORROWING COSTS :

Borrowing costs that are directly attributable to acquisition of assets has been capitalized and other borrowing costs have been treated as an expense during the period in which they have been incurred and apportioned on all revenue expenditure incurred for running the colleges.

8) INVESTMENTS:

Investments (if any) are stated at cost of acquisition.

9) GOVERNMENT GRANTS :

Where the Government Grants are in the nature of capital contribution, i.e., they are given with reference to the total or part investment or by way of contribution towards its total^{$\frac{1}{2}$} or part capital outlay, are recognised as capital reserve and if received as compensation for expenses or losses incurred or to be incurred in a previous accounting period are recognised as income under income & expenditure account.

10) EMPLOYEE BENEFITS :

Provident Fund Contributions:

Provident fund contribution is made to Government Provident Fund Authority. Retirement benefits in the form of provident fund contributions are charged to the Income & Expenditure Account of the period when the contributions to the fund are due. There are no obligations other than the contribution payable to the fund.



11) FOREIGN EXCHANGE TRANSACTIONS:

Transactions denominated in foreign currency if any, are recorded at the exchange rate prevailing on the date of the transaction or that approximates the actual rate at the date of the transaction. Exchange difference arising on the foreign exchange transaction settled during the period are recognised in the Income & Expenditure Account.

B. NOTES ON ACCOUNTS: -

- 1) Balances of Loans, Advances, Deposits, Receivable and Payables are subject to confirmation.
- 2) Fixed assets have not been revalued during the year.
- 3) The management has adopted a policy of payment of advance in cash to its staff. The advances are adjusted against expenses on receiving internal cash expense voucher. In majority of the cases related to cash expenses; internal cash expense vouchers, which have been prepared as per the policy of management, are considered as imperative evidence.
- 4) Records necessary to verify capital and revenue nature of expenses not maintained by the assessee.
- 7) Depreciation has been charged as expenditure incurred for construction of building and related infrastucture but in this respect evidence regarding the date of put to use i.e.completion certificate is not made available for our verification.

FOR SHREEYASH INSTITUTE OF PHARMACEUTICAL EDUCATION & RESEARCH

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ACCOUNTANT

PRINCIPAL

DATE : 31/12/2020 PLACE : AURANGABAD.

FOR ASHOK PATIL & ASSOCIATES. CHARTERED ACCOUNTANTS. FIRM REG. NO. 122045W RANGABAD TRUSTEE (SAURABH AGRAWAL) PARTNER M. No. 131312

FORM A-1

Audit report for fee proposal submitted to FEES REGULATING AUTHORITY, Maharashtra

- We have examined the balance sheet as on 31st March 2020, and income & expenditure account for the period beginning from 1st April 2019, to ending on 31st March 2020, attached herewith, of <u>Shreeyash Pratishthan's</u> <u>Shreeyash Institute of Pharmaceutical Education & Research</u> conducting Diploma course at <u>Satara Tanda, Aurangabad.</u>
- 2. We certify that the balance sheet and the income and expenditure account are in agreement with the books of accounts.
- We confirm that the mercantile method of accounting is followed while preparing books of accounts and preparing income & expenditure account and balance sheet of the course as at 31st March 2020.
- 4. (A) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of the audit.

(B) In our opinion, proper books of account have been kept by the institute so far as appears from our examination of the books.

(C) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any, give a true and fair view :-

(i)In the case of the balance sheet, of the state of the affairs of the course as at **31st March 2020**;

And

(ii) In the case of the income and expenditure account of the **Deficit** of the course for the year ended on that date.

- The statement of particulars required to be furnished to FRA relating to the course for which fees proposal is submitted annexed herewith as Form No. A-2.
- 6. In our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No. A-2 are true and correct.

Place: Aurangabad Date: FOR ASHOK PATIL & ASSOCIATES, CHARTERED ACCOUNTANTS, FIRM REG. NO. 122045W

AURANGABAD

Saurabh Agrawal PARTNER M.NO.131312

FORM A-2

Audit report for fee proposal submitted to FEES REGULATING AUTHORITY, Maharashtra

- 1 Code of the Institution as per Fees Regulating Authority; Under Graduate:- PH2572 Post Graduate:- PH2572
- 2 Name of the Institution: Shreeyash Pratishthan's, Shreeyash Institute of Pharmacetical Education & Research.
- 3 Correspondence of Address of the Institution: Gut No.258 (P), Satara Parisar,

Tq. & Dist. Aurangabad, Pin-431010

- 4 Location address of the college where the course is carried on: Gut No.258 (P) Satara Parisar, Tq. & Dist. Aurangabad, Pin - 431010
- 5 Academic year for which the fees proposal is submitted: 2021-22
- 6 Relevant Financial year: 2019-20
- 7 Break of the Annual salary expenditure into :

Total Salary as per I&E Account	Amount in Rs.
Teaching salary	1,54,04,132.00
Arrears of Teaching salary for earlier financial year	
Non teaching salary	1,05,61,360.00
Arrears of Non-Teaching salary for earlier financial year	
Visiting and Guest Lecture remuneration	
Total	2,59,65,492.00

8 Mode of payment of salary

Total

Teaching salary as mentioned above	Amount in Rs.
Paid by Bank Transfer during the year	1,33,27,682.00
Paid by Account payee cross cheque	5,27,046.00
Paid in cash	13,800.00
Provision at the end of the Financial year	15,35,604.00
Total	1,54,04,132.00
1 Non-Teaching salary as mentioned above	Amount in Rs.
Paid by Bank Transfer during the year	66,50,720.00
Paid by Account payee cross cheque	27,224.00
Paid in cash	-
Provision at the end of the Financial year	38,83,416.00
Total	1,05,61,360.00
Visiting & Guest Lecture Salary as mentioned above	Amount in Rs.
Paid by Bank Transfer during the year	
Paid by Account payee cross cheque	-
Paid in cash	
Provision at the end of the Financial year	-
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 9 Teaching staff and status of their approval from the university/Council as up to the end of the related Financial Year.

 Total No. of Teaching staff of which salary reflected in the I&E Account for the related financial No.

 Approved Teaching staff
 17

 Unapproved Teaching staff
 17



10 Depreciation of computation as per fees Regulation Authority norms :

Depreciation of computation as per FRA

Rate	Assets	Opening Bal.	Additions	Deletions	Depreciation for the year	Closing Bal. (WDV)
25%	Computers	5,99,140.94	1,55,400.00	145 (A)	1,88,635.23	5,65,905.70
25%	Library Books	4,91,073.22	80,137.00	-	1,32,785.43	4,38,424.79
15%	Plant & Machinery	18,75,158.75	6,69,372.00	-	3,68,120.96	21,76,409.79
15%	Furnitures & Fixtures	27,21,635.68	5,10,859.00	(- 3)	4,61,463.25	27,71,031.43

11 Capital expenditure and deferred revenue expenditure debited to Income and Expenditure

Expenditure Head	Nature of Expenditure	Amount in Rs.
Nil	Nil	Nil

12 Break of the University/council/Approval Authority Affiliation Fees

Amount of Affiliation Fees as per I & E account	2,86,040.00
Name of University/Council/Approval Authority	BATU
No.of Years for which the Affiliation fees paid	2
Amount of Prepaid Affiliation fees i.e. fees paid for subsequent financial years	2,00,000.00

13 Sanction strength of the students by the approving authority. Please note that the information of the actual no of students who have taken admission is required not but sanction strength.

Name of Course/ Branch	Sanction No. of Students for Academic Year 2019- 20	Additional Permitted for Academic Year 2019-20	Sanction No. of Students for Academic Year 2020- 21
D.Pharm	120	NA	120
B.Pharm 1 st Year	100	NA	100
B.Pharm 2 nd Year	100	NA	100
B.Pharm 3 rd Year	100	NA	100
B.Pharm 4 th Year	0	NA	100



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SHREEYASH PRATISHTHAN'S

SHREEYASH INSTITUTE OF PHARMACEUTICAL EDUCATION & RESEARCH

GUT. NO. 258 (P) SATARA TANDA, TAL & DIST - AURANGABAD.

AUDITED STATEMENTS OF ACCOUNTS

FOR

F.Y. 2020-21

AUDITORS

ASHOK PATIL & ASSOCIATES, CHARTERED ACCOUNTANTS A.P.HEIGHTS, BEHIND GOPAL CULTURAL HALL, OSMANPURA, AURANGABAD.

Tel.:(0240) 2340247 Fax: (0240) 2358483 mail Id:admin.dept@apa.org.in

ASHOK PATIL & ASSOCIATES CHARTERED ACCOUNTANTS

"A. P. Heights", Behind Gopal Cultural Hall, New Osmanpura, Aurangabad.

Independent Auditor's Report

To, The Trustees, Shreeyash Pratishthan, Aurangabad Section, Gut no.-258 (P), Satara Tanda, Aurangabad - 431010

We have audited the financial statements of SHREEYASH PRATISHTHAN'S SHREEYASH INSTITUTE OF PHARMACEUTICAL EDUCATION & RESEARCH, GUT NO. - 258 (P), SATARA TANDA, TAL. & DIST. AURANGABAD (hereinafter referred to as "the institute") which comprise the Balance Sheet as at 31st March, 2021, and the statement of Income and Expenditure for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements of the Institute are prepared, in all material respects, in accordance with The Maharashtra Public Trust Act, 1950.

Basis for Opinion

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

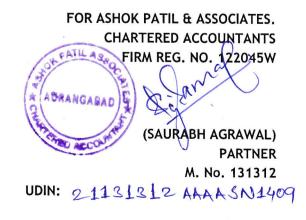
Responsibilities of Management

Management is responsible for the preparation of the financial statements in accordance with The Maharashtra Public Trust Act, 1950 and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Those charged with governance are responsible for overseeing the Institute financial reporting process.

PLACE: AURANGABAD. DATE : $2\frac{4}{12}2021$



SHREEYASH PRATISHTHAN'S SHREEYASH INSTITUTE OF PHARMACEUTICAL EDUCATION & RESEARCH GUT NO. - 258 (P), SATARA TANDA, TAL. & DIST. AURANGABAD. BALANCE SHEET AS ON 31ST MARCH, 2021

LIABILITIES	AMOUNT (Rs)	AMOUNT (Rs.)	ASSETS	AMOUNT (Rs.)	AMOUNT (Rs.)
TRUST & OTHER FUNDS (Schedule "A")		2,95,86,522.00	FIXED ASSETS (AT COST) (Schedule "C")		7,16,20,040.21
LOANS, ADVANCES AND DEPOSITS (Schedule "B")		10,62,53,230.54	LOANS, ADVANCES AND DEPOSITS (Schedule "B")		2,56,54,904.25
		erre e	CASH & BANK BALANCES (Schedule "D")		1,80,117.81
			INCOME & EXPENDITURE		
			Balance as per last B/s. Less: Surplus for the year	3,39,84,284.37 44,00,405.90	
TOTAL R		13,58,39,751.54	TOTAL Rs.		13,58,39,751.54

Schedules referred to above form an integral part of the Balance Sheet . This is the Balance Sheet referred to in our report of even date.

PRINCIPAL

EXAMINED AND FOUND CORRECT AS PER BOOKS OF ACCOUNT PRODUCED AND INFORMATION GIVEN, SUBJECT TO OUR SEPARATE REPORT OF EVEN DATE.

TILAS

FOR SHREEYASH INSTITUTE OF PHARMACEUTICAL EDUCATION & RESEARCH

ACCOUNTANT

PLACE : AURANGABAD. DATE : 24/12/2024

TRUSTEE

& and

FOR ASHOK PATIL & ASSOCIATES,

CHARTERED ACCOUNTANTS, FIRM REG. NO.122045W

> (SAURABH AGRAWAL) PARTNER M. No. 131312

SHREEYASH PRATISHTHAN'S SHREEYASH INSTITUTE OF PHARMACEUTICAL EDUCATION & RESEARCH GUT NO. - 258 (P), SATARA TANDA, TAL. & DIST. AURANGABAD. INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2021

EXPENDITURE	AMOUNT (Rs.)	AMOUNT (Rs.)	INCOME	AMOUNT (Rs.)	AMOUNT (Rs.)
TO MAINTENANCE A/c. Salaries & Remuneration (Schedule "G")	3,79,41,368.00	4,77,64,702.40	BY MAINTENANCE A/c (Schedule "E")		4,12,46,247.00
College Direct & Admin Exp. (Schedule "H") Depreciation (Schedule "C")	39,79,427.00 58,43,907.00		BY DEVELOPMENT A/c (Schedule "F")		42,36,099.00
TO DEVELOPMENT FUND (50 % of Development Fee.)		21,18,049.50	BY EXCESS OF EXPENDITURE OVER INCOME CARRIED OVER TO BALANCE SHEET		44,00,405.90
	2*1. L		e X est		
		e -			
TOTAL Rs.		4,98,82,751.90	TOTAL Rs.		4,98,82,751.90

Notes on Account and Significant Accounting Policies - Schedule "J"

PRINCIPAL

EXAMINED AND FOUND CORRECT AS PER BOOKS OF ACCOUNT PRODUCED AND INFORMATION GIVEN, SUBJECT TO OUR SEPARATE REPORT OF EVEN DATE.

FOR SHREEYASH INSTITUTE OF PHARMACEUTICAL EDUCATION & RESEARCH

ACCOUNTANT

PLACE : AURANGABAD. DATE : 24 12 2021

TRUSTEE

CHARTERED ACCOUNTANTS, FIRM REG. NO. 122045W GRANGABAD (SAURABH AGRAWAL) PARTNER M. No. 131312

FOR ASHOK PATIL & ASSOCIATES,

SHREEYASH PRATISHTHAN'S SHREEYASH INSTITUTE OF PHARMACEUTICAL EDUCATION & RESEARCH GUT NO. - 258 (P), SATARA TANDA, TAL. & DIST. AURANGABAD. RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2021

RECEIPTS	AMOUNT (Rs.)	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)	AMOUNT (Rs.)
TO OPENING BALANCE Cash & Bank Balance (Schedule "D")		12,05,436.48	BY RECURRING EXPENSES MAINTENANCE A/c Salaries & Remuneration (Schedule "G")	3,79,41,368.00	4,19,29,795.00
TO RECURRING RECEIPTS		4,54,82,346.00	College Direct & Admin Exp. (Schedule "H")	39,79,427.00	
Maintenance A/c (Schedule "E") Development A/c	4,12,46,247.00 42,36,099.00		BY NON RECURRING EXP. (Schedule "C")		39,89,290.00
(Schedule "F")		13,52,51,120.50	BY NON RECURRING PAYMENTS (Schedule "I")	13,58,48,699.77	13,58,48,699.77
RECEIPTS (Schedule "I")			BY CLOSING BALANCE Cash & Bank Balance	1,80,117.81	1,80,117.81
TOTAL Rs.		18,19,38,902.98	TOTAL Rs.		18,19,38,902.98

Notes on Account and Significant Accounting Policies - Schedule "J"

The Schedules referred to above form an integral part of the Receipts & Payments Account. This is Receipts & Payments Account referred to in our report of even date.

