

STATUTORY AUDIT REPORT

Financial Year 2024-2025

OF

PRAMODINI EDUCATIONAL AND CHARITABLE TRUST

1297/2739, SARADA NIWAS KAPILA PRASAD, BHUBANESWAR-751002



Audited by ;

SPP ASSOCITES

(Chartered Accountants)

1258, Chandan Villa, Unit-IX, Bhubaneswar-751022

E-mail: hsda1900@rediffmail.com

INDEPENDENT AUDITOR'S REPORT

To

The Members,

PRAMODINI EDUCATIONAL AND CHARITABLE TRUST

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the **PRAMODINI EDUCATIONAL AND CHARITABLE TRUST**, which comprise the Balance Sheet as of March 31, 2025, the Statement of Income and Expenditure and the Receipt and payments for the year that ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements prepared in all material respects in accordance with the Accounting Standard followed in India, give a true and fair view of the financial position of the Organization as of March 31, 2025, its financial performance, and its Receipt and Payment for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Responsibilities of Management for the Financial Statements

The Organization's Management is responsible for the preparation and fair presentation of these financial statements in accordance with the standard 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, the management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concerned and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations or has no realistic alternative but to do so.

The management is responsible for overseeing the Organization's 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.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain

OFFICE

Aul Colony, Roxy Hotel Lane, Badambadi, Cuttack-753009, Ph: 0671-2334001
21, Akhurath Building. Plt No. -11, Sector - 14, Sanpada, Navi, Mumbai - 400705 Ph: 022 27812000



professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit to design audit procedures that are appropriate in the circumstances, but not to express an opinion on the effectiveness of the Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

No Other Matters are to be reported.

Further, we report that:

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for our audit;
- b) In our opinion, proper books of account have been kept by the Organization so far as appears from our examination of those books, and proper returns adequate for our audit have been received.
- c) The Organization's Balance Sheet, Statement of Income and Expenditure, and Receipt and Payment dealt with by this Report agree with the books of account.

Place: Bhubaneswar
Dated: 27-10-2025
UDIN: 25060574BMIOYY5576



For SPP ASSOCIATES
Chartered Accountants
Firm Registration No:322862E


(CA Himanshu Sekhar Das, FCA)
Partner
Membership No-060574

PRAMODINI EDUCATIONAL AND CHARITABLE TRUST
PLOT NO-1297/2739, SARADA NIWAS, KAPILPRASAD, BHUBANESWAR, 751002
BALANCE SHEET AS AT 31ST MARCH, 2025

Particulars		Note No.	As at 31ST MARCH, 2025
A	LIABILITIES		
I	Surplus and Corpus Funds		
	(a) Corpus Funds	1	-
	(b) General Fund	2	173,568,051
II	Non-current liabilities		
	(a) Long-term borrowings	3	81,387,211
III	Current liabilities		
	(a) Short-term borrowings	4	23,892,319
	(b) Sundry Creditors	5	987,237
	(c) Other current liabilities	6	5,805,470
	(d) Short-term provisions	7	150,000
	TOTAL		285,790,287
B	ASSETS		
I	Non-current assets		
	(a) Fixed assets		
	(i) Tangible assets	8	142,775,008
	(ii) Capital work-in-progress		-
	(b) Non Current Investment	9	21,865,655
			-
II	Current assets		
	(a) Receivables	10	75,176,993
	(b) Cash and cash equivalents	11	18,968,245
	(c) Short-term loans and advances	12	19,763,649
	(d) Other current assets	13	7,240,737
	TOTAL		285,790,287
	Significant Accounting Policies	25	
	The accompanying notes are an integral part of	1 - 25	

In terms of our report of even date

SPP ASSOCIATES

Chartered Accountants

Firm Reg No: 322862E

Heinun Das

CA HS DAS, FCA

Partner

M No- 060574

UDIN-25060574BMIOYY5576

Date-27/10/2025

Place-Bhubaneswar

For and on behalf of

PRAMODINI EDUCATIONAL AND CHARITABLE TRUST

Ashish Kumar Patra
(ASHISH KUMAR PATRA)

CHAIRMAN-CUM-MANAGING TRUSTEE



PRAMODINI EDUCATIONAL AND CHARITABLE TRUST
PLOT NO-1297/2739, SARADA NIWAS, KAPILPRASAD, BHUBANESWAR, 751002
STATEMENT OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH, 2025

(Figures in Rs. except as otherwise stated)

Particulars		Note	Year ended 31ST MARCH, 2025
		No.	
I	Income		
	(a) Acadmic Receipts	14	200,801,206
	(b) Other Incomes	15	2,124,976
	Total Income		202,926,182
II	Expenses		
	(a) Employee payments and benefits	16	66,187,115
	(b) Academic Expenses	17	23,560,503
	(c) Administrative and general expenses	18	9,760,608
	(d) Transportation Expenses	19	3,770,034
	(e) Hostel Expenses	20	28,514,615
	(f) Repairs & Maintenance	21	2,533,848
	(g) Finance cost	22	10,570,490
	(h) Depreciation and Amortisation expense	23	6,961,612
	(i) Other expenses	24	5,274,159
	Total expenses		157,132,983
III	Surplus / (Deficit) before prior period and extraordinary items(I - II)		45,793,199
IV	Prior period adjustments		-
V	Surplus / (Deficit) before extraordinary items and tax (III - IV)		45,793,199
VI	Extraordinary items		
VII	Surplus / (Deficit) before tax (V + VI)		45,793,199
VIII	Tax expense		
	(a) Current tax		-
IX	Surplus / (Deficit) after tax (VII - VIII)		45,793,199
	Significant Accounting Policies	25	
	The accompanying notes are an integral part of the financial statements.	1 - 25	

In terms of our report attached.

SPP ASSOCIATES

Chartered Accountants

Firm Reg No: 322862E

Heinun Das

CA HS DAS, FCA

Partner

M No- 060574

UDIN-25060574BMIOYY5576

Date-27/10/2025

Place-Bhubaneswar

For and on behalf of

PRAMODINI EDUCATIONAL AND CHARITABLE TRUST

Ashish Kumar Patra
(ASHISH KUMAR PATRA)

CHAIRMAN-CUM-MANAGING TRUSTEE



PRAMODINI EDUCATIONAL AND CHARITABLE TRUST
PLOT NO-1297/2739, SARADA NIWAS, KAPILPRASAD, BHUBANESWAR, 751002
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025

		31ST MARCH, 2025
1. Corpus Fund		
Balance as at the beginning of the year		-
Add: Contributions towards Corpus		-
Deduct: Asset written off during the year created out of corpus		-
Total		-
2. General Fund		
Surplus in the statement of income and expenditure		
Balance as at the beginning of the year		127,131,590
Add: Contributions towards General Fund		643,262
Add/(Deduct): Balance of net income/(expenditure) transferred from the Income and Expenditure Account		45,793,199
Total		173,568,051
3. Long-term borrowings		
I. Secured Loan From		
Term Loans		75,485,731
Auto loan		5,901,480
II. Unsecured Loan		-
Total		81,387,211
4. Short Term Borrowings		
BANK OD		17,450,169
(Secured by Fixed asset)		
Other shortterm borrowing		6,442,149
Total		23,892,319
5. Sundry Creditors		
For Goods & Services		569,918
Others		417,319
Total		987,237
6. Current Liabilities		
(a) Statutory Liability		
EPFO Payable		131,374
ESIC Contribution Payable		25,984
Tds Payable		60,729
(b) Other Liabilities		
Land Purchase payable		1,336,500
Caution Money (Refundable)		1,415,500
Deposits From Students(Caution Money)		-
Salary Payable		2,817,783
Other Current liabilities		17,600
Total		5,805,470
7. Short Term Provisions		
Audit fees payable		150,000
Total		150,000

For and on behalf of
PRAMODINI EDUCATIONAL AND CHARITABLE TRUST

Ashish Kumar Patra
(ASHISH KUMAR PATRA)

CHAIRMAN-CUM-MANAGING TRUSTEE



9. Non current Investment		
Fixed Deposit with Bank		11,700,000
Security Deposit		4,950,000
Accured intrest on Fixed Deposit		5,215,655
	Total	21,865,655
10. Receivables		
Fees Receivable from Students		75,176,993
	Total	75,176,993
11. Cash & Cash Equivalents		
(a) Balances with Bank Accounts		18,235,253
(b) Cash In Hand		732,992
	Total (I+II)	18,968,245
12 Short Term Loans & Advances		
Loans & Advance		19,763,649
Other advances		-
	Total	19,763,649
13. Current Assets		
TDS& TCS		1,452,419
Security Deposit		5,788,318
		-
	Total	7,240,737

For and on behalf of
PRAMODINI EDUCATIONAL AND CHARITABLE TRUST

Ashish Kumar Patra
(ASHISH KUMAR PATRA)

CHAIRMAN-CUM-MANAGING TRUSTEE



PRAMODINI EDUCATIONAL AND CHARITABLE TRUST
PLOT NO-1297/2739, SARADA NIWAS, KAPILPRASAD, BHUBANESWAR, 751002
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025

(Figures in Rs. except as otherwise stated)

		31ST MARCH, 2025
14. Academic Receipts		
Student Fees		167,173,263
Skill Development Fees		33,627,943
Total		200,801,206
15. Other income		
Interest on Term Deposits		1,272,618
Interest on Savings Accounts		24,502
varthana Insurance Refund Amount		777,856
Interest on Security Deposit		-
Class Room rent		50,000
Misc. Income		-
Total		2,124,976
16. Employee benefit expense		
Salaries and Wages		55,328,069
part Time Staff salary		4,361,253
Contribution to Provident Fund		5,281,814
Contribution to ESI		981,779
Professional tax		152,200
Visiting faculty salary		82,000
Total		66,187,115
17. Academic Expenses		
Admission expenses		1,742,331
Affiliation Fees		722,800
AICTE Fees		220,000
Convention Expenses		32,500
Councelling expenses		4,708,928
collage building rent		326,000
Educational development expenses		2,820
Exam & Formfillup Expenses		4,884,080
Examiner Remuneration Expenses		24,300

For and on behalf of
PRAMODINI EDUCATIONAL AND CHARITABLE TRUST

Ashish Kumar Patra
(ASHISH KUMAR PATRA)



Final Certificate Fee	319,127
Fooding Expenses skill Programe	67,307
Govt. Reg.Fees	15,000
Identity card expenses	51,055
Assement fees skill center	89,945
Library expenses	13,570
Membership fees	-
OJEE Fees	1,626,856
Orientation programme	5,500
OSDA Center Expenses	100,287
OSDA training partner	833,325
Placement Expenses	98,000
Practical material expenses	51,460
Practical Training fees	382,337
Project work Expenses	90,150
Proposal book fee	27,100
Refund of course fee	736,666
Registration Fee	124,300
Recognition of course fee	105,000
Security guard expenses	575,442
Ter Fee	44,000
Seminar expenses	66,760
Student Consultant	3,899,620
Skill Student Insurance Expenses	23,020
Sports and Cultural Activies	101,700
Student Welfare	72,600
Student hand bag	212,650
Student KIT	-
Uniform expenses	891,025
University Reg. Fees	101,600
Workshop expenses	86,080
Others	85,262
Total	23,560,503
18. Administrative and General Expenses	
Advertisement and Publicity	44,100
Auditors Remuneration	50,000
Consultancy Charges	2,940,910
Electricity and Power	1,598,247
Expenses on workshop	525,782
Filling Fees	5,750
Fuel for DG Set Expenses	83,500
General Expenses	-

For and on behalf of
PRAMODINI EDUCATIONAL AND CHARITABLE TRUST
Ashish Kumar Patra
(ASHISH KUMAR PATRA)
CHAIRMAN-CUM-MANAGING TRUSTEE



Inspection Charges	406,000
Insurance	675,431
Internet Expenses	231,340
News paper Expenses	18,715
Office Exp.	-
Printing and Stationary	1,476,879
Projected balancesheet Expenses	15,000
Rent, Rates and Taxes	148,827
Telephone and Internet expenses	422,325
Travelling and Conveyance Expenses	717,983
Fast aid Box	13,083
Other expenses	14,420
Remuneration for ANM & GNM Inspection Fees	188,500
Pos Machine Rent	3,776
Refreshment expenses	116,020
Software Renewal	64,020
Total	9,760,608
19. Transportation Expenses	
Fuel Expenses	2,945,245
Rent Of vehicls	163,051
Other Exp.	319,866
vehicles Insurance Expense	341,873
Total	3,770,034
20. Hostel Expenses	
Hostel Electricity Charges	828,351
Hostel Fooding Expenses	2,676,985
Canteen expenses	14,561,480
Hostel Rent	10,123,748
Hostel Maintenance Exp	324,051
Total	28,514,615
21. Repair and Maintenance	
Building	1,004,980
Computer	195,853
CCTV	62,300
Office	7,838
Furniture & Fixture	-
AC	35,680
Printer	5,750
Office Equipments	67,176
Repair & Maintenance for others	199,294
Repair of College Road & Campus	-
DG Set	17,958
Repair of Lift	24,000
Repair of motor vehicle	841,400
Aqua Guard	71,619
Total	2,533,848

For and on behalf of
PRAMODINI EDUCATIONAL AND CHARITABLE TRUST

Ashish Kumar Patra
(ASHISH KUMAR PATRA)

CHAIRMAN-CUM-MANAGING TRUSTEE



22. Finance costs	
Bank Charges	288,000
Interest on TDS	-
Interest on Term Loan	8,717,420
Account Holding Charges	-
Loan Processing Fee	1,560,536
Account Clouser Charges	2,174
Login Fee	2,360
Total	10,570,490
23. Depreciation and amortization expense	
Depreciation of tangible assets	6,961,612
Total	6,961,612
24 .Other expenses	
Dg Machine AMC Expenses	57,696
Donation	279,000
Engineering day Celebration	7,000
Legal Expenses	232,193
Marketing expenses	31,788
Membership Fees-OPESA	33,570
Misc. Expenses	188,254
Petty Cash Expenses	3,102,444
Holding tax	112,028
Annual Fee	205,460
Utilisation Certificate	47,935
Welfare association fee	1,100
Republic day Expenses	7,500
Practical Raw Material expenses	14,016
Nurshing Day Celebration	92,000
welcome day celebration	29,000
Intrest & Penalty	1,705
Puja Expenses	125,400
Sanitary Expenses	106,693
Audit fees	150,000
Garden maintenace	36,260
Student journal expenses	193,136
Transformer Shifting Fee	150,000
Website Development & Renewal	69,981
Total	5,274,159

For and on behalf of
PRAMODINI EDUCATIONAL AND CHARITABLE TRUST

Ashish Kumar Patra
(ASHISH KUMAR PATRA)



PRAMODINI EDUCATIONAL AND CHARITABLE TRUST
PLOT NO-1297/2739, SARADA NIWAS, KAPILPRASAD, BHUBANESWAR, 751002

Schedule-8

Details of fixed assets and depreciation (as per Income Tax Act)

(Figures in Rs. except as otherwise stated)

Sl. No.	Particulars	Rate (%)	WDV as on 31st March, 2024	Addition > 180 days	Addition < 180 days	Deduction	Total	Depreciation	WDV as on 31st March, 2025
1	Land	0%	35,801,408	1,539,000	-	-	37,340,408	-	37,340,408
2	Building	5%	72,220,088	-	-	-	72,220,088	3,139,716	69,080,373
3	Building (WIP)	0%	-	6,950,304	2,992,371	-	9,942,676	-	9,942,676
4	Lab Tools & Equipments	15%	2,414,444	469,909	490,815	-	3,375,168	469,464	2,905,704
5	Office Equipments	15%	113,902	-	-	-	113,902	17,085	96,817
6	Fire Safety Equipments	15%	397,300	-	37,406	-	434,706	62,400	372,305
7	Vehicle	15%	3,745,209	1,547,071	2,641,798	180,000	7,754,078	964,977	6,789,101
8	Library Books	40%	656,993	52,700	158,021	-	867,714	276,638	591,076
9	Furniture & Fittings	10%	6,475,312	2,159,164	1,469,457	-	10,103,933	828,853	9,275,080
10	Computer & Accessories	40%	996,280	493,289	610,940	-	2,100,509	591,739	1,508,770
11	Aquaguard	10%	122,817	92,214	74,052	-	289,083	17,043	272,040
12	Air Condition(AC)	15%	216,883	136,300	49,082	-	402,265	56,659	345,606
13	Electrical Installation	15%	346,888	249,079	83,534	-	679,501	70,740	608,760
14	Plant & Machinery	15%	1,879,513	1,701,253	531,822	-	4,112,588	466,298	3,646,290
	Total		125,387,038	15,390,283	9,139,298	180,000	149,736,620	6,961,612	142,775,008
	Previous year figures		41,018,565		5,446,466		46,465,031	1,791,373	44,673,658

Note 1 - Rate of depreciation charged at 50% of original rate in case of assets used less than 180 days.

For and on behalf of
PRAMODINI EDUCATIONAL AND CHARITABLE TRUST
Ashish Kumar Patra
(ASHISH KUMAR PATRA)
CHAIRMAN-CUM-MANAGING TRUSTEE



PRAMODINI EDUCATIONAL AND CHARITABLE TRUST

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

SCHEDULE-25

Significant accounting policies and note on account form part of the accounts.

SIGNIFICANT ACCOUNTING POLICIES

ABOUT THE TRUST

PRAMODINI EDUCATIONAL AND CHARITABLE TRUST is registered on 30-03-2004 as a charitable trust under Trust Act 1882, The organization is working for the development of education by running educational institutes having Diploma(svset),Svitc,svcsn,sscn,ssnc,svim,svihmt etc. The organisation is registered under 12AB of the Income Tax Act 1961.The organisation is involved in other charitable activities

Basis of accounting and preparation of financial statements

The financial statements of the Proprietor have been prepared in accordance with the applicable Generally Accepted Accounting Principles in India issued by ICAI. The financial statements have been prepared on an accrual basis under the historical cost. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

Use of Estimates

Preparing financial statements in conformity with generally accepted accounting principles requires the proprietor to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclose contingent liabilities at the date of the financial statements and the results of operations during the reporting period. Although these estimates are based upon the Proprietor's best knowledge of current events and actions actual results could differ from these estimates.

Property, Plant & Equipment's

Property, Plant, and Equipment are stated at cost, net of recoverable taxes, trade discounts and rebates less accumulated depreciation and impairment losses, if any. Such cost includes purchase price, borrowing cost, and any cost directly attributable to bringing the assets to its working condition for their intended use.

Depreciation on Property, Plant, and Equipment is provided using the written down value method on depreciable amount. Depreciation is provided based on the rate applicable under the Income Tax Act 1961.



Investments

Investments that are readily realizable and intended to be held for not more than a year are classified as current investments. All other investments are classified as long-term investments. Current investments are carried at lower cost or fair value determined on an individual investment basis. Long-term investments are carried at cost. However, provision for diminution in value is made, other than temporary, in the value of the long-term investments. FD RS.80Lakh have been pledged Against OD Loan

Cash & Cash Equivalents

Cash and cash equivalents comprise of cash in hand and cash at banks including earmarked balances for specific purposes.

Finance Costs

Borrowing costs that are directly attributable to the acquisition or construction of qualifying assets are capitalized as part of the cost of such assets. A qualifying asset is one that necessarily takes a substantial period of time to get ready for its intended use.

All other borrowing costs are charged to the Statement of Profit and Loss for the period for which they are incurred.

Inventories

Items of inventories are measured at lower of cost and net realizable value after providing for obsolescence, if any. Cost of inventories comprises of cost of purchase net of recoverable taxes incurred in bringing them to their respective present location and condition. However no inventory there in the organisation.

Provisions

Provisions are recognized when the Proprietor has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost.



Contingent Liabilities

Disclosure of contingent liability is made when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Proprietor or a present obligation that arises from past events where it is either not probable that an outflow of resources embodying economic benefits will be required to settle or a reliable estimate of amount cannot be made.

Revenue Recognition

Revenue recognized during the year Income from educational activities i.e. fees collection from students to provide education which include student education fees, hostel fees, etc.

Taxes on income

'Current Tax is determined as per the provisions of the Income Tax Act, 1961 in respect of Taxable Income for the year. How the Trust is registered under the Section 12 AB of the Income Tax Act, and application made during the year is for the purpose of charities ,hence not subject to Income tax.

Notes to Financial Statements for the Year ended 31st March 2025

A. Valuation of Inventories

No inventories is maintained by the organisation.

B. Property, Plant and Equipment

Fixed Assets are stated at the cost of acquisition and subsequent improvement thereto. The cost of acquisition includes non-refundable taxes, duties, freight, and other expenses related to acquisition and installation. All The Fixed assets are Verified By the management during the year.

C. Depreciation

The depreciation is charges at the rate applicable as per section 32 of Income tax act 1961 and the provisions and method applied according to that section.
Depreciation is charged at written down value method.

D. Events occurring after the Balance Sheet Date

Material events occurring after the balance sheet date are taken cognizance.

E. Treatment of Contingencies



There is no contingent liability during the year.

F. Expenses/use of estimates

Fees for the academic year 2024-25 have been recognized as revenue during the year

The refund received, if any, is treated as income in the year received.

- G.** Provision made & charges levied towards various facilities provided by the campus office and/or corporate office have been allocated to the branches as per management perception.

H. Revenue Recognition:

- i. Revenue is primarily recorded on an accrual basis in respect of fees, and interest on investment except interest on savings bank.
- ii. Various expenses are recognized over the period in which the related costs are incurred and deducted from the related expenses.
- iii. All other fees are accounted for as and when become due.
- iv. All direct expenses attributable to acquisition of fixed assets are capitalized.

I. Secured loans:

The loans taken from financial institutions and banks are properly charged to the project. Repayment of loans is taken as the application of funds.

J. Investment:

The investment made in various different financial assets are segregate and interest accrued there on are properly recorded as per the credited to the respective account or in accrual basis. The Various investments are.

K. General:

No special accounting standard and policies are referred for above type of entity, hence generally accepted policies are taken into consideration.

L. Balance confirmation:

All balance in the personal accounts are subject to their confirmations.

M. EXPENDITURE ON THE OBJECT OF THE TRUST:

All the expenses incurred towards the enhancement of the Education objective of the trust are taken as expenses incurred towards charitable activities. .



N. Application of fund

All expenses, whether revenue or capital in nature, are applied toward the charitable objectives of the trust. Depreciation is treated as an application of funds; therefore, capital expenditure is not separately considered as an application of funds, except in the case of one unit, SVIM where no depreciation is charged, and the capital expenditure is accordingly treated as an application of funds.

Capital expenditure incurred out of loan fund is treated as application of fund hence hence repayment of loan is not disclouse application of fund.

If the total application of funds during the year is less than 85% of the income, the reasons for the shortfall are analyzed, and the trust files either Form 9A or Form 10, as applicable.

In cases where the total application of funds during the year exceeds the total sources of funds, the excess application is adjusted against accumulated funds or surpluses from previous years

For and on behalf of **PRAMODINI EDUCATIONAL AND CHARITABLE TRUST**


(ASHISH KUMAR PATRA)

CHAIRMAN-CUM-MANAGING TRUSTEE

Place: Bhubaneswar

Date: 27.10.2025

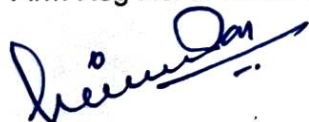


PRAMODINI EDUCATIONAL AND CHARITABLE TRUST
PLOT NO-1297/2739, SARADA NIWAS, KAPILPRASAD, BHUBANESWAR, 751002
BALANCE SHEET AS AT 31ST MARCH, 2025

Particulars		Note No.	As at 31ST MARCH, 2025
A	LIABILITIES		
I	Surplus and Corpus Funds		
	(a) Corpus Funds	1	-
	(b) General Fund	2	173,568,051
II	Non-current liabilities		
	(a) Long-term borrowings	3	81,387,211
III	Current liabilities		
	(a) Short-term borrowings	4	51,950,021
	(b) Sundry Creditors	5	987,237
	(c) Other current liabilities	6	2,987,687
	(d) Short-term provisions	7	2,967,783
	TOTAL		313,847,990
B	ASSETS		
I	Non-current assets		
	(a) Fixed assets		
	(i) Tangible assets	8	142,775,008
	(ii) Capital work-in-progress		
	(b) Non Current Investment	9	21,865,655
	(b) Other non-current assets		-
II	Current assets		
	(a) Receivables	10	75,176,993
	(b) Cash and cash equivalents	11	18,968,245
	(c) Short-term loans and advances	12	47,821,351
	(d) Other current assets	13	7,240,737
	TOTAL		313,847,990
	Significant Accounting Policies	25	
	The accompanying notes are an integral part of the financial statements.	1 - 25	

In terms of our report of even date

SPP ASSOCIATES
Chartered Accountants
Firm Reg No: 322862E



CA HS DAS, FCA

Partner

M No- 060574

For and on behalf of
PRAMODINI EDUCATIONAL AND CHARITABLE TRUST

(ASHISH KUMAR PATRA)
CHAIRMAN-CUM-MANAGING TRUSTEE



PRAMODINI EDUCATIONAL AND CHARITABLE TRUST
PLOT NO-1297/2739, SARADA NIWAS, KAPILPRASAD, BHUBANESWAR, 751002
STATEMENT OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH, 2025

Particulars		Note No.	Year ended 31ST MARCH, 2025
I	Income		
	(a) Acadmic Receipts	14	200,801,206
	(b) Other Incomes	15	2,124,976
	Total Income		202,926,182
II	Expenses		
	(a) Employee payments and benefits	16	66,187,115
	(b) Academic Expenses	17	23,560,503
	(c) Administrative and general expenses	18	9,760,608
	(d) Transportation Expenses	19	3,770,034
	(e) Hostel Expenses	20	28,514,615
	(f) Repairs & Maintenance	21	2,533,848
	(g) Finance cost	22	10,570,490
	(h) Depreciation and Amortisation expense	23	6,961,612
	(i) Other expenses	24	5,274,159
	Total expenses		157,132,983
III	Surplus / (Deficit) before prior period and extraordinary items(I - II)		45,793,199
IV	Prior period adjustments		-
V	Surplus / (Deficit) before extraordinary items and tax (III - IV)		45,793,199
VI	Extraordinary items		
VII	Surplus / (Deficit) before tax (V + VI)		45,793,199
VIII	Tax expense		
	(a) Current tax		-
IX	Surplus / (Deficit) after tax (VII - VIII)		45,793,199
	Significant Accounting Policies	25	
	The accompanying notes are an integral part of the financial statements.	1 - 25	

In terms of our report attached.

