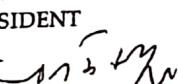


AYUSHMATI EDUCATION & SOCIAL SOCIETY, BHOPAL
202 Ganga Jamuna Complex, Zone-I, M.P. Nagar, Bhopal (M.P.)
Reg. No. 7407/99 Dated 15.10.1999

BALANCE SHEET AS ON 31.03.2025

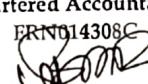
LIABILITIES	AMOUNT	ASSETS	AMOUNT
<u>Reserve & Surplus</u>	"A"	6582950298.25	<u>Fixed Assets :</u> "D" 4717837133.25
<u>Secured Loans :</u>	"B"	2523787965.11	<u>Investments :</u> "E" 3803820230.65
<u>Current Liabilities & Provisions</u>			<u>Current Assets, Loans & Advances</u>
Expenses Payable	"C"	100210010.00	Cash & Bank Balance "F" 51630628.78
			<u>Loans & Advances:</u> Advances "G" 514475302.88
			<u>Security Deposits</u> "H" 119184977.80
			9206948273.36
			9206948273.36

As per our report of even date attached

FOR: AYUSHMATI EDUCATION & SOCIAL SOCIETY
 PRESIDENT 
 SECRETARY 
 (Smt. Janak Kapoor) (Dr. Sadhna Kapoor)

PLACE: BHOPAL
 DATE: 05.09.2025



VIJAY MALVIYA & CO.
 Chartered Accountants
 ERN 014308C

 CA. Vijay Malviya
 M.No.408898
 Proprietor

PLACE: BHOPAL
 DATE: 05.09.2025
 UDIN:- 25408898BMLYZK3321



AYUSHMATI EDUCATION & SOCIAL SOCIETY, BHOPAL

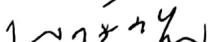
202, Ganga Jamuna Complex, Zone-I, M.P. Nagar, Bhopal (M.P.)

Reg. No. 7407/99 Dated 15.10.1999

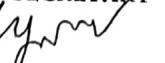
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2025

	EXPENDITURE	AMOUNT		INCOME	AMOUNT
To	Audit Fees	50000.00	By	Receipts	2143559488.72
To	Telephone/Internet Expenses	4452541.64	By	Interest on FDR	229202498.50
To	Lab Consumable & Work Shop Exp.	7206509.00			
To	Security Charges	29049789.00			
To	Office Exp.	16416367.18			
To	House Keeping Expenses	34324146.00			
To	Legal/Professional Charges	14527833.00			
To	Printing & Stationery & Photocopy	14782758.00			
To	Insurance Expenses	4403549.00			
To	Electricity & Water Expenses	48678758.59			
To	Advertisement Expenses	61220396.00			
To	Student Welfare Exp./Function/Seminar	40721993.56			
To	Bank Charges & Interest on Loan	201872116.54			
To	Travelling Expenses	39047579.01			
To	Vehicle Running & Repair & Maint.Exp.	33055577.00			
To	Repair & Maintenance Expenses	57453716.00			
To	Affiliation & Exam Fees & Other Fee Exp.	67986154.48			
To	Rent, Rates & Taxes	49513160.00			
To	Depreciation	184356650.00			
To	Salary & Wages	880312849.78			
To	Excess of Income over Expenditure transfer to Balance Sheet	583329543.44			
Total (Rs.)		2372761987.22		Total (Rs.)	2372761987.22

FOR: AYUSHMATI EDUCATION & SOCIAL SOCIETY
PRESIDENT


(Smt. Janak Kapoor)

SECRETARY


(Sadhna Kapoor)

PLACE: BHOPAL
DATE: 05.09.2025

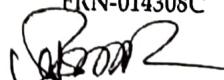


As per our report of even date attached

VIJAY MALVIYA & CO.

Chartered Accountants

FRN-014308C



CA. Vijay Malviya
M. No. 408898

Proprietor

PLACE: BHOPAL
DATE: 05.09.2025
25408898BMLYZK3321



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AYUSHIMATI EDUCATION & SOCIAL SOCIETY, BHOPAL
SCHEDULES ATTACHED TO & FORMING PART OF
BALANCE SHEET AS ON 31.03.2025

RESERVE & SURPLUS

	<u>SCHEDULE-"A"</u>
Balance	5999620754.81
Add:-Excess of Income over Expenditure	583329543.44
Total (Rs.)	<u>6582950298.25</u>

SECURED LOAN:

	<u>SCHEDULE-"B"</u>
From Bank	2523787965.11
Total (Rs.)	<u>2523787965.11</u>

EXPENSES PAYABLE :

	<u>SCHEDULE-"C"</u>
Salary Payable	95804033.00
Statutory Liabilities Payable	4198977.00
Expenses Payable	207000.00
Total (Rs.)	<u>100210010.00</u>

INVESTMENTS :

	<u>SCHEDULE-"E"</u>
<u>FDR with Banks Including Accrued Interest</u>	
FDR With Banks	3503813030.65
Depsoit with MPPUC	300000000.00
Share with SSSNSB Bank	7200.00
Total (Rs.)	<u>3803820230.65</u>

CASH IN HAND AND BANK BALANCE :

	<u>SCHEDULE-"F"</u>
Balance with Bank	51630628.78
Total (Rs.)	<u>51630628.78</u>



ADVANCES :

Advance against land	
Advance against Agreement for Property Purchase	
Deposit with Income Tax Deptt	
TDS/TCS Receivables	
Staff Advance	
Total (Rs.)	