EXAMINED AND FOUND CORRECT AS PER BOOKS OF ACCOUNT PRODUCED AND INFORMATION GIVEN, SUBJECT TO OUR SEPARATE REPORT OF EVEN DATE.

FOR SHREEYASH INSTITUTE OF PHARMACEUTICAL DUCATION & RESEARCH

PRINCIPAL

TRUSTEE

FOR ASHOK PATIL & ASSOCIATES, CHARTERED ACCOUNTANTS, FIRM REG. NO. 122045W TIL AN (SAURABH AGRAWAL) PARTNER M. No. 131312

PLACE : AURANGABAD.

ACCOUNTANT

SCHEDULE "A" FUNDS FOR THE YEAR 2020-21

SR.NO.	PARTICULARS	AMOUNT (Rs.)	AMOUNT (Rs.)
1	DEVELOPMENT FUND		40,27,552.00
	Bal. As per last Balance Sheet	19,09,502.50	
	Add :- Transferred during the year	21,18,049.50	
2	DEPRECIATION FUND		2,55,58,970.00
	Bal. As per last Balance Sheet	1,97,15,063.00	
	Add :- Transferred during the year	58,43,907.00	
	Total (1+2)		2,95,86,522.00
			2.

SCHEDULE "B" LOANS, ADVANCES & DEPOSITS AS ON 31/03/2021

PARTICULARS	DEBIT	CREDIT
Deposits From Students	-	34,06,000.00
Deposits Given To AICTE	30,00,000.00	
Creditors for Expenses	-	75,99,665.00
Salary & Stipend Payable	-	3,34,82,640.00
Advance Fees Received		1,25,18,452.00
Prepaid Expenses	5,23,000.00	-
Students Fees Receivable	2,19,62,134.25	-
Advance to Staff	1,13,690.00	
Advances to Suppliers	56,080.00	
Branch / Division	-	4,92,46,473.00
TOTAL Rs.	2,56,54,904.25	10,62,53,230.54

SCHEDULE "D" CASH AND BANK BALANCES AS ON 31/03/2021

PARTICULARS	Balance AS ON 31-03-2020	Balance AS ON 31-03-2021
Cash in Hand	15,800.00	1,46,742.50
Bank Accounts - Current	11,89,636.48	33,375.31
Fixed Deposits with Banks	-	-
TOTAL Rs.	12,05,436.48	1,80,117.81

SCHEDULE "E" :- MAINTENANCE ACCOUNT FOR THE PERIOD 2020-21

PARTICULARS	AMOUNT (Rs.)
Tuition Fees	4,11,66,747.00
Misc. Income	79,500.00
TOTAL Rs.	4,12,46,247.00

SCHEDULE "F" :- DEVELOPMENT ACCOUNT FOR THE PERIOD 2020-21

PARTICULARS	AMOUNT (Rs.)
Development Fees	42,36,099.00
TOTAL Rs.	42,36,099.00



SCHEDULE "G" :- SALARIES FOR THE PERIOD 2020-21

PARTICULARS	AMOUNT (Rs.)
Employers Contribution To PF	86,400.00
Honorarium To Visiting Faculty	2,11,760.00
Admin. Charges PF	7,072.00
Salary To Staff	3,74,92,136.00
Security Charges	1,44,000.00
TOTAL Rs.	3,79,41,368.00

SCHEDULE "H" :- COLLEGE DIRECT & ADMIN EXPENSES FOR THE PERIOD 2020-21

PARTICULARS	AMOUNT (Rs.)
Admission Expenses	2,19,767.00
Advertisment Expenses	17,600.00
Auditor's Remuneration	76,700.00
Financial Expenses	6,998.90
Buildings Repairs & Maint. Exp.	4,91,334.00
Repairs & Maint.Exp. (Plumbing)	7,67,750.00
College Affiliation Fees	2,15,000.00
College Development Expenses	1,91,478.00
Computers Repairs & Maint. Expenses	9,400.00
Electricals Repairs & Maint. Exp.	1,86,122.00
Electricity Expenses	1,04,382.00
Furniture Repairs & Maint. Expenses	1,44,000.00
Garden Expenses	3,00,000.00
Internet Charges	77,169.00
Journals & Periodicals Expenses	6,719.00
Students Laboratory Expenses	2,53,902.00
Staff Local Conveyance Exps.	900.00
Office & Misc. Expenses	20,724.00
Students Welfare Expenses	1,71,350.50
Postage & Telephone Expenses	38,138.00
Printing & Stationery Expenses	1,15,398.00
Students Academic Expenses	8,499.00
Students Activities Expenses	4,000.00
Washing & Cleaning Exp.	4,30,328.00
Science Lab Expenses	1,00,560.00
Insurance	13,112.00
ISO Certification Fees & Exps.	8,096.00
TOTAL Rs.	39,79,427.00

SCH. "I" :- NON RECURRING RECEIPTS & PAYMENTS FOR THE PERIOD 2020-21

PARTICULARS	RECEIPTS	PAYMENTS
Creditors for Assets	1,30,881.00	93,250.00
Creditors for Expenses	73,00,513.00	12,97,493.00
Caution Money	10,75,000.00	39,000.00
PF Payable	86,400.00	86,400.00
PT Payable	86,800.00	86,800.00
TDS Payable	4,39,089.00	4,39,089.00
Salary & Stipend Payable	3,86,29,257.00	1,04,95,737.00
Advance To Staff	92,350.00	1,39,597.00
Prepaid Expenses	2,00,000.00	5,23,000.00
Students Fees Receivable	6,97,64,615.00	8,02,31,746.50
Branch / Divisions	49,27,763.50	3,45,09,086.27
Advance Fees Received	1,25,18,452.00	79,07,501.00
TOTAL Rs.	13,52,51,120.50	13,58,48,699.77

SHREEYASH PRATISHTHAN'S

SHREEYASH INSTITUTE OF PHARMACEUTICAL EDUCATION & RESEARCH GUT NO. - 258 (P), SATARA TANDA, TAL. & DIST. AURANGABAD. SCHEDULE "C" :- FIXED ASSETS AS ON 31ST MARCH, 2021

Description of Assets	Original Cost As On 01/04/2020	W.D.V. As On 01/04/2020	Addition During the Year	Total Amount (Rs)	Rate Of Dep.	Total Depreciation for the Year	W.D.V. As On 31/03/2021	Original Cost As On 31/03/2021
A. IMMOVABLE PROPERTIES								
1 Land				•	%0			
2 Building	6,28,34,450.71	4,62,47,755.71	39,87,520.00	5,02,37,045.71	10%	50,23,705.00	4,52,13,340.71	6,28,34,450.71
TOTAL Rs. "A"	6,28,34,450.71	4,62,47,755.71	39,87,520.00	5,02,37,045.71		50,23,705.00	4,52,13,340.71	6,28,34,450.71
NB. MOVABLE PROPERTIES								
1 Furniture & Deadstock	39,54,765.50	30,86,387.50	1,770.00	30,88,157.50	10%	3,08,816.00	27,79,341.50	39,56,535.50
2 Lab Equipments	25,15,626.00	16,17,933.00		16,17,933.00	15%	2,42,690.00	13,75,243.00	25,15,626.00
3 Office Equipments	5,63,812.00	4,47,026.00		4,47,026.00	15%	67,054.00	3,79,972.00	5,63,812.00
4 Computer & Softwares	9,02,390.00	3,08,366.00		3,08,366.00	40%	1,23,346.00	1,85,020.00	9,02,390.00
5 Library Books	8,47,226.00	1,95,739.00	•	1,95,739.00	40%	78,296.00	1,17,443.00	8,47,226.00
TOTAL Rs. "B"	87,83,819.50	56,55,451.50	1,770.00	56,57,221.50		8,20,202.00	48,37,019.50	87,85,589.50
TOTAL Rs. "A+B"	7,16,18,270.21	5,19,03,207.21	39,89,290.00	5,58,94,267.21		58,43,907.00	5,00,50,360.21	7,16,20,040.21



SCH. "J" : SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS FOR THE YEAR 2020-21

A. SIGNIFICANT ACCOUNTING POLICIES

1) METHOD OF ACCOUNTING :

- a) The accounts are prepared in accordance with accounting principles generally accepted in India.
- b) The College is maintaining its accounts on the basis of mercantile system of accounting.

2) BASIS OF PREPARATION OF FINANCIAL STATEMENTS :

- a) The financial statements have been prepared under the historical cost convention and in accordance with generally accepted accounting principles.
- b) Accounting policies not specifically referred to otherwise, are consistent and in accordance with generally accepted accounting principles.

3) **REVENUE RECOGNITION**:

All Receipts i.e. Fees From Students, Bank Interest etc. are accounted for on accrual basis and Misc. Receipts are accounted on cash basis.

4) FIXED ASSETS :

Fixed assets are stated at cost of acquisition and depreciation fund is created to the extent of depreciation on assets. None of the fixed assets have been revalued during the year under review.

5) **DEPRECIATION**:

Depreciation on Fixed Assets is calculated on written down value method as per rates specified in the Income Tax Act 1961.

6) CURRENT ASSETS, LOANS, ADVANCES & DEPOSITS:

7) BORROWING COSTS :

Borrowing costs, if any, that are directly attributable to acquisition of assets has been capitalized and other borrowing costs have been treated as an expense during the period in which they have been incurred and apportioned on all revenue expenditure incurred for running the colleges.

8) INVESTMENTS:

Investments (if any) are stated at cost of acquisition.

y) GOVERNMENT GRANTS :

Where the Government Grants are in the nature of capital contribution, i.e., they are given with reference to the total or part investment or by way of contribution towards its total or part capital outlay, are recognised as capital reserve and if received as compensation for expenses or losses incurred or to be incurred in a previous accounting period are recognised as income under income & expenditure account.

10) EMPLOYEE BENEFITS :

Provident Fund Contributions:

Provident fund contribution is made to Government Provident Fund Authority. Retirement benefits in the form of provident fund contributions are charged to the Income & Expenditure Account of the period when the contributions to the fund are due. There are no obligations other than the contribution payable to the fund.



11) FOREIGN EXCHANGE TRANSACTIONS:

Transactions denominated in foreign currency, if any, are recorded at the exchange rate prevailing on the date of the transaction or that approximates the actual rate at the date of the transaction. Exchange difference arising on the foreign exchange transaction settled during the period are recognised in the Income & Expenditure Account.

B. NOTES ON ACCOUNTS: -

- 1) Balances of Loans, Advances, Deposits, Receivable and Payables are subject to confirmation & reconciliation.
- 2) Fixed assets have not been revalued during the year.
- 3) The management has adopted a policy of payment of advance in cash to its staff. The advances are adjusted against expenses on receiving internal cash expense voucher. In majority of the cases related to cash expenses; internal cash expense vouchers, which have been prepared as per the policy of management, are considered as imperative evidence.
- 4) Records necessary to verify capital and revenue nature of expenses not maintained by the assessee.
 Repairs & Maintenace related expenditures have been apportioned on various departments on the basis of information provided by the management.

ACCOUNTANT PRINCIPAL PLACE : AURANGABAD. DATE : 24/12/2021

FOR ASHOK PATIL & ASSOCIATES. CHARTERED ACCOUNTANTS. FIRM REG. NO. 122045W (SAURABH AGRAWAL) PARTNER M. No. 131312

Shreeyash Institute of Pharmaceutical Education & Research

Audited Financial Statements For The Year Ended 31st March 2022

Auditors V. D. Abhyankar & Associates Chartered Accountants

69,'Ajinkya', First Floor, Sarang Society, Near Gajanan Maharaj Mandir, Garkheda Road, Aurangabad - 431 005.

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V D ABHYANKAR & ASSOCIATES

Independent Auditor's Report

To, The Trustees, Shreeyash Pratishthan, Aurangabad Section, Gut no.-258 (P), Satara Tanda, Aurangabad – 431010

We have audited the financial statements of SHREEYASH PRATISHTHAN'S, SHREEYASH INSTITUTE OF PHARMACEUTICAL EDUCATION AND RESEARCH, GUT NO. - 258 (P), SATARA TANDA, TAL. & DIST. AURANGABAD (hereinafter referred to as "the trust") which comprise the balance sheet as at 31st March, 2022, and the statement of Income and Expenditure for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements of the trust are prepared, in all material respects, in accordance with The Maharashtra Public Trust Act, 1950.

Basis for Opinion

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

Responsibilities of Management

Management is responsible for the preparation of the financial statements in accordance with The Maharashtra Public Trust Act, 1950 and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.



