

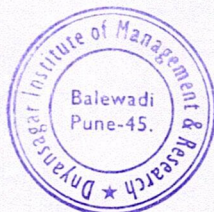
FINANCIAL STATEMENTS

FOR THE PERIOD FROM

1-4-2021 TO 31-3-2022

Dnyansagar Institute Of Management and Research

**SHRI KHANDERAI PRATISHTAN BALEWADI
PUNE-411045**



Ref. No. :

Date :

Auditor's Report

To,
The Principal/Director,
Dnyansagar Institute Of Management and Research,
Sr. No. 4/3,4/2, A/p - Balewadi,
Shri Khanderai Pratishtan.
Pune - 411045.

We have audited the attached Balance Sheet of Dnyansagar Institute Of Management and Research, as at 31st March, 2022 and also the Income & Expenditure Account for the period ended on the date annexed thereto.

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

These Financial Statements of Dnyansagar Institute Of Management and Research, for the year ended 31st March 2022 incorporates apportionable and/or identifiable assets, liabilities and expenditure of the Shri Khanderai Pratishtan relating to this institute.

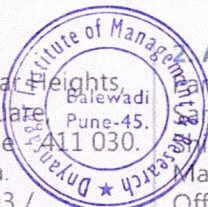
Further to our comments in the Annexure referred to above, we report that:

- (i) We have obtained all the information and explanations; which to the best of our knowledge and belief were necessary for the purposes of our Audit;
- (ii) In our opinion, proper books of account as required by law have been kept so far as appears from our examination of those books:
- (iii) The Balance Sheet & Profit & Loss Account dealt with by this report are in agreement with the books of account.

Branch Office:

1. At Pune

6th Floor, Vidyadhar Heights,
Garud Ganapati Square,
Narayan Peth, Pune - 411 030.
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24476666



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Andurang Bungalow,
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H. No. 1119,
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Khanapur - 591 302
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(iv) In our opinion, the Balance Sheet & Profit & Loss Account dealt with by this report comply with the Accounting standards.

(v) In our opinion and to the best of our information and according to the explanations given to us, these financial Statements together with the schedules attached thereto and read with the Accounting Policy and Notes forming parts of the accounts give a true and fair view in conformity with the accounting principles generally accepted in India ;

(a) In the case of the Balance Sheet, of the state of affairs of the Institute as at 31st March, 2022;

(b) In the case of the Income & Expenditure, the Deficit/Surplus for the period ended on that date;

(vi) Reports of the Auditors under section 33 & 34 read with rule 19 and Statement in Schedule IX-C Bombay Public Trust Act have not been annexed to the Institute Statements of the accounts since the same are required to be submitted by the statutory auditor along with the consolidated statements of accounts **Shri Khanderai Pratisthan.**

For P C Patil & Associates
Chartered Accountants
FRN No.123467W



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CA Yuvraj Bhandare

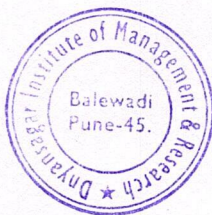
Partner

M No. 130266

UDIN : 22130266AWKPLI1517

Place: - Pune

Date: - 29-09-2022



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Dnyansagar Institute Of Management and Research
SHRI KHANDERAI PRATISHTAN BALEWADI PUNE-411045

BALANCE SHEET
As on 31st March 2022

Particulars	Amount (Rs)	Amount (Rs)
Sources of Funds :		
Shri Khanderay Pratisthan		47,474,572
Total		47,474,572
Application of Funds :		
Fixed Assets		10,128,519
Working Capital		37,346,053
Current Assets		
Deposite and Asset	-	
Sundry Debtors	41,792,273	
Loans & Advances	1,875,888	
Cash & Bank Accounts	1,096,800	
Sub total	44,764,961	
Less : Current Liabilities		
Provisional	4,111,163	
Other Liabilities	2,740,973	
Sundry Creditors	566,771	
Sub total	7,418,907	
Income & Expenditure A/c		
Opening Balance		
Current Period	4,252,607	
Less : Transfer	4,252,607	
Total		47,474,572