SPP ASSOCIATES

Chartered Accountants

Firm Reg No: 322862E



CA HS DAS, FCA

Partner

M No- 060574

For and on behalf of
PRAMODINI EDUCATIONAL AND CHARITABLE TRUST

(ASHISH KUMAR PATRA)
CHAIRMAN-CUM-MANAGING TRUSTEE



PRAMODINI EDUCATIONAL AND CHARITABLE TRUST
PLOT NO-1297/2739, SARADA NIWAS, KAPILPRASAD, BHUBANESWAR, 751002
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025

		31ST MARCH, 2025
1. Corpus Fund		
Balance as at the beginning of the year		-
Add: Contributions towards Corpus		-
Deduct: Asset written off during the year created out of corpus		-
Total		-
2. General Fund		
Surplus in the statement of income and expenditure		
Balance as at the beginning of the year		127,131,590
Add: Contributions towards General Fund		643,262
Add/(Deduct): Balance of net income/(expenditure) transferred from the Income and Expenditure Account		45,793,199
Total		173,568,051
3. Long-term borrowings		
I. Secured Loan From		
a) Banks:		
Term Loans		
Axis Bank Loan A/c-919060032357449		4,544,522
PECT Loan A/c-920060052937410		11,612,229
PECT Loan A/c -922060050915056		4,176,000
PECT Loan A/c-922060051753578		3,035,673
PECT PNB A/C-7655009300000100		3,341,964
Avanse Financial Service Ltd A/c-RAICE01022350		29,839,864
VARTHANA BANK LOAN 7001.		18,935,479
AUTO LOAN		
Axis Bank Auto Loan A/c-AUR002406325873		57,602
Axis Bank Auto Loan A/c-AUR002406326446		57,582
Bank of India Bus Loan A/c-550772310000098		1,944,770
HDFC Ecco Loan A/c-151840234		422,995
HDFC Etiga Car Loan A/c-154125360		824,803
Mahindra Finance Bolero Loan A/c-17848288		55,928
Mahindra Finance DG Loan A/c-9950937		377,000
Mahindra Finance Loan A/c-9786839 (XUV)		1,902,800
Mahindra Finance New Ev Auto A/c-9786848		258,000
Total		81,387,211
4. Short Term Borrowings		
BANK OD		
Pect Axis Bank OD A/c-918030008215735		13,428,164
Pect IDBI OD A/c-1295651000001267		4,022,006
Other shortterm borrowing		6,442,149
From Branch and Division		
SSNC		3,377,951
SVCSM		19,500
SVSET		1,031,350
PECT		14,843,155
SSCN		496,400
SVIM		5,328,717
ITC		1,053,856
SVIHMT		1,906,773
Total		51,950,021



5. Sundry Creditors		
For Goods & Services		569,918
Others		417,319
	Total	987,237
6. Current Liabilities		
(a) Statutory Liability		
EPFO Payable		131,374
ESIC Contribution Payable		25,984
Tds Payable		60,729
(b) Other Liabilities		
Land Purchase payable		1,336,500
Caution Money (Refundable)		1,415,500
Other Current liabilities		17,600
	Total	2,987,687
7. Short Term Provisions		
Audit Fees Payable		150,000
Salary Payable		2,817,783
	Total	2,967,783
10. Non current Investment		
Fixed Deposit with Bank		11,700,000
Pledge Money for BCA Course		200,000
Register U.U Vani Vihar, BBSR		1,200,000
Security Deposit for MBA		1,500,000
Security Deposit with HED		1,000,000
Security Deposit with HED-1		1,000,000
Utkal University of Culture		50,000
Accured intrest on Fixed Deposit		5,215,655
	Total	21,865,655
10. Receivables		
Fees Receivable		75,176,993
	Total	75,176,993
11. Cash & Cash Equivalents		
(a) Balances with Bank Accounts		
SSCN BOM CA 49390		546,759
PECT Axis bank CA 5841		691,950
PECT IDBI CA 6170		23,168
PECT PNB SB A/C NO-9615		98,046
PECT UNION BANK A/C NO-0059		4,999
PECT INDIAN BANK A/C NO-8725		50,000
PNB A/C NO-0161		3,438
SSNC Axis bank CA A/C NO-75198		243,848
ITC Union bank CA NO-50188		82,869
SVIHMT Union Bank CA A/C No-0086		302,115
SVIHMT PNB SVIHMT A/c No-40912		535,614
SVIM UBI CA A/C NO-0187		3,371,561
SVIM Axis Bank CA No-58985		25,000
SVIM Pnb A/C NO-39280		276,555
SVCSM Axis BankCA A/C72596		1,181,870
SVCSM Union Bank AC A/C 50189		392,692
Svset Axis bank69429		25,000
SVSET HDFC BPCL Smart A/C No-15928		16,282
PECT Axis Bank CA No-8281		25,000
SVSET ICICI Bank a/c No-		2,433,562
SVSET PNB CA A/C-7655002100000219		7,844,395
SVSET Union Bank A/C-751401010050036		60,532



(b) Cash In Hand		
SSCN		41,561
SSNC		123,920
SVITC		35,535
SVIHMT		5,747
SVIM		46,093
SVCSM		189,061
SVSET		202,218
PECT		88,858
Total (I+II)		18,968,245
12. Short Term Loans & Advances		
PECT		15,075,056
SSCN		150,000
SSNC		250,000
SVITC		30,000
SVCSM		212,500
SVSET		4,046,093
Branch/Division		
SSCN		496,401
SVITC		64,500
SVIHMT		65,000
SVIM		1,010,950
SSNC		3,755,517
PECT		10,762,697
SVCSM		7,421,400
SVSET		4,481,238
Total		47,821,351
13. Current Assets		
Security Deposits		5,788,318
TDS		1,410,225
TCS		42,194
Total		7,240,737

For and on behalf of
PRAMODINI EDUCATIONAL AND CHARITABLE TRUST

(ASHISH KUMAR PATRA)
CHAIRMAN-CUM-MANAGING TRUSTEE



PRAMODINI EDUCATIONAL AND CHARITABLE TRUST
PLOT NO-1297/2739, SARADA NIWAS, KAPILPRASAD, BHUBANESWAR, 751002
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025

		31ST MARCH, 2025
14. Academic Receipts		
Tuition Fees		167,173,263
Skill Development Fees		33,627,943
Total		200,801,206
15. Other income		
Interest on Term Deposits		1,272,618
Interest on Savings Accounts		24,502
varthana Insurance Refund Amount		777,856
Class Room rent		50,000
Total		2,124,976
16. Employee benefit expense		
Salaries and Wages		55,328,069
part Time Staff salary		4,361,253
Contribution to Provident Fund		5,281,814
Contribution to ESI		981,779
Professional tax		152,200
Visiting faculty salary		82,000
Total		66,187,115
17. Academic Expenses		
Admission expenses		1,742,331
Affiliation Fees		722,800
AICTE Fees		220,000
Convention Expenses		32,500
Councelling expenses		4,708,928
collage building rent		326,000
Educational programme development expenses		2,820
Exam & Formfillup Expenses		4,884,080
Examiner Remuneration Expenses		24,300
Final Certificate Fee		319,127
Fooding Expenses skill Programe		67,307
Govt. Reg.Fees		15,000
Identity card expenses		51,055
Assement fees skill center		89,945
Library expenses		13,570
OJEE Fees		1,626,856
Orientation programme		5,500
OSDA Center Expenses		100,287
OSDA training partner		833,325
Placement Expenses		98,000
Practical material expenses		51,460
Practical Training fees		382,337
Project work Expenses		90,150
Proposal book fee		27,100
Refund of course fee		736,666
Registration Fee		124,300
Recognition of course fee		105,000



Security guard expenses	575,442
Ter Fee	44,000
Seminar expenses	66,760
Student Consultant	3,899,620
Skill Student Insurance Expenses	23,020
Sports and Cultural Activies	101,700
Student Welfare	72,600
Student hand bag	212,650
Uniform expenses	891,025
University Reg. Fees	101,600
Workshop expenses	86,080
Others	85,262
Total	23,560,503
18. Administrative and General Expenses	
Advertisement and Publicity	44,100
Auditors Remuneration	50,000
Consultancy Charges	2,940,910
Electricity and Power	1,598,247
Expenses on workshop	525,782
Filling Fees	5,750
Fuel for DG Set Expenses	83,500
Inspection Charges	406,000
Insurance	675,431
Internet Expenses	231,340
News paper Expenses	18,715
Printing and Stationary	1,476,879
Projected balancesheet Expenses	15,000
Rent, Rates and Taxes	148,827
Telephone and Internet expenses	422,325
Travelling and Conveyance Expenses	717,983
Fast aid Box	13,083
Other expenses	14,420
Remuneration for ANM & GNM Inspection Fees	188,500
Pos Machine Rent	3,776
Refreshment expenses	116,020
Software Renewal	64,020
Total	9,760,608
19. Transportation Expenses	
Fuel Expenses	2,945,244.67
Rent Of vehicles	163,050.56
Other Exp.	319,866
vehicles Insurance Expense	341,873
Total	3,770,034
20. Hostel Expenses	
Hostel Electricity Charges	828,351
Hostel Fooding Expenses	2,676,985
Canteen expenses	14,561,480
Hostel Rent	10,123,748
Hostel Maintenance Exp	324,051
Total	28,514,615



21. Repair and Maintenance	
Building	1,004,980
Computer	195,853
CCTV	62,300
Office	7,838
AC	35,680
Printer	5,750
Office Equipments	67,176
Repair & Maintenance for others	199,294
DG Set	17,958
Repair of Lift	24,000
Repair of motor vehicle	841,400
Aqua Guard	71,619
Total	2,533,848
22. Finance costs	
Bank Charges	288,000
Interest on Term Loan	8,717,420
Loan Processing Fee	1,560,536
Account Clouser Charges	2,174
Login Fee	2,360
Total	10,570,490
23. Depreciation and amortization expense	
Depreciation of tangible assets	6,961,612
Total	6,961,612
24 .Other expenses	
Audit Fees	150,000
Dg Machine AMC Expenses	57,696
Donation	279,000
Engineering day Celebration	7,000
Legal Expenses	232,193
Marketing expenses	31,788
Membership Fees-OPESA	33,570
Misc. Expenses	188,254
Petty Cash Expenses	3,102,444
Holding tax	112,028
Annual Fee	205,460
Utilisation Certificate	47,935
Welfare asssoication fee	1,100
Republic day Expenses	7,500
Practical Raw Material expenses	14,016
Nurshing Day Celebration	92,000
welcome day celebration	29,000
Intrest & Penalty	1,705
Puja Expenses	125,400
Sanitary Expenses	106,693
Garden maintenace	36,260
Student journal expenses	193,136
Transformer Shifting Fee	150,000
Website Development & Renewal	69,981
Total	5,274,159

For and on behalf of
PRAMODINI EDUCATIONAL AND CHARITABLE TRUST

(ASHISH KUMAR PATRA)
CHAIRMAN-CUM-MANAGING TRUSTEE



PRAMODINI EDUCATIONAL AND CHARITABLE TRUST
PLOT NO-1297/2739, SARADA NIWAS, KAPILPRASAD, BHUBANESWAR, 751002

Schedule-8

Details of fixed assets and depreciation (as per Income Tax Act)

(Figures in ₹, except as otherwise stated)

Sl. No.	Particulars	Rate (%)	WDV as on 31st March, 2024	Addition > 180 days	Addition < 180 days	Deduction	Total	Depreciation	WDV as on 31st March, 2025
1	Land	0%	35,801,408	1,539,000	-	-	37,340,408	-	37,340,408
2	Building	5%	72,220,088	-	-	-	72,220,088	3,139,716	69,080,373
3	Building (WIP)	0%	-	6,950,304	2,992,371	-	9,942,676	-	9,942,676
4	Lab Tools & Equipments	15%	2,414,444	469,909	490,815	-	3,375,168	469,464	2,905,704
5	Office Equipments	15%	113,902	-	-	-	113,902	17,085	96,817
6	Fire Safety Equipments	15%	397,300	-	37,406	-	434,706	62,400	372,305
7	Vehicle	15%	3,745,209	1,547,071	2,641,798	180,000	7,754,078	964,977	6,789,101
8	Library Books	40%	656,993	52,700	158,021	-	867,714	276,638	591,076
9	Furniture & Fittings	10%	6,475,312	2,159,164	1,469,457	-	10,103,933	828,853	9,275,080
11	Computer & Accessories	40%	996,280	493,289	610,940	-	2,100,509	591,739	1,508,770
12	Aquaguard	10%	122,817	92,214	74,052	-	289,083	17,043	272,040
13	Air Condition(AC)	15%	216,883	136,300	49,082	-	402,265	56,659	345,606
14	Electrical Installation	15%	346,888	249,079	83,534	-	679,501	70,740	608,760
15	Plant & Machinery	15%	1,879,513	1,701,253	531,822	-	4,112,588	466,298	3,646,290
	Total		125,387,038.35	15,390,283	9,139,298	180,000	149,736,620	6,961,612	142,775,008
	Previous year figures		41,018,565		5,446,466		46,465,031	1,791,373	44,673,658

Note 1 - Rate of depreciation charged at 50% of original rate in case of assets used less than 180 days.

For and on behalf of
PRAMODINI EDUCATIONAL AND CHARITABLE TRUST

(ASHISH KUMAR PATRA)
CHAIRMAN-CUM-MANAGING TRUSTEE



SWAMI VIVEKANANDA SCHOOL OF ENGG. & TECH.

BALANCE SHEET AS AT 31ST MARCH, 2025

Particulars		Note No.	As at 31ST MARCH, 2025
A	LIABILITIES		
I	Surplus and Corpus Funds		
	(a) Corpus Funds	1	-
	(b) General Fund	2	76,986,698
II	Non-current liabilities		
	(a) Long-term borrowings	3	18,935,479
III	Current liabilities		
	(a) Short-term borrowings	4	1,031,350
	(b) Sundry Creditors	5	569,918
	(c) Other current liabilities	6	-
	(d) Short-term provisions	7	1,663,650
	TOTAL		99,187,095
B	ASSETS		
I	Non-current assets		
	(a) Fixed assets		
	(i) Tangible assets	8	68,480,670
	(ii) Capital work-in-progress		-
	(b) Other non-current assets	9	200,000
II	Current assets		
	(a) Receivables	10	11,397,106
	(b) Cash and cash equivalents	11	10,581,989
	(c) Short-term loans and advances	12	8,527,331
	(d) Other current assets	13	-
	TOTAL		99,187,095
	Significant Accounting Policies	25	
	The accompanying notes are an integral part of the financial statements.	1 - 25	

In terms of our report of even date

SPP ASSOCIATES

Chartered Accountants

Firm Reg No: 322862E



CA HS DAS, FCA

Partner

M No- 060574

For and on behalf of

SWAMI VIVEKANANDA SCHOOL OF ENGG. & TECH.

(ASHISH KUMAR PATRA)

CHAIRMAN-CUM-MANAGING TRUSTEE



SWAMI VIVEKANANDA SCHOOL OF ENGG. & TECH.

STATEMENT OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH, 2025

Particulars		Note No.	Year ended 31ST MARCH, 2025
I	Income		
	(a) Acadmic Receipts	14	89,639,830
	(b) Other Incomes	15	827,856
	Total Income		90,467,686
II	Expenses		
	(a) Employee payments and benefits	16	23,840,919
	(b) Academic Expenses	17	9,451,289
	(c) Administrative and general expenses	18	3,462,422
	(d) Transportation Expenses	19	3,467,867
	(e) Hostel Expenses	20	20,418,071
	(f) Repairs & Maintenance	21	1,783,546
	(g) Finance cost	22	3,419,385
	(h) Depreciation and Amortisation expense	23	3,943,589
	(i) Other expenses	24	1,882,517
	Total expenses		71,669,605
III	Surplus / (Deficit) before prior period and extraordinary items(I - II)		18,798,081
IV	Prior period adjustments		-
V	Surplus / (Deficit) before extraordinary items and tax (III - IV)		18,798,081
VI	Extraordinary items		
VII	Surplus / (Deficit) before tax (V + VI)		18,798,081
VIII	Tax expense		
	(a) Current tax		-
IX	Surplus / (Deficit) after tax (VII - VIII)		18,798,081
	Significant Accounting Policies	25	
	The accompanying notes are an integral part of the financial statements.	1 - 25	

In terms of our report attached.

SPP ASSOCIATES
Chartered Accountants
Firm Reg No: 322862E



CA HS DAS,FCA
Partner
M No- 060574

For and on behalf of
SWAMI VIVEKANANDA SCHOOL OF ENGG. & TECH.

(ASHISH KUMAR PATRA)



SWAMI VIVEKANANDA SCHOOL OF ENGG. & TECH.
STATEMENT OF RECEIPT & PAYMENT FOR THE YEAR ENDED 31ST MARCH 2025

(Figures in except as otherwise stated)

	Particulars	Note No.	Year ended 31ST MARCH, 2025
I	Opening Balance		
	Cash In Hand		178,190
	Bank balance		7,027,637
II	RECEIPT		
	(a) Acadmic Receipts	1	90,000,585
	(b) Other Incomes	2	827,856
	(c) Inter Branch Transfer	3	28,406,221
	(d) Lons & Advances	4	202,685
	Total (I+II)		126,643,174
III	PAYMENT		
	(a) Employee payments and benefits	5	20,624,852
	(b) Academic Expenses	6	8,687,263
	(c) Capital Expenditure	7	13,142,917
	(d) Loan Repayment	8	5,190,034
	(e) Loan & Advances	9	4,208,002
	(f) Investment	10	200,000
	(g) Administrative and general expenses	11	3,793,566
	(h) Transportation Expenses	12	3,467,867
	(i) Hostel Expenses	13	19,548,956
	(j) Repairs & Maintenance	14	1,753,066
	(k) Finance cost	15	34,280
	(l) Inter Branch Transfer	16	33,527,866
	(m) Other expenses	17	1,882,517
	Total Payments		116,061,186
iv	Closing Balance		
	Cash in hand		202,218
	Bank balance	18	10,379,771
	TOTAL(III+IV)		126,643,174

For and on behalf of
SWAMI VIVEKANANDA SCHOOL OF ENGG. & TECH.



(ASHISH KUMAR PATRA)
 CHAIRMAN-CUM-MANAGING TRUSTEE

SWAMI VIVEKANANDA SCHOOL OF ENGG. & TECH.

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025

		31ST MARCH, 2025
1. Academic Receipts		
Students Fees Receivable		90,000,585
Total		90,000,585.38
2. Other income		
varthana Insurance Refund Amount		777,856
Class room rent		50,000
Total		827,856
3. Inter Branch Transfer		
PECT		27,094,221
SVCSM		57,000
SVITC		10,000
SVIM		980,000
SVIHMT		265,000
Total		28,406,221
4 Loans & Advance		
Ramakrishana Pratisthana		5,000
Subhasis Mohapatra		80,000
Santosh Kumar patra		117,685
Other loans		
Total		202,685
5. Employee benefit expense		
Salaries and Wages		16,979,504
Part Time Staff salary		3,585,748
Professional tax		59,600
Total		20,624,852
6. Academic Expenses		
Admission expenses		765,081
Student consultant		3,872,620
Exam & Formfillup Expenses		2,271,292
Identity card expenses		30,310
Library expenses		13,570
Convention Expenses		32,500
Project Work		90,150
Orientation programme		5,500
Examiner Remuneration		24,300
Security guard expenses		575,442
Seminar expenses		66,760
Food Expenses Skill Programme		67,307
Skill Student Insurance Expenses		20,500
Student Hand Bag		162,650
Sports and Cultural Activities		83,630
Student Welfare		72,600
OSDA Center Expenses		100,287
Uniform expenses		346,684
Workshop expenses		86,080
Total		8,687,263



7. Capital Expenditure	
Civil Construction	9,742,676
Furniture & Fixture	941,033
Air Conditioner	45,800
Almira	144,240
Bio Metric machine	10,050
CCTV	34,250
Dual Desk	664,926
Exhaust fan	58,174
Freidge	18,220
Gas Chulla	4,000
Laptop	168,000
Library Books	50,643
Money Counting machine	12,000
New Borewell Machine	157,500
Oxygen gas	59,577
Printer	19,900
Rice Boil machine	301,000
Scooty	110,000
Steel plate	38,248
Utensils	25,700
Computer System	109,529
Fan	260,448
Lab equipments	124,784
Mobile	18,499
Pump Set	23,720
Total	13,142,917.42
8. Loan Repayment	
Mahindra Auto Loan A/c No-7923881	59,520
Varthana Bank A/c No-027001	5,130,514
Total	5,190,034
9 Loans & Advances	
Loans others	3,154,685
Salary Advances	680,317
Advance to supplier	273,000
Hostel Security Deposit	100,000
Total	4,208,002.00
## Investment	
Fixed Deposit With PNB CA0219	200,000.00
Total	200,000.00
## Administrative and general expenses	
Electricity and Power	1,016,022
Insurance	387,946
Internet Expenses	80,136
Telephone and Internet expenses	301,778
Printing and Stationary	594,612
Travelling and Conveyance Expenses	154,650
First aid Box	24,780
Auditors Remuneration	13,083
Consultancy Charges	2,000
Filing Fees	5,750
Fuel for DG Set Expenses	83,500
News papper Expenses	18,715
Expenses on workshop	525,782
Pos machine Rent	3,776
Refreshment expenses	116,020
Other expenses	465,016
Bad debt	
Total	3,793,566



12. Transportation Expenses		
Vehicles (Owned by Institution)		2,839,885
Fuel Expenses		309,766
Other Exp.		318,217
Total		3,467,867
13. Hostel Expenses		
Hostel Electricity Charges		468,217
Canteen expenses		13,819,513
Hostel Rent		5,056,750
Hostel Maintenance Exp		204,476
Total		19,548,956
14 Repairs & Maintenance		
Building		585,919
Aqua Guard		66,020
Office Equipments		26,080
Computer		86,185
Repair & Maintenance for others		165,024
Repair of motor vehicle		799,838
Repair of Lift		24,000
Total		1,753,066
15 Finance cost		
Bank Charges		19,420
Login Fee		2,360
Loan Intrest Local		12,500
Total		34,280
16 Inter Branch Transfer		
PECT		33,197,216.00
SVIHMT		200,000.00
SVITC		60,000.00
SVIM		70,650.00
Total		33,527,866.00
17 Other expenses		
Donation		192,000
Membership Fees-OPESA		20,000
Dg Machine AMC Expenses		57,696
Engineering day Celebration		7,000
Transformer Shifting Fee		150,000
Legal Expenses		139,207
Website Development & Renewal		28,320
Petty Cash Expenses		1,018,985
Practical Raw Material expenses		14,016
Sanitary Expenses		106,693
Student journal expenses		71,200
Puja Expenses		77,400
Total		1,882,517
18. Closing BANK		
Svset Axis bank69429		25,000
HDFC BPCL Smart A/C No-		16,282
ICICI Bank a/c No-		2,433,562
PNB CA A/C-7655002100000219		7,844,395
Union Bank A/C-751401010050036		60,532
Total		10,379,771

For and on behalf of
SWAMI VIVEKANANDA SCHOOL OF ENGG. & TECH.

(ASHISH KUMAR PATRA)
CHAIRMAN-CUM-MANAGING TRUSTEE



SWAMI VIVEKANANDA SCHOOL OF ENGG. & TECH.

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025

(Figures in ₹, except as otherwise stated)

		31ST MARCH, 2025
1. Corpus Fund		
Balance as at the beginning of the year		-
Add: Contributions towards Corpus		-
Deduct: Asset written off during the year created out of corpus		-
Total		-
2. General Fund		
Surplus in the statement of income and expenditure		
Balance as at the beginning of the year		58,188,617
Add: Contributions towards General Fund		-
Add/(Deduct): Balance of net income/(expenditure) transferred from the Income and Expenditure Account		18,798,081
Total		76,986,698
3. Long-term borrowings		
I. Secured Loan From		
a) Banks:		
Term Loans		-
b) Financial Institutions		
Vehicle Loans		18,935,479
Total		18,935,479
4. Short Term Borrowings		
From Branch and Division		
SVCSM		57,000
SVIHMT		65,000
SVIM		909,350
Total		1,031,350
5. Sundry Creditors		
For Goods & Services		569,918
Others		-
Total		569,918
6. Other Current Liabilities		
		-
Total		-

For and on behalf of
SWAMI VIVEKANANDA SCHOOL OF ENGG. & TECH.

(ASHISH KUMAR PATRA)
CHAIRMAN-CUM-MANAGING TRUSTEE



7. Short Term Provisions		
Salary Payable		1,663,650
	Total	1,663,650
9. Other Non Current Assets		
Fixed Deposit with PNB		200,000
	Total	200,000
10. Receivables		
Student Fess Receivable		11,397,106
	Total	11,397,106
11. Cash & Cash Equivalent		
Balances with Bank Accounts		
Svset Axis bank69429		25,000
HDFC BPCL Smart A/C No-		16,282
ICICI Bank a/c No-		2,433,562
PNB CA A/C-7655002100000219		7,844,395
Union Bank A/C-751401010050036		60,532
Cash in Hand		202,218
	Total	10,581,989
12. Short Term Loans & Advances		
Advance to employees : (not-interest bearing)		
Salary		278,000
Hostel Security Deposit		100,000
Other Advances		3,385,093
Advance To creditor		283,000
		4,046,093
Branch & Divisions		
PECT		4,371,238
COLLAGE OF NURSHING		60,000
ITC		50,000
		4,481,238
	Total	8,527,331
13. Other Current Assets		
		-
	Total	-

For and on behalf of
SWAMI VIVEKANANDA SCHOOL OF ENGG. & TECH.



(ASHISH KUMAR PATRA)
CHAIRMAN-CUM-MANAGING TRUSTEE

SWAMI VIVEKANANDA SCHOOL OF ENGG. & TECH.

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025

		31ST MARCH, 2025
14. Academic Receipts		
Student Fees Collection		89,639,830
Total		89,639,830
15. Other income		
varthana Insurance Refund Amount		777,856
Class Room rent		50,000
Total		827,856
16. Employee benefit expense		
Salaries and Wages		18,679,940
part Time Staff salary		3,585,748
Contribution to Provident Fund		1,276,419
Contribution to ESI		239,212
Professional tax		59,600
		-
Total		23,840,919
17. Academic Expenses		
Admission expenses		765,081
AICTE Fees		220,000
Student Consultant		3,882,620
Exam & Formfillup Expenses		2,271,292
Identity card expenses		30,310
Library expenses		13,570
Convention Expenses		32,500
Project work Expenses		90,150
Orientation programme		5,500
Examiner Remuneration Expenses		24,300
Security guard expenses		575,442
Seminar expenses		66,760
Fooding Expenses skill Programe		67,307
Skill Student Insurance Expenses		20,500
Student hand bag		162,650
Sports and Cultural Activies		83,630
Student Welfare		72,600
OSDA Center Expenses		100,287
Uniform expenses		346,684
Workshop expenses		86,080
Refund Of Course fee		534,026
Total		9,451,289



For and on behalf of
SWAMI VIVEKANANDA SCHOOL OF ENGG. & TECH.

(ASHISH KUMAR PATRA)
CHAIRMAN-CUM-MANAGING TRUSTEE

18. Administrative and General Expenses	
Electricity and Power	1,092,203
Insurance	445,637
Internet Expenses	80,136
Telephone and Internet expenses	301,778
Printing and Stationary	594,612
Travelling and Conveyance Expenses	154,650
Software Renewal	24,780
First aid Box	13,083
Consultancy Charges	2,000
Filing Fees	5,750
Fuel for DG Set Expenses	83,500
News paper Expenses	18,715
Expenses on workshop	525,782
Pos Machine Rent	3,776
Refreshment expenses	116,020
Total	3,462,422
19. Transportation Expenses	
Vehicles (Owned by Institution)	
Fuel Expenses	2,839,884.67
Other Exp.	309,766
Vehicles Insurance Expense	318,217
Total	3,467,867
20. Hostel Expenses	
Hostel Fooding Expenses	-
Hostel Electricity Charges	487,432
Canteen expenses	13,819,513
Hostel Rent	5,906,650
Hostel Maintenance Exp	204,476
Total	20,418,071
21. Repair and Maintenance	
Building	585,919
Aqua Guard	66,020
AC Maintenance Charges	30,480
Office Equipments	26,080
Computer	86,185
Repair & Maintenance for others	165,024
Repair of motor vehicle	799,838
Repair of Lift	24,000
Total	1,783,546

For and on behalf of
SWAMI VIVEKANANDA SCHOOL OF ENGG. & TECH.

(ASHISH KUMAR PATRA)
CHAIRMAN-CUM-MANAGING TRUSTEE



22. Finance costs	
Interest on Term Loan	3,385,105
Bank Charges	19,420
Login Fee	2,360
Loan Intrest Local	12,500
Total	3,419,385
23. Depreciation and amortization expense	
Depreciation of tangible assets	3,943,589
Total	3,943,589
24 .Other expenses	
Donation	192,000
Membership Fees-OPESA	20,000
Dg Machine AMC Expenses	57,696
Engineering day Celebration	7,000
Transformer Shifting Fee	150,000
Legal Expenses	139,207
Website Development & Renewal	28,320
Petty Cash Expenses	1,018,985
Practical Raw Material expenses	14,016
Student journal expenses	71,200
Puja Expenses	77,400
Sanitary Expenses	106,693
Total	1,882,517

For and on behalf of
SWAMI VIVEKANANDA SCHOOL OF ENGG. & TECH.

(ASHISH KUMAR PATRA)
CHAIRMAN-CUM-MANAGING TRUSTEE



SWAMI VIVEKANANDA SCHOOL OF ENGG. & TECH.

Schedule-8

Details of fixed assets and depreciation (as per Income Tax Act)

(Figures in ` , except as otherwise stated)

Sl. No.	Particulars	Rate (%)	WDV as on 31st March, 2024	Addition > 180 days	Addition < 180 days	Deduction	Total	Depreciation	WDV as on 31st March, 2025
1	Land	0%	2,405,194	-	-	-	2,405,194	-	2,405,194
2	Building	5%	49,201,188	-	-	-	49,201,188	2,460,059.38	46,741,128
3	Building (WIP)	0%	-	6,950,304	2,992,371	-	9,942,676	-	9,942,676
4	Lab Tools & Equipments	15%	1,503,474	89,150	35,632	-	1,628,256	241,566	1,386,690
5	Office Equipments	15%	-	-	-	-	-	-	-
6	Fire Safety Equipments	15%	253,208	-	-	-	253,208	37,981	215,226
7	Vehicle	15%	229,734	110,000	-	-	339,734	50,960	288,774
8	Library Books	40%	141,375	41,000	9,643	-	192,018	74,879	117,139
9	Furniture & Fittings	10%	3,614,792	956,262	857,885	-	5,428,939	500,000	4,928,940
11	Computer & Accessories	40%	435,989	67,330	210,199	-	713,518	243,367	470,151
12	Acquagird	10%	83,258	-	-	-	83,258	8,326	74,932
13	Air Condition(AC)	15%	187,949	45,800	-	-	233,749	35,062	198,687
14	Electrical Installation	15%	149,505	-	-	-	149,505	22,426	127,079
15	Plant & Machinery	15%	875,680	857,477	119,861	-	1,853,018	268,963	1,584,055
	Total		59,081,345	9,117,323	4,225,591	-	72,424,259	3,943,589	68,480,670
	<i>Previous year figures</i>		<i>51,439,334</i>		<i>13,802,606</i>		<i>65,241,940</i>	<i>6,160,595</i>	<i>59,081,345</i>

Note 1 - Rate of depreciation charged at 50% of original rate in case of assets used less than 180 days.