Aurangabad Office :

Plot No. 69, 'Ajinkya', First Floor, Sarang Society, Near Gajanan Maharaj Mandir, Garkheda Road, Aurangabad - 431005. Ph. 0240-2332460/2970191

Pune-Office : Flat No. 3, Anupam Terrace Co-operative Housing Society, S.No. 132/14-17 AB 18, Karve Road, Kothrud, Pune - 411029. Mob. : 9822086466

SHREEYASH INSTITUTE OF PHARMACEUTICAL EDUCATION & RESEARCH FY 2021-22

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

Those charged with governance are responsible for overseeing the trust financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

For V D Abhyankar & Associates **Chartered Accountant** Ræ FRN: 117896W AURANGABAD FRN: 117896V CA A V Abbyankar Partner Membership No.: 128134 Place: Aurangabad

Date: 07/10/2022

UDIN: 22128134AYWIGR4322

SHREEYASH INSTITUTE OF PHARMACEUTICAL EDUCATION & RESEARCH FINANCIAL STATEMENTS BALANCE SHEET AS ON 31/03/2022

deed (4) Immovable Properties: Balance as per last la Additions during the Less: Sales During th (As per Schedule "CI (As per Schedule	Funds & Liabilities	Current Year Amount in	r Amount in	Property and Assets	Current Yea	Current Year Amount in
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Total Additions during the year Lass State Number City Lass State Number City <td>Balance as per last Balance Sheet</td> <td>ì</td> <td></td> <td>Balance as per last Balance Sheet</td> <td>6,28,34,451</td> <td></td>	Balance as per last Balance Sheet	ì		Balance as per last Balance Sheet	6,28,34,451	
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Bits monsione of the trust dod monsione (x s per schedule "P) (x s per schedule "C)	(As per Schedule "A")			Less: Sales During the year	1	
db: torsises the fromosion (xs per Schedule "P) association as incomesion (xs per Schedule "P) Increments- as 0.95.068 Increments- territor: & Effectures And Other Moorble Assets Names a set vis Rahawe. Sheet (xs per Schedule "P) Schedule "P) strated (xs per Schedule "P) 3.0,95.068 Eurnitor: & Effectures And Other Moorble Assets (xs per Schedule "P) Schedule "P) 2.0,92.968 strated (xs per Schedule "P) 64,54,190 3.65,902 3.65,902 Schedule "P) 2.7,2568 strated (schedule "P) 2.34,656.41 2.72,7688 Automedic Scool/doublinities 2.7,3569 2.7,3569 strates a schedule "P) 2.34,656.41 2.7,2,7688 Automedic Scool/doublinities 2.7,3569 2.7,3569 strates a schedule "P) 2.34,656.41 2.7,2,7688 Automedic Scool/doublinities 2.7,3569 2.7,3569 strates a schedule "P) 2.34,656.41 2.7,2,7688 Automedic Scool/doublinities 2.7,3569 2.7,3569 strate a schedule "P) 2.34,656.41 2.7,2,7688 Automedic Scool/doublinities 2.7,3569 2.7,3569 strate a schedule "P) 2.34,656.41 1.0,1799 2.1,0730 2.1,0730 strate				(As per Schedule "G1")		6.29.82.375
Investments	Other Earmarked Funds:-					
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	(Created under the provisions of the trust deed					
(As per Schedule "P) 3,00,50,6 Eurnine: & Entrans, had Coher Monohle Assets 85,85,500 is per Schedule "C) 6,6,54,100 3,65,92,36 Eurnine: & Entrans, her schedule "C2") 85,85,500 er schedule "C) 6,6,54,100 3,65,92,36 Less: Schedule "C2") 85,85,500 87,85,500 er schedule "F) 3,65,92,36 Less: Schedule "C2") 3,65,92,36 1,01,030 1,04,302 er schedule "F) 7,24,65,77 Attainces atrem: Lonse: Schedule "C2") 1,04,302 into:est 7,22,68,74 7,02,68,74 Constrons 84,104,900 into:est 7,22,68,74 Constrons 84,104,900 into:est 7,22,68,74 Constrons 84,104,900 into:est 7,22,68,74 Constrons 84,104,900 into:est 6,41,61,900 Constrons 84,104,900 into:est 6,41,61,900 Constrons 84,104,900 into:est 6,41,61,900 Constrons 84,104,900 into:est 6,41,61,900 Constrons 84,004,070 into:est 10,000 Constrons 84,104,900 into:est 10,000 Constrons 94,00,000 into:est 10,000 Constrons 84,004,000 into:	or scheme or out of the Income)			Investments:-		Т
er Schedule C') 64,54,190 56,92,926 Funditures & Fixtures And Other Monoble Assets Extremed) Extremed) Extremed Extreme	Depreciation Fund (As per Schedule "B")	3,00,95,096				
s per Schedule "C) 64,54,100 3,65,90,236 Balance s per last halance Sheet 87,85,500	Sinking Fund			Furniture & Fixtures And Other Movable Assets		
e per Schedule "C") 64,58,190 3,65,49,286 Addition during the year and and a constrained and a set and a constrained and a set	Reserve Fund			Relance as nor last Relance Choot	01 05 500	
Dependence Ownering are year 22,19,568 Retured Action of a per Schedule "C2") 23,11,000 Reprist (As per Schedule "F") 38,11,000 Reprist (As per Schedule "F") 5,12,50,780 Retured Contractors Retured Contr	Ami Other Find / As non Cabadula "O")	17			066,68,18	
ecurred ersen sales during the year the serst schedule "F") 38.11.000 er Schedule "F") 40.0700 er Schedule "F") 50.0000 er Schedule "F") 50.00000 er Schedule "F") 50.000000 er Schedule "F") 50.000000 er Schedule "F") 50.000000 er Schedule "F") 50.0000000 er Schedule "F") 50.0000000 er Schedule "F") 50.000000000 er Schedule "F") 50.00000000000000000000000000000000000	with Onliet Future (As per schedule C)		0,00,49,230	Additions during the year	27,19,589	
ecured) ecured ecured ecured expected of the restruction of the restru				Less: Sales during the year	ť	
Reposits (As per Schedule "E") 38.11,000 Loans Sectoratings Loans Sectoratings er Schedule "E") 38.11,000 advances piren :: 11.04.302 er Schedule "E") 7.34,65.874 7.22.76.874 To Employees atances 6.41,61.300 Advances piren :: 11.104.302 atances 6.41,61.300 Advances piren :: 11.104.302 atances 6.41,61.300 Advances 43.12.986 atances 6.41,61.300 To Contractores 43.12.986 atances 6.41,61.300 To Contractores 43.12.986 atances 10.14.100 To Contractores 5.07.50.780 attender To Contractores 5.07.50.780 5.07.50.780 attender To Contractores Contractores 5.07.50.780 attender To Contractores 1.10.780 1.17.584 attender To Contractores 1.11.7584 1.17.584 attender Totol </td <td>Loans (Secured or Unsecured)</td> <td></td> <td></td> <td>(As per Schedule "G2")</td> <td></td> <td>1,15,05,179</td>	Loans (Secured or Unsecured)			(As per Schedule "G2")		1,15,05,179
Iponsis (As per Schedule "E") 38,11,000 Leans Secured or Unsecured): Cood/doubtful resolutions 38,11,000 38,11,000 resolutions 38,11,000 Coher Loans set Schedule "E") 38,11,000 Coher Loans alances 7,34,65,874 7,72,76,874 Advances given : tight 7,34,65,874 7,72,76,874 Advances given : tight 7,34,65,874 7,72,76,874 To Employees tight 10,14,302 11,04,302 tight 10,148 10,148 tight 10,148 10,179 tight 10,148 10,179 tight 10,179 10,179 tight 10,179 10,179 tight 10,179 10,179 tight 10,179 10,179 tight 1	From trustees	1				
teposits (As per Schedule "F") 38,11,000 Loans Scholarships Loans Scholarships er Schedule "F") 7,34,65,874 Coher Loans 38,11,000 er Schedule "F") 7,34,65,874 Advances strem .: 11,04,302 interses 6,41,61,300 To Employees 43,12,868 contractors 6,41,61,300 To Contractors 43,12,868 contractors F. To Employees 43,12,868 contractors To Contractors 43,12,868 contractors To Contractors 43,12,868 contractors To Contractors 43,12,868 contractors To Others (As per Schedule "H") 4,00,500 root To Contractors Contractors 4,00,500 root To Contractors Contractors 4,00,500 root To Contractors Contractors 3,03,84,600.27 store Mith the manager 1,17,534 root Mith the manager 1,17,534 root <t< td=""><td></td><td></td><td></td><td>Loans (Secured or Unsecured): Good/doubtful</td><td></td><td></td></t<>				Loans (Secured or Unsecured): Good/doubtful		
Reposis (As per Schedule "F) 38,11,000 Other Loans ances 7,34,65,574 7,22,76,574 ances 7,34,65,577 7,22,76,574 ances 7,24,65,577 7,22,76,574 ances 6,41,61,390 10,00000000000000000000000000000000000	Liabilities:-			Loans Scholarships	Ċ	
Reposits (A sper Schedule "F) 38,1100 Advances given - 3,34,65,874 Mathematics er Schedule "F) 7,34,65,874 7,72,76,874 To Employees anacces 6,41,61,390 To Contractors 43,12,968 strend schedule K) 6,41,61,390 To Lawvers 43,12,968 er Schedule K) For Contractors 10,4302 strong schedule K) For Contractors 43,0750 strong schedule K) For Contractors 43,0750 RT OF THE ACCOUNTS For Contractors 4,00760 RT OF THE ACCOUNTS For Contractors 5,07500 RT OF THE ACCOUNTS For Contractors 4,00760 RT OF THE ACCOUNTS For Contractors 4,00760 RT OF THE ACCOUNTS For Contractors 4,00760	For advances	1		Other Loans	,	,
er Schedule ^(F) 7,34,65,874 7,22,66,874 To Employees 11,04,302 43,12,968 43,12,968 43,12,968 43,12,968 7,05 THE ACCOUNTS To Charves for the Contractors To Charves $7,22,66,874$ To Charves $7,22,674$ To Charves $7,22,674$ To Charves $7,22,674$ To Charves $7,22,674$ To Charves $7,22,26,974$ To Charves $7,22,27,274$ To Charves $7,22,27,274$ To Charves $7,22,27,274$ To	For rent and other deposits (As per Schedule "E")	38,11,000				
Interest 7,22,6,874 To Employees 11,04,302 Per schedule K) To Contractors 43,12,988 To Contractors To Contractors 43,12,988 StT OF THE ACCOUNTS F,016,390 To Contractors 43,12,988 RT OF THE ACCOUNTS E,416,130 To Contractors 43,12,988 RT OF THE ACCOUNTS E,416,130 To Contractors 43,12,988 RT OF THE ACCOUNTS E,416,130 To Contractors 43,02,988 Income Outsinnding: Income Outsinnding: Income Outsinnding: 4,00,760 In Current / Saving Account Cash and Bank Balances (As per Schedule T'); 4,00,760 4,00,760 In Current / Saving Account Cash and Bank Balances (As per Schedule T'); 4,00,760 4,00,760 In Finde Current / Saving Account Cash and Bank Balances (As per Schedule T'); 4,00,760 4,00,760 In Finde Cash and Bank Balances (As per Schedule T'); In Current / Saving Account 3,03,4,600,27 4,00,760 In Finde With the trustee With the trustee Mith the trustee 1,177,84 4,00,760 4,00,	For expenses (As per Schedule "F")	7,34,65,874		Advances viven :-		
IPET Schedule K) To Contractors To Contractors 43.12,968 KT OF THE ACCOUNTS 6,41,61,390 To Contractors 43.12,968 RT OF THE ACCOUNTS For Others (As per Schedule "H") 507,50,780 RT OF THE ACCOUNTS Inventories 43.007/60 RT OF THE ACCOUNTS Cash and Bank Balances (As per Schedule "I") 4,007/60 Inventories Income (As per Schedule "I") 4,007/60 Internet (Sating Account Cash in Hand 4,007/60 In Fixed Dank Balances (As per Schedule "I") 4,007/60 In Fixed Dank Balances (As per Schedule "I") 4,007/60 In Fixed Dank Balances (As per Schedule "I") 4,007/60 In Fixed Dank Balances (As per Schedule "I") 4,007/60 In Fixed Dank Balances (As per Schedule "I") 4,007/60 In Fixed Dank Balances (As per Schedule "I") 4,007/60 In Fixed Dank Balances (As per Schedule "I") 4,007/60 In Tran Nith the trustee 1,17,844 In Fixed Dank Balances (As per Schedule "I") 4,007/60 In Tran Nith the trustee 1,17,844 In Tran 11,17,844 1,17,844	For sundry credit balances		7.72.76.874	To Employees	11 04 302	
EPEr schedule K3 6.41,61,300 To Lawvesson 5.07,50,780 KT OF THE ACCOUNTS To Others (As per Schedule "H") 5.07,50,780 RT OF THE ACCOUNTS Inventories Inventories Inventories Income Outstanding: 0ther Income (As per Schedule "T") Cash and Bank Balances (As per Schedule "T") 4,00,760 In Current Saving Account Cash and Bank Balances (As per Schedule "T") In Current Saving Account 1,17,884 In Current Saving Account 1,17,884 In Current Saving Account 1,17,884 In Current Saving Account 84,384,600,27 Mith the trustee 1,17,784 In Come and Expenditure Account 84,384,600,27 Balance as per Balance Shert 84,384,600,27 Add : Surplus as per Income and Expenditure Account 84,326,627				To Contractors	200/10/11	
AT Determination Others (As per Schedule "H") 5,07,50,780 RT OF THE ACCOUNTIS Inventories Inventories Income Outstanding: Inventories Inventories Income Outstanding: Other Income (As per Schedule "T") 4,00,760 Income Outstanding: Other Income (As per Schedule "T") 4,00,760 Income Outstanding: Other Income (As per Schedule "T") 4,00,760 Income Outstanding: Other Income (As per Schedule "T") 4,00,760 Income Outstanding: Income (As per Schedule "T") 4,00,760 Income Outstanding: Other Income (As per Schedule "T") 4,00,760 Income Outstanding: Income (As per Schedule "T") 1,17,834 Income Outstandia: Income and Expenditure Account 8,28,6400.27 Income Outstand Campiture Account Income (As per Income and Expenditure Account 8,28,6400.27	Branch & Division (As nor schodula K)		000 17 11 7	To Lorinactors	006/71/04	
RT OF THE ACCOUNTS Inventories Inventories Inventories Inventories Inventories Inventories Inventories Inventories Inventories Inventories Inventories Inventories Inventories 4,00760 Inventories Inventories 1,17834 Inventories Inventories 3,83,84,600,27 Inventories Inventories 3,83,84,600,27 Inventories Inventories 3,44,600,27 Inventories Inventories 3,44,600,27 Inventories Inventories 3,43,84,600,27 Inventories Inventories Inventories			066'10'17'0	To Others (As nor Schodielo "H")	- 07 EN 700	
Inventories Inventories Income Outstanding: Income Outstanding: Income Outstanding: Other Income (As per Schedule "I") Cash and Bank Balances (As per Schedule "I") 4,00760 In Current / Saving Account In Current / Saving Account In Current / Saving Account 1,17834 In Fixed Deposit Account 1,17834 In Fixed Deposit Account 3,33,84,690.27 Nith the manager 1,17834 Income and Expenditure Account 3,33,84,690.27 Add : Surplus as per Income and Expenditure Account 84,28,642	NIVE EODMINE BABT OF THE ACCOUNTS			(II amaine the events of	ne//nc//n/c	n/n/20/10/C
Inventories Inventories Income Outstanding: Other Income (As per Schedule "I") Other Income (As per Schedule "I") 4,00,760 In Current Pasaring Account In Fixed Deposit Account In Current Prosting Account 1,17,834 In Current Parating 1,17,834 In Current Parating 3,83,84,690,27 Add : Surplus as per Income and Expenditure Account 3,83,84,690,27 Income and Expenditure Account 3,83,84,690,27	NOTE FORMING FANT OF THE ACCOUNTS					
Income Outstanding:- 0 Other Income (As per Schedule "T") 4,00,760 Cash and Bank Balances (As per Schedule "T") 4,00,760 In Current / Saving Account 4,00,760 In Fixed Deposit Account 1,17,834 Nith the trustee 1,17,834 With the manager 3,83,84,690,27 Add : Surplus as per Income and Expenditure Account 3,83,84,690,27 17,79,87,550 17,79,87,550	(as per ocneaute 'L')			Inventories		
Other Income (As per Schedule "T"). 4,00,760 Cash and Bank Balances (As per Schedule "T"). 4,00,760 In Current / Saving Account 4,00,760 Cash in Hand 4,00,760 With the manger 1,17,834 Income and Expenditure Account 3,83,84,690.27 Balance as per Balance Sheet 84,28,642 17,79,87,550 17,79,87,550		-		Income Outstanding:-		
Cash and Bank Balances (As per Schedule "T") -: 4,00/760 In Current /Saving Account 4,00/760 In Fixed Deposit Account 4,00/760 Cash in Hand 1,17,83 With the trustee 1,17,834 Income and Expenditure Account 3,83,84,690.27 Balance as per Balance Sheet 84,28,642 17,79,87,550 Add : Surplus as per Income and Expenditure Account				Other Income (As per Schedule "I")	3	
Cash and Bank Balances (As per Schedule "I") -: 4,00,760 In Current /Saving Account 4,00,760 In Fixed Deposit Account 1,17,834 Cash in Hand 1,17,834 With the manger 1,17,834 Income and Expenditure Account 3,83,84,690.27 Balance as per Balance Sheet 84,28,642 17,79,87,550 Add : Surplus as per Income and Expenditure Account						
In Current / Saving Account 4,00/760 In Fixed Deposit Account 4,00/760 Cash in Hand 1,17,834 With the trustee 1,17,834 With the manager 3,83,84,690.27 Income and Expenditure Account 3,83,84,690.27 Add : Surplus as per Income and Expenditure Account 3,83,84,690.27 17,79,87,550 Total				Cash and Bank Balances (As per Schedule ") :-		
In Fixed Deposit Account Cash in Hand With the trustee With the manager Income and Expenditure Account Balance as per Balance Sheet Add : Surplus as per Income and Expenditure Account 17,79,87,550 Total Add : Surplus as per Income and Expenditure Account Total Add				In Current / Saving Account	4,00,760	
Cash In Fland Cash In Fland With the trustee 1,17,834 With the manager 3,83,84,690.27 Income and Expenditure Account 3,83,84,690.27 Balance as per Balance Sheet 3,83,84,690.27 Add : Surplus as per Income and Expenditure Account 3,83,84,690.27 17,79,87,550 Total				In Fixed Deposit Account		
With the manager 1,17,834 With the manager 3,83,84,690.27 Income and Expenditure Account 3,83,84,690.27 Balance as per Balance Sheet 3,83,84,690.27 Add : Surplus as per Income and Expenditure Account 3,83,84,690.27 17,79,87,550 Total						
With the manager 1,1/7,834 Income and Expenditure Account 3,83,84,690.27 Balance as per Balance Sheet 3,83,84,690.27 Add : Surplus as per Income and Expenditure Account 84,28,642 4, 17,79,87,550 Total 70tal				vvith the trustee		
Income and Expenditure Account 3,83,84,690.27 Balance as per Balance Sheet 3,83,84,690.27 Add : Surplus as per Income and Expenditure Account 84,28,642 17,79,87,550 Total			,	with the manager	1,17,834	5,18,594
17,79,87,550 7,79,87,550 3,83,84,690.27 3,83,84,690.27 4,45 17,79,87,550 17,79,87,550 7,041 1,7,79,87,550				Income and Evnanditure Account		
17,79,87,550 70,17 70,17 70,17 4,				Polonee or new Polonee Account	20 007 10 00 0	
17,79,87,550 Total Total Total				balance as per balance oner the balance and Even diffure Account	12.020,40,60,6 12.070,40,60,6	76 13 337 77
17,79,87,550 Total Total				traction of the set to the sub type and the second	710/07/10	17:700'01'00'E
	Total		17.79.87.550	Total		18 17 00 700
	Evamination found correct as new books of accounts Monchaus wood	والمعمط	and rate stor	TRUCT		10,12,09,109