SCHEDULE-"G"

55699269.00
432093000.00
117309.18
24705700.70
1860024.00
<u>514475302.88</u>

SECURITY DEPOSIT :

Deposits
Total (Rs.)

SCHEDULE-"H"

119184977.80
<u>119184977.80</u>



AUDIT REPORT OF

AYUSHMATI EDUCATION AND SOCIAL SOCIETY

202, GANGA JAMUNA COMPLEX, ZONE-I, M.P. NAGAR, BHOPAL-16

FINANCIAL YEAR 2023-24

ASSESSMENT YEAR 2024-25



VIJAY MALVIYA & COMPANY

CHARTERED ACCOUNTANTS

89, D-SECTOR SARVDHARM COLONY, KOLAR ROAD BHOPAL

9826779691, E-MAIL- CAVIJAY2005@REDIFFMAIL.COM



Scanned with OKEN Scanner

VIJAY MALVIYA

B Com. FCA



VIJAY MALVIYA & CO.

Chartered Accountants

89 D Sector Sarvadham Colony

Kolar Road Bhopal

Mob: 9826779691

e mail: cavijay2005@rediffmail.com

Independent Auditor's Report

To,

The Members of the Society

Ayushmati Education & Social Society

Report on the Financial Statements:-

We have audited the accompanying financial statements of **Ayushmati Education & Social Society 202, GANGA-JAMUNA COMPLEX ZONE-I M.P. NAGAR Bhopal**, which comprise the Balance Sheet as at March 31, 2024, the Statement of Income and Expenditure Account thereinafter referred to us financial Statements for the year then ended and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements:-

The Board of Members are responsible for the matters with respect to the preparation of these financial statements that give a true and fair view of the financial position, and financial performance of the Society in accordance with the accounting principal generally accepted in India, including the Accounting Standard prescribed by the ICAI. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision with the provision of the Act for Safeguarding of the assets of the Society and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial control, that were operation

Audit Report-23-24/AYUSH/24408898BKIMVY1197



effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view are free from the material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Standards on Accounting as applicable to the Society. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedure to obtain evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error in making those risk assessment, the auditor considers internal financial control relevant to the Society's preparation of the financial statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Society, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements gives the

Audit Report-23-24/AYUSH/24408898BKIMVY1197



relevant information and give a true and fair view in conformity with the accounting principles generally accepted in India.

- a) In case of the Balance Sheet of the state of affairs of the Society as at March 31, 2024; and
- b) In case of the Statements of Income and Expenditure Account of the surplus of the Society for the year ended on that date.

Report on other Legal and Regulatory Requirements:-

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

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

For VIJAY MALVIYA AND CO.
Chartered Accountants
Firm Regn. No. 014308C



CA. Vijay Malviya
Proprietor
Membership No. 408898



Place: Bhopal
Date:- 31.08.2024
UDIN No.-24408898BKIMVY1197

Audit Report-23-24/AYUSH/24408898BKIMVY1197

Ayushmati Education & Social Society, Bhopal
NOTES FORMING PART OF FINANCIAL STATEMENTS

1. Basis of preparation of financial Statements:-

The Financial Statements have been prepared on the Case basis. These statements have been prepared in accordance with the generally accepted accounting principles.

2. Recognitions principles:-

- i. Receipts are primarily derived in the form of tuition fee received from the students which is recognized on receipts basis.
- ii. Interest income on deposits is recognized on an accrual basis.

3. Fixed Assests:-

Fixed assets are stated at cost of acquisition including taxes less accumulated depreciation, cost of acquisition includes all expenses incurred to bring the assets to their present location and working conditions up to the date the assets are put to use.

4. Depreciation and amortization:-

Depreciation has been provided on fixed assets under written down value method at the rates and in the manner prescribed under the Income Tax Act, 1961.

Audit Report-23-24/AYUSH/24408898BKIMVY1197



5. Foreign exchange transactions:-

Transactions in foreign currencies are recorded at the rate of exchange in force at the time of occurrence of the transaction.