For and on behalf of
SWAMI VIVEKANANDA SCHOOL OF ENGG. & TECH.

(ASHISH KUMAR PATRA)
CHAIRMAN-CUM-MANAGING TRUSTEE



SWAMI VIVEKANANDA COLLEGE OF SCIENCE AND MANAGEMENT

BALANCE SHEET AS AT 31ST MARCH, 2025

Particulars		Note No.	As at 31ST MARCH, 2025
A	<u>LIABILITIES</u>		
I	Surplus and Corpus Funds		
	(a) Corpus Funds	1	-
	(b) General Fund	2	28,035,727
II	Non-current liabilities		
	(a) Long-term borrowings	3	-
III	Current liabilities		
	(a) Short-term borrowings	4	19,500
	(b) Sundry Creditors	5	-
	(c) Other current liabilities	6	17,600
	(d) Short-term provisions	7	-
	TOTAL		28,072,827
B	ASSETS		
I	Non-current assets		
	(a) Fixed assets		
	(i) Tangible assets	8	2,450,066
	(ii) Capital work-in-progress		-
	(b) Other non-current assets	9	-
II	Current assets		
	(a) Receivables	10	16,225,238
	(b) Cash and cash equivalents	11	1,763,623
	(c) Short-term loans and advances	12	7,633,900
	(d) Other current assets	13	-
	TOTAL		28,072,827
	Significant Accounting Policies	25	
	The accompanying notes are an integral part of the financial statements.	1 - 25	

In terms of our report of even date

SPP ASSOCIATES

Chartered Accountants

Firm Reg No: 322862E



CA HS DAS, FCA

Partner

M No- 060574

For and on behalf of

SWAMI VIVEKANANDA COLLEGE OF SCIENCE AND MANAGEMENT

(ASHISH KUMAR PATRA)

CHAIRMAN-CUM-MANAGING TRUSTEE



SWAMI VIVEKANANDA COLLEGE OF SCIENCE AND MANAGEMENT

STATEMENT OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH, 2025

Particulars		Note No.	Year ended 31ST MARCH, 2025
I	Income		
	(a) Acadmic Receipts	14	21,603,515
	(b) Other Incomes	15	-
	Total Income		21,603,515
II	Expenses		
	(a) Employee payments and benefits	16	489,561
	(b) Academic Expenses	17	3,431,614
	(c) Administrative and general expenses	18	106,669
	(d) Transportation Expenses	19	6,500
	(e) Hostel Expenses	20	213,056
	(f) Repairs & Maintenance	21	48,838
	(g) Finance cost	22	3,675
	(h) Depreciation and Amortisation expense	23	347,851
	(i) Other expenses	24	245,326
	Total expenses		4,893,090
III	Surplus / (Deficit) before prior period and extraordinary items(I - II)		16,710,425
IV	Prior period adjustments		-
V	Surplus / (Deficit) before extraordinary items and tax (III - IV)		16,710,425
VI	Extraordinary items		
VII	Surplus / (Deficit) before tax (V + VI)		16,710,425
VIII	Tax expense		
	(a) Current tax		-
IX	Surplus / (Deficit) after tax (VII - VIII)		16,710,425
	Significant Accounting Policies	25	
	The accompanying notes are an integral part of the financial statements.	1 - 25	

In terms of our report attached.

SPP ASSOCIATES
Chartered Accountants
Firm Reg No: 322862E

For and on behalf of
SWAMI VIVEKANANDA COLLEGE OF SCIENCE AND MANAGEMENT

(ASHISH KUMAR PATRA)
CHAIRMAN-CUM-MANAGING TRUSTEE

CA HS DAS,FCA
Partner
M No- 060574



SWAMI VIVEKANANDA COLLEGE OF SCIENCE AND MANAGEMENT
STATEMENT OF RECEIPT & PAYMENT FOR THE YEAR ENDED 31ST MARCH 2025

(Figures in except as otherwise stated)

	Particulars	Note No.	Year ended 31ST MARCH, 2025
I	Opening Balance		
	Cash In Hand		71,639
	Bank balance		1,271,437
II	RECEIPT		
	(a) Acadmic Receipts	1	12,596,685
	(b) Other Incomes	2	-
	(c) Inter Branch Transfer	3	1,784,000
	Total (I+II)		15,723,761
III	PAYMENT		
	(a) Employee payments and benefits	4	447,061
	(b) Academic Expenses	5	3,431,613
	(c) Capital Expenditure	6	34,100
	(d) Loans & Advances	7	255,000
	(e) Administrative and general expenses	8	106,669
	(f) Transportation Expenses	9	600
	(g) Hostel Expenses	10	151,356
	(h) Repairs & Maintenance	11	48,838
	(i) Finance cost	12	3,675
	(j) Inter Branch Transfer	13	9,235,900
	(k) Other expenses	14	245,326
	Total Payments		13,960,138
iv	Closing Balance		
	Cash in hand		189,061
	Bank balance	15	1,574,562
	TOTAL(III+IV)		15,723,761

For and on behalf of
SWAMI VIVEKANANDA COLLEGE OF SCIENCE AND MANAGEMENT



(ASHISH KUMAR PATRA)
 CHAIRMAN-CUM-MANAGING TRUSTEE

SWAMI VIVEKANANDA COLLEGE OF SCIENCE AND MANAGEMENT

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025

		31ST MARCH, 2025
1. Academic Receipts		
Student Fees Receivable		12,596,685
Total		12,596,685
2. Other income		
Field visiting expenses		
Total		-
3. Inter Branch Transfer		
PECT		1,554,000
SVITC		40,000
SVIHM		100,000
SVIM		90,000
Total		1,784,000
4. Employee benefit expense		
Salaries and Wages		447,061
Total		447,061
5. Academic Expenses		
Admission expenses		275,950
Counselling expenses		1,861,778
Educational programme development expenses		2,820
Exam & Formfillup Expenses		974,883
Govt. Reg.Fees		15,000
Utkal University CDC Fee		19,342
OJEE Fees		10,000
Recognition Of course Fee		105,000
Original Certificate Fees		6,600
Sports and Cultural Activies		14,100
Ter Fee		44,000
Refund of course fee		102,140
Total		3,431,613
6. Capiatal Expenditure		
Furniture & Fixture		1,100
Computer System		33,000
TOTAL		34,100



7 LOANS & Advances		
salary Advance		255,000
	Total	255,000
15 Bank Balance		
Union Bank AC A/C 50189		392,692
	TOTAL	1,574,562
8 Administrative and general expenses		
Telephone and Internet expenses		5,975
Printing and Stationary		88,634
Other expenses		12,060
	Total	106,669
9. Transportation Expenses		
Vehicles (Owned by Institution)		-
Fuel Expenses		-
Other Exp.		600
	Total	600
10. Hostel Expenses		
Hostel Electricity Charges		10,806
Hostel Rent		140,550
	Total	151,356
11 Repairs & Maintenance		
Building		25,835
Office Equipments		16,176
Computer		6,827
	Total	48,838
12 Finance cost		
Bank Charges		3,675
	Total	3,675
13 Inter Branch Transfer		
SVITC		20,500
SVIHM		560,000
SVIM		278,000
SVSE&T		57,000
	Total	9,235,900
14 Other expenses		
Legal Expenses		35,950
Website Development & Renewal		5,310
Petty cash		204,066
	Total	245,326

For and on behalf of
SWAMI VIVEKANANDA COLLEGE OF SCIENCE AND MANAGEMENT



(ASHISH KUMAR PATRA)
 CHAIRMAN-CUM-MANAGING TRUSTEE

SWAMI VIVEKANANDA COLLEGE OF SCIENCE AND MANAGEMENT

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025

	31ST MARCH, 2025
1. Corpus Fund	
Balance as at the beginning of the year	-
Add: Contributions towards Corpus	-
Deduct: Asset written off during the year created out of corpus	-
Total	-
2. General Fund	
Surplus in the statement of income and expenditure	
Balance as at the beginning of the year	11,325,302
Add: Contributions towards General Fund	-
Add/(Deduct): Balance of net income/(expenditure) transferred from the Income and Expenditure Account	16,710,425
Total	28,035,727
3. Long-term borrowings	
I. Secured Loan From	
a) Banks:	
Term Loans	-
b) Financial Institutions	-
Total	-
4. Short Term Borrowings	
From Branch and Division	-
ITC	19,500
Total	19,500
5. Sundry Creditors	
For Goods & Services	-
Others	-
Total	-
6. Other Current Liabilities	
Other current liabilities	17,600
Deposits From Others	-
Total	17,600
7. Short Term Provisions	
	-
Total	-
9. Other Non Current Assets	
	-
Total	-
10. Receivables	
Student Fees Receivable	16,225,238
Total	16,225,238
11. Cash & Cash Equivalents	
Balances with Bank Accounts	
Axis BankCA A/C72596	1,181,870
Union Bank AC A/C 50189	392,692
Cash in Hand	189,061
Total	1,763,623
12. Short Term Loans & Advances	
Advance to employees : (not-interest bearing)	
Salary	12,500
Advance to Creditors	200,000
	212,500
Branch & Division	
PECT	6,716,400
SVIHMT	460,000
SVIM	188,000
SVSET	57,000
	7,421,400
Total	7,633,900
13. Other Current Assets	
	-
Total	-



For and on behalf of
SWAMI VIVEKANANDA COLLEGE OF SCIENCE AND MANAGEMENT

(ASHISH KUMAR PATRA)
CHAIRMAN-CUM-MANAGING TRUSTEE

SWAMI VIVEKANANDA COLLEGE OF SCIENCE AND MANAGEMENT

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025

		31ST MARCH, 2025
14. Academic Receipts		
Student Fees Collection		21,603,515
Total		21,603,515
15. Other income		
Total		-
16. Employee benefit expense		
Salaries and Wages		489,561
Total		489,561
17. Academic Expenses		
Admission expenses		275,950
Councelling expenses		1,861,778
Educational programme development expenses		2,820
Exam & Formfillup Expenses		974,883
Govt. Reg.Fees		15,000
Utkal University CDC Fee		19,343
OJEE Fees		10,000
Recognition Of course Fee		105,000
Original Certificate Fees		6,600
Sports and Cultural Activies		14,100
Ter Fee		44,000
Refund Of Course Fee		102,140
Total		3,431,614



For and on behalf of
SWAMI VIVEKANANDA COLLEGE OF SCIENCE AND MANAGEMENT

(ASHISH KUMAR PATRA)
CHAIRMAN-CUM-MANAGING TRUSTEE

18. Administrative and General Expenses	
Telephone and Internet expenses	5,975
Printing and Stationary	88,634
Other expenses	12,060
Total	106,669
19. Transportation Expenses	
Other Exp.	6,500
Total	6,500
20. Hostel Expenses	
Hostel Electricity Charges	10,806
Hostel Rent	202,250
Total	213,056
21. Repair and Maintenance	
Building	25,835
Office Equipments	16,176
Computer	6,827
Total	48,838
22. Finance costs	
Bank Charges	3,675
Total	3,675
23. Depreciation and amortization expense	
Depreciation of tangible assets	347,851
Total	347,851
24 .Other expenses	
Legal Expenses	35,950
Website Development & Renewal	5,310
Petty Expenses	204,066
Total	245,326

For and on behalf of
SWAMI VIVEKANANDA COLLEGE OF SCIENCE AND MANAGEMENT



(ASHISH KUMAR PATRA)
CHAIRMAN-CUM-MANAGING TRUSTEE

SWAMI VIVEKANANDA COLLEGE OF SCIENCE AND MANAGEMENT

Schedule-8

Details of fixed assets and depreciation (as per Income Tax Act)

(Figures in ₹, except as otherwise stated)

Sl. No.	Particulars	Rate (%)	WDV as on 31st March, 2024	Addition > 180 days	Addition < 180 days	Deduction	Total	Depreciation	WDV as on 31st March, 2025
1	Land	0%	-	-	-	-	-	-	-
2	Building	5%	1,667,418	-	-	-	1,667,418	83,370.90	1,584,047
3	Building (WIP)	0%	-	-	-	-	-	-	-
4	Lab Tools & Equipments	15%	-	-	-	-	-	-	-
5	Office Equipments	15%	-	-	-	-	-	-	-
6	Fire Safety Equipments	15%	-	-	-	-	-	-	-
7	Vehicle	15%	-	-	-	-	-	-	-
8	Library Books	40%	199,781	-	-	-	199,781	79,912	119,869
9	Furniture & Fittings	10%	383,127	1,100	-	-	384,227	38,423	345,804
11	Computer & Accessories	40%	256,669	-	33,000	-	289,669	109,268	180,401
12	Acquaguard	10%	32,916	-	-	-	32,916	3,292	29,624
13	Air Condition(AC)	15%	-	-	-	-	-	-	-
14	Electrical Installation	15%	4,116	-	-	-	4,116	617	3,499
15	Plant & Machinery	15%	219,790	-	-	-	219,790	32,969	186,822
	Total		2,763,817	1,100	33,000	-	2,797,917	347,851	2,450,066
	Previous year figures		3,054,792		159,700		3,214,492	450,675	2,763,817

Note 1 - Rate of depreciation charged at 50% of original rate in case of assets used less than 180 days.



For and on behalf of
SWAMI VIVEKANANDA COLLEGE OF SCIENCE AND
MANAGEMENT

(ASHISH KUMAR PATRA)
CHAIRMAN-CUM-MANAGING TRUSTEE

SWAMI VIVEKANANDA INSTITUTE OF MANAGEMENT

BALANCE SHEET AS AT 31ST MARCH, 2025

Particulars		Note No.	As at 31ST MARCH, 2025
A	LIABILITIES		
I	Surplus and Corpus Funds		
	(a) Corpus Funds	1	-
	(b) General Fund	2	25,986,244
II	Non-current liabilities		
	(a) Long-term borrowings	3	-
III	Current liabilities		
	(a) Short-term borrowings	4	5,328,717
	(b) Sundry Creditors	5	140,463
	(c) Other current liabilities	6	-
	(d) Short-term provisions	7	568,345
	TOTAL		32,023,769
B	ASSETS		
I	Non-current assets		
	(a) Fixed assets		
	(i) Tangible assets	8	15,256,548
	(ii) Capital work-in-progress		-
	(b) Other non-current assets	9	650,000
II	Current assets		
	(a) Receivables	10	11,315,062
	(b) Cash and cash equivalents	11	3,719,209
	(c) Short-term loans and advances	12	1,010,950
	(d) Other current assets	13	72,000
	TOTAL		32,023,769
	Significant Accounting Policies	25	
	The accompanying notes are an integral part of the financial statements.	1 - 25	

In terms of our report of even date
SPP ASSOCIATES

Chartered Accountants
Firm Reg No: 322862E



CA HS DAS, FCA
Partner
M No- 060574

For and on behalf of
SWAMI VIVEKANANDA INSTITUTE OF MANAGEMENT

(ASHISH KUMAR PATRA)
CHAIRMAN-CUM-MANAGING TRUSTEE



SWAMI VIVEKANANDA INSTITUTE OF MANAGEMENT

STATEMENT OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH, 2025

Particulars		Note No.	Year ended 31ST MARCH, 2025
I	Income		
	(a) Acadmic Receipts	14	20,090,508.00
	(b) Other Incomes	15	59,482
	Total Income		20,149,990.00
II	Expenses		
	(a) Employee payments and benefits	16	7,611,690
	(b) Academic Expenses	17	3,109,731
	(c) Administrative and general expenses	18	3,484,777
	(d) Transportation Expenses	19	-
	(e) Hostel Expenses	20	1,487,693
	(f) Repairs & Maintenance	21	298,305
	(g) Finance cost	22	4,067
	(h) Depreciation and Amortisation expense	23	-
	(i) Other expenses	24	406,036
	Total expenses		16,402,300
III	Surplus / (Deficit) before prior period and extraordinary items(I - II)		3,747,690.45
IV	Prior period adjustments		-
V	Surplus / (Deficit) before extraordinary items and tax (III - IV)		3,747,690
VI	Extraordinary items		-
VII	Surplus / (Deficit) before tax (V + VI)		3,747,690
VIII	Tax expense		-
	(a) Current tax		-
IX	Surplus / (Deficit) after tax (VII - VIII)		3,747,690.45
	Significant Accounting Policies	25	
	The accompanying notes are an integral part of the financial statements.	1 - 25	

In terms of our report attached.

SPP ASSOCIATES

Chartered Accountants

Firm Reg No: 322862E

(Signature)

CA HS DAS,FCA

Partner

M No- 060574



For and on behalf of
SWAMI VIVEKANANDA INSTITUTE OF MANAGEMENT

(ASHISH KUMAR PATRA)
CHAIRMAN-CUM-MANAGING TRUSTEE

SWAMI VIVEKANANDA INSTITUTE OF MANAGEMENT**STATEMENT OF RECEIPT & PAYMENT FOR THE YEAR ENDED 31ST MARCH 2025**

	Particulars	Note No.	Year ended 31ST MARCH, 2025
I	Opening Balance		
	Cash In Hand		14,893
	Bank balance		530,095
II	RECEIPT		
	(a) Acadmic Receipts	1	15,417,930
	(b) Other Incomes	2	559,482
	(c) Inter Branch Transfer	3	2,511,050
	Total (I+II)		19,033,451
III	PAYMENT		
	(a) Employee payments and benefits	4	503,628
	(b) Academic Expenses	5	3,056,881
	(c) Capital Expenditure	6	808,258
	(d) Loans& Advances	7	72,000
	(e) Investment	8	650,000
	(f) Administrative and general expenses	9	3,426,540
	(g) Transportation Expenses	10	-
	(h) Hostel Expenses	11	1,306,026
	(i) Repairs & Maintenance	12	298,305
	(j) Finance cost	13	4,067
	(k) Inter Branch Transfer	14	4,782,500
	(l) Loan repayment	15	-
	(m) Other expenses	16	406,036
	Total Payments		15,314,242
iv	Closing Balance		
	Cash in hand		46,093
	Bank balance	17	3,673,116
	TOTAL(III+IV)		19,033,451

For and on behalf of
SWAMI VIVEKANANDA INSTITUTE OF MANAGEMENT



(ASHISH KUMAR PATRA)
CHAIRMAN-CUM-MANAGING TRUSTEE

SWAMI VIVEKANANDA INSTITUTE OF MANAGEMENT

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025

		31ST MARCH, 2025
1. Academic Receipts		
Student Fees Receivable		15,417,930
Total		15,417,930
2. Other income		
Interest on FD		53,058
Interest on Savings Accounts		6,424
Income from FD Encashed		500,000
Field visiting expenses		
Total		559,482
3. Inter Branch Transfer		
PECT		2,014,000
SVIHM		131,400
SVITC		17,000
SVSET		70,650
SVCSM		278,000
Total		2,511,050
4. Employee benefit expense		
Salaries and Wages		503,628
Total		503,628
5. Academic Expenses		
Academic Audit Fees		147,500
Admission expenses		38,000
Exam & Formfillup Expenses		1,074,875
Ter Affiliation Fee		132,000
OJEE Fees		1,564,006
Final Certificate fee		14,000
Refund Of Course Fee		86,500
Total		3,056,881
6. Capital Expenditure		
Furniture & Fixture		393,412
Aquaguard		44,604
CCTV		123,690
Computer System		197,052
Printer		49,500
TOTAL		808,258.00
7 Loans & Advances		
Hostel Security Deposit		72,000.00
TOTAL		72,000.00
8 Investment		
Fixed Deposit PNB 39280		550,000.00
PNB OD 0052		100,000.00
Total		650,000.00
17 Bank Balance		
UBI CA A/C NO-0187		3,371,561
Axis Bank CA No-58985		25,000
Pnb A/C NO-39280		276,555
TOTAL		3,673,116



9 Administrative and general expenses	
Electricity and Power	125,856
Insurance	95,198
Internet Expenses	106,200
Telephone and Internet expenses	54,538
Printing and Stationary	207,834
Travelling and Conveyance Expenses	37,500
Consultancy Charges	2,779,055
Software Renewal	18,000
Biometric Machine Software	2,360
Total	3,426,540
10. Transportation Expenses	
Total	-
11. Hostel Expenses	
Hostel Electric Charges	136,994
Hostel Rent	1,155,741
Hostel Maintenance Exp	13,291
Total	1,306,026
12 Repairs & Maintenance	
Building	149,861
CCTV	52,900
Office Equipments	24,920
Computer	52,666
DG Set	17,958
Repair of College Road & Campus	
Total	298,305
13 Finance cost	
Bank Charges	4,067
Total	4,067
14 Inter Branch Transfer	
PECT	3,462,500.00
SVCSM	90,000.00
SVITC	50,000.00
SVSET	980,000.00
SVIHM	200,000.00
Total	4,782,500.00
15 Other expenses	
Membership Fees-OPESA	13,570
Legal Expenses	12,897
Website Development & Renewal	14,250
Petty Cash Expenses	246,683
Student journal expenses	118,636
Total	406,036

For and on behalf of
SWAMI VIVEKANANDA INSTITUTE OF MANAGEMENT



(ASHISH KUMAR PATRA)
CHAIRMAN-CUM-MANAGING TRUSTEE

SARADADEVI SCHOOL & COLLEGE OF NURSING

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025

		31ST MARCH, 2025
1. Corpus Fund		
Balance as at the beginning of the year		-
Add: Contributions towards Corpus		-
Deduct: Asset written off during the year created out of corpus		-
Total		-
2. General Fund		
Surplus in the statement of income and expenditure		
Balance as at the beginning of the year		-
Add: Contributions towards General Fund		22,238,554
Add/(Deduct): Balance of net income/(expenditure) transferred from the Income and Expenditure Account		3,747,690
Total		25,986,244
3. Long-term borrowings		
I. Secured Loan From		
a) Banks:		
Term Loans		
b) Financial Institutions		
Vehicle Loans(Tata Capital Ltd)		
Total		-
4. Short Term Borrowings		
From Branch and Division		
PECT		5,140,717
SVCSM		188,000
Total		5,328,717
5. Sundry Creditors		
For Goods & Services		
Others		140,463
Total		140,463
6. Other Current Liabilities		
Total		-
7. Short Term Provisions		
Salary Payable		568,345
Total		568,345
9. Other Non Current Assets		
Fixed Deposit with PNB		650,000
Total		650,000
10. Receivables		
Student Fees Receivable		11,315,062
Total		11,315,062
11. Cash & Cash Equivalents		
Balances with Bank Accounts		
UBI CA A/C NO-0187		3,371,561
Axis Bank CA No-58985		25,000
Pnb A/C NO-39280		276,555
Cash in Hand		46,093
Total		3,719,209
12. Short Term Loans & Advances		
Advance to employees : (not-interest bearing)		-
Total		-
Branch & Division		
SVITC		33,000
SVSET		909,350
SVIHMT		68,600
Total		1,010,950
13. Other Current Assets		
Security Deposit		72,000
Total		72,000



For and on behalf of
SWAMI VIVEKANANDA INSTITUTE OF MANAGEMENT

(ASHISH KUMAR PATRA)
CHAIRMAN-CUM-MANAGING TRUSTEE

SWAMI VIVEKANANDA INSTITUTE OF MANAGEMENT

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025

		31ST MARCH, 2025
14. Academic Receipts		
Student Fees Received		20,090,508
Total		20,090,508
15. Other income		
Interest on Term Deposits		53,058
Interest on Savings Accounts		6,424
Total		59,482
16. Employee benefit expense		
Salaries and Wages		7,465,534
Contribution to Provident Fund		119,972
Contribution to ESI		26,184
Total		7,611,690
17. Academic Expenses		
Admission expenses		147,500
Affiliation Fees		38,000
Exam & Formfillup Expenses		1,074,875
Ter Affiliation Fee		132,000
OJEE Fees		1,616,856
Final Certificate fee		14,000
Refund Of Course Fee		86,500
Total		3,109,731
18. Administrative and General Expenses		
Electricity and Power		138,152
Insurance		95,198
Internet Expenses		106,200
Telephone and Internet expenses		60,173
Printing and Stationary		207,834
Travelling and Conveyance Expenses		37,500
Inspection Charges		

For and on behalf of
SWAMI VIVEKANANDA INSTITUTE OF MANAGEMENT

(ASHISH KUMAR PATRA)
CHAIRMAN-CUM-MANAGING TRUSTEE



Consultancy Charges	2,819,360
Software Renewal	18,000
Biometric Machine Software	2,360
Total	3,484,777
19. Transportation Expenses	
Total	-
20. Hostel Expenses	
Hostel electric Charge	154,161
Hostel maintenance expense	13,291
Hostel Rent	1,320,241
Total	1,487,693
21. Repair and Maintenance	
Building	149,861
Cctv	52,900
Office Equipments	24,920
DG Set	17,958
Computer	52,666
Total	298,305
22. Finance costs	
Bank Charges	4,067
Total	4,067
23. Depreciation and amortization expense	
Depreciation of tangible assets	-
Total	-
24. Other expenses	
Membership Fees	13,570
Legal Expenses	12,897
Website Development & Renewal	14,250
Petty Cash Expenses	246,683
Student journal expenses	118,636
Total	406,036



For and on behalf of
SWAMI VIVEKANANDA INSTITUTE OF MANAGEMENT

(ASHISH KUMAR PATRA)
CHAIRMAN-CUM-MANAGING TRUSTEE

**SWAMI VIVEKANANDA INSTITUTE OF MANAGEMENT
APPLICATION OF INCOME**

Schedule-8

Details of fixed assets and depreciation (as per Income Tax Act)

(Figures in ₹, except as otherwise stated)

Sl. No.	Particulars	Rate (%)	WDV as on 31st March, 2024	Addition > 180 days	Addition < 180 days	Deduction	Total	Depreciation	WDV as on 31st March, 2025
1	Land	0%	3,216,479	-	-	-	3,216,479	-	3,216,479
2	Building	0%	9,425,778	-	-	-	9,425,778	-	9,425,778
3	Building (WIP)	0%	-	-	-	-	-	-	-
4	Lab Tools & Equipments	0%	-	-	-	-	-	-	-
5	Office Equipments	0%	-	-	-	-	-	-	-
6	Fire Safety Equipments	0%	-	-	-	-	-	-	-
7	Vehicle	0%	-	-	-	-	-	-	-
8	Library Books	0%	97,108	-	-	-	97,108	-	97,108
9	Furniture & Fittings	0%	744,891	278,151	115,261	-	1,138,303	-	1,138,303
11	Computer & Accessories	0%	192,692	123,000	-	-	315,692	-	315,692
12	Acquaguid	0%	-	44,604	74,052	-	118,656	-	118,656
13	Air Condition(AC)	0%	-	-	-	-	-	-	-
14	Electrical Installation	0%	166,132	-	-	-	166,132	-	166,132
15	Plant & Machinery	0%	605,210	92,440	80,750	-	778,400	-	778,400
	Total		14,448,290	538,195	270,063	-	15,256,548	-	15,256,548
	Previous year figures		14,106,855		341,435		14,448,290		14,448,290

Note 1 - Rate of depreciation charged at 50% of original rate in case of assets used less than 180 days.



For and on behalf of
SWAMI VIVEKANANDA INSTITUTE OF MANAGEMENT

(ASHISH KUMAR PATRA)
CHAIRMAN-CUM-MANAGING TRUSTEE

SWAMI VIVEKANANDA INSTITUTE OF HOTEL MANAGEMENT & TOURISM

BALANCE SHEET AS AT 31ST MARCH, 2025

Particulars		Note No.	As at 31ST MARCH, 2025
A	LIABILITIES		
I	Surplus and Corpus Funds		
	(a) Corpus Funds	1	-
	(b) General Fund	2	8,430,641
II	Non-current liabilities		
	(a) Long-term borrowings	3	-
III	Current liabilities		
	(a) Short-term borrowings	4	1,906,773
	(b) Sundry Creditors	5	80,607
	(c) Other current liabilities	6	-
	(d) Short-term provisions	7	157,202
	TOTAL		10,575,223
B	ASSETS		
I	Non-current assets		
	(a) Fixed assets		
	(i) Tangible assets	8	2,984,943
	(ii) Capital work-in-progress		-
	(c) Other non-current assets	9	-
II	Current assets		
	(a) Receivables	10	6,531,804
	(b) Cash and cash equivalents	11	843,476
	(c) Short-term loans and advances	12	65,000
	(d) Other current assets	13	150,000
	TOTAL		10,575,223
	Significant Accounting Policies	25	
	The accompanying notes are an integral part of the financial statements.	1 - 25	

In terms of our report of even date
SPP ASSOCIATES

Chartered Accountants
Firm Reg No: 322862E



CA HS DAS, FCA
Partner
M No- 060574

For and on behalf of
SWAMI VIVEKANANDA INSTITUTE OF HOTEL MANAGEMENT & TOURISM

(ASHISH KUMAR PATRA)
CHAIRMAN-CUM-MANAGING TRUSTEE



SWAMI VIVEKANANDA INSTITUTE OF HOTEL MANAGEMENT & TOURISM

STATEMENT OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH, 2025

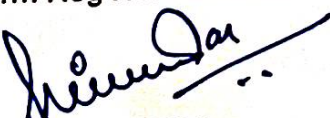
Particulars		Note No.	Year ended 31ST MARCH, 2025
I	Income		
	(a) Acadmic Receipts	14	5,518,950
	(b) Other Incomes	15	7,214
	Total Income		5,526,164
II	Expenses		
	(a) Employee payments and benefits	16	2,918,385
	(b) Academic Expenses	17	2,996,622
	(c) Administrative and general expenses	18	234,935
	(d) Transportation Expenses	19	13,180
	(e) Hostel Expenses	20	897,884
	(f) Repairs & Maintenance	21	237,096
	(g) Finance cost	22	1,918
	(h) Depreciation and Amortisation expense	23	230,699
	(i) Other expenses	24	197,796
	Total expenses		7,728,515
III	Surplus / (Deficit) before prior period and extraordinary items(I - II)		(2,202,351)
IV	Prior period adjustments		-
V	Surplus / (Deficit) before extraordinary items and tax (III - IV)		(2,202,351)
VI	Extraordinary items		-
VII	Surplus / (Deficit) before tax (V + VI)		(2,202,351)
VIII	Tax expense		-
	(a) Current tax		-
IX	Surplus / (Deficit) after tax (VII - VIII)		(2,202,351)
	Significant Accounting Policies	25	
	The accompanying notes are an integral part of the financial statements.	1 - 25	

In terms of our report attached.