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Principal

For V D Abhyankar & Associates Chartered Accountants FRN No. 1178966W Anthened Accountants FRN No. 117896W Anthened Accountants FRN 1117896W Pattner Membership No 128134 Date: 07/10/2022 Place: Aurangabad UDIN : 22128134A YWIGR4322

For Shreeyash Institute of Pharmaceutical Education & Research

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SHREEYASH INSTITUTE OF PHARMACEUTICAL EDUCATION & RESEARCH FINANCIAL STATEMENTS INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31ST MARCH 2022

Expenditure	Current Year Amount in(₹)	mount in(₹)	Income	Current Year Amount in(₹)	.mount in(₹)
To Expenditure in respect of properties:	012121		By Other Income	1	1
Nates, Laxes, Cesses Repairs and maintenance Insurance	40,46,618		By Interest (As per Schedule "N") On Securities	T	
Depreciation Other Expenses	54,01,836	96,20,164	On Loans (On Fixed Deposits etc.) On bank account (Saving Account)		,
(As per Schedule "L")			By Dividend		
To Establishment Expenses		•	By Donations in cash or kind		,
10 Kemuneration to 1 rustees			By Grants from Government for Educational Activities		
To Remuneration (in the case of a math) to the head of the math, including his household expenditure, if any		t	By Income from Fees (As per Schedule "O")		4,89,02,547
To Legal Expenses	,		By Income on Sale of Investments		
To Audit Fees	82,600	82,600	By Profit on Sale of Fixed Assets		
To Contribution and Fees		1	By Transfer from Reserve		ı
To Amount written off: (a) Bad debts			By Deificit carried forward to balance sheet	<u>,</u>	1
To Miscellaneous Expenses To Prior Period Expenses					
To Expenditure on objects of the trust(a) Educational(b) Other charitable objects	4,76,28,425	4,76,28,425			
(As per Schedule "M") To Surplus Carried Forward to balance Sheet		(84,28,642)			
Total		4,89,02,547	Total		4,89,02,547
Examined and found correct as per books of accounts, Vouchers produced, information given and as per our audit reported even date.	duced,				

ven uate. information given and as per our audit re

FRN: 117896W DACC 3 G.V*CH For V D Abhyankar & Associates Partner Membership No 128134 Date : 07/10/2022 Place: Aurangabad UDIN : 22128134AYWIGR4322 8 Chartered Accountants MOMIAN CAN' Abhyantar FRNNA 117896W

1-15 Principal

For Shreeyash Institute of Pharmaceutical Education & Research

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EEYASH INSTITUTE OF PHARMACEUTICAL EDUCATION & RESEARCH	RECEIPT & PAYMENTS ACCOUNT FOR THE PERIOD 01/04/2021 TO 31/03/2022
SHREEYA	RECEIPT &

1

To Opening Balance					
To Opening Balance					
	33 375		By Expense for object of trust Repairs & Maintainance	4,169	
Cash in Hand	1,46,743	1,80,118	Salary	1,91,56,607	
To Admission Cancellation Income		1	Office Expenses Printing & Stationery	- 490	
To Fees Received From Students	5,01,61,015	- 5,01,61,015		7,115	
To NSS Grant	Ŭ.	I	Advertisement Expenses Bank Charges	19,896	
To Branch & Divisions	2,82,54,980	2,82,54,980	Newspaper & Periodicals 2,82,54,980 Other Expense for object of trust	860 1,17,68,647	3,09,57,784
To Student Deposit Received		25,000	25,000 By Student Dposit Repayment	16,67,050	16,67,050
To Other Misc. Receipts		5,57,082	5,57,082 By Purchase of fixed asset	5,900	5,900
			By Payment against Liabilities	1,01,32,194	1,01,32,194
			By Branch & Divisions	3,58,96,673	3,58,96,673
			<u>By Closing Balance</u> City Union Bank Cash	4,00,760 1,17,834	5,18,594
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		,		,
Total	2	7,91,78,195	Total		7,91,78,195

Subject to audit report on even date

For V D Abhyankar & Associates Membership No:128134 Place: Aurangabad Date:07/10/2022 UDIN:22128134AYWYGR4322 FRN: 117896W CAAV Abhyankar Partner 3 (0 4



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For Shreeyash Institute of Pharmaceutical Education & Research

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SHREEYASH INSTITUTE OF PHARMACEUTICAL EDUCATION & RESEARCH FINANCIAL STATEMENTS SCHEDULE OF BALANCE SHEET FOR THE YEAR ENDED ON 31/03/2022

Schedule A

Trust and Corpus Fund

Particulars	Amount in (₹)
Shreeyash Institute of Pharmaceutical Education & Research	
Total	

Schedule B

Depreciation Fund

Particulars	Amount in (₹)
Opening Balance	2,55,58,970
Current Year	45,36,126
Total	3,00,95,096

Schedule C

Any Other Fund

Particulars	Amount in (₹)
Development Fund	64,54,190
TOTAL	. 64,54,190

Schedule D

Loan & Liabilities

Particulars	Amount in (₹)
NSS Grant	
Student Project Grant	-
TOTAL	-

Schedule E

Deposits Payable

Particulars		Amount in
		(₹)
Deposit from Students		38,11,000
	<i>,</i>	
TOTAL		38,11,000
		AURANGABAD FRN: 117896W

Schedule F Liabilities for Expenses

Particulars	Amount in
Salary & Stipend Payable	4,89,25,087
Advance Fees Received	1,71,09,743
Creditors For Expenses	70,91,645
Creditors For Assets	3,39,399
TOTAL	7,34,65,874

Schedule H

Advances given

Particulars	Amount i (₹)	n
To Trustee		
To Employee	11	,04,302
To Contractor	43	,12,988
To Others		
Fees Receivable	4,71	,61,780
Prepaid Expenses	5	,89,000
Deposit given to AICTE	30	,00,000
TOTAL	5.61	,68,070

Schedule I

other Income

Particulars	Amount in
Interest Receivable	(₹)
TOTAL	

Schedule J

Cash & Bank Balances		
Particulars	Amount in	
	(₹)	
Bank Balances		
Union Bank of India-51294	4,00,760	
Subtotal A	4,00,760	
Cash In Hand		
Cash	1,17,834	
Subtotal B	1,17,834	
TOTAL	5,18,594	

Schedule K

Branch & Division

Particulars			Amount in (₹)
Branch & Divisions			
Shreeyash College Engineering & Technolo	gy		(46,96,141)
Shreeyash Institute of Pharmacy (Diploma)			24,43,236
Shreeyash College of Polytechnic			3,21,509
Shreeyash Pratishthan			6,60,92,786
		C	
Total			6,41,61,390
	32	1+CHAR	AURANGABAD FRN: 117896W

SHREEYASH INSTITUTE OF PHARMACEUTICAL EDUCATION & RESEARCH FINANCIAL STATEMENTS SCHEDULE OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31/03/2022

Schedule L

To Expenditure in respect of properties:

Particulars	Amount in (₹)
Rent Rates and Taxes	1,71,710
Repairs	
General Repairs & maintenance	21,54,068
Building repairs & maintenance	18,92,550
Insurance	
Building Insurance	-
TOTAL	40,46,618

Schedule M

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To Expenditure on objects of the trust

Particulars		Amount in
Educational Objective		(₹)
Advertisement Expenses		3,72,452
Bank Charges		15,035
Admission Expense	× .	4,63,957
Affiliation and registration Expense		5,38,000
Committee/Inspection Expense		30,240
Students Annual Social Gathering Expense		3,95,460
Electricity Expense		2,61,395
Generator Expense		2,11,400
Garden Expense		4,78,338
Internet & Broadband Charges		1,68,500
College Development		-
Lab Expense		9,23,785
Ofiice & Misc. Expense		89,002
Postage & Telephone Expenses		1,10,540
Printing & Stationary Expenses		3,16,971
Professional Fees/Consultation Fees		50,000
Salary to Teaching Staff		3,19,84,780
Salary to Non-Teaching Staff		37,91,631
Students Welfare Expense	10 B	10,51,460
Students Academic Expense		12,94,317
Student Development Expense		20,61,586
Travelling Expense for College Work		99,200
Typing & Photocopy Expense		1,03,582
Washing & Cleaning Expense		11,55,074
FRA Fees		2,62,450
Security Charges		1,44,000
ISO Certification Fees & NAAC Expense		12,576
Other Educational Expense		2,21,803
Examination Fees		2,22,200
Sport Expense	<i>t</i> .	7,50,462
Remuneration and Honorarium		48,229
TOTAL		4,76,28,425



Schedule N

Particul	rs		Amount in
7			(₹)
Interest from Bank			
		· .	
TOTAL			

Schedule O

Fees

Amount in (₹)
-
4,64,75,909
24,26,638
4,89,02,547

Schedule P

Donations	Particulars	 Amount in
Donations		 (₹)
		 1
TOTAL		-



SHREEYASH INSTITUTE OF PHARMACEUTICAL EDUCATION & RESEARCH FINANCIAL STATEMENTS SCHEDULE OF BALANCE SHEET AS ON 31/03/2022