6. Additional information forming part of Notes to Accounts

- i. Contingent liability arising on Bank Guarantee given through Union Bank of India RKDF Campus Branch for various courses running under different institutions of the Society. Details are as under:-

BG SRL NUMBER	AMOUNT	BG EXPIRY	BG CLAIM EXPIRY
57380IGL0000121	60,00,000.00	22.03.2024	22.03.2025
57380IGL0000124	15,00,000.00	14.01.2027	14.01.2028
57380IGL0000221	60,00,000.00	22.03.2024	22.03.2025
57380IGL0000222	60,00,000.00	03.02.2025	18.02.2025
57380IGL0000224	15,00,000.00	14.01.2027	14.01.2028
57380IGL0000321	60,00,000.00	22.03.2024	22.03.2025
57380IGL0000324	15,00,000.00	14.01.2027	14.01.2028
57380IGL0000421	60,00,000.00	22.03.2024	22.03.2025
57380IGL0000521	60,00,000.00	22.03.2024	22.03.2025
57380IGL0000623	2,00,00,000.00	16.06.2028	16.06.2029
57380IGL0000721	2,00,00,000.00	16.05.2026	16.05.2027
57380IGL0000723	7,50,00,000.00	19.06.2028	19.06.2029
57380IGL0000821	2,00,00,000.00	24.05.2026	24.05.2027

Audit Report-23-24/AYUSH/24408898BKIMVY1197



AYUSHMATI EDUCATION & SOCIAL SOCIETY, BHOPAL
202 Ganga Jamuna Complex, Zone-I, M.P. Nagar, Bhopal (M.P.)
Reg. No. 7407/99 Dated 15.10.1999

BALANCE SHEET AS ON 31.03.2024

As per our report of even date attached

FOR: AYUSHMATI EDUCATION & SOCIAL SOCIETY
PRESIDENT  SECRETARY

PRESIDENT

May 19th

SECRETARY

(Smt. Janak Kapoor) (D)

VIJAY MALVIYA & CO.

Chartered Accountants

FRN014308C

CA. Vijay Malviya

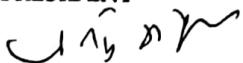
M.No.408898

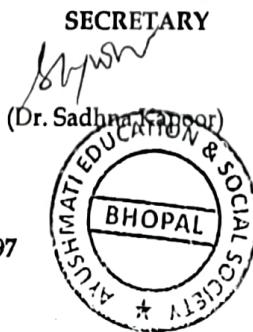
Proprietor



INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2024

	EXPENDITURE	AMOUNT		INCOME	AMOUNT
To	Audit Fees	153000.00	By	Receipts	1669872325.41
To	Telephone/Internet Expenses	3571018.51	By	Interest on FDR	156323855.00
To	Lab Consumable & Work Shop Exp.	9104481.97			
To	Security Charges	27144176.00			
To	Office Exp.	47971761.00			
To	House Keeping Expenses	26452547.00			
To	Legal/Professional Charges	12765396.00			
To	Printing & Stationery & Photocopy	31036103.00			
To	Insurance Expenses	4810750.00			
To	Electricity & Water Expenses	35698260.18			
To	Advertisement Expenses	51189718.40			
To	Student Welfare Exp./Function/Seminar	70285610.00			
To	Bank Charges & Interest on Loan	170527192.61			
To	Travelling Expenses	29081275.52			
To	Vehicle Running & Repair & Maint.Exp.	26909874.00			
To	Repair & Maintenance Expenses	60223521.79			
To	Affiliation & Exam Fees & Other Fee Exp.	65364273.21			
To	Rent, Rates & Taxes	43832746.32			
To	Depreciation	173358393.00			
To	Salary & Wages	547246486.58			
To	Excess of Income over Expenditure transfer to Balance Sheet	389469595.32			
	Total (Rs.)	1826196180.41	0.00	Total (Rs.)	1826196180.41

FOR: AYUSHMATI EDUCATION & SOCIAL SOCIETY
PRESIDENT 
(Smt. Janak Kapoor)



PLACE: BHOPAL
DATE: 31.08.2024
UDIN:- 24408898BKIMVY1197

As per our report of even date attached

VIJAY MALVIYA & CO.

Chartered Accountants

FRN-014308C



CA. Vijay Malviya
M. No. 408898
Proprietor



AYUSHMATI EDUCATION & SOCIAL SOCIETY, Bhopal
SCHEDULES ATTACHED TO & FORMING PART OF
BALANCE SHEET AS ON 31.03.2024

SECURED LOAN:

From Bank

SCHEDULE-"A"

2476497711.26

Total (Rs.)

2476497711.26

EXPENSES PAYABLE:

Salary Payable

Statutory Liabilities Payable

Expenses Payable

Total (Rs.)

SCHEDULE-"B"

51168865.00

4742438.00

667000.00

56578303.00

INVESTMENTS:

FDR with Banks Including Accrued Interest

FDR With Banks

Depsoit with MPPUC

Share with SSSNSB Bank

Total (Rs.)

SCHEDULE-"D"

2944365958.35

300000000.00

7200.00

3244373158.35

CASH IN HAND AND BANK BALANCE:

Balance with Bank

Total (Rs.)

SCHEDULE-"E"

151595401.73

151595401.73



ADVANCES :

Advance against land	
Advance against Agreement for Property Purchase	
Deposit with Income Tax Deptt	
TDS/TCS Receivables	
Staff advance	
Total (Rs.)	

SCHEDULE -"F"

55618369.00
478086500.00
117309.18
34850881.76
1686971.00
570360030.94

SECURITY DEPOSIT :

Deposits	
Total (Rs.)	