SPP ASSOCIATES

Chartered Accountants

Firm Reg No: 322862E



CA HS DAS, FCA

Partner

M No- 060574



For and on behalf of

SWAMI VIVEKANANDA INSTITUTE OF HOTEL MANAGEMENT & TOURISM

(ASHISH KUMAR PATRA)

CHAIRMAN-CUM-MANAGING TRUSTEE

SWAMI VIVEKANANDA INSTITUTE OF HOTEL MANAGEMENT & TOURISM
STATEMENT OF RECEIPT & PAYMENT FOR THE YEAR ENDED 31ST MARCH 2025

	Particulars	Note No.	Year ended 31ST MARCH, 2025
I	Opening Balance		
	Cash In Hand		17,684
	Bank balance		257,402
II	RECEIPT		
	(a) Acadmic Receipts	1	6,185,110
	(b) Other Incomes	2	7,214
	(c) Inter Branch Transfer	3	2,859,937
	Total (I+II)		9,327,347
III	PAYMENT		
	(a) Employee payments and benefits	4	2,717,247
	(b) Academic Expenses	5	2,996,622
	(c) Capital Expenditure	6	55,700
	(d) Loans & Advances	7	150,000
	(e) Administrative and general expenses	8	234,935
	(f) Transportation Expenses	9	13,180
	(g) Hostel Expenses	10	761,377
	(h) Repairs & Maintenance	11	237,096
	(i) Finance cost	12	1,918
	(j) Inter Branch Transfer	13	1,118,000
	(k) Other expenses	14	197,796
	Total Payments		8,483,871
iv	Closing Balance		
	Cash in hand		5,747
	Bank balance	15	837,729
	TOTAL(III+IV)		9,327,347

For and on behalf of
SWAMI VIVEKANANDA INSTITUTE OF HOTEL MANAGEMENT & TOURISM



(ASHISH KUMAR PATRA)
CHAIRMAN-CUM-MANAGING TRUSTEE

SWAMI VIVEKANANDA INSTITUTE OF HOTEL MANAGEMENT & TOURISM

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025

		31ST MARCH, 2025
1. Academic Receipts		
Student Fees Collection		6,185,110
	Total	6,185,110.49
2. Other income		
Interest on Savings Accounts		7,214
	Total	7,214
3. Inter Branch Transfer		
PECT		1,834,937
SVCSM		560,000
SVIM		200,000
SVITC		65,000
SVSE&T		200,000
	Total	2,859,937
4. Employee benefit expense		
Salaries and Wages		2,383,036
Part Time Salary		334,211
	Total	2,717,247
5. Academic Expenses		
Admission expenses		32,000
Affiliation Fees		150,000
Councelling expenses		2,284,300
Exam & Formfillup Expenses		305,735
Practical Training fees		63,949
Uniform expenses		148,638
Refund Of Course Fee		12,000
	Total	2,996,622
6. Capital Expenditure		
Pump Set		13,300
Furniture & Fixture		42,400
	TOTAL	55,700.00
7 Loans & Advances		
Hostel Security deposit		150,000.00
	TOTAL	150,000.00
15 Bank Balance		
Union Bank CA A/C No-0086		302,115.08
PNB SVIHMT A/c No-40912		535,613.65
	TOTAL	837,728.73
8 Administrative and general expenses		
Electricity and Power		8,133
Internet Expenses		39,825
Printing and Stationary		117,108
Hand Bag		50,000
Gas Refelling		19,869
	Total	234,935
9. Transportation Expenses		
Fuel Expenses		12,180
Other Exp.		1,000
	Total	13,180



10. Hostel Expenses	
Electricity Charges	111,514
Hostel Rent	582,923
Hostel Maintenance Exp	66,940
Total	761,377
11 Repairs & Maintenance	
Building	160,501
CCTV	4,200
Computer	50,175
Repair & Maintenance for others	9,220
Repair of motor vehicle	13,000
Total	237,096
12 Finance cost	
Bank Charges	1,918
Total	1,918
13 Inter Branch Transfer	
PECT	601,600
SVCSM	100,000
SVITC	20,000
SVIM	131,400
SVSET	265,000
Total	1,118,000.00
14 Other expenses	
Donation	10,000
Puja Exprnses	7,000
Petty Cash Expenses	128,176
Misc. Expenses	19,000
Legal Expenses	22,600
Website Development & Renewal	4,720
Independence Day	3,000
Student journal expenses	3,300
Total	197,796

For and on behalf of
SWAMI VIVEKANANDA INSTITUE OF HOTEL MANAGEMENT & TOURISM



(ASHISH KUMAR PATRA)
 CHAIRMAN-CUM-MANAGING TRUSTEE

SWAMI VIVEKANANDA INSTITUTE OF HOTEL MANAGEMENT & TOURISM
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025

		31ST MARCH, 2025
1. Corpus Fund		
Balance as at the beginning of the year		-
Add: Contributions towards Corpus		-
Deduct: Asset written off during the year created out of corpus		-
Total		-
2. General Fund		
Surplus in the statement of income and expenditure		
Balance as at the beginning of the year		10,632,992
Add: Contributions towards General Fund		-
Add/(Deduct): Balance of net income/(expenditure) transferred from the Income and Expenditure Account		(2,202,351)
Total		8,430,641
3. Long-term borrowings		
I. Secured Loan From		
Total		-
4. Short Term Borrowings		
From Branch and Division		
PECT		1,333,173
SVCSM		460,000
SVITC		45,000
SVIM		68,600
Total		1,906,773
5. Sundry Creditors		
Others		80,607
Total		80,607
6. Other Current Liabilities		
Deposits From Others		
Total		-
7. Short Term Provisions		
Provision for Statutory Dues		
Outstanding Liabilities		
Salary Payable		157,202
Professional tax payable		
Total		157,202
9. Other Non Current Assets		
Total		-
10. Receivables		
Others		6,531,804
Total		6,531,804
11. Cash & Cash Equivalents		
Balances with Bank Accounts		
Union Bank CA A/C No-0086		302,115
PNB SVIHMT A/c No-40912		535,614
Cash in Hand		5,747
Total		843,476
12. Short Term Loans & Advances		
Branch & Divisions		
ENGINEERING & TECHNOLOGY		65,000
Total		65,000
13. Other Current Assets		
Security Deposits		150,000
Total		150,000

For and on behalf of
SWAMI VIVEKANANDA INSTITUTE OF HOTEL MANAGEMENT & TOURISM



(ASHISH KUMAR PATRA)
 CHAIRMAN-CUM-MANAGING TRUSTEE

SWAMI VIVEKANANDA INSTITUTE OF HOTEL MANAGEMENT & TOURISM

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025

		31ST MARCH, 2025
14. Academic Receipts		
Student Fees Collection		5,518,950
Total		5,518,950
15. Other income		
Interest on Savings Accounts		7,214
Total		7,214
16. Employee benefit expense		
Salaries and Wages		2,540,238
Part Time Salary		334,211
Contribution to Provident Fund		35,240
Contribution to ESI		8,696
Total		2,918,385
17. Academic Expenses		
Admission expenses		32,000
Affiliation Fees		150,000
Councelling expenses		2,284,300
Exam & Formfillup Expenses		305,735
Practical Training fees		63,949
Uniform expenses		148,638
Refund Of Course Fee		12,000
Total		2,996,622
18. Administrative and General Expenses		
Electricity and Power		8,133
Internet Expenses		39,825
Printing and Stationary		117,108
Hand Bag		50,000
Gas Refelling Expenses		19,869
Total		234,935
19. Transportation Expenses		
Fuel Expenses		12,180
Other Exp.		1,000
Total		13,180
20. Hostel Expenses		
Electricity Charges		120,591
Hostel Rent		710,353
Hostel Maintenance Exp		66,940
Total		897,884



21. Repair and Maintenance	
Building	160,501
CCTV	4,200
Computer	50,175
Repair & Maintenance for others	9,220
Repair of motor vehicle	13,000
Total	237,096
22. Finance costs	
Bank Charges	1,918
Total	1,918
23. Depreciation and amortization expense	
Depreciation of tangible assets	230,699
Total	230,699
24 .Other expenses	
Donation	10,000
Puja Expenses	7,000
Petty Cash Expenses	128,176
Misc. Expenses	19,000
Legal Expenses	22,600
Website Development & Renewal	4,720
Independenceday Celebration Day	3,000
Student journal expenses	3,300
Total	197,796

For and on behalf of
SWAMI VIVEKANANDA INSTITUTE OF HOTEL MANAGEMENT & TOURISM



(ASHISH KUMAR PATRA)
 CHAIRMAN-CUM-MANAGING TRUSTEE

SWAMI VIVEKANANDA INSTITUTE OF HOTEL MANAGEMENT & TOURISM

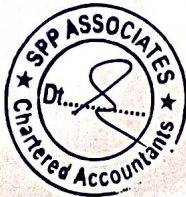
Schedule-8

Details of fixed assets and depreciation (as per Income Tax Act)

(Figures in ` , except as otherwise stated)

Sl. No.	Particulars	Rate (%)	WDV as on 31st March, 2024	Addition > 180 days	Addition < 180 days	Deduction	Total	Depreciation	WDV as on 31st March, 2025
1	Land	0%	-	-	-	-	-	-	-
2	Building	5%	2,514,495	-	-	-	2,514,495	125,725	2,388,770
3	Building (WIP)	0%	-	-	-	-	-	-	-
4	Lab Tools & Equipments	15%	302,538	-	-	-	302,538	45,381	257,157
5	Office Equipments	15%	-	-	-	-	-	-	-
6	Fire Safety Equipments	15%	-	-	-	-	-	-	-
7	Vehicle	15%	-	-	-	-	-	-	-
8	Liabrary Books	40%	29,701	-	-	-	29,701	11,880	17,821
9	Furniture & Fittings	10%	162,151	40,200	2,200	-	204,551	20,345	184,206
11	Computer & Accessories	40%	10,857	-	-	-	10,857	4,343	6,514
12	Acquaguirid	10%	-	-	-	-	-	-	-
13	Air Condition(AC)	15%	28,934	-	-	-	28,934	4,340	24,594
14	Electrical Equipement	15%	27,135	-	-	-	27,135	4,070	23,065
15	Plant & Machinery	15%	84,131	13,300	-	-	97,431	14,615	82,816
	Total		3,159,942	53,500	2,200	-	3,215,642	230,699	2,984,943
	Previous year figures		3,452,633		99,500		3,552,133	392,191	3,159,942

Note 1 - Rate of depreciation charged at 50% of original rate in case of assets used less than 180 days.



For and on behalf of
SWAMI VIVEKANANDA INSTITUTE OF HOTEL MANAGEMENT & TOURISM

(ASHISH KUMAR PATRA)
CHAIRMAN-CUM-MANAGING TRUSTEE

SWAMI VIVEKANANDA INDUSTRIAL TRAINING CENTER

BALANCE SHEET AS AT 31ST MARCH, 2025

Particulars		Note No.	As at 31ST MARCH, 2025
A	LIABILITIES		
I	Surplus and Corpus Funds		
	(a) Corpus Funds	1	-
	(b) General Fund	2	6,050,940
II	Non-current liabilities		
	(a) Long-term borrowings	3	-
III	Current liabilities		
	(a) Short-term borrowings	4	1,053,856
	(b) Sundry Creditors	5	91,676
	(c) Other current liabilities	6	-
	(d) Short-term provisions	7	121,091
	TOTAL		7,317,563
B	ASSETS		
I	Non-current assets		
	(a) Fixed assets		
	(i) Tangible assets	8	774,041
	(ii) Capital work-in-progress		-
	(c) Other non-current assets	9	-
II	Current assets		
	(a) Receivables	10	6,330,618
	(b) Cash and cash equivalents	11	118,403
	(c) Short-term loans and advances	12	94,500
	(d) Other current assets	13	-
	TOTAL		7,317,563
	Significant Accounting Policies	25	
	The accompanying notes are an integral part of the financial statements.	1 - 25	

In terms of our report of even date

SPP ASSOCIATES

Chartered Accountants

Firm Reg No: 322862E

(Signature)

CA HS DAS, FCA

Partner

M No- 060574



For and on behalf of

SWAMI VIVEKANANDA INDUSTRIAL TRAINING CENTER

(ASHISH KUMAR PATRA)

CHAIRMAN-CUM-MANAGING TRUSTEE

SWAMI VIVEKANANDA INDUSTRIAL TRAINING CENTER
STATEMENT OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH, 2025

Particulars		Note No.	Year ended 31ST MARCH, 2025
I	Income		
	(a) Acadmic Receipts	14	3,897,000
	(b) Other Incomes	15	-
	Total Income		3,897,000
II	Expenses		
	(a) Employee payments and benefits	16	2,378,274
	(b) Academic Expenses	17	661,240
	(c) Administrative and general expenses	18	476,060
	(d) Transportation Expenses	19	8,780
	(e) Hostel Expenses	20	490,959
	(f) Repairs & Maintenance	21	83,013
	(g) Finance cost	22	1,355
	(h) Depreciation and Amortisation expense	23	70,054
	(i) Other expenses	24	92,170
	Total expenses		4,261,905
III	Surplus / (Deficit) before prior period and extraordinary items(I - II)		(364,904.89)
IV	Prior period adjustments		-
V	Surplus / (Deficit) before extraordinary items and tax (III - IV)		(364,905)
VI	Extraordinary items		
VII	Surplus / (Deficit) before tax (V + VI)		(364,905)
VIII	Tax expense		
	(a) Current tax		-
IX	Surplus / (Deficit) after tax (VII - VIII)		(364,905)
	Significant Accounting Policies	25	
	The accompanying notes are an integral part of the financial statements.	1 - 25	

In terms of our report attached.

SPP ASSOCIATES

Chartered Accountants

Firm Reg No: 322862E

[Signature]

CA HS DAS,FCA

Partner

M No- 060574



For and on behalf of
SWAMI VIVEKANANDA INDUSTRIAL TRAINING CENTER

(ASHISH KUMAR PATRA)
CHAIRMAN-CUM-MANAGING TRUSTEE

SWAMI VIVEKANANDA INDUSTRIAL TRAINING CENTER
STATEMENT OF RECEIPT & PAYMENT FOR THE YEAR ENDED 31ST MARCH 2025

	Particulars	Note No.	Year ended 31ST MARCH, 2025
I	Opening Balance		
	Cash In Hand		35,535
	Bank balance		63,554
II	RECEIPT		
	(a) Acadmic Receipts	1	3,127,143
	(b) Other Incomes	2	-
	(c) Inter Branch Transfer	3	1,364,500
	Total (I+II)		4,590,732
III	PAYMENT		
	(a) Employee payments and benefits	4	1,927,627
	(b) Academic Expenses	5	661,240
	(c) Capital Expenditure	6	88,100
	(d) Loans & Advances	7	30,000
	(e) Administrative and general expenses	8	451,148
	(f) Transportation Expenses	9	8,780
	(g) Hostel Expenses	10	393,745
	(h) Repairs & Maintenance	11	83,013
	(i) Finance cost	12	1,355
	(j) Inter Branch Transfer	13	735,150
	(k) Other expenses	14	92,170
	Total Payments		4,472,328
iv	Closing Balance		
	Cash in hand		35,535
	Bank balance	15	82,869
	TOTAL(III+IV)		4,590,732

For and on behalf of
SWAMI VIVEKANANDA INDUSTRIAL TRAINING CENTER



(ASHISH KUMAR PATRA)
 CHAIRMAN-CUM-MANAGING TRUSTEE

SWAMI VIVEKANANDA INDUSTRIAL TRAINING CENTER

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025

		31ST MARCH, 2025
1. Academic Receipts		
Student Fees Collection		3,127,143
	Total	3,127,143
2. Other income		
	Total	-
3. Inter Branch Transfer		
PECT		1,214,000
SVCSM		20,500
SVIHM		20,000
SVSET		60,000
SVIM		50,000
	Total	1,364,500
4. Employee benefit expense		
Salaries and Wages		1,677,515
Part Time Staff salary		250,112
	Total	1,927,627
5. Academic Expenses		
Admission expenses		13,500
Councelling expenses		520,350
Exam & Formfillup Expenses		49,695
Identity card expenses		2,745
Sports and Cultural Activies		3,970
Skill Convention		2,520
Student Account Opening Expenses		17,000
Practical raw material		51,460
	Total	661,240
6. Capiatal Expenditure		
Furniture& Fixture		44,600
Laptop		33,000
Printer		10,500
	TOTAL	88,100
7 Loans & Advances		
salary Advances		30,000
	Total	30,000
15 Bank Balnce		
Union bank CA NO-50188		82,869
	TOTAL	82,869
8 Administrative and general expenses		
Electricity and Power		238,936
Telephone and Internet expenses		1,995
Printing and Stationary		75,508
Office Exp.		3,681
Holding Tax		112,028
Puja Expenses		19,000
	Total	451,148
9. Transportation Expenses		
Fuel Expenses		7,780
Other Exp.		1,000
	Total	8,780



10. Hostel Expenses	
Electricity	4,901
Hostel Rent	349,500
Hostel Maintenance Exp	39,344
Total	393,745
11 Repairs & Maintenance	
Building	61,264
Repair & Maintenance for Aquaguard	5,599
Repair & Maintenance Of Ac	5,200
Repair & Maintenance Of Printer	5,750
Repair & Maintenance Of Cctv	5,200
Total	83,013
12 Finance cost	
Bank Charges	1,355
Total	1,355
13 Inter Branch Transfer	
PECT	603,150
SVCSM	40,000
SVIHM	65,000
SVSET	10,000
SVIM	17,000
Total	735,150
14 Other expenses	
Donation	42,000
Social Welfare Programmes	1,100
Republic day Expenses	7,500
Misc. Expenses	36,260
Website Development & Renewal	5,310
Total	92,170

For and on behalf of
SWAMI VIVEKANANDA INDUSTRIAL TRAINING CENTER

(ASHISH KUMAR PATRA)
 CHAIRMAN-CUM-MANAGING TRUSTEE



SWAMI VIVEKANANDA INDUSTRIAL TRAINING CENTER
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025

	31ST MARCH, 2025
1. Corpus Fund	
Balance as at the beginning of the year	-
Add: Contributions towards Corpus	-
Deduct: Asset written off during the year created out of corpus	-
Total	-
2. General Fund	
Surplus in the statement of income and expenditure	
Balance as at the beginning of the year	6,415,845
Add: Contributions towards General Fund	-
Add/(Deduct): Balance of net income/(expenditure) transferred from the Income and Expenditure Account	(364,905)
Total	6,050,940
3. Long-term borrowings	
Total	-
4. Short Term Borrowings	
From Branch and Division	
PECT	970,856
SVSET	50,000
SVIM	33,000
Total	1,053,856
5. Sundry Creditors	
Others	91,676
Total	91,676
6. Other Current Liabilities	
Total	-
7. Short Term Provisions	
Salary Payable	121,091
Total	121,091
9. Other Non Current Assets	
Fixed Deposit with UBI	-
Total	-
10. Receivables	
Outstanding more than six months	-
Course Fee Receivable	-
Others	6,330,618
Total	6,330,618
11. Cash & Cash Equivalents	
Balances with Bank Accounts	-
Union bank CA NO-50188	82,869
Cash in Hand	35,535
Total	118,403
12. Short Term Loans & Advances	
Advance to employees : (not-interest bearing)	
Salary	30,000
Total	30,000
Branch & Divisions	
Collage of Science & Management	19,500
Hotel Management	45,000
Total	64,500
Total	94,500
13. Other Current Assets	
Total	-

For and on behalf of
SWAMI VIVEKANANDA INDUSTRIAL TRAINING CENTER

(ASHISH KUMAR PATRA)
 CHAIRMAN-CUM-MANAGING TRUSTEE



SWAMI VIVEKANANDA INDUSTRIAL TRAINING CENTER
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025

		31ST MARCH, 2025
14. Academic Receipts		
Student Fees Collection		3,897,000
	Total	3,897,000
15. Other income		
		-
	Total	-
16. Employee benefit expense		
Salaries and Wages		1,798,606
Contribution to Provident Fund		274,166
Contribution to ESI		55,390
Part Time Staff salary		250,112
	Total	2,378,274
17. Academic Expenses		
Admission expenses		13,500
Councelling expenses		520,350
Exam & Formfillup Expenses		49,695
Identity card expenses		2,745
Sports and Cultural Activies		3,970
Skill Convocation		2,520
Student Account Opening Expenses		17,000
Practical raw material		51,460
Refund of course fee		
	Total	661,240
18. Administrative and General Expenses		
Electricity and Power		263,848
Telephone and Internet expenses		1,995
Printing and Stationary		75,508
Office Petty Expenses		3,681
Holding Tax		112,028
Puja Expenses		19,000
Refreshment expenses		
	Total	476,060
19. Transportation Expenses		
Vehicles (Owned by Institution)		
Fuel Expenses		7,780
Other Exp.		1,000
	Total	8,780
20. Hostel Expenses		
Electricity		5,965
Hostel Rent		445,650
Hostel Maintenance Exp		39,344
	Total	490,959

For and on behalf of
SWAMI VIVEKANANDA INDUSTRIAL TRAINING CENTER



(ASHISH KUMAR PATRA)
 CHAIRMAN-CUM-MANAGING TRUSTEE

21. Repair and Maintenance	
Building	61,264
Repair & Maintenance for Aquaguard	5,599
Repair & Maintenance Of Ac	5,200
Repair & Maintenance Of Printer	5,750
Repair & Maintenance Of Cctv	5,200
Total	83,013
22. Finance costs	
Bank Charges	1,355.49
Total	1,355
23. Depreciation and amortization expense	
Depreciation of tangible assets	70,054
Total	70,054
24 .Other expenses	
Donation	42,000
Welfare Association Fee	1,100
Republic day Expenses	7,500
Website Development & Renewal	5,310
Garden Maintenance	36,260
Total	92,170

For and on behalf of
SWAMI VIVEKANANDA INDUSTRIAL TRAINING CENTER



(ASHISH KUMAR PATRA)
CHAIRMAN-CUM-MANAGING TRUSTEE

SWAMI VIVEKANANDA INDUSTRIAL TRAINING CENTER

Schedule-8

Details of fixed assets and depreciation (as per Income Tax Act)

Sl. No.	Particulars	Rate (%)	WDV as on 31st March, 2024	Addition > 180 days	Addition < 180 days	Deduction	Total	Depreciation	WDV as on 31st March, 2025
1	Land	0%	-	-	-	-	-	-	-
2	Building	5%	506,558	-	-	-	506,558	25,328	481,230
3	Building (WIP)	10%	-	-	-	-	-	-	-
4	Lab Tools & Equipments	15%	109,980	-	-	-	109,980	16,497	93,483
5	Office Equipments	15%	-	-	-	-	-	-	-
6	Fire Safety Equipments	15%	-	-	-	-	-	-	-
7	Vehicle	15%	-	-	-	-	-	-	-
8	Liabrary Books	40%	92	-	-	-	92	37	55
9	Furniture & Fittings	10%	108,233	44,600	-	-	152,833	15,283	137,550
	Plant & Machinery	15%	30,876	10,500	-	-	41,376	6,206	35,170
11	Computer & Accessories	40%	256	-	33,000	-	33,256	6,702	26,554
	Total		755,995	55,100	33,000	-	844,095	70,054	774,041
	<i>Previous year figures</i>		<i>799,214</i>	<i>-</i>	<i>53,197</i>	<i>-</i>	<i>852,411</i>	<i>96,417</i>	<i>755,994</i>

Note 1 - Rate of depreciation charged at 50% of original rate in case of assets used less than 180 days.