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Asset
<i>able</i>
Mov
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		Original Cost as	Driginal Cost as WDV as on 01-	Addition dur	during the year	Deletion	Total Amount	Depreciation	WDV as on 31-	WDV as on 31- Original Cost as
Sr. No.	PARTICULARS	on 01-04-2021	04-2021	More than 180	Less than 180	During the year		for the year	03-2022	on 31-03-2022
				days	days					
-	Furniture & Deadstock	39,56,536	27,79,342	1	8,34,555	ı	36,13,897	3,19,662	32,94,235	47,91,091
- c	I ah Fourinnent	25.15.626	13.75,243	,	17,21,809	,	30,97,052	3,35,422	27,61,630	42,37,435
4 0	Diffice Equipments	5 63.812	3.79.972			'	3,79,972	56,996	3,22,976	5,63,812
0 4	Commiter & Coffwares	9 07 390	1.85.020		20,000	1	2,05,020	78,008	1,27,012	9,22,390
т п	E I throw Books	8 47.226	1.17.443		1,32,225	,	2,49,668	73,422	1,76,246	9,79,451
	7 Bio Metric Machine	-		ı	11,000	1	11,000	2,200	8,800	11,000
					07 10 500		75 56 609	8 65 710	66.90.898	1.15.05.179
	TOTAL	87,85,590	48,37,020	•	600'61'17		inologic i	AT 1/00/0		

Schedule G1: Immovable Properties

o circa a										
3		Original Cost as	Original Cost as WDV as on 01-	Addition du	during the year	Deletion	Total Amount	Depreciation	WDV as on 31-	WDV as on 31- Original Cost as
5	PARTICLUARS	on 01-04-2021	04-2021	More than 180	Less than 180	Less than 180 During the year		for the year	03-2022	on 31-03-2022
Cr No				days	days					
							370 17 C3 V	15 36 176	1 08 75 138	6 29 82 375
1	1 Building	6,28,34,451	4,52,13,341	T	1,47,924	•	C07/T0/CC/7	071/00/07	001/07/00/E	01/10/17/0
	TOTAL	6.28.34.451	4,52,13,341		1,47,924	1	4,53,61,265	45,36,126	4,08,25,138	6,29,82,375
	INIME									

Schedule G2+G1 (27.19589+1.47924)=28.67513



SHREEYASH INSTITUTE OF PHARMACEUTICAL EDUCATION & RESEARCH FY 2021-22

Notes forming part of the Income & Expenditure A/c & Balance Sheet for FY 2021-22

A. SIGNIFICANT ACCOUNTING POLICIES

1) METHOD OF ACCOUNTING :

The accounts are prepared in accordance with accounting principles generally accepted in India.

The Section is maintaining its accounts on the basis of mercantile system of accounting.

2) BASIS OF PREPARATION OF FINANCIAL STATEMENTS :

a) The financial statements have been prepared under the historical cost convention and in accordance with generally accepted accounting principles.

b) Accounting policies not specifically referred to otherwise, are consistent and in accordance with generally accepted accounting principles.

3) **REVENUE RECOGNITION :**

All Receipts i.e. Fees from students, Bank Interest etc. are accounted for on accrual basis and Miscellaneous Receipts are accounted on cash basis.

4) FIXED ASSETS:

Fixed assets are stated at cost of acquisition and depreciation fund is created to the extent of depreciation on assets. None of the fixed assets have been revalued during the year under review.

5) DEPRECIATION:

Depreciation on Fixed Assets is calculated on written down value method as per rates specified in the Income Tax Act 1961.

6) CURRENT ASSETS, LOANS, ADVANCES & DEPOSITS:

In the opinion of the management, the value of all Current Assets, Loans, Advances, Deposits, Cash and Bank Balances, Outstanding Income and other Realizable Assets are not less than their realizable value in the ordinary course.

7) BORROWING COSTS:

Borrowing costs that are directly attributable to acquisition of assets has been capitalized and other borrowing costs have been treated as an expense during the period in which they have been incurred and apportioned on all revenue expenditure incurred for running the colleges.



SHREEYASH INSTITUTE OF PHARMACEUTICAL EDUCATION & RESEARCH FY 2021-22

8) INVESTMENTS (if any):

Investments (if any) are stated at cost of acquisition.

9) GOVERNMENT GRANTS:

Where the Government Grants are in the nature of capital contribution, i.e., they are given with reference to the total or part investment or by way of contribution towards its total or part capital outlay, are recognized as capital reserve and if received as compensation for expenses or losses incurred or to be incurred in a previous accounting period are recognized as income under income & expenditure account.

10) EMPLOYEE BENEFITS:

Provident Fund Contributions:

Provident fund contribution is made to Government Provident Fund Authority. Retirement benefits in the form of provident fund contributions are charged to the Income & Expenditure Account of the period when the contributions to the fund are due. There are no obligations other than the contribution payable to the fund.

11) FOREIGN EXCHANGE TRANSACTIONS:

Transactions denominated in foreign currency are recorded at the exchange rate prevailing on the date of the transaction or that approximates the actual rate at the date of the transaction. Exchange difference arising on the foreign exchange transaction settled during the period is recognized in the Income & Expenditure Account.



SHREEYASH INSTITUTE OF PHARMACEUTICAL EDUCATION & RESEARCH FY 2021-22

B. NOTES ON ACCOUNTS: -

- 1) Balances of loans, advances, deposits, receivable and payables are subject to confirmation.
- 2) Fixed assets have not been revalued during the year.
- 3) The management has adopted a policy of payment of advance in cash to its staff. The advances are adjusted against expenses on receiving internal cash expense voucher. In majority of the cases related to cash expenses; internal cash expense vouchers, which have been prepared as per the policy of management, are considered as imperative evidence.
- 4) Depreciation fund is not invested in outside Govt. Securities.
- 5) Records necessary to verify capital and revenue nature of expenses not maintained by the assesse. Repairs & Maintenance related expenditures have been apportioned on various departments on the basis of information provided by the management.
- 6) Final statements of accounts are prepared separately for each unit run by the trust and consolidation of all those statements is made and one consolidated Income and Expenditure Account and Balance Sheet is prepared for the trust as a whole.
- 7) Depreciation has been charged as expenditure incurred for construction of building and related infrastructure but in this respect evidence regarding the date of put to use i.e. completion certificate is not made available for our verification.

For V D Abhyankar & Associates **Chartered Accountants** FRN: 117896W no. URANGABAD FRN: 117896W CA A V Abhvankar EDACC

CA A V Abhyankar Partner M No.: 128134 Date:07/10/2022 UDIN: 22128134AYWIGR4322 Place: Aurangabad For Shreeyash Institute of Pharmaceutical Education and Research

Principal

SHREEYASH INSTITUTE OF PHARMACEUTICAL EDUCATION AND RESEARCH

Audited Financial Statements For The Year Ended 31stMarch 2023

Auditors V. D. Abhyankar & Associates Chartered Accountants 69,'Ajinkya', First Floor, Sarang Society, Near Gajanan Maharaj Mandir, Garkheda Road, Aurangabad - 431 005.



V D ABHYANKAR & ASSOCIATES

AURANGABAL

31 OCT 2023

Independent Auditor's Report

To, The Trustees, Shreeyash Pratishthan, Aurangabad Section, Gut no.-258 (P), Satara Tanda, Aurangabad – 431010

We have audited the financial statements of SHREEYASH PRATISHTHAN'S, SHREEYASH INSTITUTE OF PHARMACEUTICAL EDUCATION AND RESEARCH, GUT NO. - 258 (P), SATARA TANDA, TAL. & DIST. AURANGABAD (hereinafter referred to as "the trust") which comprise the balance sheet as at 31st March, 2023, and the statement of Income and Expenditure for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements of the trust are prepared, in all material respects, in accordance with The Maharashtra Public Trust Act, 1950.

Basis for Opinion

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

Responsibilities of Management

Management is responsible for the preparation of the financial statements in accordance with The Maharashtra Public Trust Act, 1950 and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Aurangabad Office :

Plot No. 69, 'Ajinkya', First Floor, Sarang Society, Near Gajanan Maharaj Mandir, Garkheda Road, Aurangabad - 431005. Ph. 0240-2332460/2970191
Pune Office :

Flat No. 3, Anupam Terrace Co-operative Housing Society, S.No. 132/14-17 AB 18, Karve Road, Kothrud, Pune - 411029. Mob. : 9822086466

SHREEYASH INSTITUTE OF PHARMACEUTICAL EDUCATION & RESEARCH FY 2022-23

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

Those charged with governance are responsible for overseeing the trust financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

For V D Abhyankar & Associates

Chartered Accountant FRN: 117896W CA Aseem V Abhyankar Partner

Membership No.: 128134

Place: Aurangabad Date: 31)10/2023

R AURANGABAI FRN: 117895V

3 1 OCT 2023 UDIN: 2312813486VPKA6030

SHREEVASH INSTITUTE OF PHARMACEUTICAL EDUCATION & RESEARCH FINANCIAL STATEMENTS BALANCE SHEET AS ON 31/03/2023

Immovable Properties (At cost) 6 Balance as per last Balance Sheet Additions during the year Less Sales During the year (As per Schedule "G1") Investments Investments Investments Furniture & Fixtures And Other Movable Assets Balance as per last Balance Sheet Investments Investments Investments Intervest during the year Investments Intervest Schedule "G2") Investments Intervest Schedule "G2") Intervest	Previous Year (₹)	Funds & Liabilities	Current Yea (1	Current Year Amount in (₹)	Previous Year (₹)	Property and Assets	Current Year Amount in (₹)	
(w per Schedule "V.) (w per Schedule "C) Other Extramated Lunds: Other Extramated Lunds: Orsted Lettramated Lunds: 3.42.06,975 Depresation for Charter Approximation of the transmission o		Trusts Funds or Corpus: Balance as per last Balance Sheet Addition during the year	69 T.	15	6,29,82,375	Immovable Properties- (At cost) Balance as per last Balance Sheet Additions during the year	6,29,82,375 2,93,658	
Other Elements Other Elements Accord the income or content on the income 342.06,975 Accord the income or content on the income 342.06,975 Accord the income Service fruid Accord the income 342.06,975 Service fruid Accord the income 36.04,828 From takes Loss Service income Accord the income From takes Loss Service income Loss Service income Into takes Loss Service income Loss Service income From takes <td></td> <td>(As per Schedule "A")</td> <td></td> <td></td> <td></td> <td>Less: Sales During the year (As per Schedule "G1")</td> <td></td> <td>6,32,76,033</td>		(As per Schedule "A")				Less: Sales During the year (As per Schedule "G1")		6,32,76,033
Dependation Fund investigation 3.42.06.973 Frank 3.42.06.973 (a) (a) (b) (b) (b) (b) (b) (b) (b) (b) (b) (b		Other Earmarked Funds:- (Created under the provisions of the trust deed or scheme or out of the Income)				investments	E.	9 0
Reserve Fund Any Other Fund (as per Schedule "C") ac,0,1,23 (a) (b) (b) (b) (b) (b) (b) (b) (b) (b) (b	3,00,95,096		3,42,06,975			Furniture & Fixtures And Other Movable Assets		
Icom Secured or Unsecured) Icom Secured Icom Secured <thicom secured<="" th=""> Icom Secured Icom</thicom>	64,54,190		94,04,262	4,36,11,237	1,15,05,179	Balance as per last Balance Sheet Additions during the year	1,15,05,179 53,26,360	
From truttes Loans (Secured or Uneccured): Good/Gouht II Inbinities: Coanse (Secured or Uneccured): Good/Gouht II Tor advances 42,70,899 For rent and orie deposit (ks per Schedule "F") 7,56,52,637 Tor advances 7,56,52,637 For rent and orie deposit (ks per Schedule "F") 7,56,52,637 For rent and orie deposit (ks per Schedule "F") 7,56,52,637 For suntry, creat balances 11,04,302 Branch & Division (ks per Schedule "F") 7,56,52,637 Morie Forminice 11,04,302 Morie Forminice 11,04,302 Morie Forminice 10,04,005 Internet & Division (ks per Schedule "F") Morie Forminice 11,04,302 Morie Forminice 11,04,302 Morie Forminice 10,04,005 Internet & Division (ks per Schedule "F") Morie Forminice 10,04,005 Internet (ks per Schedule "F") Morie Forminice 10,04,005 Internet (ks per Schedule "F") 10,04,005<		9				Less: Saics during the Year (As per Schedule "G2")		1,68,31,539
Indefinition: To advances Loans Scholarthips For eart advances 42,20(38) For rent advances 42,20(38) For rent advances 42,20(38) For rent advances 110,430 For rent advances 43,20(38) For runt or cert tabiances 4,78,04/78 Granch & Dinis on for an activity creat trainances 4,78,04/78 Granch & Dinis on for an activity creat trainances 4,78,04/78 Granch & Dinis on for an activity creat trainances 4,78,04/78 Granch & Dinis on for an activity creat trainances 4,78,04/78 Granch & Dinis on for an activity creat trainances 10,046 NoFF FORMING DART CFT HE ACCOUNTS Proventores As per Schedule "L") Proventore NoFF FORMING DART CFT HE ACCOUNTS Proventores As per Schedule "L") Proventore As per Schedule "L") Pr		From trustees		11		Loans (Secured or Unsecured): Good/doubtful		
For tent and other deposits (As per Schedule "C") 42,00,893 To Employees For expenses (ke per Schedule "C") 7,56,57,637 7,99,23,536 For expenses (ke per Schedule "C") 4,78,04,728 5,07,507 NOTE FORMING PART OF THE ACCOUNTS (ke per Schedule "L") 4,78,04,728 5,07,507 NOTE FORMING PART OF THE ACCOUNTS (ke per Schedule "L") 10,04,302 To Cherrer (serie Rene Me Balances (Ke per Schedule "L")) Note Foreule "L") - - - - Note Foreule Torrer ser Pointer Schedule "L") -		Liabilities: For advances	5			Loans Scholarships Other Loans	ë r	15
For surrary creat traindes Instruction of the set schedule Ki Branch & Division (As are schedule Ki 4,78,04,728 13,12,988 To Contractors Branch & Division (As are schedule Ki 0,07,50,780 To Cheris (As per Schedule "H") NOTE CORMING PART OF THE ACCOUNTS 1,78,04,728 1,01,2988 To Contractors Note FCORMING PART OF THE ACCOUNTS 4,78,04,728 1,01,2988 To Cheris (As per Schedule "H") Note FCORMING PART OF THE ACCOUNTS Immember (As per Schedule "H") Immember (As per Schedule "H") Note FCORMING PART OF THE ACCOUNTS Application (As per Schedule "H") Immember (As per Schedule "H") Note Income Cash and Baink Bainwes (As per Schedule "H") Immember (As per Schedule "H") Application (As per Schedule "L") Application (As per Schedule "H") Immember (As per Schedule "H") Application (As per Schedule "L") Application (As per Schedule "H") Immember (As per Schedule "H") Application (As per Schedule "L") Application (As per Schedule "H") Immember (As per Schedule "H") Application (As per Schedule "L") Application (As per Schedule "H") Immember (As per Schedule "H") Application (As per Schedule "L") Application (As per Schedule "H") Immember (As per Schedule "H") Application (As per Schedule "L") Application (As per Schedule "H") Immember (As per Schedule "H") <td>38,11,000 7,34,55,874</td> <td></td> <td>42,70,899 7,56,52,637</td> <td>7 00 74 536</td> <td>11 04 302</td> <td>Advances given : To Employees</td> <td>1,01,720</td> <td></td>	38,11,000 7,34,55,874		42,70,899 7,56,52,637	7 00 74 536	11 04 302	Advances given : To Employees	1,01,720	
5.0.750.760 Inventories Income Outstanding: Inventories Income Outstanding: Other Income (As per Schedule "I"): (00,760 (100,760 (200,770 (200,770 (200,770 (200,770 (200,770 (200,770 (201,732) (201,732) (201,732) (201,732) <td>6,41,61,390</td> <td></td> <td></td> <td>4,78,04,728</td> <td>43,12,988</td> <td>To Contractors To Lawyers To Lawyers</td> <td>4 56 10 345</td> <td>4 57 12 065</td>	6,41,61,390			4,78,04,728	43,12,988	To Contractors To Lawyers To Lawyers	4 56 10 345	4 57 12 065
Income Outstanding Other Income (As per Schedule "!") Cash and Bank Balances (As per Schedule "!") In Current /Saving Account In Fixed Deposit Account Cash in Hand With the trustee With the manager With the manager Income and Expenditure Account Balance as per Balance Sheet Add : Surplus as per Income and Expenditure Account		NOTE FORMING PART OF THE ACCOUNTS (As per Schedule "L")				inventories		1.9
Cash and Bank Balances (As per Schedule " <u>"</u> ") In Current /Saving Account in Fixed Deposit Account Cash in Hand With the trustee With the manager With the manager Income and Expenditure Account Balance as per Balance Sheet Add : Surplus as per Income and Expenditure Account					9	Income Outstanding_ Other Income (As per Schedule "!")	34,307	34,307
Casm in Hand With the manager With the manager Income and Expenditure Account Balance as per Bolance Sheet Add : Surplus as per Income and Expenditure Account					4,00,760	Cash and Bank Balances (As per Schedule "1") :- In Current /Saving Account In Fixed Deposit Account	15,14,288 27,00,000	
Income and Expenditure Account Balance as per Balance Sheet Add : Surplus as per Income and Expenditure Account					1,17,834	Used in manual With the trustee With the manager	37,534	42,51,822
					4,68,13,332.27	ircome and Expenditure Account Balance as per Balance Sheet Add : Surplus as per Income and Expenditure Account	4,68,13,332 (55,79,597)	4,13,33,735
	17 0U CT 81			17,13,39,501	17,79,87,550	Total		17,13,39,501