SCHEDULE -"G"

69044842.80
69044842.80



SCHEDULES ATTACHED TO & FORMING PART OF BALANCE SHEET AS ON 31.03.2024



Independent Auditor's Report

To,
The Members of the Society
Ayushmati Education & Social Society

Report on the Financial Statements:-

We have audited the accompanying financial statements of **Ayushmati Education & Social Society Bhopal**, which comprise the Balance Sheet as at March 31, 2023, the Statement of Income and Expenditure Account thereafter referred to us financial Statements for the year then ended and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements:-

The Board of Members are responsible for the matters with respect to the preparation of these financial statements that give a true and fair view of the financial position, and financial performance of the Society in accordance with the accounting principal generally accepted in India, including the Accounting Standard prescribed by the ICAI. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision with the provision of the Act for Safeguarding of the assets of the Society and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial control, that were operation

Audit Report-22-23/UDIN-23408898BGZEDF2093



effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view are free from the material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Standards on Accounting as applicable to the Society. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedure to obtain evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error in making those risk assessment, the auditor considers internal financial control relevant to the Society's preparation of the financial statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Society, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements gives the relevant information and give a true and fair view in conformity with the accounting principles generally accepted in India.

Audit Report-22-23/UDIN-23408898BGZEDF2093



- a) In case of the Balance Sheet of the state of affairs of the Society as at March 31, 2023; and
- b) In case of the Statements of Income and Expenditure Account of the surplus of the Society for the year ended on that date.

Report on other Legal and Regulatory Requirements:-

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

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

For **VIJAY MALVIYA AND CO.**
Chartered Accountants
Firm Regn. No. 014308C

CA. Vijay Malviya
Proprietor
Membership No. 408898



Place: Bhopal
Date:- 15.09.2023
UDIN No.-23408898BGZEDF2093

Audit Report-22-23/UDIN-23408898BGZEDF2093

Ayushmati Education & Social Society, Bhopal
NOTES FORMING PART OF FINANCIAL STATEMENTS

1. Basis of preparation of financial Statements:-

The Financial Statements have been prepared on the Case basis. These statements have been prepared in accordance with the generally accepted accounting principles.

2. Recognition principles:-

- i. Receipts are primarily derived in the form of tuition fee received from the students which is recognized on receipts basis.
- ii. Interest income on deposits is recognized on an accrual basis.

3. Fixed Assets:-

Fixed assets are stated at cost of acquisition including taxes less accumulated depreciation, cost of acquisition includes all expenses incurred to bring the assets to their present location and working conditions up to the date the assets are put to use.

4. Depreciation and amortization:-

Depreciation has been provided on fixed assets under written down value method at the rates and in the manner prescribed under the Income Tax Act, 1961.

Audit Report-22-23/UDIN-23408898BGZEDF2093



5. Foreign exchange transactions:-

Transactions in foreign currencies are recorded at the rate of exchange in force at the time of occurrence of the transaction.

6. Additional information forming part of Notes to Accounts

- i. Contingent liability arising on Bank Guarantee.
- ii. The balance with the banks in accordance and fixed deposits were confirmed by the respective banks.
- iii. Previous year figure have been regrouped/reclassified wherever considered necessary to suit the current year's layout.

For VIJAY MALVIYA AND CO.
So.

Chartered Accountants
Firm Regn. No. 014308C

CA. Vijay Malviya
Proprietor
Membership No. 408898



For :Ayushmati Education & Social

07/09/23
President/Secretary

Place: Bhopal
Date:- 15.09.2023
UDIN No.-23408898BGZEDF2093

Audit Report-22-23/UDIN-23408898BGZEDF2093

AYUSHMATI EDUCATION & SOCIAL SOCIETY, BHOPAL
202 Ganga Jamuna Complex, Zone-I, M.P. Nagar, Bhopal (M.P.)
Reg. No. 7407/99 Dated 15.10.1999

BALANCE SHEET AS ON 31.03.2023

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<u>Reserve & Surplus</u>		<u>Fixed Assets :</u>	"E" 4148064361.85
Balance as per last year	5244101326.77	<u>Investments :</u>	"F" 2778370922.49
Add: Excess of Income over Expenditure	358985110.72	<u>Current Assets, Loans & Advances</u>	
Secured Loans:	"A"	Cash & Bank Balance	"G" 309339876.95
	2015695860.00	<u>Loans & Advances:</u>	
		Advances	"H" 377511102.40
<u>Current Liabilities & Provisions</u>		<u>Security Deposits</u>	"I" 68945645.80
Advance received against Land	"C"		
Expenses Payable	"D"		
	16642101.00		
	46807511.00		
	7682231909.49		7682231909.49

As per our report of even date attached

FOR: AYUSHMATI EDUCATION & SOCIAL SOCIETY
PRESIDENT/SECRETARY

Janak Kapoor
(Smt. Janak Kapoor)

PLACE: BHOPAL
DATE: 15.09.2023
UDIN:-23408898BGZEDF2093



VIJAY MALVIYA & CO.
Chartered Accountants

FRN014308C

Vijay Malviya
CA. Vijay Malviya
M.No.408898
Proprietor



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AYUSHMATI EDUCATION & SOCIAL SOCIETY, BHOPAL

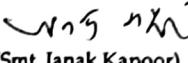
202, Ganga Jamuna Complex, Zone-I, M.P. Nagar, Bhopal (M.P.)