For and on behalf of
SWAMI VIVEKANANDA INDUSTRIAL TRAINING CENTER

(ASHISH KUMAR PATRA)
CHAIRMAN-CUM-MANAGING TRUSTEE



**SARADADEVI SCHOOL OF NURSHING COLLEGE
BALANCE SHEET AS AT 31ST MARCH, 2025**

Particulars		Note No.	As at 31ST MARCH, 2025
A	LIABILITIES		
I	Surplus and Corpus Funds		
	(a) Corpus Funds	1	-
	(b) General Fund	2	15,620,368
II	Non-current liabilities		
	(a) Long-term borrowings	3	-
III	Current liabilities		
	(a) Short-term borrowings	4	496,400
	(b) Sundry Creditors	5	-
	(c) Other current liabilities	6	-
	(d) Short-term provisions	7	-
	TOTAL		16,116,768
B	ASSETS		
I	Non-current assets		
	(a) Fixed assets		
	(i) Tangible assets	8	602,431
	(ii) Capital work-in-progress		-
	(b) Other non-current assets	9	-
II	Current assets		
	(a) Receivables	10	11,141,053
	(b) Cash and cash equivalents	11	367,768
	(c) Short-term loans and advances	12	4,005,517
	(d) Other current assets	13	-
	TOTAL		16,116,768
	Significant Accounting Policies	25	
	The accompanying notes are an integral part of the financial statements.	1 - 25	

In terms of our report of even date

SPP ASSOCIATES
Chartered Accountants
Firm Reg No: 322862E

CA HS DAS, FCA
Partner
M No- 060574

For and on behalf of
SARADADEVI SCHOOL OF NURSHING COLLEGE

(ASHISH KUMAR PATRA)
CHAIRMAN-CUM-MANAGING TRUSTEE



SARADADEVI SCHOOL OF NURSHING COLLEGE
STATEMENT OF RECEIPT & PAYMENT FOR THE YEAR ENDED 31ST MARCH 2025

	Particulars	Note No.	Year ended 31ST MARCH, 2025
I	Opening Balance		
	Cash In Hand		80,986
	Bank balance		29,703
II	RECEIPT		
	(a) Acadmic Receipts	1	6,770,206
	(b) Other Incomes	2	-
	(c) Inter Branch Transfer	3	726,400
	Total (I+II)		7,607,295
III	PAYMENT		
	(a) Employee payments and benefits	4	51,387
	(b) Academic Expenses	5	540,291
	(c) Capital Expenditure	6	455,509
	(d) Loans& Advance	7	250,000
	(e) Administrative and general expenses	8	243,750
	(f) Transportation Expenses	9	16,000
	(g) Hostel Expenses	10	1,499,645
	(h) Repairs & Maintenance	11	2,920
	(i) Finance cost	12	2,868
	(j) Inter Branch Transfer	13	3,985,517
	(k) Other expenses	14	191,640
	Total Payments		7,239,527
iv	Closing Balance		
	Cash in hand		123,920
	Bank balance	15	243,848
	TOTAL(III+IV)		7,607,295

For and on behalf of
SARADADEVI SCHOOL OF NURSHING COLLEGE

(ASHISH KUMAR PATRA)
 CHAIRMAN-CUM-MANAGING TRUSTEE



SARADADEVI SCHOOL OF NURSHING COLLEGE

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025

		31ST MARCH, 2025
1. Academic Receipts		
Fees collection from students		6,770,206
	Total	6,770,206
2. Other income		
	Total	-
3. Inter Branch Transfer		
PECT		180,000
SSCN		546,400
	Total	726,400
4. Employee benefit expense		
Salaries and Wages		23,387
Visiting faculty salary		28,000
	Total	51,387
5. Academic Expenses		
Admission expenses		183,000
Affiliation Fees		70,800
Registration fee		83,000
Exam & Formfillup Expenses		90,000
Refund of course fee		2,000
Practical Training fees		70,000
Uniform expenses		41,491
	Total	540,291
6. Capital Expenditure		
Airconditioner		38,500
Aluminium Door		21,980
Computer		16,599
Dual Desk		190,750
Laptop		49,500
Bed		30,000
Fan		108,180
	TOTAL	455,509
7 Repayment Of Loan		
BOMCA49447		250,000
		250,000
15 Bank Balances		
Axis bank CA A/C NO-75198		243,847.60
BOM CA A/C NO-26447		-
	TOTAL	243,847.60



8 Administrative and general expenses	
Rent, Rates and Taxes	72,000
Printing and Stationary	21,850
Travelling and Conveyance Expenses	47,800
Consultancy Charges	87,100
Projected balancesheet	15,000
Total	243,750
9. Transportation Expenses	
Fuel Expenses	16,000
Total	16,000
10. Hostel Expenses	
Hostel eletric	10,536
Hostel Fooding Expenses	1,125,935
Hostel Rent	363,174
Total	1,499,645
11 Repairs & Maintenance	
Repair & Maintenance for others	2,920
Total	2,920
12 Finance cost	
Account Clouser	733
Bank Charges	2,135
Total	2,868
13 Inter Branch Transfer	
PECT	3,935,516.80
SSCN	50,000.00
Total	3,985,516.80
14 Other expenses	
Petty cash	131,200
Land Valuation Expenses	14,000
Nurshing Day celebration	22,000
Marketing expenses	13,440
DELNET Registration expenses	11,000
Total	191,640

For and on behalf of
SARADADEVI SCHOOL OF NURSHING COLLEGE



(ASHISH KUMAR PATRA)
CHAIRMAN-CUM-MANAGING TRUSTEE

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025

1. Corpus Fund	31ST MARCH, 2025
Balance as at the beginning of the year	-
Add: Contributions towards Corpus	-
Deduct: Asset written off during the year created out of corpus	-
Total	-
2. General Fund	
Surplus in the statement of income and expenditure	
Balance as at the beginning of the year	-
Add: Contributions towards General Fund	4,781,795
Add/(Deduct): Balance of net income/(expenditure) transferred from the Income and Expenditure Account	10,838,573
Total	15,620,368
3. Long-term borrowings	
Total	-
4. Short Term Borrowings	
From Branch and Division	
COLLEGE OF NURSHING	-
	496,400
Total	496,400
5. Sundry Creditors	
Total	-
6. Other Current Liabilities	
Total	-
7. Short Term Provisions	
Total	-
9. Other Non Current Assets	
Total	-
10. Receivables	
Student Fees Receivable	11,141,053
Total	11,141,053
11. Cash & Cash Equivalents	
Balances with Bank Accounts	243,848
Axis bank CA A/C NO-75198	123,920
Cash in Hand	
Total	367,768
12. Short Term Loans & Advances	
Loans and advances	250,000
Total	250,000
Branch & Divisions	
PECT	3,755,517
Total	3,755,517
13. Other Current Assets	
Total	-

For and on behalf of
SARADADEVI SCHOOL OF NURSHING COLLEGE

(ASHISH KUMAR PATRA)
CHAIRMAN-CUM-MANAGING TRUSTEE



SARADADEVI SCHOOL OF NURSHING COLLEGE

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025

		31ST MARCH, 2025
14. Academic Receipts		
Student fees collection		13,463,060
Total		13,463,060.00
15. Other income		
Total		-
16. Employee benefit expense		
Salaries and Wages		23,387
Visiting faculty salary		28,000
Total		51,387
17. Academic Expenses		
Admission expenses		183,000
Affiliation Fees		70,800
Registration Fee		83,000
Exam & Formfillup Expenses		90,000
Practical Training fees		70,000
Uniform expenses		41,491
Refund Of course Fee		2,000
Total		540,291
18. Administrative and General Expenses		
Rent, Rates and Taxes		72,000
Printing and Stationary		21,850
Traveling and Conveyance Expenses		47,800
Projected balancesheet Expenses		15,000
Consultancy Charges		87,100
Total		243,750
19. Transportation Expenses		
Fuel Expenses		16,000
Total		16,000
20. Hostel Expenses		
Hostel Electric		10,536
Hostel Fooding Expenses		1,125,935
Hostel Rent		363,174
Total		1,499,645
21. Repair and Maintenance		
Repair & Maintenance for others		2,920
Total		2,920
22. Finance costs		
Account Clouser		732.76
Bank Charges		2,135.38
Total		2,868
23. Depreciation and amortization expense		
Depreciation of tangible assets		75,986
Total		75,986
24. Other expenses		
Petty cash Expenses		131,200
Land Valuation Expenses		14,000
Nurshing Day celebration		22,000
Marketing expenses		13,440
Puja Expenses		11,000
Total		191,640

For and on behalf of
SARADADEVI SCHOOL OF NURSHING COLLEGE



(ASHISH KUMAR PATRA)
CHAIRMAN-CUM-MANAGING TRUSTEE

SARADADEVI SCHOOL OF NURSHING COLLEGE

0

Schedule-8

Details of fixed assets and depreciation (as per Income Tax Act)

(Figures in ` , except as otherwise stated)

Sl. No.	Particulars	Rate (%)	WDV as on 31st March, 2024	Addition > 180 days	Addition < 180 days	Deduction	Total	Depreciation	WDV as on 31st March, 2025
1	Land	0%	-	-	-	-	-	-	-
2	Building	5%	-	-	-	-	-	-	-
3	Building (WIP)	0%	-	-	-	-	-	-	-
4	Lab Tools & Equipments	15%	-	-	-	-	-	-	-
5	Office Equipments	15%	-	-	-	-	-	-	-
6	Fire Safety Equipments	15%	-	-	-	-	-	-	-
7	Vehicle	15%	-	-	-	-	-	-	-
8	Library Books	40%	24,089	-	-	-	24,089	9,636	14,453
9	Furniture & Fittings	10%	198,818	132,160	218,750	-	549,728	44,035	505,693
11	Computer & Accessories	40%	-	16,599	49,500	-	66,099	16,540	49,559
12	Acquaguard	10%	-	-	-	-	-	-	-
13	Air Condition(AC)	15%	-	38,500	-	-	38,500	5,775	32,725
14	Electrical Equipement	15%	-	-	-	-	-	-	-
15	Plant & Machinery	15%	-	-	-	-	-	-	-
	Total		222,907	187,259	268,250	-	678,416	75,986	602,431
Previous year figures			-	-	237,309	-	237,309	14,402	222,907

Note 1 - Rate of depreciation charged at 50% of original rate in case of assets used less than 180 days.



For and on behalf of
SARADADEVI SCHOOL OF NURSHING COLLEGE

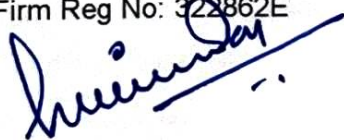
(ASHISH KUMAR PATRA)
CHAIRMAN-CUM-MANAGING TRUSTEE

SARADADEVI SCHOOL & COLLEGE OF NURSING
BALANCE SHEET AS AT 31ST MARCH, 2025

Particulars		Note No.	As at 31ST MARCH, 2025
A	<u>LIABILITIES</u>		
I	Surplus and Corpus Funds		
	(a) Corpus Funds	1	-
	(b) General Fund	2	10,151,421
II	Non-current liabilities		
	(a) Long-term borrowings	3	-
III	Current liabilities		
	(a) Short-term borrowings	4	3,377,951
	(b) Sundry Creditors	5	79,573
	(c) Other current liabilities	6	-
	(d) Short-term provisions	7	307,495
	TOTAL		13,916,440
B	ASSETS		
I	Non-current assets		
	(a) Fixed assets		
	(i) Tangible assets	8	435,608
	(ii) Capital work-in-progress		-
	(b) Other non-current assets	9	-
II	Current assets		
	(a) Receivables	10	12,236,112
	(b) Cash and cash equivalents	11	588,320
	(c) Short-term loans and advances	12	646,400
	(d) Other current assets	13	10,000
	TOTAL		13,916,440
	Significant Accounting Policies	25	
	The accompanying notes are an integral part of the financial statements.	1 - 25	

In terms of our report of even date
SPP ASSOCIATES

Chartered Accountants
Firm Reg No: 322862E



CA HS DAS, FCA
Partner
M No- 060574

For and on behalf of
SARADADEVI SCHOOL & COLLEGE OF NURSING

(ASHISH KUMAR PATRA)
CHAIRMAN-CUM-MANAGING TRUSTEE



SARADADEVI SCHOOL & COLLEGE OF NURSING

STATEMENT OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH, 2025

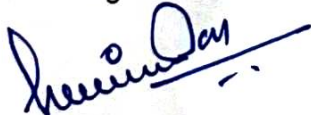
Particulars		Note No.	Year ended 31ST MARCH, 2025
I	Income		
	(a) Acadmic Receipts	14	12,960,400
	(b) Other Incomes	15	-
	Total Income		12,960,400
II	Expenses		
	(a) Employee payments and benefits	16	4,597,022
	(b) Academic Expenses	17	1,131,620
	(c) Administrative and general expenses	18	763,005
	(d) Transportation Expenses	19	3,000
	(e) Hostel Expenses	20	1,983,340
	(f) Repairs & Maintenance	21	21,600
	(g) Finance cost	22	2,716
	(h) Depreciation and Amortisation expense	23	67,819
	(i) Other expenses	24	199,968
	Total expenses		8,770,090
III	Surplus / (Deficit) before prior period and extraordinary items(I - II)		4,190,310
IV	Prior period adjustments		-
V	Surplus / (Deficit) before extraordinary items and tax (III - IV)		4,190,310
VI	Extraordinary items		
VII	Surplus / (Deficit) before tax (V + VI)		4,190,310
VIII	Tax expense		
	(a) Current tax		-
IX	Surplus / (Deficit) after tax (VII - VIII)		4,190,310
	Significant Accounting Policies	25	
	The accompanying notes are an integral part of the financial statements.	1 - 25	

In terms of our report attached.

SPP ASSOCIATES

Chartered Accountants

Firm Reg No: 322862E



CA HS DAS, FCA

Partner

M No- 060574

For and on behalf of

SARADADEVI SCHOOL & COLLEGE OF NURSING

(ASHISH KUMAR PATRA)

CHAIRMAN-CUM-MANAGING TRUSTEE



SARADADEVI SCHOOL & COLLEGE OF NURSING
STATEMENT OF RECEIPT & PAYMENT FOR THE YEAR ENDED 31ST MARCH 2025

	Particulars	Note No.	Year ended 31ST MARCH, 2025
I	Opening Balance		
	Cash In Hand		88,505
	Bank balance		98,021
II	RECEIPT		
	(a) Acadmic Receipts	1	6,217,788
	(b) Other Incomes	2	
	(c) Inter Branch Transfer	3	130,000
	Total (I+II)		6,534,314
III	PAYMENT		
	(a) Employee payments and benefits	4	138,000
	(b) Academic Expenses	5	783,620
	(c) Capital Expenditure	6	222,342
	(d) Loan & Advances	7	10,000
	(e) Repayment Of Loan	8	150,000
	(f) Administrative and general expenses	9	357,005
	(g) Transportation Expenses	10	3,000
	(h) Hostel Expenses	11	1,428,147
	(i) Repairs & Maintenance	12	21,600
	(j) Finance cost	13	2,716
	(k) Inter Branch Transfer	14	2,658,596
	(l) Other expenses	15	170,968
	Total Payments		5,945,994
IV	Closing Balance		
	Cash in hand		41,561
	Bank balance	16	546,759
	TOTAL(III+IV)		6,534,314

For and on behalf of
SARADADEVI SCHOOL & COLLEGE OF NURSING

(ASHISH KUMAR PATRA)
 CHAIRMAN-CUM-MANAGING TRUSTEE



SARADADEVI SCHOOL & COLLEGE OF NURSING

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025

		31ST MARCH, 2025
1. Academic Receipts		
Student Fees Collection		6,217,788
	Total	6,217,788
2. Other income		
		-
	Total	
3. Inter Branch Transfer		
PECT		80,000
SSN		50,000
	Total	130,000
4. Employee benefit expense		
Part Time Salary		84,000
Visiting faculty salary		54,000
	Total	138,000
5. Academic Expenses		
Admission expenses		225,300
Affiliation Fees		89,000
Councelling expenses		42,500
Exam & Formfillup Expenses		43,200
Identity card expenses		18,000
Collage Building Rent		100,000
Registration fee For student Expenses		101,600
Practical Training fees		91,700
Proposal Book fee		3,500
Uniform expenses		68,820
	Total	783,620
6. Capital Expenditure		
Furniture & Fixture		57,200
Aircondition		49,082
Steel Try		4,800
White Board		16,860
Bed		94,400
	TOTAL	222,342
7 Repayment Of loan		
BOMCA9390		150,000
		150,000
8 Loan and Advances		
Security Deposit For Training		10,000
	TOTAL	10,000



16 Bank Balance		
Axis bank A/C No-45439		546,759
BOM CA 49390		-
	TOTAL	546,759
9 Administrative and general expenses		
Printing and Stationary		34,290
Travelling and Conveyance Expenses		134,215
Remuneration for ANM & GNM Inspection Fees		188,500
	Total	357,005
10. Transportation Expenses		
Fuel Expenses		3,000
	Total	3,000
11. Hostel Expenses		
Hostel Electricity		30,587
Hostel Fooding Expenses		1,132,530
Hostel Rent		265,030
	Total	1,428,147
12 Repairs & Maintenance		
Building		21,600
	Total	21,600
13 Finance cost		
Account Clouser Charges		691
Bank Charges		2,025
	Total	2,716
14 Inter Branch Transfer		
PECT		2,112,196
SSN		546,400.00
	Total	2,658,596.00
15 Other expenses		
Petty cash Expenses		82,620
Nurshing Day Celebration		70,000
Marketing expenses		18,348
	Total	170,968

For and on behalf of
SARADADEVI SCHOOL & COLLEGE OF NURSING

(ASHISH KUMAR PATRA)
CHAIRMAN-CUM-MANAGING TRUSTEE



NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025

		31ST MARCH, 2025
1. Corpus Fund		
Balance as at the beginning of the year		-
Add: Contributions towards Corpus		-
Deduct: Asset written off during the year created out of corpus		-
Total		-
2. General Fund		
Surplus in the statement of income and expenditure		
Balance as at the beginning of the year		5,961,111
Add: Contributions towards General Fund		-
Add/(Deduct): Balance of net income/(expenditure) transferred from the Income and Expenditure Account		4,190,310
Total		10,151,421
3. Long-term borrowings		
		-
Total		-
4. Short Term Borrowings		
From Branch and Division		
PECT		3,317,951
SVSET		60,000
Total		3,377,951
5. Sundry Creditors		
Others		79,573
Total		79,573
6. Other Current Liabilities		
		-
Total		-
7. Short Term Provisions		
Salary Payable		307,495
Total		307,495
9. Other Non Current Assets		
		-
Total		-
10. Receivables		
Student Fees Receivable		12,236,112
Total		12,236,112
11. Cash & Cash Equivalents		
Balances with Bank Accounts		546,759
Axis bank A/C No-45439		41,561
Cash in Hand		
Total		588,320
12. Short Term Loans & Advances		
Branch/Division		
SSNC		496,400
		496,400
Advance to employees : (not-interest bearing)		
Other Advances		150,000
Total		646,400
13. Other Current Assets		
Security Deposits		10,000
Total		10,000

For and on behalf of
SARADADEVI SCHOOL & COLLEGE OF NURSING

(ASHISH KUMAR PATRA)
CHAIRMAN-CUM-MANAGING TRUSTEE



SARADADEVI SCHOOL & COLLEGE OF NURSING

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025

		31ST MARCH, 2025
14. Academic Receipts		
Student Fees Collection		12,960,400
	Total	12,960,400
15. Other income		
		-
	Total	-
16. Employee benefit expense		
Salaries and Wages		4,411,344
Part Time Salary Expenses		131,678
Visiting faculty salary		54,000
	Total	4,597,022
17. Academic Expenses		
Admission expenses		325,300
Affiliation Fees		89,000
Collage Building Rent		250,000
Councelling expenses		42,500
Identity card expenses		18,000
Form Fillup Fees Expenses		117,600
Practical Training fees		91,700
Registration fee For student Expenses		101,600
Proposal Book fee		27,100
Uniform expenses		68,820
	Total	1,131,620
18. Administrative and General Expenses		
Printing and Stationary		34,290
Traveling and Conveyance Expenses		134,215
Remuneration for ANM & GNM Inspection Fees		188,500
Inspection Fee		406,000
	Total	763,005

For and on behalf of
SARADADEVI SCHOOL & COLLEGE OF NURSING



(ASHISH KUMAR PATRA)
CHAIRMAN-CUM-MANAGING TRUSTEE

19. Transportation Expenses		
Fuel Expenses		3,000
	Total	3,000
20. Hostel Expenses		
Hostel Electricity		38,860
Hostel Fooding Expenses		1,551,050
Hostel Rent		393,430
	Total	1,983,340
21. Repair and Maintenance		
Building		21,600
	Total	21,600
22. Finance costs		
Account Clouser Charges		691
Bank Charges		2,025
	Total	2,716
23. Depreciation and amortization expense		
Depreciation of tangible assets		67,819
	Total	67,819
24 .Other expenses		
Petty Expenses		82,620
Nurshing Day Celebration		70,000
Welcome Day Celebration		29,000
Marketing expenses		18,348
	Total	199,968

For and on behalf of
SARADADEVI SCHOOL & COLLEGE OF NURSING



(ASHISH KUMAR PATRA)
CHAIRMAN-CUM-MANAGING TRUSTEE

SARADADEVI SCHOOL & COLLEGE OF NURSING

Schedule-8

Details of fixed assets and depreciation (as per Income Tax Act)

(Figures in ₹, except as otherwise stated)

Sl. No.	Particulars	Rate (%)	WDV as on 31st March, 2024	Addition > 180 days	Addition < 180 days	Deduction	Total	Depreciation	WDV as on 31st March, 2025
1	Land	0%	-	-	-	-	-	-	-
2	Building	5%	-	-	-	-	-	-	-
3	Building (WIP)	0%	-	-	-	-	-	-	-
4	Lab Tools & Equipments	15%	-	-	-	-	-	-	-
5	Office Equipments	15%	-	-	-	-	-	-	-
6	Fire Safety Equipments	15%	-	-	-	-	-	-	-
7	Vehicle	15%	-	-	-	-	-	-	-
8	Library Books	40%	62,345	-	-	-	62,345	24,938	37,407
9	Furniture & Fittings	10%	218,740	173,260	-	-	392,000	39,200	352,800
11	Computer & Accessories	40%	-	-	-	-	-	-	-
12	Aquaguard	10%	-	-	-	-	-	-	-
13	Air Condition(AC)	15%	-	-	49,082	-	49,082	3,681	45,401
14	Electrical Installation	15%	-	-	-	-	-	-	-
15	Plant & Machinery	15%	-	-	-	-	-	-	-
	Total		281,085	173,260	49,082	-	503,427	67,819	435,608
	Previous year figures				302,800		302,800	21,715	281,085

Note 1 - Rate of depreciation charged at 50% of original rate in case of assets used less than 180 days.



For and on behalf of
SARADADEVI SCHOOL & COLLEGE OF NURSING

(ASHISH KUMAR PATRA)
CHAIRMAN-CUM-MANAGING TRUSTEE

PRAMODINI EDUCATIONAL AND CHARITABLE TRUST
BALANCE SHEET AS AT 31ST MARCH, 2025

Particulars		Note No.	As at 31ST MARCH, 2025
A	LIABILITIES		
I	Surplus and Corpus Funds		
	(a) Corpus Funds	1	-
	(b) General Fund	2	2,306,011
II	Non-current liabilities		
	(a) Long-term borrowings	3	86,344,051
III	Current liabilities		
	(a) Short-term borrowings	4	14,843,155
	(b) Sundry Creditors	5	25,000
	(c) Other current liabilities	6	2,970,087
	(d) Short-term provisions	7	150,000
	TOTAL		106,638,304
B	ASSETS		
I	Non-current assets		
	(a) Fixed assets		
	(i) Tangible assets	8	51,790,701
	(ii) Capital work-in-progress		-
	(b) Non-current Investment	9	21,015,655
II	Current assets		
	(a) Receivables	10	-
	(b) Cash and cash equivalents	11	985,458
	(c) Short-term loans and advances	12	25,837,753
	(d) Other current assets	13	7,008,737
	TOTAL		106,638,304
	Significant Accounting Policies	25	
	The accompanying notes are an integral part of the financial statements.	1 - 25	

In terms of our report of even date

SPP ASSOCIATES

Chartered Accountants

Firm Reg No: 322862E



CA HS DAS, FCA

Partner

M No- 060574

Date: 25/09/2023



For and on behalf of
PRAMODINI EDUCATIONAL AND CHARITABLE TRUST

(ASHISH KUMAR PATRA)
CHAIRMAN-CUM-MANAGING TRUSTEE

PRAMODINI EDUCATIONAL AND CHARITABLE TRUST

STATEMENT OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH, 2025

Particulars		Note No.	Year ended 31ST MARCH, 2025
I	Income		
	(a) Acadmic Receipts	14	33,627,943
	(b) Other Incomes	15	1,230,424
	Total Income		34,858,367
II	Expenses		
	(a) Employee payments and benefits	16	24,299,877
	(b) Academic Expenses	17	2,168,227
	(c) Administrative and general expenses	18	1,193,568
	(d) Transportation Expenses	19	254,707
	(e) Hostel Expenses	20	1,523,967
	(f) Repairs & Maintenance	21	58,530
	(g) Finance cost	22	7,134,505
	(h) Depreciation and Amortisation expense	23	2,225,615
	(i) Other expenses	24	1,923,997
	Total expenses		40,782,992
III	Surplus / (Deficit) before prior period and extraordinary items(I - II)		(5,924,624)
IV	Prior period adjustments		
V	Surplus / (Deficit) before extraordinary items and tax (III - IV)		(5,924,624)
VI	Extraordinary items		
VII	Surplus / (Deficit) before tax (V + VI)		(5,924,624)
VIII	Tax expense		
	(a) Current tax		
IX	Surplus / (Deficit) after tax (VII - VIII)		
	Significant Accounting Policies	25	
	The accompanying notes are an integral part of the financial statements.	1 - 25	

In terms of our report attached.

SPP ASSOCIATES

Chartered Accountants

Firm Reg No: 322862E

(Signature)

CA HS DAS, FCA

Partner

M No- 060574



For and on behalf of

PRAMODINI EDUCATIONAL AND CHARITABLE TRUST

(ASHISH KUMAR PATRA)

CHAIRMAN-CUM-MANAGING TRUSTEE

PRAMODINI EDUCATIONAL AND CHARITABLE TRUST

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025

1. Corpus Fund		31ST MARCH, 2025
Balance as at the beginning of the year		-
Add: Contributions towards Corpus		-
Deduct: Asset written off during the year created out of corpus		-
Total		-
2. General Fund		
Surplus in the statement of income and expenditure		
Balance as at the beginning of the year		8,230,636
Add: Contributions towards General Fund		-
Add/(Deduct): Balance of net income/(expenditure) transferred from the Income and Expenditure Account		(5,924,624)
Total		2,306,011
3. Long-term borrowings		
I. Secured Loan From		
a) Banks:		
Axis Bank Auto Loan A/c-AUR002406325873		57,602
Axis Bank Auto Loan A/c-AUR002406326446		57,582
Axis Bank Loan A/c-919060032357449		4,544,522
Bank of India Bus Loan A/c-550772310000098		1,944,770
HDFC Ecco Loan A/c-151840234		422,995
HDFC Etiga Car Loan A/c-154125360		824,803
Pect Axis Bank OD A/c-918030008215735		13,428,164
Pect IDBI OD A/c-1295651000001267		4,022,006
PECT Loan A/c-920060052937410		11,612,229
PECT Loan A/c -922060050915056		4,176,000
PECT Loan A/c-922060051753578		3,035,673
PECT PNB A/C-7655009300000100		3,341,964
b) Financial Institutions		
Mahindra Finance Bolero Loan A/c-17848288		55,928
Mahindra Finance DG Loan A/c-9950937		377,000
Mahindra Finance Loan A/c-9786839 (XUV)		1,902,800
Mahindra Finance New Ev Auto A/c-9786848		258,000
Avanse Financial Service Ltd A/c-RAICE01022350		29,839,864
Unsecured Loan		6,442,149
Total		86,344,051
4. Short Term Borrowings		
From Branch and Division		
SCHOOL OF NURSHING		3,755,517
COLLAGE OF SCIENCE & MANAGEMENT		6,716,400
ENGINEERING& TECHNOLOGY		4,371,238
Total		14,843,155
5. Sundry Creditors		
For Goods & Services		
Others		25,000
Total		25,000



6. Other Current Liabilities	
(a) Statutory Dues	
EpF Payable	131,374
ESIC Payable	25,984
Tds payable	60,729
(b) Other current liabilities	
Purchase Of land Payable	1,336,500
Caution money Payable	1415500
Deposits From Others	
Total	2,970,087
7. Short Term Provisions	
Audit Fee Payable	150,000
Total	150,000
9. Non Current Investment	
Fixed Deposite	10,850,000
Pledge Money for BCA Course	200,000
Register U.U Vani Vihar, BBSR	1,200,000
Security Deposit for MBA	1,500,000
Security Deposit with HED	1,000,000
Security Deposit with HED-1	1,000,000
Utkal University of Culture	50,000
ACCURED INTREST	5,215,655
Other Investment	
Total	21,015,655
10. Receivables	
Total	-
11. Cash & Cash Equivalents	
Balances with Bank Accounts	
Cash in hand	88,858
Bank Account	-
PECT Axis bank CA 5841	691,950
PECT IDBI CA 6170	23,168
PECT BOM CA 52514	-
PECT PNB SB A/C NO-9615	98,046
PECT UNION BANK A/C NO-0059	4,999
PECT INDIAN BANK A/C NO-8725	50,000
PNB A/C NO-0161	3,438
PECT Axis Bank CA No-8281	25,000
Total	985,458
12. Short Term Loans & Advances	
Advance to employees : (not-interest bearing)	
Pect Loans Advance	50,000
Unsecured Loan	9,504,412
Unique Power generation	2,866,833
Advance to creditor	2,587,811
	66,000
	15,075,058
Branch Division	
SSCN	3,317,951
SVITC	970,856
SVIHMT	1,333,173
SVIM	5,140,717
	10,762,697
13. Other Current Assets	
TCS	42,194
TDS	1,410,225
Security deposit	5,556,318
Total	7,008,737

For and on behalf of
PRAMODINI EDUCATIONAL AND CHARITABLE TRUST

(ASHISH KUMAR PATRA)
CHAIRMAN-CUM-MANAGING TRUSTEE



PRAMODINI EDUCATIONAL AND CHARITABLE TRUST

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025

		31ST MARCH, 2025
14. Academic Receipts		
Student Fees Received		33,627,943
Total		33,627,943
15. Other income		
Interest on Term Deposits		1,219,560
Interest on Savings Accounts		10,864
Total		1,230,424
16. Employee benefit expense		
Salaries and Wages		19,919,459
part Time Staff salary		59,504
Contribution to Provident Fund		3,576,017
Contribution to ESI		652,297
Professional tax		92,600
Total		24,299,877
17. Academic Expenses		
Affiliation Fees		243,000
collage building rent		76,000
Final Certificate Fee		298,527
Assesment fees skill center		89,945
OSDA training partner		833,325
Placement Expenses		98,000
Practical Training fees		156,688
Registration Fee		41,300
Student Consultant		17,000
Uniform expenses		285,392
Others		29,050
Total		2,168,227
18. Administrative and General Expenses		
Advertisement and Publicity		44,100
Auditors Remuneration		50,000
Consultancy Charges		32,450
Electricity and Power		95,912
Insurance		134,596
Internet Expenses		5,179
Printing and Stationary		337,043
Rent, Rates and Taxes		76,827
Telephone and Internet expenses		52,403
Travelling and Conveyance Expenses		343,818
Software Renewal		21,240
Total		1,193,568



19. Transportation Expenses	
Fuel Expenses	66,400.00
Rent Of vehicles	163,050.56
Other Exp.	1,600
vehicles Insurance Expense	23,656
Total	254,707
20. Hostel Expenses	
Canteen expenses	741,967
Hostel Rent	782,000
Hostel Maintenance Exp	
Total	1,523,967
21. Repair and Maintenance	
Office	7,838
Repair & Maintenance for others	22,130
Repair of motor vehicle	28,562
Aqua Guard	
Total	58,530
22. Finance costs	
Bank Charges	253,403
Interest on Term Loan	5,319,815
Loan Processing Fee	1,560,536
Account Clouser Charges	750
Total	7,134,505
23. Depreciation and amortization expense	
Depreciation of tangible assets	2,225,615
Total	2,225,615
24 .Other expenses	
Audit Fess	150,000
Donation	35,000
Legal Expenses	7,539
Misc. Expenses	166,254
Petty Cash Expenses	1,287,033
Annual Fee	205,460
Utilisation Certificate	47,935
Intrest & Penalty	1,705
Puja Expenses	11,000
Website Development & Renewal	12,071
Total	1,923,997

For and on behalf of
PRAMODINI EDUCATIONAL AND CHARITABLE TRUST

(ASHISH KUMAR PATRA)
CHAIRMAN-CUM-MANAGING TRUSTEE



PRAMODINI EDUCATIONAL AND CHARITABLE TRUST
PLOT NO-1297/2739, SARADA NIWAS, KAPILPRASAD, BHUBANESWAR, 751002

Schedule-8
Details of fixed assets and depreciation (as per Income Tax Act)

(Figures in ₹, except as otherwise stated)

Sl. No.	Particulars	Rate (%)	WDV as on 31st March, 2024	Addition > 180 days	Addition < 180 days	Deduction	Total	Depreciation	WDV as on 31st March, 2025
1	Land	0%	30,179,735	1,539,000	-	-	31,718,735	-	31,718,735
2	Building	5%	8,904,652	-	-	-	8,904,652	445,233	8,459,419
3	Building (WIP)	0%	-	-	-	-	-	-	-
4	Lab Tools & Equipments	15%	498,453	380,759	455,183	-	1,334,395	166,020	1,168,374
5	Office Equipments	15%	113,902	-	-	-	113,902	17,085	96,817
6	Fire Safety Equipments	15%	144,092	-	37,406	-	181,498	24,419	157,079
7	Vehicle	15%	3,515,475	1,437,071	2,641,798	180,000	7,414,344	914,017	6,500,328
8	Library Books	40%	102,502	11,700	148,378	-	262,580	75,356	187,224
9	Furniture & Fittings	10%	1,044,560	533,431	275,361	-	1,853,352	171,567	1,681,785
11	Computer & Accessories	40%	99,817	286,360	285,241	-	671,418	211,519	459,899
12	Aquaguard	10%	6,644	47,610	-	-	54,254	5,425	48,828
13	Air Condition(AC)	15%	-	52,000	-	-	52,000	7,800	44,200
14	Electrical Installation	15%	-	249,079	83,534	-	332,613	43,627	288,986
15	Plant & Machinery	15%	63,826	727,536	331,211	-	1,122,573	143,545	979,028
	Total		44,673,657.73	5,264,546	4,258,112	180,000	54,016,316	2,225,615	51,790,701
	<i>Previous year figures</i>		<i>41,018,565</i>		<i>5,446,466</i>		<i>46,465,031</i>	<i>1,791,373</i>	<i>44,673,658</i>

Note 1 - Rate of depreciation charged at 50% of original rate in case of assets used less than 180 days.