For P.C. Patil & Associates
Chartered Accountants
FRN NO-123467W

Partner

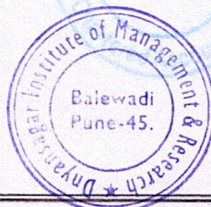
CA Yuvraj Bhandare

M No.130266

UDIN.22130266AWKPLI1517

Place-Pune

Date:29-09-2022



Dnyansagar Institute Of Management and Research

SHRI KHANDERAI PRATISHTAN BALEWADI PUNE-411045

Income & Expenditure Statement
For the Period From 1-Apr-2021 to 31-Mar-2022

Particular	Amount (Rs)	Amount (Rs)
Income		
Fees Collected & Other Income		30,751,214
Bank Intrest		24,583
Expenditure		
Salary	15,277,424	
Depreciation	1,951,624	
Advertisement Expenses	574,617	
Administrative Expenses	91,250	
Affiliation Fees	52,500	
AICTE/ARA Processing fee	111,275	
Audit Fees	47,200	
Bank Charges	3,671	
Building Repairs & Maintenance	1,096,794	
Computer Repairs & Maintenance	44,005	
Corporation Tax	277,776	
Cleaning Expenses	167,372	
Consumable	45,716	
Electric Repairs and Maintenance	323,891	
Electricity Exp.	358,679	
Eligibility Fee Exp	70,250	
Generator Fuel Expenses	89,955	
Ground and Garden Maintenance	233,954	
Housekeeping Expenses	568,944	
Internet Expenses	599,219	
Journals and Periodical	82,005	
Newspaper Expenses	20,934	
Office Expenses	127,044	
Membership Fee Exp	13,570	
Printing & Stationery Expenses	446,223	
Professional Expenses	81,000	
Postage Expenses	971	
Staff Insurance	100,000	
Refreshment Expenses	166,656	
Furniture and Equipments Maintenance	330,864	
Security Expenses	358,390	
Seminar and Conference Expenses	4,936	
Staff Welfare Expenses	114,240	
Student Welfare Expenses	526,368	
Telephone Exp	150,449	
Traning and Placement Expenses	526,737	
Travelling & Conyance Expenses	308,821	
Visiting Faculty Exp	456,750	
University Exp	56,471	
Water Expenses	385,695	
Website Development & Maintenance Expenses	278,950	26,523,190
Excess Expenditure Over Income		4,252,607

Place-Pune
Date:29-09-2022



For P.C. Patil & Associates
Chartered Accountants
FRN NO-123467W

Partner
CA Yuvraj Bhandare
M No.130266
UDIN.22130266AWKPLI1517



SHRI KHANDERAY PRATISTHAN
Dnyansagar Institute Of Management and Research

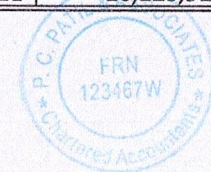
Schedules forming part of Balance Sheet and Income & Expenditure Account for the year ended 31st March 2022.

SCHEDULE D - FIXED ASSETS

Particulars	Opening As on 01/04/2021	Addition before 30/09/21	Addition after 30/09/21	Transfer (Addition/Deletion)	Total as on 31/03/2022	Depreciation Rate	Depreciation Amount(Rs)	Closing balance as on 31/03/2022
Computers	472,260	453,975	1,471,873	-	2,398,108	40%	664,869	1,733,240
Equipments	1,787,392	62,423	52,757	-	1,902,572	15%	281,429	1,621,143
Books	86,719	247,597	-	-	334,316	40%	133,726	200,590
Building	7,303,941	-	-	-	7,303,941	10%	730,394	6,573,547
Furniture	1,257,107	47,550	214,808	-	1,519,465	10%	141,206	1378258.36
Total	10,907,419	811,545	1,739,438		13,458,402		1,951,624	10,128,519