Reg. No. 7407/99 Dated 15.10.1999

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2023

	EXPENDITURE	Amount		INCOME	Amount
To	Audit Fees	194000.00	By	Receipts	1407209891.32
To	Telephone/Internet Expenses	3573356.82	By	Interest on FDR	122815730.00
To	Lab Consumable & Work Shop Exp.	5824797.20			
To	Security Charges	19296046.80			
To	Office Exp.	11524895.04			
To	House Keeping Expenses	21327265.24			
To	Legal/Professional Charges	13030646.00			
To	Printing & Stationery & Photocopy	9609972.00			
To	Insurance Expenses	6196149.00			
To	Electricity & Water Expenses	31076785.28			
To	Advertisement Expenses	74319940.60			
To	Student Welfare Exp./Function/Seminar	37127985.13			
To	Bank Charges & Interest on Loan	121380658.01			
To	Travelling Expenses	14994926.07			
To	Vehicle Running & Repair & Maint.Exp.	17648960.24			
To	Repair & Maintenance Expenses	48458057.34			
To	Affiliation & Exam Fees & Other Fee Exp.	67193723.70			
To	Rent, Rates & Taxes	60859111.65			
To	Depreciation	163110888.00			
To	Salary & Wages	444292346.48			
To	Excess of Income over Expenditure	358985110.72			
	transfer to Balance Sheet				
	Total (Rs.)	1530025621.32	0.00	Total (Rs.)	1530025621.32

FOR: AYUSHMATI EDUCATION & SOCIAL SOCIETY
PRESIDENT/SECRETARY


(Smt. Janak Kapoor)

PLACE: BHOPAL
DATE: 15.09.2023
UDIN:-23408898BGZEDF2093



As per our report of even date attached

VIJAY MALVIYA & CO.

Chartered Accountants

FRN-014308C



CA. Vijay Malviya
M. No. 408898
Proprietor



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AYUSHMATI EDUCATION & SOCIAL SOCIETY, BHOPAL
SCHEDULES ATTACHED TO & FORMING PART OF
BALANCE SHEET AS ON 31.03.2023

SECURED LOAN: SCHEDULE-"A"
 From Bank 2015695860.00

Total (Rs.) 2015695860.00

ADVANCE FOR LAND SCHEDULE-"B"
 Advance received against property 16642101.00

Total (Rs.) 16642101.00

EXPENSES PAYABLE: SCHEDULE-"C"
 Salary Payable 43667503.00
 Audit Fee Payable 100000.00
 Statutory Liabilities Payable 2617008.00
 Expenses Payable 423000.00
 Total (Rs.) 46807511.00

INVESTMENTS: SCHEDULE-"E"
FDR with Banks Including Accrued Interest
 FDR With Banks 2478363722.49
 Depsoit with MPPUC 300000000.00
 Share with SSSNSB Bank 7200.00
 Total (Rs.) 2778370922.49

CASH IN HAND AND BANK BALANCE: SCHEDULE-"F"
 Balance with Bank 309339876.95
 Total (Rs.) 309339876.95



ADVANCES :

Advance against Lease Agreement
Advance against Agreement for Property Purchase
Deposit with Income Tax Deptt
TDS/TCS Receivables
Staff advance
Total (Rs.)

SCHEDULE-"G"

88604606.70
247089053.36
117309.18
40076962.16
1623171.00
<hr/> <u>377511102.40</u>

SECURITY DEPOSIT :

Deposits
Total (Rs.)

SCHEDULE-"H"

68945645.80
<hr/> <u>68945645.80</u>



AYUSHMATI EDUCATION AND SOCIAL SOCIETY
SCHEDULES ATTACHED TO & FORMING PART OF BALANCE SHEET AS ON 31.03.2023
SCHEDULE "D": DEPRECIATION CHART

Particulars	Rate (%)	WDV as on 01.04.2022	Addition during the Year Upto Sep.	Sale/W/off After Sep.	Total	Depreciation	WDV as on 31.03.2023
Block - 1:							
Land	0	1472115742.00	0.00	69667064.00	0.00	1541782806.00	0.00
Block - 2:							
Building	5	1427900804.40	825098973.00	2173704109.00	0.00	2470370186.40	118084249.00
Building-WIP	0	664080000.00	0.00	664080000.00	0.00	0.00	2352285937.40
Block - 3:							
Furniture & Fixture	10	61303675.97	2633986.00	1803177.00	0.00	65740838.97	6483925.00
Block - 4:							
Lab & office Equipments	15	154387563.07	8595054.00	17228658.00	0.00	180211275.07	25739542.00
Electric Installation & Equip	15	10209264.60	437690.00	8571981.00	0.00	19218935.60	2239942.00
Vehicles	15	1535306.62	0.00	2624540.00	0.00	4159846.62	427137.00
Block - 5:							
Buses	30	3035779.29	0.00	0.00	0.00	3035779.29	910734.00
Block - 6:							
Library Books	40	11950234.12	3318523.24	6572576.44	0.00	21841283.80	7422008.00
Computer & Software	40	3275117.10	927340.00	611841.00	0.00	4814298.10	18033351.00
		3809793487.17	841011566.24	324450196.44	664080000.00	4311175249.85	163110888.00
							4149064361.85



AYUSHMATI EDUCATION & SOCIAL SOCIETY, Bhopal
202 Ganga Jamuna Complex, Zone-I, M.P. Nagar, Bhopal (M.P.)