For and on behalf of
PRAMODINI EDUCATIONAL AND CHARITABLE TRUST

(ASHISH KUMAR PATRA)
CHAIRMAN-CUM-MANAGING TRUSTEE

Acknowledgement Number:478357930071125

FORM NO. 10B

[See rule 16CC and 17B]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of subsection (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution.

We have examined the balance sheet of PRAMODINI EDUCATIONAL AND CHARITABLE TRUST [name of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution] as at 31-Mar-2025 and the Income and Expenditure account or Profit and Loss account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

We have obtained all the information and explanations to the best of our knowledge and belief which are necessary for the purposes of the audit.

In our opinion, proper books of account have been maintained at the registered office of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution at the address mentioned at serial number 14 of the Annexure:

In our opinion and to the best of our information and according to explanations given to us, the particulars given in the Annexure are true and correct subject to following observations or qualifications-

(a)

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

- (i) in the case of the balance sheet, of the state of affairs of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution as on 31-Mar-2025; and
- (ii) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application or profit or loss of its accounting year ending on 31-Mar-2025.

Subject to the following observations/qualifications-

(a)

The prescribed particulars are annexed hereto.

Name of Chartered Accountant
Membership Number
Firm Registration Number
Address
IP Address
Place
Date

HIMANSU SEKHAR DAS

ARCA060574

0322862E

PLOT NO-1258, CHANDAN VILLA, ROAD NO-8, UNIT-9, BHUBANESWAR, 751022

49.37.116.179

BHUBANESWAR

07-Nov-2025

Acknowledgement Number:478357930071125

ANNEXURE
Statement of particulars

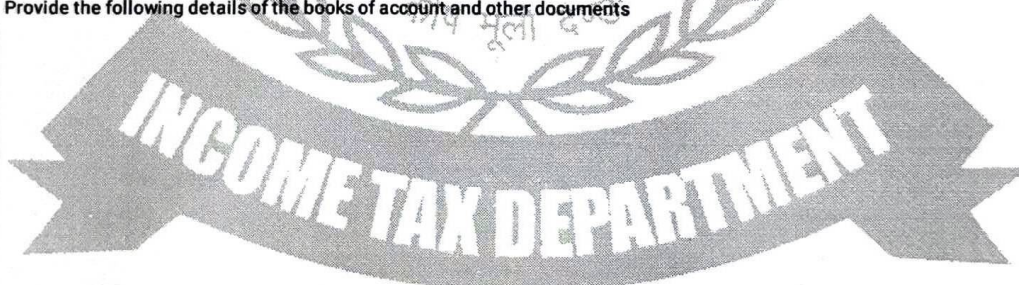
Basic Details	1.	PAN of the auditee		AABTP4727E		
	2.	Name of the auditee		PRAMODINI EDUCATIONAL AND CHARITABLE TRUST		
	3.	Assessment year		2025-26		
	4.	Previous year		01-APR-2024 to 31-MAR-2025		
	5.	Registered Address of the auditee		1297/2739, SARADA NIWAS, Bhubaneswar, Sundarpada B.O, KHORDA, Odisha, INDIA, 751002		
	6.	Other addresses, if applicable				
Legal	7.	Type of the auditee		Trust		
	8.	Whether the auditee is established under an instrument		Yes		
Registration Details	9.	Details of registration/provisional registration or approval/ provisional approval or notification of the auditee under the Income-tax Act (Details of all the registration/provisional registration/approval/provisional approval/notification which are valid during the previous year should be provided, however where the auditee has got the registration/approval after provisional registration/approval the details of provisional registration/approval need not be provided)				
		Section under which registered/provisionally registered or approved/ provisionally approved / notified	Date of registration/provisional registration or approval/ provisionally approval/ notification	Registration/Approval/ Notification/ Unique Registration No. (URN), if available	Authority granting registration/provisional registration or approval/provisional approval or notification	Date from which registration/provisional registration/approval/provisional approval/ notification is effective
		(1)	(2)	(3)	(4)	(5)
		Clause (c) of sub-section (1) of section 12AB of the Act	24-Aug-2021	AABTP4727EE20216	CIT (EXEMPTION)	24-Aug-2021
Management	10.	(a)	Details of all the Author (s)/ Founder (s)/ Settlor (s)/Trustee (s)/ Members of society/Members of the Governing Council/ Director (s)/ shareholders holding 5% or more of shareholding / Office Bearer (s) of the auditee at any time during the previous year			

Acknowledgement Number:478357930071125

S. No.	Name of person	Relation	Percentage of shareholding in case of shareholder	Unique Identification Number	ID Code	Address	Whether there is any change in relation during previous year of audit	If yes, specify the change
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1.	PRAMODINI PATRA	Author	0	AISPP6073G	PAN	1297/2739, SARADA NIWAS, BHUBANESWAR, Sundarpada B.O., KHURDA, Odisha, INDIA, 751002	No	
2.	ASHIH KUMAR PATRAA	Trustee	0	ACYPP3353K	PAN	1297/2739, SARADA NIWAS, BHUBANESWAR, Sundarpada B.O., KHURDA, Odisha, INDIA, 751002	No	
3.	SHARMISTHA JENA	Trustee	0	AEWPJ5760Q	PAN	1297/2739, SARADA NIWAS, BHUBANESWAR, Sundarpada B.O., KHURDA, Odisha, INDIA, 751002	No	
(b) In case if any of the persons [as mentioned in row 10(a)] is not an individual, then provide the following details of the natural persons who are beneficial owners (5% or more) of such person at any time during the previous year.								
Sl. No.	Name	Unique Identification Number	ID code	Address	Non-Individual person [as mentioned in row no 10(a)] in which beneficial ownership held	Percentage of beneficial ownership	Whether there is any change during previous year of audit	If yes, specify the change
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
No Records Available								
Objects	11.	Objects of the auditee					Education Medical relief Advancement of any other objects of general public utility	
	12.	(i)	Whether the auditee, being a trust or institution referred to in section 11 or 12, has adopted or undertaken modification of the objects which do not conform to the conditions of registration?					No
		(ii)	If yes, please furnish following information:-					
		(A)	Date of such modification/ adoption					
		(B)	Whether an application for registration has been made in the prescribed form and manner within the stipulated period of thirty days from the date of said adoption or modification, as per sub-clause (v) of clause (ac) of sub-section (1) of section 12A.					
		(C)	If yes provide the following details regarding application for registration under sub-clause (v) of clause (ac) of sub-section (1) of section 12A					

Acknowledgement Number: 478357930071125

		S. No.	Date of Application	Status of registration in pursuance of application	Date of Registration or cancellation based on such application	URN of such registration	
		(1)	(2)	(3)	(4)	(5)	
No Records Available							
Commencement of activities	13.	(i)	Where the auditee has been granted provisional registration or provisional approval, whether activities have commenced during the previous year				No
		(ii)	If yes in 13 (i) , date of commencement of activities				
		(iii)	If the answer to 13(i) is yes, whether application for registration under section sub-clause (iii) of clause (ac) of sub-section (1) of section 12A or application for approval under clause (iii) of the first proviso to clause (23C) of section 10 has been filed?				
		(iv)	If yes in 13(iii) above, provide the following details regarding application for registration under section sub-clause (iii) of clause (ac) of sub-section (1) of section 12A or application for approval under clause (iii) of the first proviso to Clause (23C) of section 10 has been filed?				
		S. No.	Date of Application	Status of registration in pursuance to application	Date of Registration /Cancellation based on such application	URN of such registration	
No Records Available							
Details of Place where books of accounts and other documents have been maintained	14.	(i)	Whether the books of account and other documents have been kept and maintained in the form and manner and at such place as prescribed under rule 17AA by the auditee				Yes
		(ii)	Provide the following details of the books of account and other documents				



Acknowledgement Number:478357930071125

S. No.	Nature of Books of Account	Whether maintained by the auditee	Whether maintained in a computer system	Whether maintained at registered office	If maintained at any place other than the registered place				Whether the books of account have been audited
					Address of such Place	Date of decision by management to keep account at such place	Whether intimated to Assessing Officer that books of accounts are kept at such place under proviso to sub-rule (2) of rule 17AA	Date of intimation to Assessing Officer	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(8a)	(9)
1.	Cash book	Yes	Yes	Yes					Yes
2.	Ledger	Yes	Yes	Yes					Yes
3.	Journal	Yes	Yes	Yes					Yes
4.	Copies of bills, whether machine numbered or otherwise serially numbered, wherever such bills are issued by the assessee, and copies of counterfoils of machine numbered or otherwise serially numbered receipts issued by the assessee	Yes	Yes	Yes					Yes
5.	Original bills wherever issued to the person and receipts in respect of payments made by the person	Yes	Yes	Yes					Yes
6.	Any other book that may be required to be maintained in order to give a true and fair view of the state of the affairs of the person and explain the transactions effected	Yes	Yes	Yes					Yes
7.	Record of all the projects and institutions run by the person containing details of their name, address and objectives	Yes	Yes	Yes					Yes
8.	Record of income of the person	Yes	Yes	Yes					Yes

Acknowledgement Number:478357930071125

S. No.	Nature of Books of Account	Whether maintained by the auditee	Whether maintained in a computer system	Whether maintained at registered office	If maintained at any place other than the registered place				Whether the books of account have been audited
					Address of such Place	Date of decision by management to keep account at such place	Whether intimated to Assessing Officer that books of accounts are kept at such place under proviso to sub-rule (3) of rule 17AA	Date of intimation to Assessing Officer	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(8a)	(9)
	during the previous year as per rule 17AA(1)(d)(ii)								
9.	Record of application of income etc. out of income during the previous year as per rule 17AA(1)(d)(iii)	Yes	Yes	Yes					Yes
10.	Record of application of income out of the income of any previous year preceding the current previous year as per rule 17AA(1)(d)(iv)	Yes	Yes	Yes					Yes
11.	Record of voluntary contribution made with a specific direction that they shall form part of the corpus, as per rule 17AA(1)(d)(v)	Yes	Yes	Yes					Yes
12.	Record of contribution received for the purpose of renovation or repair of temple, mosque, gurdwara, church or other place notified under clause (b) of sub-section (2) of section 80G which is being treated as corpus, as per rule 17AA(1)(d)(vi)	Yes	Yes	Yes					Yes
13.	Record of properties as per rule 17AA(1)(d)(vii);	Yes	Yes	Yes					Yes

Acknowledgement Number:478357930071125

			<table><tr><th>S. No.</th><th>Nature of Books of Account</th><th>Whether maintained by the auditee</th><th>Whether maintained in a computer system</th><th>Whether maintained at registered office</th><th colspan="4">If maintained at any place other than the registered place</th><th>Whether the books of account have been audited</th></tr><tr><th></th><th></th><th></th><th></th><th></th><th>Address of such Place</th><th>Date of decision by management to keep account at such place</th><th>Whether intimated to Assessing Officer that books of accounts are kept at such place under proviso to sub-rule (3) of rule 17AA</th><th>Date of intimation to Assessing Officer</th><th></th></tr><tr><th>(1)</th><th>(2)</th><th>(3)</th><th>(4)</th><th>(5)</th><th>(6)</th><th>(7)</th><th>(8)</th><th>(9)</th><th>(10)</th></tr><tr><td>14.</td><td>Any other documents containing any other relevant information as per rule 17AA(1)(d) (x).</td><td>Yes</td><td>Yes</td><td>Yes</td><td></td><td></td><td></td><td></td><td>Yes</td></tr><tr><td>15.</td><td>Record of specified persons as per rule 17AA(1)(d)(ix);</td><td>Yes</td><td>Yes</td><td>Yes</td><td></td><td></td><td></td><td></td><td>Yes</td></tr><tr><td>16.</td><td>Record of loan and borrowings as per rule 17AA(1)(d)(vii)</td><td>Yes</td><td>Yes</td><td>Yes</td><td></td><td></td><td></td><td></td><td>Yes</td></tr></table>	S. No.	Nature of Books of Account	Whether maintained by the auditee	Whether maintained in a computer system	Whether maintained at registered office	If maintained at any place other than the registered place				Whether the books of account have been audited						Address of such Place	Date of decision by management to keep account at such place	Whether intimated to Assessing Officer that books of accounts are kept at such place under proviso to sub-rule (3) of rule 17AA	Date of intimation to Assessing Officer		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	14.	Any other documents containing any other relevant information as per rule 17AA(1)(d) (x).	Yes	Yes	Yes					Yes	15.	Record of specified persons as per rule 17AA(1)(d)(ix);	Yes	Yes	Yes					Yes	16.	Record of loan and borrowings as per rule 17AA(1)(d)(vii)	Yes	Yes	Yes					Yes
S. No.	Nature of Books of Account	Whether maintained by the auditee	Whether maintained in a computer system	Whether maintained at registered office	If maintained at any place other than the registered place				Whether the books of account have been audited																																																						
					Address of such Place	Date of decision by management to keep account at such place	Whether intimated to Assessing Officer that books of accounts are kept at such place under proviso to sub-rule (3) of rule 17AA	Date of intimation to Assessing Officer																																																							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)																																																						
14.	Any other documents containing any other relevant information as per rule 17AA(1)(d) (x).	Yes	Yes	Yes					Yes																																																						
15.	Record of specified persons as per rule 17AA(1)(d)(ix);	Yes	Yes	Yes					Yes																																																						
16.	Record of loan and borrowings as per rule 17AA(1)(d)(vii)	Yes	Yes	Yes					Yes																																																						
Advancement of General Public Utility	15.	Where, in any of the projects/institutions run by auditee, one of the charitable purposes is advancement of any other object of general public utility then,-																																																													
	(A)	Whether any activity is being carried on by the auditee which is in the nature of trade, commerce or business referred to in proviso to clause (15) of section 2?							No																																																						
	(B)	If yes, then percentage of receipt from such activity vis-à-vis total receipts							%																																																						
	(C)	Whether such activity in the nature of trade, commerce or business is undertaken in the course of actual carrying out of such advancement of any other object of general public utility																																																													
	(D)	Whether there is any activity of rendering any service in relation to any trade, commerce or business for any consideration as referred to in proviso to clause (15) of section 2?							No																																																						
	(E)	If yes, then percentage of receipt from such activity vis-à-vis total receipts							%																																																						
	(F)	Whether such activity of rendering service is undertaken in the course of actual carrying out of such advancement of any other object of general public utility																																																													
16.	If 'A' or 'D' in 15 is Yes, the aggregate annual receipts from such activities in respect of that project/institution																																																														
	S. No.	Name of Project/ Institution				Amount of aggregate annual receipts from activities referred in 15A and 15D (In Rs.)																																																									
	(1)	(2)				(3)																																																									
	Total					0																																																									
No Records Available																																																															

Acknowledgement Number:478357930071125

Business Undertaking	17.	(i)	Whether the auditee has any business undertaking as referred to in sub-section (4) of section 11							No				
		(ii)	If yes, then provide the following details of the business undertaking:											
		(a)	Nature of Business Undertaking											
		(b)	Business code											
		(c)	Whether separate books of account have been maintained for the business undertaking <refer note^>											
		(d)	Income from the business undertaking for the previous year which is not to be included in the total income of the auditee as per sub-section (4) of section 11											
Business Incidental to Objects	18.	(i)	Whether the auditee has any income being profits and gains from any business as referred in seventh proviso to Clause (23C) of section 10 or sub-section (4A) of section 11, as the case may be							No				
		(ii)	If yes, then provide the following details of such business:											
		(a)	Nature of Business											
		(b)	Business code											
		(c)	Whether separate books of account have been maintained for the business <refer note^>											
		(d)	Whether the business is incidental to the attainment of the objects of the auditee											
TDS on receipts	19.	Details of the receipts of the auditee on which tax has been deducted at source referred to in sections 194C or 194J or 194H or 194Q:												
		S. No.	Name of the deductor	TAN of deductor	Amount on which tax has been deducted at source (In Rs.)	Amount of tax deducted at source	Section under which tax has been deducted at source	Category of income/receipt Trade, commerce or business (Rs.)		Activity of rendering any service in relation to any trade, commerce or business (Rs.)	Others (specify the nature) (Rs.)	Specify the nature	Income/receipt in column 7 or 8 which is from business incidental to the attainment of the objects of the auditee. (In Rs.)	Whether separate books of account have been maintained for activities income/receipt which is mentioned in column 10
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(9a)	(10)	(11)	
	1.	ODISHA SKILLED DEVELOPMENT AUTHORITY	BBN002579D	42,07,370	84,147	194C	0	0	84,147	RECEIVED FOR SKILLED DEVELOPMENT TRAINING OF ITC STUDENT	0	Yes		
	2.	ODISHA SCHOOL EDUCATION	BBNS00233C	75,65,800	1,51,316	194C	0	0	75,65,800	TRAINING OF TEACHERS RECEIVED	0	Yes		

Acknowledgement Number: 478357930071125

S. No.	Name of the deductor	TAN of deductor	Amount on which tax has been deducted at source (In Rs.)	Amount of tax deducted at source	Section under which tax has been deducted at source	Category of income/receipt				Income/receipt in column 7 or 8 which is from business incidental to the attainment of the objects of the auditee. (In Rs.)	Whether separate books of account have been maintained for activities income/receipt which is mentioned in column 10
						Trade, commerce or business (Rs.)	Activity of rendering any service in relation to any trade, commerce or business (Rs.)	Others (specify the nature) (Rs.)	Specify the nature		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(9a)	(10)	(11)
	PROGRAMME AUTHORITY								FROM THE GOVERNMENT		
Voluntary Contributions	20. Whether the provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable.										No
	21. Whether auditee has filed Form No. 10BD for the previous year < If No then skip to row 23 >										No
	22. Total Sum of donations reported in Form No. 10BD furnished by the auditee for the previous year										₹
	23. Donations not reported in Form No 10BD /Not required to fill Form No. 10BD										
	(i)	Donations received by fund or trust or institution of the auditee which is approved under clause (b) of sub-section (2) of section 80G									₹ 0
	(ii)	Donations received by fund or trust or institution of the auditee which qualifies for deduction under section 80G (other than those donations qualifying under clause (b) of sub-section (2) of section 80G or sub-clause (iv) of clause (a) of sub-section (2) of section 80G)									₹ 0
	(iii)	Donations received by fund or trust or institution of the auditee approved under sub-clause (iv) of clause (a) of sub-section (2) of section 80G and which are not eligible under sub-section (5) of section 80G									
	(a)	Cash donations exceeding Rs 2000									₹ 0
	(b)	Donations received from other charitable trusts and institution or from any fund or institution or trust or any university or other educational institutions or any hospital or other medical institution not eligible for deduction									₹ 0
	(c)	Others (Specify the nature)									₹ 0
	(d)	Total (a)+(b)+(c)									₹ 0
	(iv)	Donations which could not be reported in Form No 10BD due to non-availability of Identification of donor as required under Form No 10BD									₹ 0
(v)	Donations received in kind									₹ 0	
(vi)	Anonymous Donations referred to in section 115BBC										

Acknowledgement Number: 478357930071125

	(a)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (i) of sub-section (1) of section 115BBC	₹ 0
	(b)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (a) of sub-section (2) of section 115BBC	₹ 0
	(c)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (b) of sub-section (2) of section 115BBC	₹ 0
	(d)	Other anonymous donations taxable @ 30 % under section 115BBC	₹ 0
	(e)	Total (a+b+c+d)	₹ 0
	(vii)	Any other voluntary contribution not part of Form No. 10BD, Please specify the nature	₹ 0
	(viii)	Total donation not reported in form No. 10BD [23(i)+23(ii)+23(iii)(d) +23(iv)+23(v)+23(vi)(e)+23(vii)]	₹ 0
	24.	Total voluntary contributions received by the auditee during the previous year [22+23(viii)]	₹ 0
	25.	Total Foreign Contribution out of the total voluntary contributions stated in 24	₹ 0
	26.	Voluntary Contribution forming part of Corpus (which are included in 24)	₹ 0
	(A)	Corpus representing donations received for the renovation or repair of places notified under clause (b) of sub-section (2) of section 80G eligible for exemption under Explanation 1A to the third proviso to clause (23C) of section 10 or Explanation 3A to sub-section (1) of section 11	₹ 0
	(B)	Corpus donations as referred to in clause (d) of sub-section (1) of section 11 or Explanation 1 to the third proviso to section 10 (23C) eligible for exemption and invested in modes specified under sub-section (5) of section 11	₹ 0
	27.	Voluntary Contributions required to be applied by the auditee during the previous year [24-(23(vi)(d)+26A+ 26B)]	₹ 0
	28.	Income other than voluntary contributions derived from property held under trust referred to in section 11 or income of fund or institution or trust or any university or other educational institution or any hospital or other medical institution (other than the contribution reported in serial number 24)	₹ 20,29,26,182
	29.	Income applied outside India which is eligible under clause (c) of sub-section (1) of section 11	₹ 0
Income to be applied	30.	Income required to be applied in India by the auditee during the previous year ([27+28-29])	₹ 20,29,26,182
	31.	Application of Income (excluding application not eligible and reported under serial number 37)	
	(i)	Total amount applied for charitable or religious purposes in India during the previous year	
Application of Income	(a)	Contribution or donation to any other person during the previous year	

Acknowledgement Number:478357930071125

		Electronic(₹)		₹ 0					
		Other than electronic(₹)		₹ 0					
		Total(₹)		₹ 0					
	(b)	Object wise application other than the application provided in (a)							
		S. No.		Electronic (₹)	Other than electronic (₹)	Total (₹)			
		(I)	Religious	0	0	0			
		(II)	Relief of poor	0	0	0			
		(III)	Education	12,26,74,865	3,52,66,376	15,79,41,241			
		(IV)	Medical relief	0	0	0			
		(V)	Yoga	0	0	0			
(VI)		Preservation of Environment (including watersheds, forests and wildlife)	0	0	0				
(VII)		Preservation of Monuments or Places or Objects of Artistic or Historic Interest	0	0	0				
(VIII)		Advancement of any other objects of general public utility	0	0	0				
(IX)	Application which cannot be specifically categorized under (I) to (VIII)	0	0	0					
(X)	Total	12,26,74,865	3,52,66,376	15,79,41,241					
(c)	Total application (a) + (b)(X)								
	Electronic(₹)		₹ 12,26,74,865						
	Other than electronic(₹)		₹ 3,52,66,376						
	Total(₹)		₹ 15,79,41,241						
(ii)	Details of application out of (I) (a) and (I) (b) resulting in payment in excess of Rs. 50 lakh during the previous year to any person								
	S. No.	Name of person to whom amount paid or credited	PAN of such person	Amount of application (Rs.)	Mode of Application			TDS	
					Electronic modes (Rs.)	Other than Electronic modes (Rs.)	Total	Whether any TDS has been deducted	Section under which TDS has been deducted
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	No Records Available								
(iii)	Amount which was not actually paid during the previous year [If Included in (I)(c)]							₹ 41,48,707	
(iv)	Amount actually paid during the previous year which accrued during any earlier previous year but not claimed as application of income in earlier previous year							₹ 0	
(v)	Total amount to be allowed as application [31(I)(c)- 31(iii) +31(iv)]							₹ 15,37,92,534	
(vi)	Bifurcation of application In 31(v) Into Revenue or Capital							₹ 15,37,92,534	

Acknowledgement Number:478357930071125

	(a)	Revenue	₹ 15,29,84,276
	(b)	Capital	₹ 8,08,258
(vii)	Amount invested or deposited back in corpus which was applied during any preceding previous year and not claimed as application during that previous year.		₹ 0
(viii)	Repayment of loan or borrowing during the previous year which was earlier applied and not claimed as application during that previous year.		₹ 0
Amount to be disallowed from application			
(ix)	Amount disallowable under thirteenth proviso to clause (23C) of section 10 or Explanation 3 to sub-section (1) of section 11 read with sub-clause (ia) of clause (a) of section 40		₹ 0
(x)	Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) or (3A) of section 40A		₹ 0
	(A)	Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) of section 40A	₹ 0
	(B)	Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3A) of section 40A	₹ 0
(xi)	Donation to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clause (iv), (v), (vi) or (via) of Clause (23C) of section 10 of the Act or any trust or institution referred to in section 11 or 12 of the Act towards Corpus		₹ 0
(xii)	Donation to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clause (iv), (v), (vi) or (via) of Clause (23C) of section 10 of the Act or any trust or institution referred to in section 11 or 12 of the Act not having same objects		₹ 0
(xiii)	Donation to any person other than any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clause (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in section 11 or 12 of the Act		₹ 0
(xiv)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has not been obtained		₹ 0
(xv)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has been obtained		₹ 0
(xvi)	Applied for any purpose beyond the objects of the auditee		₹ 0
(xvii)	Any other Disallowance (Please specify)		₹ 0
(xviii)	Total allowable application [{31(v)+31(vii)+31(viii)} - {31(ix) to 31(xvii)}]		₹ 15,37,92,534

Acknowledgement Number: 478357930071125

Section 115BBI		(xix)	Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub-section (1) of section 11		₹ 0
		(xx)	Income accumulated as per the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 or sub-section (2) of section 11		₹ 1,86,94,720
		(xxi)	Income accumulated or set apart for application to charitable or religious purposes or stated objects of trust or institution to the extent it does not exceed 15 % of the Income		₹ 3,04,38,928
	32.	Taxable Income [30- {31(xviii) to 31(xxi)}]			₹ 0
	33.	Income taxable under section 115BBI			
		(a)	Whether the auditee has any deemed income referred to in sub-section (1B) of section 11 which is chargeable to tax @ 30 % under section 115BBI and the amount of such deemed income?	No	₹
		(b)	Whether the auditee has any deemed income referred to in Explanation 4 to third proviso to clause (23C) of section 10 or sub-section (3) of section 11 which is chargeable to tax @ 30 % under section 115BBI and the amount of such deemed income?	No	₹
		(i)	Whether income accumulated is applied for the purposes other than charitable or religious purposes or ceases to be accumulated or set apart for application thereto	No	₹
		(ii)	Whether such income accumulated ceases to remain invested or deposited in any of the forms or modes specified in sub-section (5) of section 11	No	₹
		(iii)	Whether such income accumulated is not utilised for the purpose for which it is so accumulated or set apart during the period referred to in clause (a) of the Explanation 3 to third proviso to clause (23C) of section 10 or clause (a) of sub-section (2) of section 11	No	₹
		(iv)	Whether such income accumulated is credited or paid to any trust or institution registered under section 12AA or section 12AB or to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10	No	₹
		(c) (i)	Whether the auditee has any income which is income not to be excluded from the total income under twenty first proviso to clause (23C) of section 10 or clause (c) of sub-section (1) of section 13 which is chargeable to tax @ 30 % under section 115BBI and the amount of such income	No	₹
		(ii)	Whether the auditee has any income which is not to be excluded from the total income under clause (b) of third proviso to clause (23C) of section 10 or clause (d) of sub-section (1) of section 13 which is chargeable to tax @ 30 % under section 115BBI and the amount of such income	No	₹
		(d)	Whether the auditee has any income accumulated or set apart in excess of fifteen percent of the income where such accumulation is not allowed under any specific provision of the Act and which is chargeable to tax @ 30 % under section 115BBI and the amount of such income ?	No	₹