Examined and found correct as per books of accounts, youc information given and as per our audit report of even date.

ġ For V D Abhyankar & Associates 0 Chartered Accountants

For Shreeyash Institute of Pharmaceutical Education & Research

Principal

Date: 31110/2023 000000 31 0CT 2023 Place: Aurangabad UDIN: 23128134860070

AURANGABAD

Membership No.: 128134

Partner

CARGE V Abhy 3

FRN: 11 7896W

SHREEVASH INSTITUTE OF PHARMACEUTICAL EDUCATION & RESEARCH FINANCIAL STATEMENTS INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31ST MARCH 2023

1

Previous Year	Expenditure	Current Year Amount in	Amount in	Previous rear (Rs.)	Income	(3)	
(Rs.)				La			,
	To Expenditure in respect of properties:			*	By Other Income	15	0[
1,71,710	Rates, Taxes, Cesses	1,87,568			Bv Interest (As per Schedule "N")		
40,46,619	Repairs and maintenance	- - -		1	On Securities	32	
	Insurance	11 11 870		ŭ	On Loans (On Fixed Deposits etc.)		111.00
54,01,836			52,61,259	ä	On bank account (Saving Account)	38,113	ATT OC
	(As per Schedule "L")			a	By Dividend		ł
ı	To Establishment Expenses		0)	¥ŝ	By Donations in cash or kind		
e e	To Remuneration to Trustees			а	By Grants from Government for Educational Activities		÷
ы	To Remuneration (in the case of a math) to the head of the math, including his household expenditure, if any		8	4,89,02,547	By Income from Fees (As per Schedule "O")		5,94,37,997
3	To Legal Expenses		¥	M	By Income or Sale of Investments		8
82,600	To Audit Fees		1,65,200		By Profit on Sale of Fixed Assets		ά η
8	To Contribution and Fees		34	•	By Transfer from Reserve		
	To Amount written off: (a) Bad debts	•			By Deificit carried forward to balance sheet		
R M	To Miscellaneous Expenses To Prior Period Expenses		£ 1				
4,76,28,425	To Expenditure on objects of the trust (a) Educational (b) Other charitable objects	4,84,70,060	4,84,70,060				
(84,28,642)	₹ ¥		55,79,597				
4 00 00 147	Total		5,94,76,116	4,89,02,547	Total		5,94,76,116

Examined and found correct as per books of accounts, Vouchers produced, information given and as per our audit report of ever date.



For Shreeyash Institute of Pharmaceutical Education & Research

rincipal

43

SHREEYASH INSTITUTE OF PHARMACEUTICAL EDUCATION & RESEARCH RECEIPT & PAYMENTS ACCOUNT FOR THE PERIOD 01/04/2022 TO 31/03/2023

1

Receipts	Amount (Rs)	Amount (Rs)	Payments	Amount (Rs)	Amount (Rs)
To Opening Balance			By Expense for object of trust		
Bank Balance	4,00,760		Repairs & Maintainance	24,083	
Cash in Hand	1,17,834	5,18,594	Salary	7,18,115	
		94 97	Office Expenses		
To Admission Cancellation Income		J	Printing & Stationery	ġ.	
			Audit Fees	3	
To Fees Received From Students		6,70,14,772	6,70,14,772 Travelling & Conveyance	9	
			Advertisement Expenses	9	2
To NSS Grant		ų	Bank Charges	41 21	
			Newspaper & Periodicals	3	
To Branch & Divisions		27,05,964	27,05,964 Other Expense for object of trust	11,15,158	18,57,356
To Student Deposit Received		r	By Student Dposit Repayment		31 1
To Other Misc. Receipts		2,47,042	2,47,042 By Purchase of fixed asset		27,00,800
			By Payment against Liabilities		3,39,53,452
			By Branch & Divisions		3,04,22,943
			By Closing Balance		
			City Union Bank Cash	15,14,288 37,534	15,51,822
Total		7,04,86,373	Total		7,04,86,373

Subject to audit report on even date

For V D Abhyankar & Associates Chartered Accountants FRN: 117896W FRN: 117896W CA Asee N V Abhyankar Partner Membership No::128134 Place: Aurangabad Date: 3111012233 UDIN: 223128134 PLAE 030

For Shreeyash Institute of Pharmaceutical Education & Research

Principal

Accountant

3 1 OCT 2023

SHREEYASH INSTITUTE OF PHARMACEUTICAL EDUCATION & RESEARCH FINANCIAL STATEMENTS SCHEDULE OF BALANCE SHEET FOR THE YEAR ENDED ON 31/03/2023

Schedule B

Depreciation Fund Previous Year (₹)		Amount in (₹)
2,55,58,970 45,36,126	Opening Balance Current Year	3,00,95,096 41,11,879
3,00,95,096	Total	3,42,06,975

Schedule C

Any Other Fund Previous Year (₹)	Particulars	Amount in (₹)
64,54,190	Development Fund	94,04,262
64,54,190	ΤΟΤΑΙ	94,04,262

Schedule E

Deposits Payable Previous Year (₹)	Particulars	Amount in (₹)
38,11,000	Deposit from Students	42,70,899
38,11,000	TOTAL	42,70,899

Schedule F

Liabilities for Expenses

Previous Year (₹)	Particulars	Amount in (₹)
1,71,09,743 70,91,645	Salary & Stipend Payable Advance Fees Received Creditors For Expenses Other Payables	5,39,59,110 1,50,92,763 65,18,164 82,600
7,34,65,874	TOTAL	7,56,52,637

Schedule H

Previous Year (₹)	Particulars	Amount in (₹)
11,04,302	To Employee	1,01,720
	To Contractor	-
5,89,000	To Others Fees Receivable Prepaid Expenses Deposit given to AICTE	4,18,74,202 7,36,143 30,00,000
5,61,68,070	TOTAL	4,57,12,065

Schedule I

other Income Previous Year (₹)		Particulars	AR &	Amount in (₹)
	Interest Receivable		12 1000	34,307
-	TOTAL		AURANGABAD	34,307

3 1 OCT 2023

Schedule J

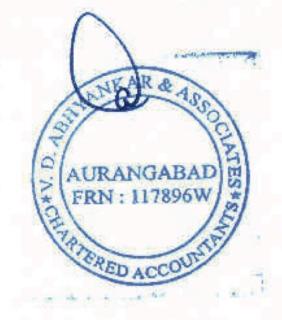
Cash & Bank Balances

Previous Year (₹)	Particulars	Amount in (₹)
	Bank Balances	
4,00,760	Union Bank of India-51294	15,14,288
	Subtotal A	15,14,288
	Cash In Hand	
1,17,834	Cash	37,534
	Subtotal B	37,534
1	Fixed Deposit	
-	FDR with UBI	27,00,000
-	Subtotal C	27,00,000
5,18,594	TOTAL	42,51,822

Schedule K

Branch & Division

Previous Year (₹)	Particulars	Amount in (₹)
	Branch & Divisions	
(46,96,141)	Shreeyash College Engineering & Technology	(97,04,062)
24,43,236	Shreeyash Institute of Pharmacy (Diploma)	21,40,663
3,21,509	Shreeyash College of Polytechnic	3,21,509
6,60,92,786	Shreeyash Pratishthan	5,95,58,618
-	Shreeyash Ayurvedic Hospital & Research Center	(45,12,000)
6,41,61390	Total	4,78,04,728



31 OCT 2023

SHREEYASH INSTITUTE OF PHARMACEUTICAL EDUCATION & RESEARCH FINANCIAL STATEMENTS SCHEDULE OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31/03/2023

Schedule L

To Expenditure in respect of properties:

Previous Year (₹)	Particulars	Amount in (₹)
	Rent Rates and Taxes Repairs & Maintenance	1,87,568
21,54,068 18,92,550		4,17,405 5,44,407
40,46,618	TOTAL	9,61,812

Schedule M

To Expenditure on objects of the trust

Previous Year (₹	Particulars	Amount in (₹)
	Educational Objective	19
	Advertisement Expenses	1,78,456
	Bank Charges	2,10,100
	Admission Expense	11,669
5,38,000	Affiliation, Enrolment and Registration Expense	21,45,570
30,240	Committee/Inspection Expense	80,315
3,95,460	Students Annual Social Gathering Expense	4,43,951
2,61,395	Electricity Expense	4,72,119
2,11,400	Generator Expense	4,72,113
4,78,338	Garden Expense	3,62,210
1,68,500	Internet & Broadband Charges	1,29,216
(7)	News Paper Expenses	2,130
9,23,785	Lab Expense	6,64,307
89,002	Ofiice & Misc. Expense	2,52,313
1,10,540	Postage & Telephone Expenses	1,41,031
3,16,971	Printing & Stationary Expenses	4,64,761
50,000	Professional Fees/Consultation Fees	1,500
3,57,76,411	Salary to Staff	3,93,15,261
10,51,460	Students Other Expense	21,200
2	Scholarship to Students	1,58,096
12,94,317	Students Academic Expense	1,50,050
20,61,586	Student Development Expense	3,55,068
	Travelling Expense for College Work	17,428
1,03,582		17,420
11,55,074		13,79,120
2,62,450		3,86,900
1,44,000	Security Charges	12,00,000
	ISO Certification Fees & NAAC Expense	12,00,000
2,21,803		
2,22,200	Examination Fees	2,71,340
7,50,462	Sport Expense	3,100
48,229	Remuneration and Honorarium	5,100
123	Student Welfare Expenses	13 <mark>,0</mark> 00
4,76,28,425	TOTAL	4,84,70,060



Schedule N

Interest Income

Previous Year (₹)	Particulars	Amount in (₹)
	Interest from Bank	38,119
	TOTAL	38,119

Schedule O

Previous Year (₹)	Particulars	Amount in (₹)
4,64,75,909 24,26,638	F ees Tuition Fees Development Fees	5,64,87,925 29,50,072
4,89,02,547	TOTAL	5,94,37,997



31 OCT 2023

SHREEYASH INSTITUTE OF PHARMACEUTICAL EDUCATION & RESEARCH FINANCIAL STATEMENTS SCHEDULE OF BALANCE SHEET AS ON 31/03/2023

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Schedu	Schedule G2: Movable Assets									
		Original Cost as on	WDV as on 01-	Addition dur	Addition during the year	Deletion During	Total Amount	Depreciation for	Depreciation for WDV as on 31-	Original Cost as on
Sr. No.	PARTICULARS	01-04-2022	04-2022	More than 180 days	Less than 180 days	the year		the year	03-2023	31-03-2023
<u>-10640</u> 2	 Eurniture & Deadstock Lab Equipment Office Equipments Computer & Softwares Library Books Bio Metric Machine 	47,91,091 42,37,435 5,63,812 9,22,390 9,79,451 11,000	32,94,235 27,61,630 3,22,976 1,27,012 1,76,246 8,800	14,52,219 18,26,634 1,94,100 3,34,394 2,38,501	11,44,060 43,860 92,592		47,46,454 5,17,076 5,17,076 5,05,266 5,07,339 8,800 8,800	4,74,645 7,74,044 77,561 1,93,334 1,84,417 3,520 3,520		62,43,310 72,08,129 7,57,912 13,00,644 13,10,544 11,000
	TOTAL	1,15,05,179	66,90,898	40,45,848	12,80,512	5	1,20,17,258	17,07,522	1,03,09,736	1,68,31,539

Schedule G2 (Total) 40.45848+12.80512=53.2636

Schedu	Schedule 61: Immovable Properties	2							-14	
	-49	Orizinal Cost as on	WDV as on 01-	Addition during the year	ing the year	Deletion During	Total Amount	Depreciation for WDV as on 31-		Original Cost as on
	PARTICLUARS	01-04-2022	04-2022	More than 180 davs	Less than 180 davs	the year		the year	03-2023	31-03-2023
.0vi.ic	1 Building	6,29,82,375	4,08,25,138	2,93,658	E	.0	4,11,18,796	41,11,879	3,70,06,917	6,32,76,033
	TOTAL	6.29,82,375	4,08,25,138	2,93,658		a	4,11,18,/96		41,11,8/9 3,/0,06,91/	b,32,/0,U33



Schedule G2+G1 (53.2636+2.93658)=56.20018

SHREEYASH INSTITUTE OF PHARMACEUTICAL EDUCATION & RESEARCH FY 2022-23

Notes forming part of the Income & Expenditure A/c & Balance Sheet for FY 2022-23

A. SIGNIFICANT ACCOUNTING POLICIES

1) METHOD OF ACCOUNTING :

The accounts are prepared in accordance with accounting principles generally accepted in India.