BALANCE SHEET AS ON 31.03.2022

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<u>Reserve & Surplus</u>		<u>Fixed Assets:</u>	"C" 3809793487.17
Balance as per last year	4436002323.52	<u>Investments:</u>	"D" 2519332416.29
Add: Excess of Income over Expenditure	808099003.25	<u>Current Assets, Loans & Advances</u>	
<u>Secured Loans:</u>	"A"	Cash & Bank Balance	"E" 327671452.29
		<u>Loans & Advances:</u>	
	1739768133.52	Advances	"F" 294089067.54
<u>Current Liabilities & Provisions</u>		<u>Security Deposits</u>	"G" 68515167.00
Expenses Payable	"B"		
	35532130.00		
			7019401590.29
			7019401590.29

As per our report of even date attached

FOR: AYUSHMATI EDUCATION & SOCIAL SOCIETY
 PRESIDENT/SECRETARY

(Smt. Janak Kapoor)

PLACE: Bhopal
 DATE: 31.08.2022
 UDIN:-22408898AQLDDK9842



VIJAY MALVIYA & CO.

Chartered Accountants

FRN014308C


 C.A. Vijay Malviya
 M.No.408898
 Proprietor



AYUSHMATI EDUCATION & SOCIAL SOCIETY, BHOPAL

202, Ganga Jamuna Complex, Zone-I, M.P. Nagar, Bhopal (M.P.)

Reg. No. 7407/99 Dated 15.10.1999

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2022

	EXPENDITURE	Amount	INCOME	Amount
To	Audit Fees	150000.00	By Receipts	152519865.23
To	Telephone/Internet Expenses	2561292.76	By Interest on FDR	121831813.00
To	Lab Consumable & Work Shop Exp.	7753985.00		
To	Security Charges	12953268.00		
To	Office Exp.	5394452.22		
To	House Keeping Expenses	11798777.50		
To	Legal/Professional Charges	13974920.00		
To	Printing & Stationery & Photocopy	10911080.00		
To	Insurance Expenses	5042436.00		
To	Electricity & Water Expenses	24291829.72		
To	Advertisement Expenses	25318027.00		
To	Student Welfare Exp./Function/Seminar	21494089.00		
To	Bank Charges & Interest on Loan	84641768.16		
To	Travelling Expenses	22358381.64		
To	Vehicle Running & Repair & Maint.Exp.	10286845.72		
To	Repair & Maintenance Expenses	28321929.00		
To	Affiliation & Exam Fees & Other Fee Exp.	37181949.42		
To	Rent, Rates & Taxes	72297587.60		
To	Depreciation	106996018.00		
To	Salary & Wages	335339038.24		
To	Excess of Income over Expenditure	808099003.25		
	Transfer to Balance Sheet			
	Total (Rs.)	1647268678.23	Total (Rs.)	1647268678.23

FOR: AYUSHMATI EDUCATION & SOCIAL SOCIETY
PRESIDENT/SECRETARY


(Smt. Janak Kapoor)

PLACE: BHOPAL

DATE: 31.08.2022

UDIN:-22408898AQLDDK9842



As per our report of even date attached

VIJAY MALVIYA & CO.

Chartered Accountants

FRN-014308C


CA. Vijay Malviya
M. No. 408898
Proprietor



AYUSHMATI EDUCATION & SOCIAL SOCIETY, Bhopal
SCHEDULES ATTACHED TO & FORMING PART OF
BALANCE SHEET AS ON 31.03.2022

SECURED LOAN:

From Bank	<u>SCHEDULE-"A"</u>
	1739768133.52
Total (Rs.)	<u>1739768133.52</u>

EXPENSES PAYABLE:

Salary Payable	<u>SCHEDULE-"B"</u>
	31887126.00
Audit Fee Payable	
	135000.00
Statutory Liabilities Payable	
	3088804.00
Expenses Payable	
	421200.00
Total (Rs.)	<u>35532130.00</u>

INVESTMENTS:

<u>FDR with Banks Including Accrued Interest</u>	<u>SCHEDULE-"D"</u>
FDR With Banks	
Total (Rs.)	<u>2519332416.29</u>
	<u>2519332416.29</u>

CASH IN HAND AND BANK BALANCE:

Balance with Bank	<u>SCHEDULE-"E"</u>
	327671452.29
Total (Rs.)	<u>327671452.29</u>



ADVANCES :

Advance against Lease Agreement	<u>123596750.00</u>
Advance against Agreement(Property Purchase)	<u>114250000.00</u>
Tax deducted, excess deposited	<u>2920773.00</u>
Déposit with Income Tax Deptt	<u>117309.18</u>
TDS/TCS Receivables	<u>51581064.36</u>
Staff advance	<u>1623171.00</u>
Total (Rs.)	<u>294089067.54</u>