Acknowledgement Number:478357930071125

	(e)	Whether the auditee has made any application out of India which is not excluded from total income under clause (c) of sub-section (1) of section 11	No	₹	
	34.	Anonymous donation which is chargeable to tax @ 30 % under section 115BBC		₹ 0	
Other Income	35.	(a)	Whether the auditee has any income chargeable under section 12(2) and the amount of such income.	No	₹
		(b)	Income as per Explanation 3B to sub-section (1) of section 11 in case of violation of clause (a) or (b) or (c) or (d) of Explanation 3A to sub-section (1) of section 11 read with clause (b) of sub-section (2) of section 80G		₹ 0
		(c)	Income as per Explanation 1B to the third proviso to Clause (23C) of section 10 in case of violation of clause (a) or (b) or (c) or (d) of Explanation 1A to the third proviso to Clause (23C) of section 10 read with clause (b) of sub-section (2) of section 80G		₹ 0
		(d)	Income chargeable under sub-section (4) of section 11		₹ 0
Capital Asset	36.	Details of Capital Asset Transferred under sub-section (1A) of section 11			
		(1)	Whether a capital asset being property held under trust wholly for charitable or religious purpose is transferred and the net consideration for which it is transferred?	No	₹
		(2)	Whether deemed application is claimed as per clause (a) of sub-section (1A) of section 11 and the amount of such deemed application?	No	₹
		(3)	Whether a capital asset being property held under trust in part only for charitable or religious purpose is transferred and the net consideration for which it is transferred?	No	₹
		(4)	Whether deemed application is claimed as per clause (b) of sub-section (1A) of section 11 and the amount of such deemed application?	No	₹
Application of income out of different sources	37.	Application of Income out of the following sources during the previous year			
	S. No.	Application of Income out of different sources	Electronic Modes (₹)	other than Electronic Modes (₹)	Total (₹)
	A	Income accumulated under the third proviso to clause (23C) of section 10 or under sub-section (2) of section 11 during any earlier previous year	0	0	0
	B	Income deemed to be applied in any preceding year under clause (2) of Explanation 1 to sub-section (1) of section 11 during any earlier previous year	0	0	0
	C	Income of earlier previous years up to 15% accumulated or set apart	0	0	0
	D	Corpus	0	0	0
	E	Borrowed Fund	0	0	0
	F	Any other (Please specify) 0	0	0	0

Acknowledgement Number:478357930071125

13(10) and 22nd proviso to section 10(23C)	38.	Details of application resulting in payment or credit in excess of Rs 50 lakh during previous year to a single person out of 37										
		S. No.	Name of person	PAN	Amount of application	Mode of Application			TDS			
						Electronic Modes	Other than Electronic modes	Total	Whether any TDS has been deducted	Section under which TDS has been deducted	Amount of TDS	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
		No Records Available										
	39.	(i)	Whether provisions of twenty second proviso to Clause (23C) of section 10 or sub-section (10) of section 13 are applicable?								No	
		(ii)	If yes in (i) specify the reason why the provisions of twenty second proviso to Clause (23C) of section 10 or sub-section (10) of section 13 are applicable?									
		(a)	Provision of proviso to clause (15) of section 2 is applicable									
		(b)	Condition specified in clause (a) of tenth proviso to clause (23C) of section 10 or sub-clause (i) of clause (b) of sub-section (1) of section 12A have been violated									
		(c)	condition specified in clause (b) of tenth proviso to clause (23C) of section 10 or sub-clause (ii) of clause (b) of sub-section (1) of section 12A have been violated									
	(d)	condition specified in twentieth proviso to clause (23C) of section 10 or sub-clause (ii) of clause (ba) of sub-section (1) of section 12A have been violated										
	(iii)	If yes in (i), please provide computation of Income chargeable under twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13										
	(a)	Income for the previous year								₹		
	(b)	Total Expenditure Incurred in India, for the objects of the auditee,								₹		
	(c)	Expenditure to be disallowed										
	(i)	Expenditure from the corpus standing to the credit of the trust or institution as on the end of the financial year immediately preceding the previous year relevant to the assessment year for which income is being computed								₹		
	(ii)	Expenditure from any loan or borrowing								₹		
	(iii)	Depreciation in respect of an asset, acquisition of which has been claimed as application of income, in the same or any other previous year; and								₹		
	(iv)	Expenditure in the form of contribution or donation to any person.								₹		
	(v)	Capital expenditure								₹		

Acknowledgement Number: 478357930071125

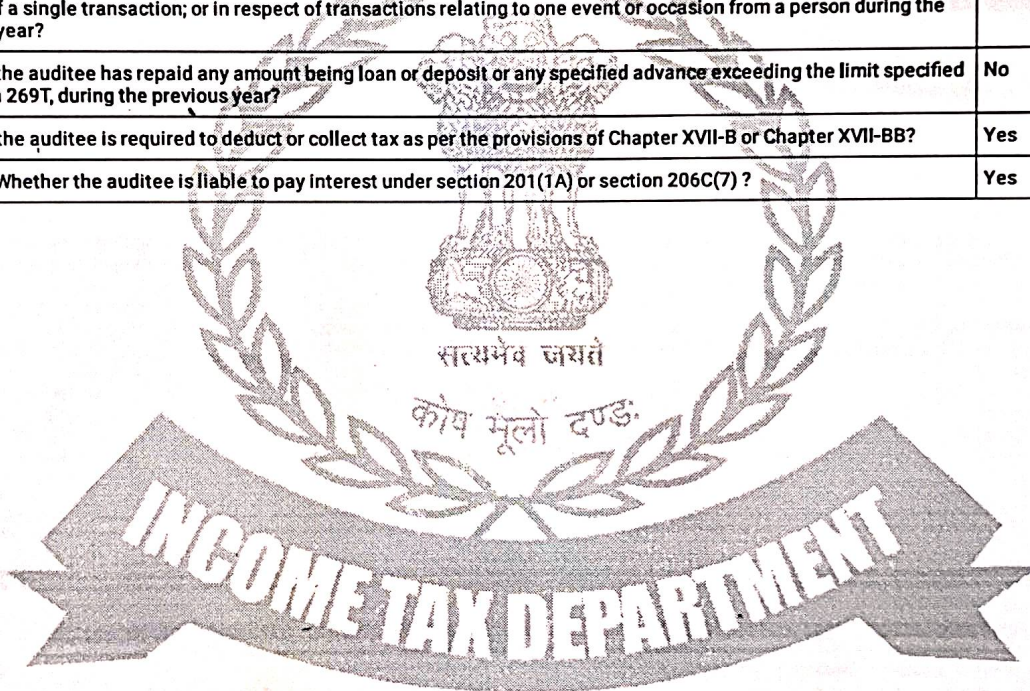
		(vi)	Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-clause (ia) of clause (a) of section 40	₹			
		(vii)	Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-section 3 or 3A of section 40A	₹			
		(viii)	Any other disallowance	₹			
		(ix)	Total expenditure to be disallowed ((i)+(ii)+(iii)+(iv)+(v)+(vi)+(vii)+(viii))	₹ 0			
		(d)	Income chargeable to tax under twenty-second proviso to clause (23C) of section 10 or sub-section (10) of section 13 { a - b+c (ix)}	₹ 0			
Expenditure Incurred for Religious Purposes	40.	In case auditee is approved under second proviso to sub-section (5) of section 80G, please provide the following details					
	(a)	Whether any amount of expenditure incurred during the previous year which is of a religious nature and the amount of such expenditure		No ₹			
	(b)	Total income of auditee during the previous year		₹ 0			
	(c)	Percentage of expenditure which is of religious nature to the total income [Amount in (a)/(b)]		0 %			
Person referred to in 13(3)	41.	Details of specified person* as referred to in sub-section (3) of section 13					
		Code of Person referred to in sub-section (3) of section 13	Name of such person	PAN of such person	Aadhar Number of such person, if allotted	Address of such person	If code 2 selected in column (1) specify the amount of contribution made to the auditee
		(1)	(2)	(3)	(4)	(5)	(6)
		The author of the trust or the founder of the institution	PRAMODINI PATRA	AISPP6073G		1297/2739, SARADA NIWAS, BHUBANESWAR, Sundarpada B.O., KHURDA, Odisha, INDIA, 751002	
		Any trustee of the trust or manager (by whatever name called) of the institution	ASHIH KUMAR PATRAA	ACYPP3353K		1297/2739, SARADA NIWAS, BHUBANESWAR, Sundarpada B.O., KHURDA, Odisha, INDIA, 751002	
		Any trustee of the trust or manager (by whatever name called) of the institution	SHARMISTHA JENA	AEWPJ5760Q		1297/2739, SARADA NIWAS, BHUBANESWAR, Sundarpada B.O., KHURDA, Odisha, INDIA, 751002	
	42.	Details of transactions referred to in section 13 (2)					
	(a)	Whether any part of the income or property of the auditee is, or continues to be, lent to any specified person for any period during the previous year without either adequate security or adequate interest or both		No			
	(b)	Whether any land, building or other property of the auditee is, or continues to be, made available for the use of any specified person, for any period during the previous year without charging adequate rent or other		No			

Acknowledgement Number:478357930071125

Specified Violation		compensation;	
	(c)	Whether any amount is paid by way of salary, allowance or otherwise during the previous year to any specified person out of the resources of the trust or institution for services rendered by that person to such auditee and the amount so paid is in excess of what may be reasonably paid for such services;	No
	(d)	Whether the services of the auditee are made available to any specified person during the previous year without adequate remuneration or other compensation	No
	(e)	Whether any share, security or other property is purchased by or on behalf of the auditee from any specified person during the previous year for consideration which is more than adequate	No
	(f)	Whether any share, security or other property is sold by or on behalf of the auditee to any specified person during the previous year for consideration which is less than adequate;	No
	(g)	Whether any income or property of the auditee is diverted during the previous year in favour of any specified person	No
	(h)	Whether any funds of the auditee are, or continue to remain, invested for any period during the previous year, in any concern in which any specified person has a substantial interest.	No
	43.	Whether the auditee has incurred any specified violation as referred to in Explanation 2 to the fifteenth proviso to Clause (23C) of section 10 or Explanation to sub-section (4) of section 12AB and the amount of such violation	No ₹
	(a)	Income of the auditee has been applied, other than for the objects of the trust or institution.	No ₹
	(b)	Whether the auditee has income from profits and gains of business which is not incidental to the attainment of its objectives or separate books of account are not maintained by auditee in respect of the business which is incidental to the attainment of its objectives.	No ₹
	(c)	Whether the auditee, referred to in clause (a) of sub-section (1) of section 13, has applied any part of its income from the property held under a trust for private religious purposes, which does not enure for the benefit of the public.	No ₹
	(d)	Whether the auditee, referred to in clause (b) of sub-section (1) of section 13, has applied any part of its income for the benefit of any particular religious community or caste	No ₹
	(e)	Whether any activity being carried out by the auditee is not genuine or is not being carried out in accordance with all or any of the conditions subject to which it was registered.	No ₹
	(f)	Whether the auditee has not complied with the requirement of any other law, for the time being in force, and the order, direction or decree, by whatever name called, holding that such non-compliance has occurred, has either not been disputed or has attained finality.	No
	44.	Whether there is any claim of depreciation or otherwise has been made in terms of Explanation 1 to Clause (23C) of section 10 or sub-section (6) of section 11 in respect of any asset, acquisition of which has been claimed as an application of income and the amount of such depreciation?	No ₹

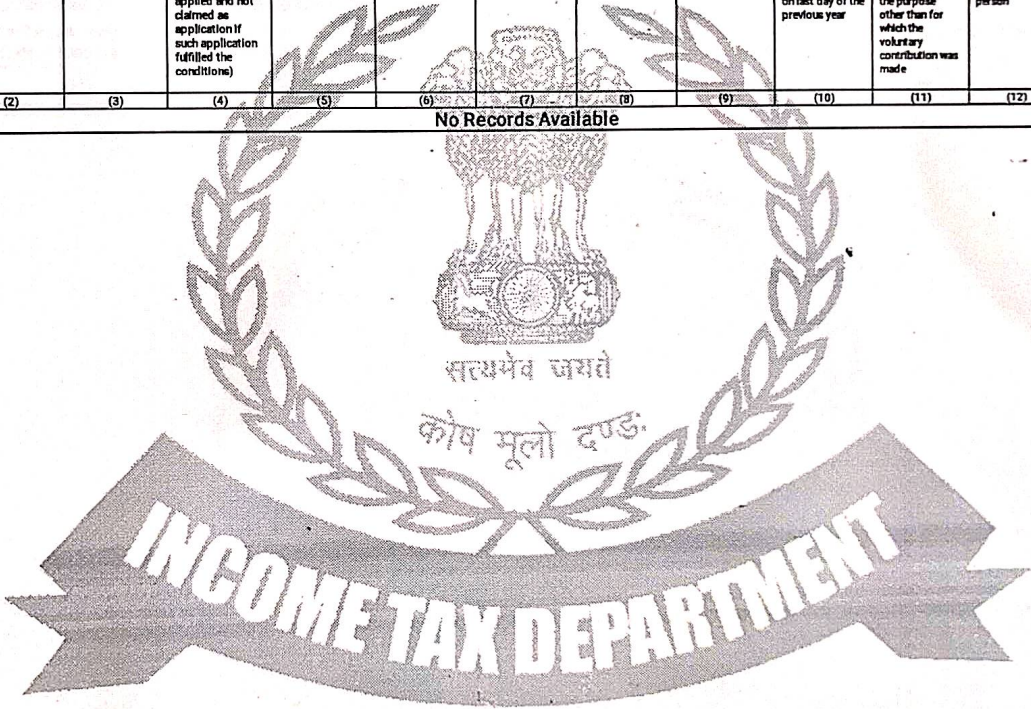
Acknowledgement Number:478357930071125

45.	In view of provisions of nineteenth proviso to clause (23C) of section 10 or sub-section (7) of section 11, please specify whether the trust or institution has claimed deduction under section 10 [other than clause (1), clause (23C) and clause (46) thereof] during the previous year and the amount of such claim?	No	₹
46.	Whether the auditee has taken or accepted any loan or deposit or any specified sum, exceeding the limit specified in section 269SS during the previous year?	No	₹
47.	Whether the auditee has received an amount exceeding the limit specified in section 269ST, from a person in a day, or in respect of a single transaction; or in respect of transactions relating to one event or occasion from a person during the previous year?	No	₹
48.	Whether the auditee has repaid any amount being loan or deposit or any specified advance exceeding the limit specified in section 269T, during the previous year?	No	₹
49.	Whether the auditee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB?	Yes	
	(A) Whether the auditee is liable to pay interest under section 201(1A) or section 206C(7) ?	Yes	



Acknowledgement Number:478357930071125

Schedule Corpus : Details of Corpus													
Type of Corpus Donation	Opening Balance at the beginning of the previous year (Corpus not applied till the beginning of the previous year)	Received/Treated as corpus during the previous year	Applied during the previous year	Amount Invested or deposited back in to corpus (which was earlier applied and not claimed as application if such application fulfilled the conditions)	Total amount invested or deposited back in to corpus	Financial year in which (4) was applied earlier	Closing Balance [(1+2+5)-3]	Invested in modes specified in section 11(5)	Amount taxed in previous assessment year	Invested in modes other than specified in section 11(5) as on last day of the previous year	If corpus donation is of type (i) then whether it fulfills the following conditions		
											Amount applied out of corpus for the purpose other than for which the voluntary contribution was made	Contribution or donation to any person	Maintained as not separately identifiable
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
No Records Available													



Acknowledgement Number:478357930071125

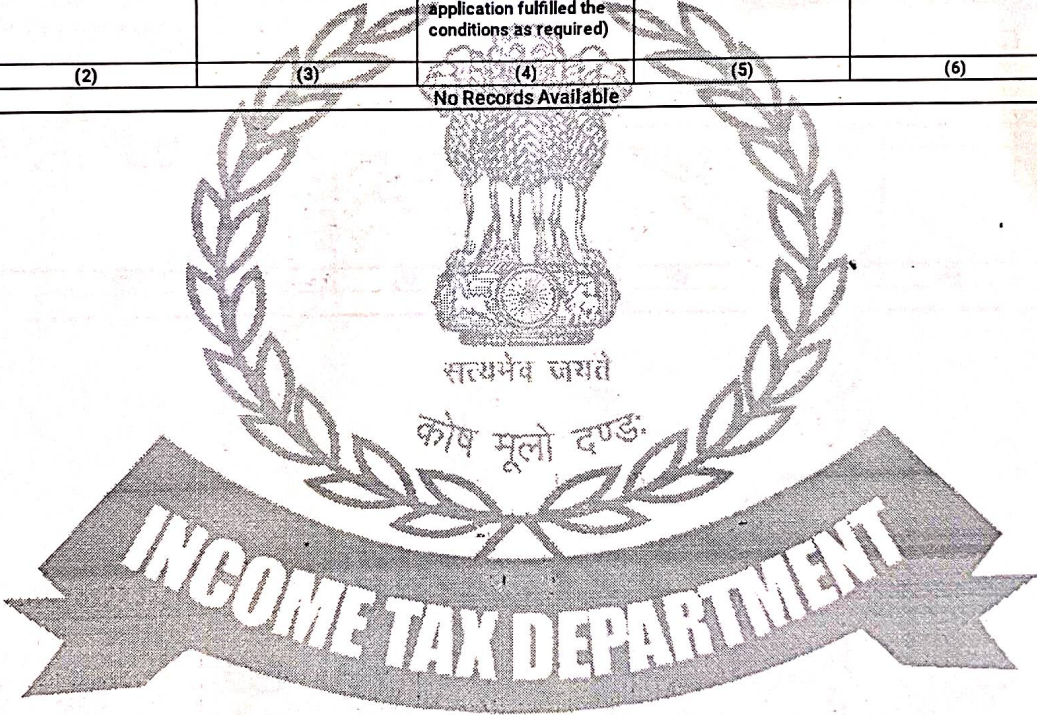
Schedule FC: Details of Foreign Contribution

Nature of foreign contribution received during the previous year	Amount of foreign contribution received during the previous years (In Rs.)	Details of the total application from such contribution during the previous year (Amount in Rs.)
No Records Available		



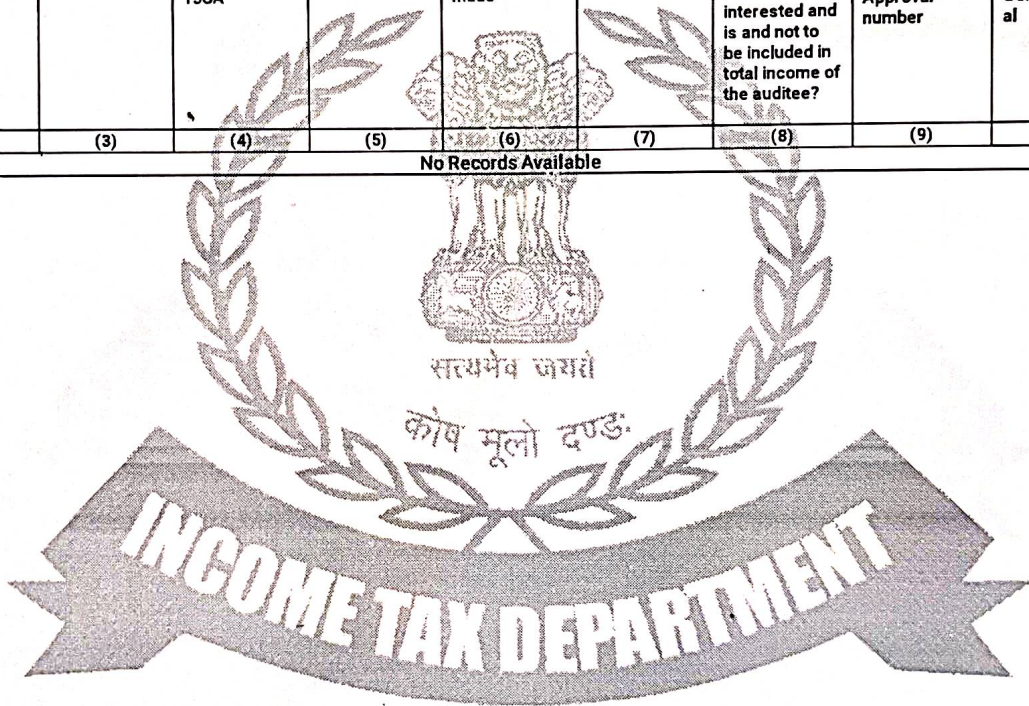
Acknowledgement Number:478357930071125

Schedule LB: Details of Loan and Borrowing						
Opening Balance as on 1st April of the previous year	Loan & Borrowings taken for applications towards objectives during the previous year	Applied for the objects of the trust or institution during the previous year	Amount of repayment of loan or borrowing during the previous year (which was earlier applied and not claimed as application if such application fulfilled the conditions as required)	Financial year in which (4) was applied earlier	Total repayment of loan or borrowing during the previous year	Closing Balance as on 31st March (1+2-6=7)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
No Records Available						



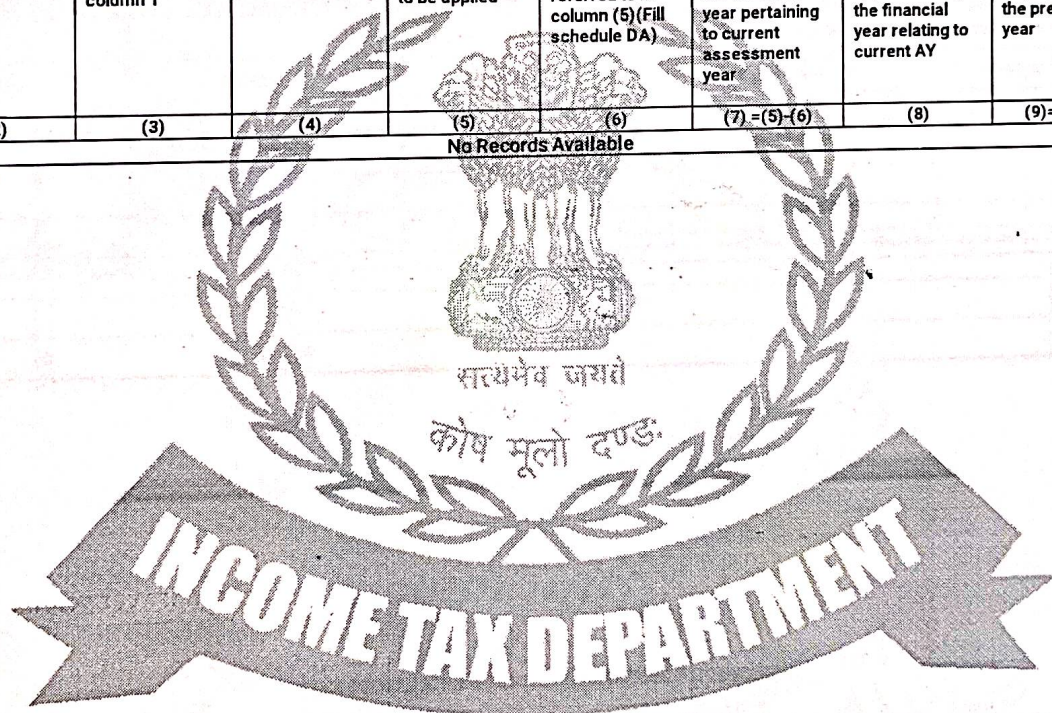
Acknowledgement Number:478357930071125

Schedule Int App: Details of Income applied outside India										
S. No.	Name of the person to whom remittance is made	Taxpayer Identification Number if available	Amount of remittance out of India which is reported in Form No. 15CA	Amount of remittance outside India other than (4)	Charitable or religious purpose for which application is made	Country/Region of application	Whether applied for promoting international welfare in which India is interested and is and not to be included in total income of the auditee?	If approval for application outside India has been taken		
								Approval number	General/Special	Date of Approval
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
No Records Available										



Acknowledgement Number:478357930071125

Schedule DI: Details of deemed application under Explanation 1 sub-section (1) of section 11 and deemed income under sub-section (1B) of section 11									
Year in which income is deemed to be applied (F.Y.)	Date of furnishing Form 9A	Amount deemed to be applied during the previous year referred to in column 1	Reason of deeming application	Out of the deemed application claimed earlier, amount required to be applied	Amount taxed in any earlier assessment year(s) out of the amount referred to in column (5) (Fill schedule DA)	Out of deemed application claimed, amount required to be applied during the financial year pertaining to current assessment year	Amount of deemed application claimed in earlier years, applied during the financial year relating to current AY	Amount which could not be applied and deemed to be income u/s 11(1B) during the previous year	Balance Amount of deemed application
(1)	(2)	(3)	(4)	(5)	(6)	(7) = (5)-(6)	(8)	(9) = (7)-(8)	(10) = (5)-(7)
No Records Available									



Acknowledgement Number:478357930071125

Schedule DA: Details of accumulated income taxed in earlier assessment years as per sub-section (1B) of section 11					
Year of accumulation(F.Y.)	Assessment year in which the amount referred to in column (6) of schedule DI was taxed				
	2024-25	2023-24	2022-23	2021-22	2020-21
2024-25					
2023-24					
2022-23					
2021-22					
2020-21					
Total	0	0	0	0	0



Acknowledgement Number:478357930071125

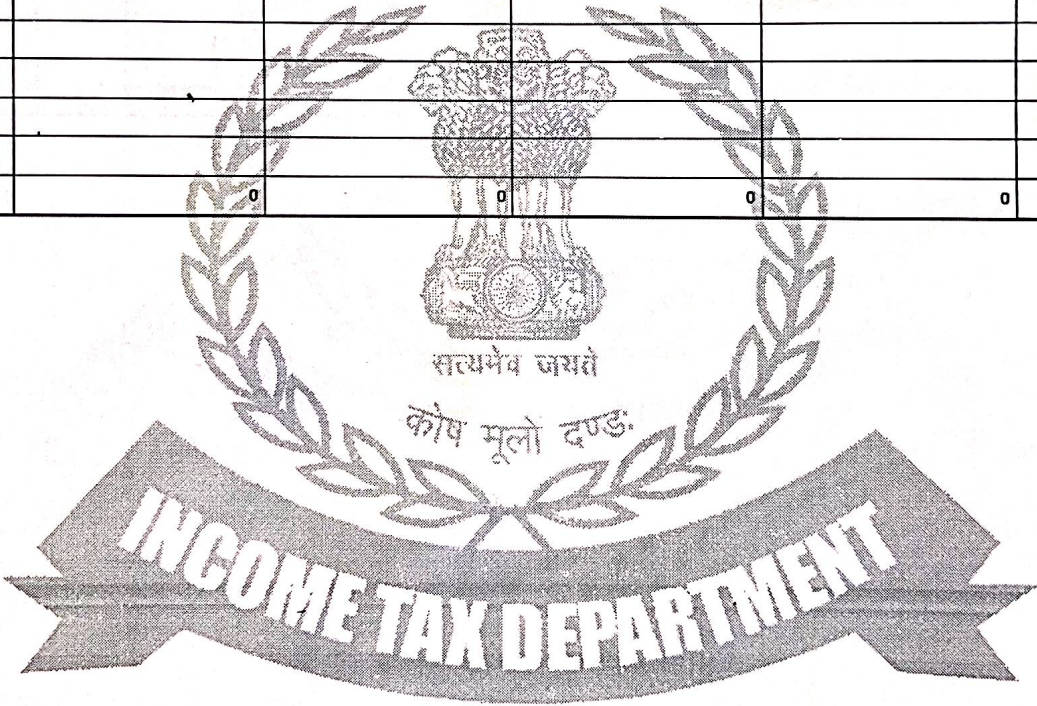
Schedule AC: The details of accumulation

S. No.	Year of accumulation(F.Yt.)	Date of Furnishing Form 10	Amount accumulated in the year of accumulation	Purpose of accumulation	Amount applied for charitable or religious purposes up to the beginning of the previous year	Balance to be applied(3)-(5)	Amount taxed in any earlier assessment (Fill schedule ACA)	Balance available for application (6)-(7)	Amounts applied for charitable or religious purpose during the previous year out of previous year's accumulation	Amount applied for purposes other than the purpose for which such accumulation was made (if applicable)	Amount credited or paid to any trust or institution registered u/s 12AB or approved under sub-clauses (v) or (vi) or (vii) of clause (23C) of section 10 (if applicable)	Balance amount available for application (8) - (9) - (10) - (11)	Amount invested or deposited in the modes specified in section 11(5) out of 12	Amount invested or deposited in the modes other than specified in section 11(5) out of 12 (if applicable)	Amount which is not utilized during the period of accumulation (if applicable)	Amount deemed to be income within meaning of sub-section (3) of section 11 (if applicable) (10)+(11)-(14)-(15)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1.	2024-25	07-Nov-2025	1,86,94,720	TO BE PAID OUT STANDING LIABILITIES AND UTILISED IN FUTURE FOR PURPOSE OF OBJECT OF THE TRUST.	0	1,86,94,720	0	1,86,94,720	0	0	0	1,86,94,720	1,86,94,720	0	0	0
Total					0	1,86,94,720	0	1,86,94,720	0	0	0	1,86,94,720	1,86,94,720	0	0	0