The Section is maintaining its accounts on the basis of mercantile system of accounting.

2) BASIS OF PREPARATION OF FINANCIAL STATEMENTS :

a) The financial statements have been prepared under the historical cost convention and in accordance with generally accepted accounting principles.

b) Accounting policies not specifically referred to otherwise, are consistent and in accordance with generally accepted accounting principles.

3) REVENUE RECOGNITION :

All Receipts i.e. Fees from students, Bank Interest etc. are accounted for on accrual basis and Miscellaneous Receipts are accounted on cash basis.

4) FIXED ASSETS:

Fixed assets are stated at cost of acquisition and depreciation fund is created to the extent of depreciation on assets. None of the fixed assets have been revalued during the year under review.

5) DEPRECIATION:

Depreciation on Fixed Assets is calculated on written down value method as per rates specified in the Income Tax Act 1961.

6) CURRENT ASSETS, LOANS, ADVANCES & DEPOSITS:

In the opinion of the management, the value of all Current Assets, Loans, Advances, Deposits, Cash and Bank Balances, Outstanding Income and other Realizable Assets are not less than their realizable value in the ordinary course.



3 1 OCT 2023

SHREEYASH INSTITUTE OF PHARMACEUTICAL EDUCATION & RESEARCH FY 2022-23

7) BORROWING COSTS:

Borrowing costs that are directly attributable to acquisition of assets has been capitalized and other borrowing costs have been treated as an expense during the period in which they have been incurred and apportioned on all revenue expenditure incurred for running the colleges.

8) INVESTMENTS (if any):

Investments (if any) are stated at cost of acquisition.

9) GOVERNMENT GRANTS:

Where the Government Grants are in the nature of capital contribution, i.e., they are given with reference to the total or part investment or by way of contribution towards its total or part capital outlay, are recognized as capital reserve and if received as compensation for expenses or losses incurred or to be incurred in a previous accounting period are recognized as income under income & expenditure account.

10) EMPLOYEE BENEFITS:

Provident Fund Contributions:

Provident fund contribution is made to Government Provident Fund Authority. Retirement benefits in the form of provident fund contributions are charged to the Income & Expenditure Account of the period when the contributions to the fund are due. There are no obligations other than the contribution payable to the fund.

11) FOREIGN EXCHANGE TRANSACTIONS:

Transactions denominated in foreign currency are recorded at the exchange rate prevailing on the date of the transaction or that approximates the actual rate at the date of the transaction. Exchange difference arising on the foreign exchange transaction settled during the period is recognized in the Income & Expenditure Account.

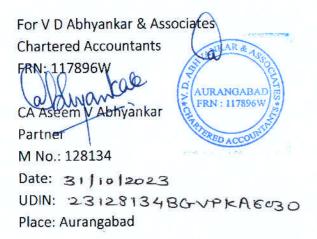


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3 1 OCT 2023

B. NOTES ON ACCOUNTS: -

- 1) Balances of loans, advances, deposits, receivable and payables are subject to confirmation.
- 2) Fixed assets have not been revalued during the year.
- 3) The management has adopted a policy of payment of advance in cash to its staff. The advances are adjusted against expenses on receiving internal cash expense voucher. In majority of the cases related to cash expenses; internal cash expense vouchers, which have been prepared as per the policy of management, are considered as imperative evidence.
- 4) Depreciation fund is not invested in outside Govt. Securities.
- 5) Records necessary to verify capital and revenue nature of expenses not maintained by the assesse. Repairs & Maintenance related expenditures have been apportioned on various departments on the basis of information provided by the management.
- 6) Final statements of accounts are prepared separately for each unit run by the trust and consolidation of all those statements is made and one consolidated Income and Expenditure Account and Balance Sheet is prepared for the trust as a whole.
- 7) Depreciation has been charged as expenditure incurred for construction of building and related infrastructure but in this respect evidence regarding the date of put to use i.e. completion certificate is not made available for our verification.



3 1 OCT 2023

For Shreeyash Institute of Pharmaceutical Education and Research

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SHREEYASH INSTITUTE OF PHARMACEUTICAL EDUCATION & RESEARCH SHREEYASH INSTITUTE OF PHARMACEUTICAL EDUCATION & RESEARCH SCHEDULE OF BALANCE SHEET FOR THE YEAR ENDED ON 31/03/2024

Schedule B

Depreciation Fund		
Previous Year (₹)	Particulars	Amount in
2 s		(₹)
3,01,95,445	Opening Balance	3,56,92,454
54,97,009	Current Year	50,57,319
3,56,92,454	Total	4,07,49,774

Schedule C

Any Other Fund		
Previous Year (₹)	Particulars	Amount in
		(₹)
94,04,262	Development Fund	94,04,262
94,04,262	TOTAL	94,04,262

Schedule E

Deposits Payable

Previous Year (₹)	Particulars	Amount in (₹)
42,70,899	Deposit from Students	44,76,696
42,70,899	TOTAL	44,76,696

Schedule F

Liabilities for Expenses

Previous Year (₹)		Particulars		Amount in (₹)
5,39,59,110	Salary & Stipend Payable	1. A. 1977 - S.		4,46,90,816
1,50,92,763	Advance Fees Received		승규는 문서에 가지 않는	1,50,92,763
65,18,164	Creditors For Expenses			72,58,948
82,600.00	Other Payables		이 같은 영국에 대한 것이다.	1,11,400
				h f
7,56,52,637	TOTAL	a aa a aa a	and the second of the	6,71,53,927

Schedule H

Advances given

Previous Year (₹)	Particulars	Amount in
£ - 34		(₹)
1,01,720	To Employee	95,460
-	To Contractor	-
-	To Others	
4,18,74,202	Fees Receivable	2,85,19,204
7,36,143	Prepaid Expenses	17,08,315
30,00,000	Deposit given to AICTE	
4,57,12,065	TOTAL	3,03,22,979

Schedule I

	other Income			
	other income Previous Year (₹)		Particulars	Amount in (₹)
Instituce	DIE			34,307
12	20 code 38,307	TOTAL		34,307
	MSETE CODE Partor		Principal Shreeyash Institute Of Ph 53 Education and Res Chh.Sambhajina	earch

Schedule J

Schedule		
Cash & Bank Balar	nces Particulars	Amount in
Previous Year (₹)	Particulais	(₹)
	Bank Balances	84,93,978
15,14,288		84,93,978
15,14,288	Subtotal A	
	Cash In Hand	1,20,71,823
37,534	Cash	1,20,71,823
37,534	Subtotal B	1,20,7 1,020
	Fixed Deposit	27,00,000
27,00,000	FDR with UBI	
27,00,000	Subtotal C	27,00,000
27,00,000		
42,51,822	τοται	2,32,65,801
42.31.0221		

Schedule K

Branch & Division		Amount in
Previous Year (₹)	Particulars	
		(₹)
· · · ·	Branch & Divisions	
	Shreeyash College of Arts, Commerce & Science	
(97,04,062)	Shreeyash College Engineering & Technology	(1,05,04,430)
-	Shreeyash Institute of Management	
_	Shreeyash Institute of Pharmaceutical Education & Research	, . .
21,40,663	Shreeyash Institute of Pharmacy (Diploma)	15,03,168
3,21,509	Shreeyash College of Polytechnic	3,21,509
6,26,80,429	Shreeyash Pratishthan	5,58,57,048
	Shreeyash Institute of Management Studies & Research	41,649
- 45,12,000.00	Shreeyash Ayurvedic Hospital & Research Center	-63,12,000
5,09,26,539		4,09,06,944



Principal

Shreeyash Institute Of Pharmaceutical Education and Research Chh.Sambhajinagar

SHREEYASH INSTITUTE OF PHARMACEUTICAL EDUCATION & RESEARCH SHREEYASH INSTITUTE OF PHARMACEUTICAL EDUCATION & RESEARCH SCHEDULE OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31/03/2024

Schedule L

To Expenditure in respect of properties:

Previous Year (₹)	Particulars	Amount in (₹)
1,87,568	Rent Rates and Taxes	1,72,414
	Repairs & Maintenance	
4,17,405	General Repairs & Maintenance	10,86,459
5,44,407	Building Repairs & Maintenance	-
9,61,812	TOTAL	10,86,459

Schedule M

To Expenditure on objects of the trust

Previous Year (₹)	Particulars	Amount in (₹)
	Educational Objective	2
1,78,456	Advertisement Expenses	24,444
-	Bank Charges	8,149
11,669	Admission Expense	
21,45,570	Affiliation, Enrolment and Registration Expense	22,980
80,315	Committee/Inspection Expense	1,17,212
4,43,951	Students Annual Social Gathering Expense	41,200
4,72,119	Electricity Expense	
and the state	Generator Expense	
3,62,210	Garden Expense	3,44,182
1,29,216	Internet & Broadband Charges	37,800
2,130	News Paper Expenses	1,856
6,64,307	Lab Expense	2,73,508
	Ofiice & Misc. Expense	9,51,443
	Postage & Telephone Expenses	2,141
	Printing & Stationary Expenses	3,44,557
1,500	Professional Fees/Consultation Fees	1,180
	Salary to Staff	3,05,36,403
21,200	Students Other Expense	1,184
	Scholarship to Students	35,000
1. 1 <u>.</u> 1. 1.	Students Academic Expense	· · · · · · · ·
3,55,068	Student Development Expense	1,27,748
17,428		36,629
	Typing & Photocopy Expense	
13,79,120		3,60,000
3,86,900		66,900
12,00,000		-
	ISO Certification Fees & NAAC Expense	200
	Other Educational Expense	40,250
2,71,340		1,23,766
3,100	Sport Expense	78,772
	Remuneration and Honorarium	-
13,000	Student Welfare Expenses	400
4,84,70,060	70741	3,35,77,904



Principal Shreeyash Institute Of Pharmaceutical Education and Research Chh.Sambhajinagar Schedule N

Interest Income

Previous Year (₹)	Particulars	Amount in (₹)
38,119	Interest from Bank	-
38,119	TOTAL	-

Schedule O

Fees

Previous Year (₹)	Particulars	Amount in (₹)
	Fees	
	Hostel Fees from students	
	Bus Fees from students	
-	Other Fees	-
5,64,87,925	Tuition Fees	5,22,68,578
29,50,072	Development Fees	55,44,979
-	Medical Fees	-
5,94,37,997	TOTAL	5,78,13,557



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Principal Shreeyash Institute Of Pharmaceutical Education and Research Chh.Sambhajinagar

SHREEYASH INSTITUTE OF PHARMACEUTICAL EDUCATION & RESEARCH	FINANCIAL STATEMENTS	BALANCE SHEET AS ON 31/03/2024
Å₿	FINANCI	BALANCE SHE