SCHEDULE-"F"**SECURITY DEPOSIT :**

Deposits	<u>68515167.00</u>
Total (Rs.)	<u>68515167.00</u>

SCHEDULE-"G"

AYUSHMATE EDUCATION & SOCIAL SOCIETY
SCHEDULES ATTACHED TO & FORMING PART OF BALANCE SHEET AS ON 31.03.2022
SCHEDULE 'C': DEPRECIATION CHART

Particulars	Rate (%)	WDV as on 01.04.2021	Addition during the Year Upto Sep.	Sale, Woff	Total	Depreciation	WDV as on 31.03.2022
Block - 1: Land	0	1045190151.00	3392190.00	422533401.00	0.00	1472115742.00	0.00
Block - 2: Building	5	1246323497.40	31236936.00	219711172.00	0.00	1497271605.40	69370801.00
Building-(NIP)	0	0.00	0.00	66408000.00	0.00	66408000.00	0.00
Block - 3: Furniture & Fixture	10	61184256.97	3157499.00	3574838.00	0.00	67916593.97	6612918.00
Block - 4: Lab & office Equipments	15	79461157.07	-1646845.00	89617039.00	0.00	173725041.07	19337478.00
Electric Installation & Equip.	15	9183229.60	812692.00	1915925.00	0.00	11841846.60	1637582.00
Car	15	1806242.62	0.00	0.00	0.00	1806242.62	270926.00
Block - 5: Buses	30	4336827.29	0.00	0.00	4336827.29	1301048.00	303579.29
Block - 6:							
Library Books	40	10592749.12	3195311.00	4596747.00	0.00	16884807.12	614573.00
Computer & Software	40	4362571.10	505038.00	443190.00	0.00	5110729.10	2015682.00
		2462340682.17	46976511.00	1407472312.00	0.00	3916789505.17	106896018.00
							3808793457.17



VIJAY MALVIYA

B Com. FCA



VIJAY MALVIYA & CO.

Chartered Accountants

89 D Sector Sarvadham Colony

Kolar Road Bhopal

Mob: 9826779691

e mail: cavijay2005@rediffmail.com

INDEPENDENT AUDITORS REPORT

We have audited the attached Balance Sheet of **AYUSHMATI EDUCATION & SOCIAL SOCIETY, BHOPAL** As on **31st March 2021** and also the Income & Expenditure Account for the year ended on that date annexed thereto. The preparations of above Financial Statement are the responsibility of the management. Our responsibility is to express an opinion on the financial statements based on our audit.

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

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our Audit. In our opinion, proper books of account have been kept by the society so far as it appears from our examination of such books. The Balance sheet and Income & Expenditure account dealt with by this report are in agreement with the books of accounts.



In our opinion and to the best of our information and according to explanation given to us, the said Balance sheet and Income & Expenditure Account for the year ending **31st March 2021** give a true and fair view:

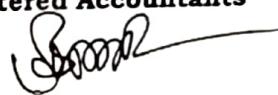
- 1 In the case of the Balance Sheet of the above named society the state of affairs as on **31st March 2021**
2. In the case of Income & Expenditure Account, of the Excess of Income over Expenditure for the accounting year on **31st March 2021**

PLACE: BHOPAL

DATE: 16.09.201

UDIN-21408898AAAAAW8808

VIJAY MALVIYA & CO.
Chartered Accountants



CA. VIJAY MALVIYA

M.No. 408898
Proprietor
FRN-014308C



AYUSHMATI EDUCATION & SOCIAL SOCIETY, BHOPAL

SIGNIFICANT ACCOUNTING POLICIES

Basis of Preparation:

1. No separate Books of Account are maintained for each institution but consolidated books of account are prepared wherein the transactions of all the institutions are entered.
2. The Financial Statement have been prepared under Historical Cost Convention in accordance with generally accepted Accounting Principles
3. The Institute generally follows Mercantile System of Accounting and recognizes significant item of Revenue on Accrual Basis accepts fee from Student.
4. Revenue in respect of fee is recognized on receipts basis. Fees include tuition fee, examination fee University Fee Bus fee, Hostel fees etc. of all above college.

Fixed Assets and Depreciations:

Fixed assets are stated at cost less depreciation i.e. WDV. All cost including financial cost directly attributable costs such as Freight, Instillation charges for brining the assets to its working condition are included in Fixed Assets.

Additions to Fixed are verified as per the information provided to us, in case of addition to land sale deed not provided to us.

Depreciation on fixed assets is provided on Written Down method as per rate prescribed in the Income Tax Act.

INVESTMENT

FDR includes accrued Interest

EMPLOYEES RETIREMENTS BENEFIT

Employee Retirement Benefit PF are charges to I & E A/c and gratuity and leave encashment liabilities are not provided for in the books of accounts and shall be account on payment basis.

NOTES TO ACCOUNTS

1. Cash & Bank Balance as on 31.03.2021 is verified by the management.
2. Fees include Tuition Fees, Development Fees, Examination Fees, Bus Fees, Hostel Fees, Misc. College Fees and other fees.