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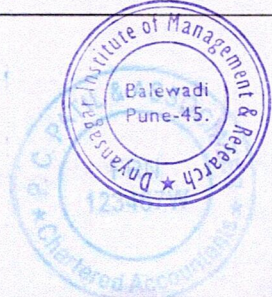
SHRI KHANDERAY PRATISTHAN
Dnyansagar Institute Of Management and Research

RECEIPTS & PAYMENT STATEMENT

FROM 01-04-2021 To 31-03-2022

RECEIPT	AMOUNT	PAYMENT	AMOUNT
To Opening Balance	931,781	By Salary	19,719,642
Cash in Hand	4,779	By Advertisement Expenses	574,617
Banks	927,002	By Administrative Expenses	91,250
To Fees & Other Receipts	22,569,670	By Affiliation Fees	52,500
To Skp Trust	9,006,179	By AICTE/ARA Processing fee	131,975
		By Audit Fees	47,200
		By Bank Charges	3,671
		By Building Repairs & Maintenance	1,096,794
		By Computer Repairs & Maintenance	44,005
		By Corporation Tax	277,776
		By Cleaning Expenses	167,372
		By Consumable	45,716
		By Electric Repairs and Maintenance	323,891
		By Electricity Exp.	358,679
		By Eligibility Fee Exp	70,250
		By Generator Fuel Expenses	89,955
		By Ground and Garden Maintenance	233,954
		By Housekeeping Expenses	568,944
		By Internet Expenses	599,219
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		By Office Expenses	127,044
		By Membership Fee Exp	13,570
		By Printing & Stationery Expenses	446,223
		By Professional Expenses	81,000
		By Postage Expenses	971
		By Staff Insurance	100,000
		By Refreshment Expences	166,656
		By Furniture and Equipments Maintenance	330,864
		By Security Expenses	358,390
		By Seminar and Conference Expenses	4,936
		By Staff Welfare Expenses	114,240
		By Student Welfare Expenses	526,368
		By Telephone Exp	150,449
		By Traning and Placement Expenses	526,737
		By Travelling & Convyance Expenses	308,821
		By Visiting Faculty Exp	138,473
		By University Exp	56,471
		By Water Expenses	385,695
		By Website Development & Maintenance Expenses	278,950
		By Advance For Purchase	143,641
		By Additional Assets	2,550,983
		By Closing Balance	1,096,800
		Cash In Hand	9,601
		Bank Balance	1,087,199
Total	32,507,630	Total	32,507,631

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For P.C. Patil & Associates
Chartered Accountants
FRN NO-123467W

[Handwritten Signature]
Partner
CA Yuvraj Bhandare
M No.130266
UDIN.22130266AWKPL11517

Place-Pune
Date:29-09-2022

SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS:

BASIS OF ACCOUNTING

The financial statements are prepared under Going concern and historical cost convention and materially comply with the accounting standards issued by the Institute of the Chartered Accountants of India.

METHOD OF ACCOUNTING

The accounts have been prepared using the mercantile system of accounting.

FIXED ASSETS

Fixed assets are stated at cost of acquisition. Acquisition cost includes taxes, duties, freight, insurance and other incidental expenses related to acquisition and installation where applicable.

DEPRECIATION :

Depreciation on fixed assets is provided using the written down method (WDV) method as per Income Tax act.

REVENUE RECOGNITION :

Income includes fees received from the students and interest on deposits made. Sundry debtors includes fees receivable from the students.

INVESTMENTS

Investments are shown at cost.

GENERAL:

The accounting Policy not specifically referred to above are consistent with the generally accepted accounting Principles.

Notes to Accounts.

1. We have conducted audit on the basis of information and explanations provided by the auditee.
2. As per information given by the auditee there is no Foreign contribution received during the year.
3. The value of the investment had been taken as provided by the management .
4. Debtors and creditors Balances are subject to confirmation.



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