Institution of controls Immodule from the vertices (At cost) balance as previable from the vertices (a per schedule "Y) Immodule from the vertices balance as previable from the vertices (a per schedule "Y) Inter Earmantee frands. 407.497.74 (a per schedule "Y) Inter Earmantee frands. 407.497.74 (b per schedule "Y) Inter Earmantee frands. 90.01.52 5.01.54.036 (b per schedule "Y) Inter Earmantee frands. 90.01.52 5.01.54.036 (b per schedule "Y) Inter Earmantee frands. 90.01.52 5.01.54.036 (b per schedule "Y) Inter Earmantee frands. 90.01.56 1.66.31.53 (b per schedule "Y) Inter Earmantee frands. 90.01.56 1.66.31.53 (b per schedule "Y) Inter Earmantee frands. 90.01.56 1.66.31.53 (b per schedule "Y) Inter Earmeter 90.01.56 1.66.31.53 (b	Previous Year (Rs.)	FUNDS & LIABILITIES	Current Year /	Current Year Amount in (Rs.)	Previous Year (Rs.)	PROPERT & ASSETS	Current Year Amount in (Rs.)	nount in (Rs.)
Differ Efamilied Endici: (ks per Schedule "G1") Differ Efamilied Endic: Created under the provisions of the trust deed Dispectation Find (is per Schedule "P) 407.497/14 Any Other Fund Any Other Fund Any Other Fund Contractors For net relation Contractors Any Other Fund Contractors Any Other Fund Contractors Any Other Fund Contra		<u>Trusts Funds or Corpus-</u> Balance as per last Balance Sheet Addition during the year (As per Schedule "A")			6,32,76,033	Immovable Properties:- (At cost) Balance as per last Balance Sheet Additions during the year Less: Sales During the year	6,32,76,033 3,52,907	
a cristiene or out of the income) 407,497,74 Imestimation of the income) b Depreciation Fund (xs per schedule "t") 407,49,774 c study find Bahners as the statist Bahners Loss is itemation fund (xs per schedule "t") 90,4262 5,01,54,036 Loss is itemation fund (xs per schedule "t") 9,07,49,76 1,68,31,59 Loss is itemation Loss is itemation of migration of the schedule "t") 4,75,696 Loss is itemation Loss is itemation of the schedule "t") 1,01,70 Loss is itemation Loss is itemation of the schedule "t") 4,75,696 For advances Loss is itemation of the schedule "t") 1,01,70 For advances Loss is itemation of the schedule "t") 1,01,70 For advances Loss is itemation of the schedule "t") 1,01,70 For advances Loss is itemation of the schedule "t") 1,01,70 For advances Loss is itemation of the schedule "t") 1,01,70 For andry creatit Bahneres Contractors 1,01,70 For andry creatit Bahneres Loss is itemation of the schedule "t") For andry creatit Bahneres Contractors 1,01,70 For andry creatit Bahneres Contractors 1,01,70 For andro creatit Bahneres Contractors 1,01,70		Other Earmarked Funds:- (Created under the provisions of the trust deed				(As per Schedule "G1")		045,02,02,0
Sinding Fund Reserve Fund Ary Other Fund (ks per Schedule "C") SO1:54,036 94,04,55 Loans Schedule "C") Loans Schedule "C") Lams Start Balance as Finate Blance Blance as Finate Blance	3.56.92.454	or scheme or out of the Income) Depreciation Fund (As per Schedule "B")	4.07.49.774			investments:		• • •
Loans [Secured or Unsecured) Less: Sales during the year From trustees Loans [Secured or Unsecured]. Hom trustees Loans (Secured or Unsecured). Barbilities: 43,56,66 For extenses (Ss per Schedule "F") 5,11,33,97 Tor advances Constractions For extenses (Ss per Schedule "F") 5,11,53,06,23 Baroch & Division (As per schedule "F") 5,11,53,97 Tor extenses (Ss per Schedule "F") 5,11,6,30,6,23 Baroch & Division (As per schedule "F") 5,11,6,30,6,33 Division (As per schedule "F") 5,11,3,9,7 NOTE FORMING PART OF THE ACCOUNTS 1,01,720 Norte Houns To Employees To Employees To Contractors Note Houne "U") 1,01,720 To Employees To Contractors To Employees To Contractors Note Houne "U") 1,01,720 To Employees To Contractors To Contractors To Contractors Note Houne "U") To Employees Note Houne "U") To Employees To Employees To Contractors Note Houne "U") To Employees Note Houne "U") To Employees School (Solidoubtilities) To Contractors Note Houne "U") To	94,04,262	Sinking Fund Reserve Fund Any Other Fund (As per Schedule "C")	94,04,262	5,01,54,036	1,68,31,539	<u>urniture & Fixtures And Other Movable Assets</u> Balance as per last Balance Sheet Additions during the year	1,68,31,539 8,00,891	
From rustes Loans Serulear Cr Unsecured I: Good/doubtul Labilities: Ibilities: Ere advances For advances 44,76,696 For advances 6,71,53,927 For advances 6,71,53,927 For advances 6,71,53,927 For expense (As per Schedule "F") 6,71,53,927 For sundry credit balances 1,01,720 Branch & Division (As per schedule K) 6,71,53,927 NOTE FORMING PART OF THE ACCOUNTS 4,09,06,944 NOTE FORMING PART OF THE ACCOUNTS 4,09,06,944 NOTE FORMING PART OF THE ACCOUNTS 4,09,06,944 Note records 1,01,720 To charvers To lawrers Note records 7,16,30,345 To charvers 7,00,000 Rescholar "T") 1,01,328 Note records 1,01,328 Note records 1,01,338 Rescended of the records 1,1,338 Rescended of the record 1,3,337 Note records 1,3,337 Note records 1,3,337 <td></td> <td>Loans (Secured or Unsecured)</td> <td></td> <td></td> <td></td> <td>Less: Sales during the year (As per Schedule "G2")</td> <td>, j</td> <td>1,76,32,430</td>		Loans (Secured or Unsecured)				Less: Sales during the year (As per Schedule "G2")	, j	1,76,32,430
7 For rent and other deposits (As per Schedule "F") 44,76,696 6,71,53,227 7,16,30,623 1,01,720 To Employees 7 For expenses (As per Schedule "F") 6,71,53,227 7,16,30,623 1,01,720 To Employees 9 Branch & Division (As per schedule "F") 6,71,53,227 7,16,30,623 1,01,720 To Employees 10 For expenses (As per Schedule "F") 4,76,10,345 1,01,720 To Contractors 10 For schedule "F") 4,56,10,345 4,56,10,345 1,01,720 10 For MINIG PART OF THE ACCOUNTS 4,09,06,944 4,56,10,345 To Others (As per Schedule "H") 10 For Schedule "L") To Other (As per Schedule "T") 1,01,228 To Others (As per Schedule "T") 13 For Schedule "L") 15,14,288 Incorner (As per Schedule "T") 15,14,288 15,14,288 Incorner (As per Schedule "T") 15,14,288 Incorner (As per Schedule "T") 15,14,288 15,14,288 In Current (Saving Account 27,00,000 Cash in Hand 15,14,1026 Mith the troustee 15,1428 In Current (Saving Account 27,00,000 Cash in Hand Mith the mange		rrom russees Liabilities:- For advances				<u>oans (Secured or Unsecured): Good/doubtful</u> Loans Scholarships Other Loans		
Description (As per schedule K) 4,09,06,944 - To Contractors NOTE FORMING PART OF THE ACCOUNTS (As per Schedule "L") 4,09,06,944 - To Others (As per Schedule "H") NOTE FORMING PART OF THE ACCOUNTS (As per Schedule "L") - 10,000,000 - - NOTE FORMING PART OF THE ACCOUNTS (As per Schedule "L") - - - - NOTE FORMING PART OF THE ACCOUNTS (As per Schedule "L") - - - - 1, 1, 1, 2, 1, 1, 2, 1, 1, 2, 1, 1, 2, 1, 1, 2, 1, 1, 2, 1, 1, 2, 1	42,70,899 7,56,52,637	For rent and other deposits (As per Schedule "E") For expenses (As per Schedule "F") For sundry credit balances	44,76,696 6,71,53,927	7,16,30,623	1,01,720	idvances given :- To Employees	95,460	
NOTE FORMING PART OF THE ACCOUNTS Inventories (As per Schedule "L") Inventories (As per Schedule "L") 34,307 (As per Schedule "L") Dither Income (As per Schedule "L") 15,14,288 Incurrent/Saving Account 27,00,000 Cash and Bank Balances (As per Schedule "L") (As per Schedule "L") 15,14,288 Incurrent/Saving Account 000000 (As per Schedule "L") 15,14,288 Incurrent/Saving Account 000000 (As per Schedule "L") 15,14,288 Incurrent/Saving Account 000000 (As in Hand With the trustee With the trustee 17,534 With the manager Mith the trustee (Ad : Surplus as per Income and Expenditure Account Add : Surplus as per Income and Expenditure Account	5,09,26,539			4,09,06,944	- - 4,56,10,345	To Contractors To Lawyers To Others (As per Schedule "H")	3,02,27,519	3,03,22,979
34,307 Income Outstanding: Other Income (As per Schedule "I") 34,307 Cher Income (As per Schedule "I") 15,14,288 In Current/Saving Account 27,00,000 In Fixed Deposit Account 27,00,000 In Fixed Deposit Account 37,534 With the rustee 4,58,41,026 Balance as per Balance Sheet 4,58,41,026 Balance as per Balance Sheet		NOTE FORMING PART OF THE ACCOUNTS (As per Schedule "L")				wentories		
Is, 14,288 Cash and Bank Balances (As per Schedule "1"):- 15,14,288 In Current /Saving Account 27,00,000 Th Fixed Deposit Account 27,00,100 Cash in Hand 37,534 With the trustee 37,534 With the manager 4,58,41,026 Balance as per Balance Sheet 4,58,41,026 Balance as per Income and Expenditure Account					34,307	ncome Outstanding:- Other Income (As per Schedule "I")	34,307	34,307
37,534 With the manager 37,534 With the manager 4,58,41,026 Balance as per Balance Sheet Add : Surplus as per Income and Expenditure Acco					15,14,288 27,00,000	ash and Bank Balances (As per Schedule "J") <u>-</u> In Current /Saving Account In Fixed Deposit Account Cash in Hand With the trustee	84,93,978 27,00,000	
4,58,41,026 Balance as per Balance Sheet Add : Surplus as per Income and Expenditure Acco		L.	9 9 9		37,534	With the manager	1,20,71,823	2,32,65,801
					4,58,41,026	Income and Expenditure Account Balance as per Balance Sheet Add : Surplus as per Income and Expenditure Account	4,58,41,026 -1,80,33,880	2,78,07,147
10(3) TC(2)21(20)	17,59,46,791	Total		16,26,91,603	17,59,46,791	Total		16,26,91,603

Examined and found correct as per books of accounts, Vouchers produced, information given and as per our audit report of even date.



Accountant

Shroeyash Institute Of Pharmaceutical Education and Research Chh.Sambhajinagar

For Shreeyash Institute of Pharmaceutical Education & Research

FINANCIAL STATEMENTS INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31ST MARCH 2024 SHREEYASH INSTITUTE OF PHARMACEUTICAL EDUCATION & RESEARCH

Previous Year (Rs.)	Expenditure	Current Year	Current Year Amount in (Rs.)	Previous Year (Rs.)	Income	Current Year Amount in (Rs.)	nount in (Rs.)
line 1	To Expenditure in respect of properties:			-	By Other Income	1,14,420	1,14,420
1,87,568 9,61,813	Rates, Taxes, Cesses Repairs and maintenance	1,72,414 10,86,459			By Interest (As per Schedule "N")		
•				3	On Securities	,	
54,97,009		50,57,319			On Loans (On Fixed Deposits etc.)	,	
•	Other Expenses		63,16,192	38,119	On bank account (Saving Account)		
	(As per Schedule "L")				Rv Dividend		
	To Establishment Expenses		1				
					By Donations in cash or kind		,
1	To Remuneration to Trustees		1		By Grants from Government for Educational Activities		
	To Remuneration (in the case of a math) to the						10 13 557
	head of the math, including his household expenditure, if any			5,94,37,997	By Income from Fees (As per Schedule "O")		100,61,01,0
	To Legal Expenses		•	,	By Income on Sale of Investments		
1,65,200	To Audit Fees		Ŧ	•	By Profit on Sale of Fixed Assets		
	To Contribution and Fees		ı	ï	By Transfer from Reserve		,
	To Amount written off: (a) Bad debts		-		By Deificit carried forward to balance sheet		,
ì	To Miscellaneous Expenses	,					
,	To Prior Period Expenses	,	,				
	비	100 TT 35 C					
4,84,70,060	 (a) Educational (b) Other charitable objects 	+0"", 1 1, CC, C	3,35,77,904				
41,94,465	A P		1,80,33,880	8			
5,94,76,116	Total		5,79,27,977	5,94,76,116	Total		5,79,27,977
Examined and fou	Examined and found correct as per books of accounts, Vouchers produced,						

information given and as per our audit report of even date.

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Shreeyash Institute Of Pharmaceutical Education and Research Chh.Sambhajinagar A Pharmaceutary of the management of the managem * abediteutilie

For Shreeyash Institute of Pharmaceutical Education & Research

SHREEYASH INSTITUTE OF PHARMACEUTICAL EDUCATION & RESEARCH	FINANCIAL STATEMENTS	SCHEDULE OF BALANCE SHEET AS ON 31/03/2024
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hedule G2: Movable Assets

	LICOUL OZ. INICVADIE ASSELS									
N N	PARTICI II ARS	Original Cost as on		Addition during the year	ing the year	Deletion During	Total Amount	Depreciation for	WDV as on 31-	Original Cost as on
		01-04-2023		More than 180	Less than 180	the year		the year	03-2024	31-03-2024
				days	days					
1	1 Furniture & Deadstock	62,43,310	42,71,808	•	92,394	•	43,64,202	4,31,801	39,32,402	63,35,704
2	2 Lab Equipment	72,08,129	49,58,280	1,43,099	4,012	ı	51,05,391	7,65,508	43,39,883	73,55,240
m	3 Office Equipments	7,57,912	4,39,515	33,600	6,000	,	4,79,115	71,417	4,07,698	7,97,512
4	4 Computer & Softwares	13,00,644	3,11,932		1,59,012	·	4,70,944	1,56,575	3,14,369	14,59,656
S	5 Library Books	13,10,544	3,22,922		3,62,774		6,85,696	2,01,723	4,83,972	16,73,318
2	Bio Metric Machine	11,000	5,280	ı	'	ı	5,280	2,112	3,168	11,000
					1					
	TOTAL	1,68,31,539	1,03,09,736	1,76,699	6,24,192		1,11,10,627	16,29,136	94,81,491	1,76,32,430
		1,68,31,538.50	1,03,09,736.08 65,21,802.42	9	(1.7669:	e Total (1.76699 + 6.24192) = 8.0089	2) = 8.0	16800		
thedul	hedule G1: Immovable Properties									

Properties

	PAPTICI I JAPS	Original Cost as on		Addition during the year	ing the year	Deletion During		Depreciation for	WDV as on 31-	Depreciation for WDV as on 31- Original Cost as on
529		01-04-2023	C202-00-01-010 08 40 44	More than 180 Less than 180 days days	Less than 180 days	the year	lotal Amount	the year	03-2024	31-03-2024
 1	Building	6,32,76,033	3,41,05,381	-	3,52,907		3,44,58,288	34,28,183	3,10,30,104	6,36,28,940
	TOTAL	6,32,76,033	3,41,05,381		3,52,907	'	3,44,58,288	34,28,183	3,10,30,104	6,36,28,940
			Total	p2+92 (10.8)7	26-200891+3.52-907)=11-53798	52307):	= 11-537	-38.	

and Research . On. Sambhallneget OTE CON DE CON ISBTE Code 1838

Shreeyash Institute Of Pharmaceutical Education and Research Chh.Sambhajinagar

Principal