AYUSHMATI EDUCATION & SOCIAL SOCIETY, BHOPAL
202 Ganga Jamuna Complex, Zone-I, M.P. Nagar, Bhopal (M.P.)

BALANCE SHEET AS ON 31.03.2021

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<u>Reserve & Surplus</u>		<u>Fixed Assets :</u>	"D" 2462340682.17
Balance as per last year	3617149988.98	<u>Investments :</u>	"E" 2243846203.89
Add: Excess of Income over Expenditure	818852334.54	<u>Current Assets, Loans & Advances</u>	
	4436002323.52	Cash & Bank Balance	"F" 325555120.59
<u>Secured Loans :</u>	"A"	<u>Loans & Advances:</u>	
	957377167.07	Advances	"G" 380212744.94
<u>Current Liabilities & Provisions</u>		<u>Security Deposits</u>	"H" 26483014.00
Sundry Creditors	"B"		
Expenses Payable	"C"		
	379589.00		
	44678686.00		
	5438437765.59		5438437765.59

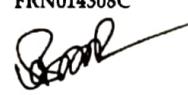
As per our report of even date attached

FOR: AYUSHMATI EDUCATION & SOCIAL SOCIETY
 PRESIDENT/SECRETARY

(Smt. Janak Kapoor)
 PLACE: BHOPAL
 DATE: 16.09.2021
 UDIN-21408898AAAAAW8808

VIJAY MALVIYA & CO.
 Chartered Accountants
 FRN014308C




 CA. Vijay Malviya
 M.No.408898
 Proprietor

AYUSHMATI EDUCATION & SOCIAL SOCIETY, BHOPAL

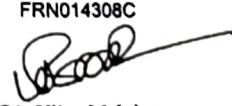
202, Ganga Jamuna Complex, Zone-I, M.P. Nagar, Bhopal (M.P.)

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2021

	EXPENDITURE	Amount		INCOME	Amount
To	Audit Fees	165000.00	By	Receipts	1391599556.82
To	Telephone/Internet Expenses	3118630.68	By	Interest on FDR	125594560.00
To	Lab Consumable & Work Shop Exp.	5986097.54			
To	Security Charges	11059239.00			
To	Office Exp.	5948589.00			
To	House Keeping Expenses	7572195.00			
To	Legal/Professional Charges	12500133.00			
To	Printing & Stationery & Photocopy	4074232.00			
To	Insurance Expenses	4057233.00			
To	Electricity & Water Expenses	20156242.38			
To	Advertisement Expenses	64134739.00			
To	Student Welfare Exp./Function/Seminar	9240198.00			
To	Bank Charges & Interest on loan	44224183.49			
To	Travelling Expenses	12828422.04			
To	Vehicle Running & Repair & Maint.Exp.	5882014.60			
To	Repair & Maintenance	17230753.00			
To	Affiliation & Exam Fees & other Fee Exp.	59975536.91			
To	Rent Rate & Taxes	51368930.00			
To	Depreciation	96107297.00			
To	Salary & Wages	262712116.64			
To	Excess of Income over Expenditure transfer to Balance Sheet	818852334.54			
Total (Rs.)		1517194116.82		Total (Rs.)	1517194116.82

As per our report of even date attached

VIJAY MALVIYA & CO.
Chartered Accountants
FRN014308C


CA. Vijay Malviya
M. No. 408898
Proprietor

FOR: AYUSHMATI EDUCATION & SOCIAL SOCIETY
PRESIDENT/SECRETARY


(Smt. Janak Kapoor)
PLACE: BHOPAL
DATE: 16.09.2021
UDIN-21408898AAAAAW8808



AYUSHMATI EDUCATION & SOCIAL SOCIETY, BHOPAL
SCHEDULES ATTACHED TO & FORMING PART OF
BALANCE SHEET AS ON 31.03.2021

<u>SECURED LOAN:</u>	<u>SCHEDULE-A"</u>
From Bank	957377167.07
Total (Rs.)	<u>957377167.07</u>

<u>SUNDRY CREDITORS :</u>	<u>SCHEDULE-B"</u>
Hakeem Sales	379589.00
Total (Rs.)	379589.00

<u>EXPENSES PAYABLE :</u>	<u>SCHEDULE-C"</u>
Salary Payable	24148544.00
Audit Fee Payable	445000.00
Electricity Charges Payable	781773.00
Statutory Liabilities Payable	13138238.00
Expenses Payable	6165131.00
Total (Rs.)	<u>44678686.00</u>

<u>INVESTMENTS :</u>	<u>SCHEDULE-E"</u>
<u>FDR with Banks Including Accrued Interest</u>	<u>2243846203.89</u>
<u>FDR With Banks</u>	<u>2243846203.89</u>
Total (Rs.)	

<u>CASH IN HAND AND BANK :</u>	<u>SCHEDULE-F"</u>
Balance with Bank	325555120.59
Total (Rs.)	<u>325555120.59</u>



AYUSHMATI EDUCATION & SOCIAL SOCIETY
SCHEDULES ATTACHED TO & FORMING PART OF BALANCE SHEET AS ON 31.03.2021
SCHEDULE "D": DEPRECIATION CHART