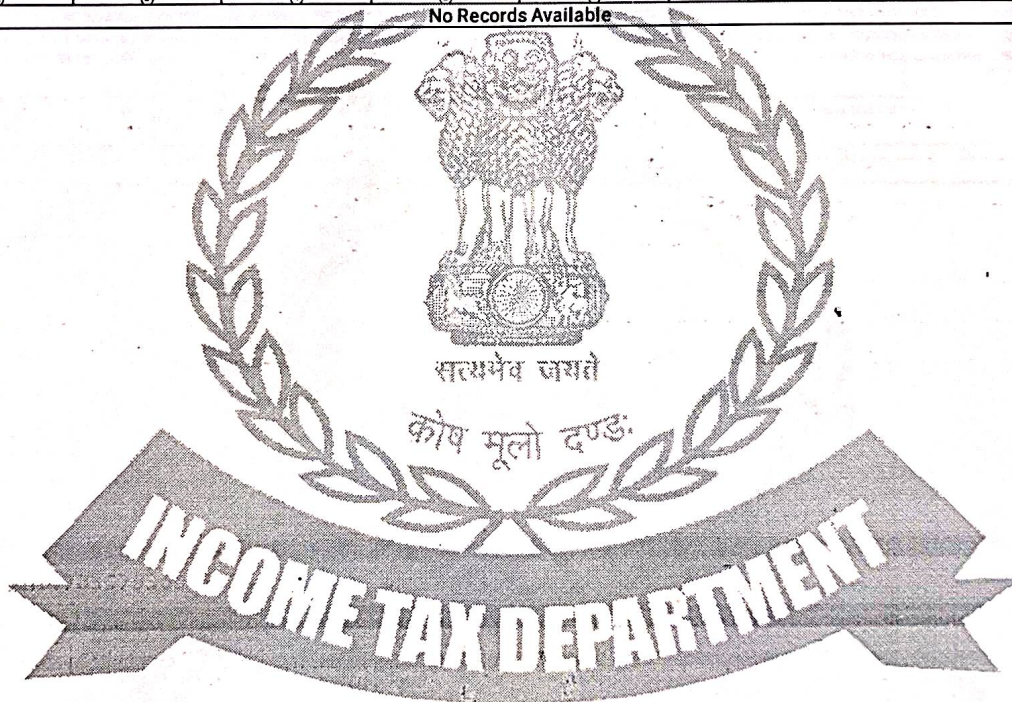
Acknowledgement Number:478357930071125

Schedule ACA: Details of accumulated income taxed in earlier assessment years as per sub-section (3) of section 11					
Year of accumulation(F.Y.)	Assessment year in which this amount was taxed				
	2024-25	2023-24	2022-23	2021-22	2020-21
2024-25					
2023-24					
2022-23					
2021-22					
2020-21					
Total	0	0	0	0	0



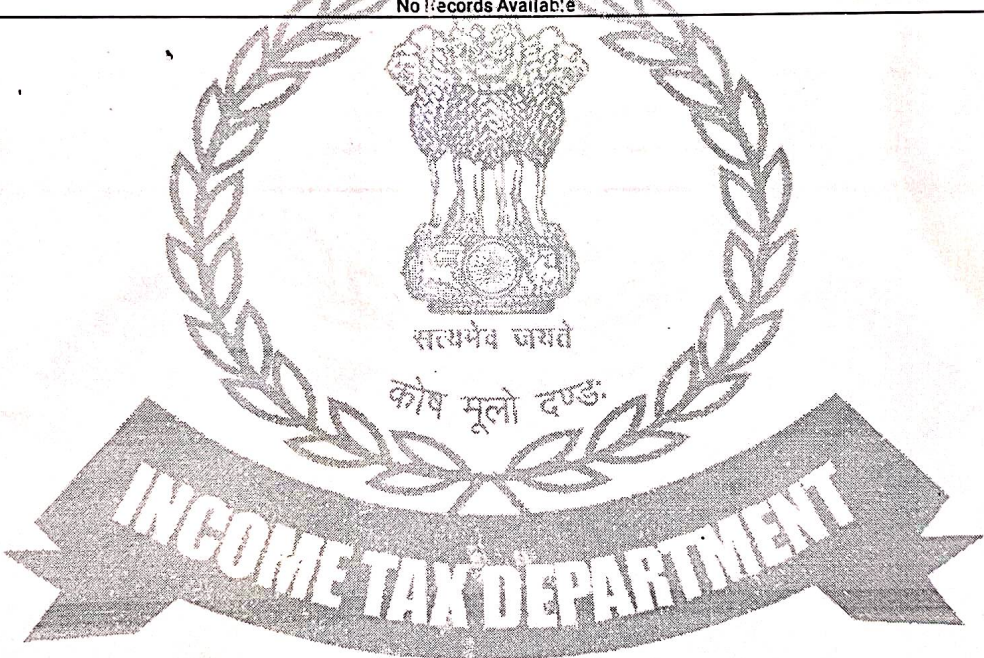
Acknowledgement Number:478357930071125

Schedule SP-a: Whether any part of income or property of the auditee is lent, or continues to be lent, to the specified person during the previous year?									
S. No.	Name of specified person	PAN of specified person	Details		Details of Security			Details of Interest	
			Nature of Income or Property which is lent	Amount for which income or property is, or continues to be, lent to specified person for any period during the previous year	Nature of security	Value of security	Value of Adequate Security	Actual Rate of interest that is charged	Adequate Rate of Interest
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
No Records Available									



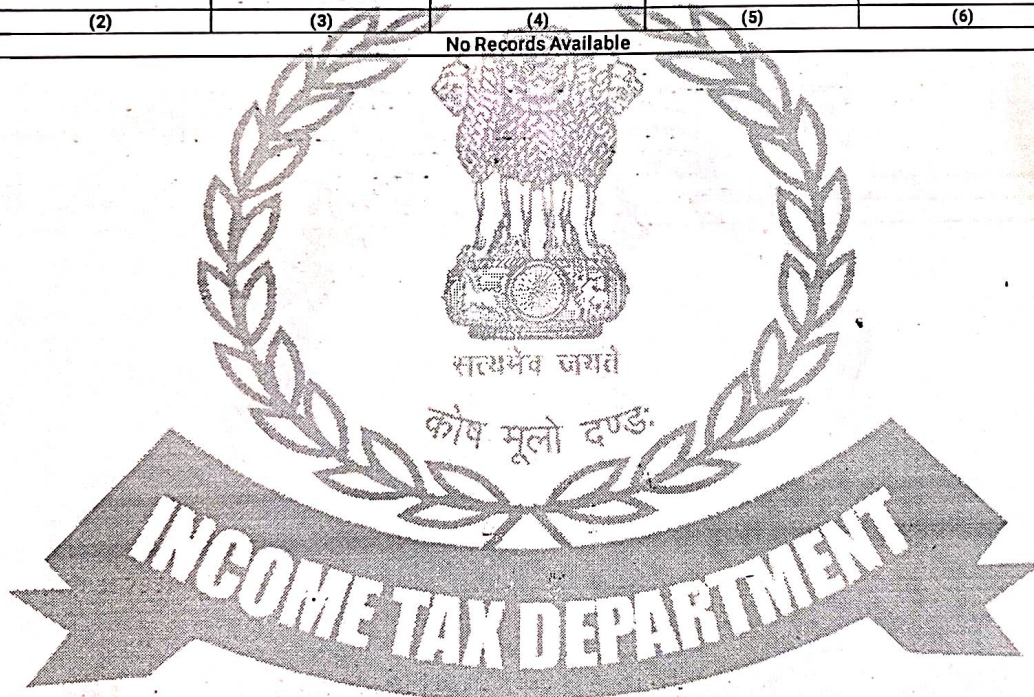
Acknowledgement Number:478357930071125

Schedule SP-b: Details of land, building or other property of the auditee which is, or continues to be, made available during the previous year for use of the specified person, during the previous year :											
S. No.	Name of specified person	PAN of specified person	Details of asset		Duration for which asset is, or continues to be, made available for the use of specified person during the previous year		Details of rent for the previous year		Details of other compensation for the previous year		
			Nature of asset	Address	From	To	Amount of rent	Adequate rent	Nature	Amount of compensation	Adequate compensation
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
No records Available											



Acknowledgement Number:478357930071125

Schedule SP-c: Details of salary, allowance or otherwise which is paid to the specified person out of the resources of the auditee for services rendered by him during the previous year						
S. No.	Name of specified person	PAN of specified person	Nature of Services rendered by specified person	Details of Payment for the previous year		
				Nature of payment	Amount of payment	Reasonable Amount for Services
(1)	(2)	(3)	(4)	(5)	(6)	(7)
No Records Available						



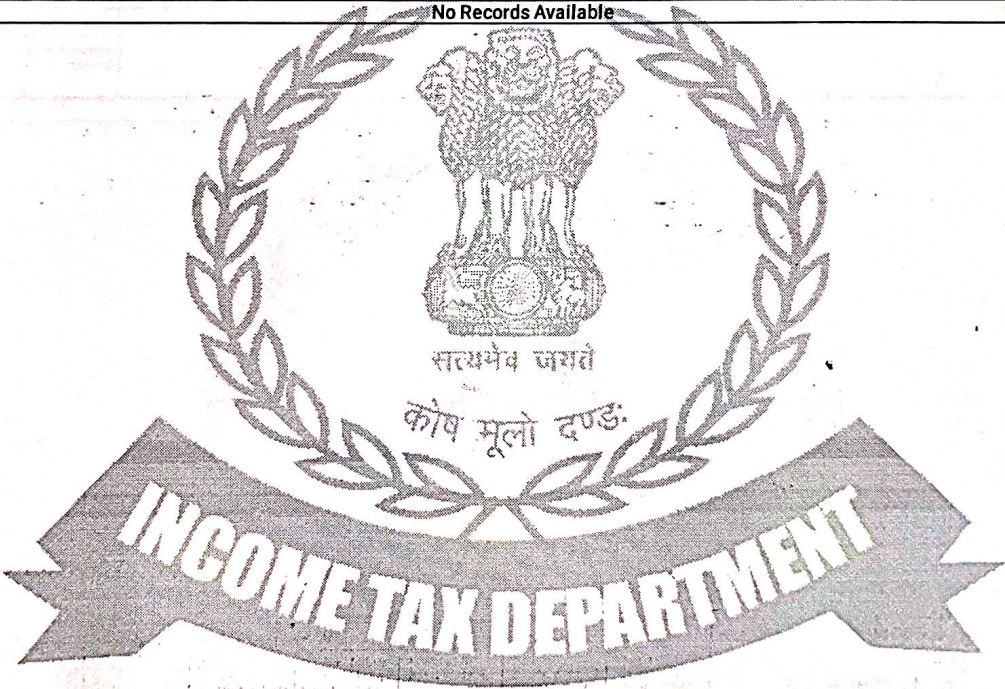
Acknowledgement Number:478357930071125

Schedule SP-d: Details of the services of the auditee are made available to the specified person during the previous year?									
S. No.	Name of specified person	PAN of specified person	Details of Services		Details of Remuneration for the previous year		Details of Compensation for the previous year		
			Nature of services made available	Value of services made available (In Rs)	Actual amount of remuneration for the service	Adequate Remuneration for the service	Nature of compensation for the service	Actual amount of compensation for the service	Adequate Compensation
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
No Records Available									



Acknowledgement Number:478357930071125

Schedule SP- e 1 : Details of any share, security is purchased by or on behalf of the auditee from the specified person during the previous year?													
S. No.	Name of specified person	PAN of specified person	Nature of property purchased	Details of Shares or Security					Details of Other Property being Movable				
				Name of the Company/ Concern of which the shares are purchased	Number of shares purchased during the previous year	Price of each share/security	Total consideration paid share or security	Adequate consideration for share or security	Nature of property	Number of property purchased	Price of property	Total consideration paid for property during the previous year	Adequate Consideration
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
No Records Available													



Acknowledgement Number:478357930071125

Schedule SP- e 2 : Details in case of Other Property being Immovable:								
S. No.	Name of specified person	PAN of specified person	Type of asset	Address of Property	Area (In Sq ft)	Stamp Duty Value	Details of Consideration	
							Amount of consideration paid for asset	Adequate Consideration for asset
No Records Available								



Acknowledgement Number:478357930071125

Schedule SP- f 1: Details of any share, security sold by or on behalf of the trust or institution to a specified person during the previous year?													
S. No.	Name of specified person	PAN of specified person	Nature of property sold	Details of Share or Security					Details of Other Property being Movable				
				Name of the Company or Concern of which the shares are sold	Number of shares sold during the previous year	Price of each share or security	Total consideration share or security	Adequate consideration for share or security	Nature of movable property	Number of movable properties sold	Price of Movable property	Total consideration for property during the previous year	Adequate Consideration

No Records Available



Acknowledgement Number:478357930071125

Schedule SP-f2 : Details in case of other property being immovable								
S. No.	Name of specified person	PAN of specified person	Type of asset	Address of property	Area (in Sq ft)	Stamp Duty Value	Details of Consideration	
							Amount of consideration for asset	Adequate consideration for asset
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
No Records Available								



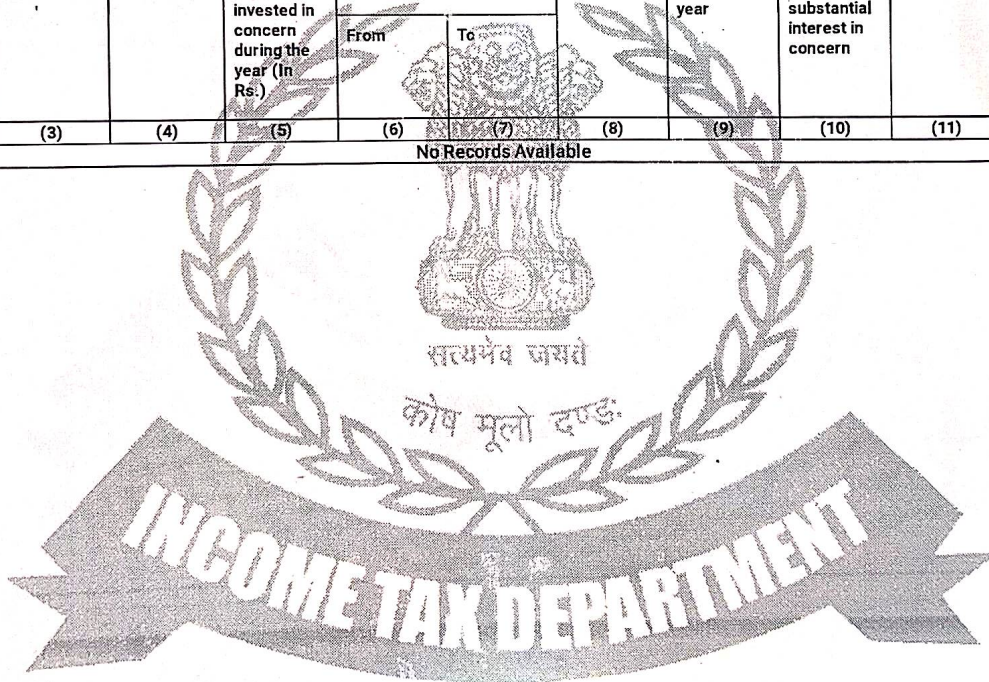
Acknowledgement Number:478357930071125

Schedule SP-g : Details of any income or property which is diverted during the previous year in favour of any specified person				
S. No.	Name of specified person in whose favor income or property diverted	PAN of specified person	Details of Income or property that is diverted	
			Nature of Income or property that is diverted	Value of income or property that is diverted (In Rs)
(1)	(2)	(3)	(4)	(5)
No Records Available				



Acknowledgement Number:478357930071125

Schedule h : Details of any funds that are, or continue to remain invested in any concern during the previous year in which the specified person has a substantial interest												
S. No.	Nature of concern in which funds are continue to remain invested	Name of concern	Details of the Concern in which funds are, or continue to remain, invested						Details of substantial interest			
			Address of concern	Amount that is or continues to remain invested in concern during the year (In Rs.)	Duration of investment during the previous year		Nature of investment	Income from investment during the year	Name of specified person having substantial interest in concern	PAN of specified person	Nature of substantial interest	Nature of concern in which funds are continue to remain invested
(1)	(2)	(3)	(4)	(5)	From	To	(8)	(9)	(10)	(11)	(12)	(13)
No Records Available												



Acknowledgement Number:478357930071125

Schedule TDS disallowable : Details of amounts inadmissible amount disallowable under thirteenth proviso to clause (23C) of section 10 or sub section (1) of section 11 read with sub-clause(ia) of clause (a) of section 40:

(a) Details of payment on which tax is not deducted					
Date of Payment	Amount of payment	Nature of payment	Name of Payee	PAN or Aadhar of payee, if available	Address of Payee
(1)	(2)	(3)	(4)	(5)	(6)
No Records Available					

(b) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub- section (1) of section 139							
Date of Payment	Amount of payment	Nature of payment	Name of Payee	PAN or Aadhar of payee, if available	Address of Payee	Amount of tax deducted	Amount out of (7) deposited, if any
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
No Records Available							

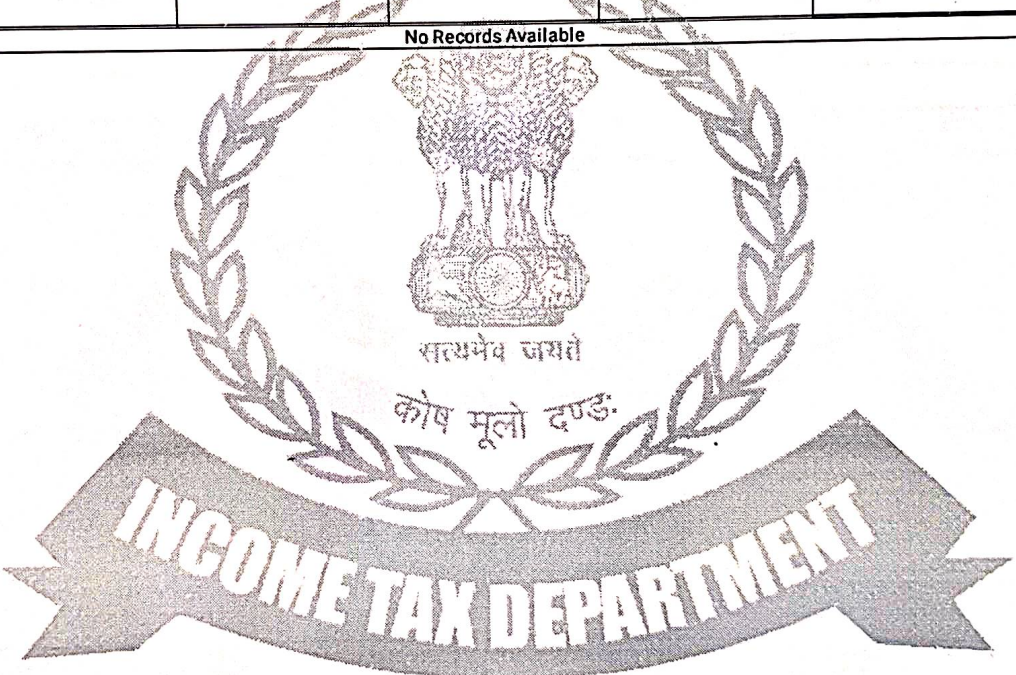


Acknowledgement Number:478357930071125

Schedule 40A(3): Details of amount is disallowable under thirteenth proviso to section 10(23C) or Explanation 3 sub-section(1) of section 11 read with sub-section (3) of section 40A

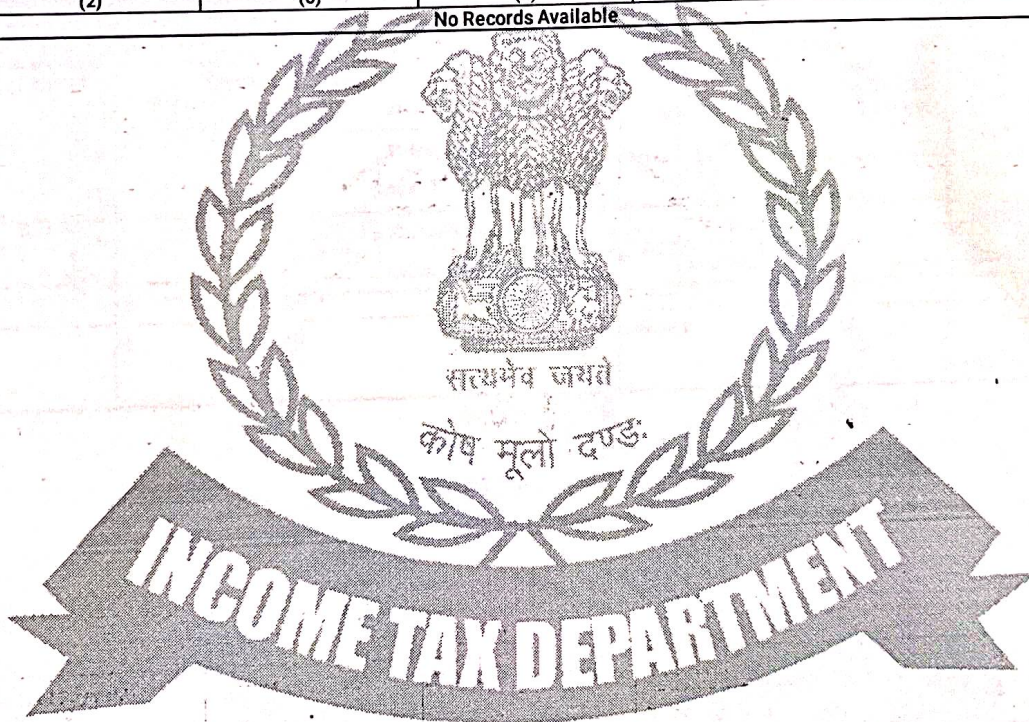
S. No.	Date of Payment	Amount of payment	Nature of payment	Details of Payee		
				Name	PAN or Aadhar of payee, if available	Address

No Records Available



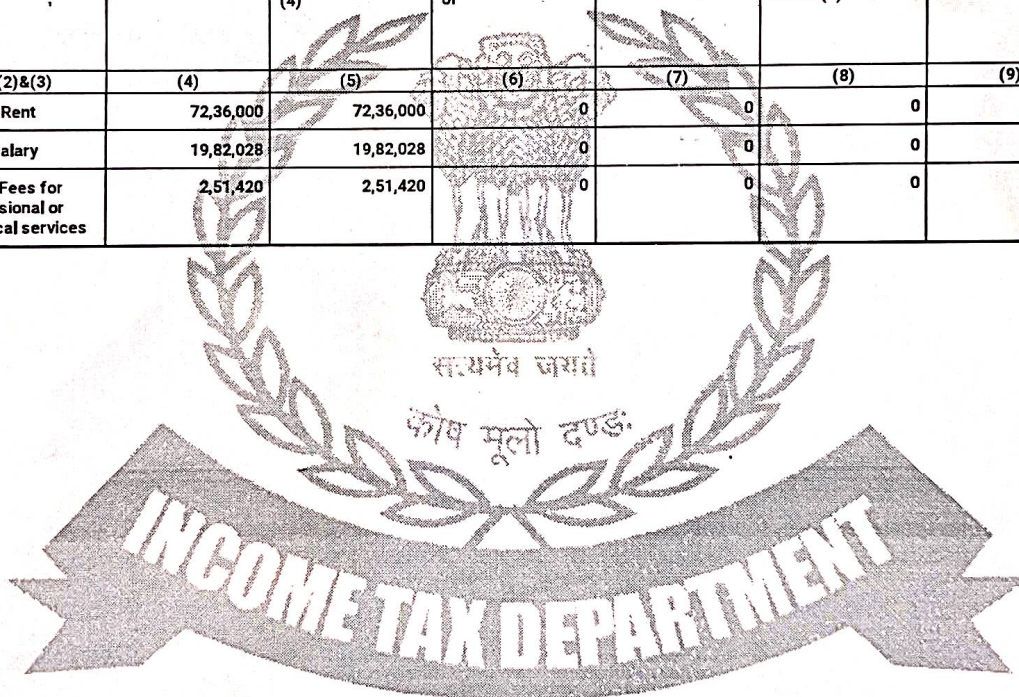
Acknowledgement Number:478357930071125

Schedule 40A(3A): Details of Amount disallowable under thirteenth proviso to section 10(23C)/sub-section (1) of section 11 read with sub-section (3A) of section 40A						
S. No.	Date of Payment	Amount	Nature	Details of Payee		
				Name	PAN or Aadhar of payee, if available	Address
(1)	(2)	(3)	(4)	(5)	(6)	(8)
No Records Available						



Acknowledgement Number:478357930071125

Schedule TDS/TCS								
Tax Deduction and Collection Account Number (TAN)	Section/ Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected but not deposited to the credit of the Central Government out of (6) and (8)
(1)	(2)&(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
BBNP02127G	194-I - Rent	72,36,000	72,36,000	0	0	0	0	0
BBNP02127G	192 - Salary	19,82,028	19,82,028	0	0	0	0	0
BBNP02127G	194J - Fees for professional or technical services	2,51,420	2,51,420	0	0	0	0	0



Acknowledgement Number:478357930071125

Schedule Statement of TDS/TCS				
Tax Deduction and Collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported
(1)	(2)	(3)	(4)	(5)
BBNP02127G	26Q	31-Jul-2024	15-Jul-2024	Yes
BBNP02127G	26Q	31-Oct-2024	31-Oct-2024	Yes
BBNP02127G	26Q	31-Jan-2025	27-Jan-2025	Yes
BBNP02127G	26Q	31-May-2025	19-May-2025	Yes
BBNP02127G	24Q	31-Oct-2024	31-Oct-2024	Yes
BBNP02127G	24Q	31-Jan-2025	27-Jan-2025	Yes
BBNP02127G	24Q	31-May-2025	19-May-2025	Yes



Acknowledgement Number:478357930071125

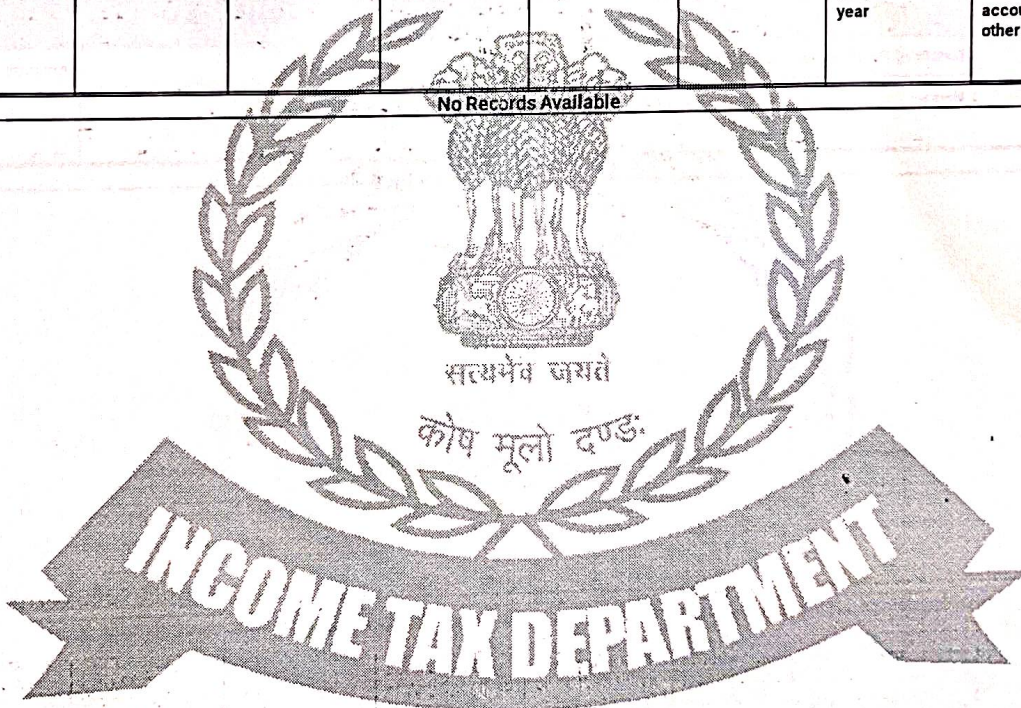
Schedule Interest on TDS/TCS			
Tax Deduction and Collection Account Number (TAN)	Amount of interest under section 201(1A) or 206C(7) is payable	Amount paid out of column (2)	Date of payment
(1)	(2)	(3)	(4)
BBNP02127G	1,705	1,705	25-Feb-2025



Acknowledgement Number:478357930071125

Schedule 269SS: Details of loan or deposit or any specified sum taken, exceeding the limit specified in section 269SS during the previous year									
S. No.	Name of the lender or depositor	PAN or Aadhar the payee, if available	Address	Loan or Deposit or Any Specified Sum	Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared up during the previous year?	Maximum amount outstanding in the account at any time during the previous year	By Cheque or Bank Draft or use of electronic clearing system through a bank account or any other mode	Whether Account Payee if by Cheque or Bank Draft?

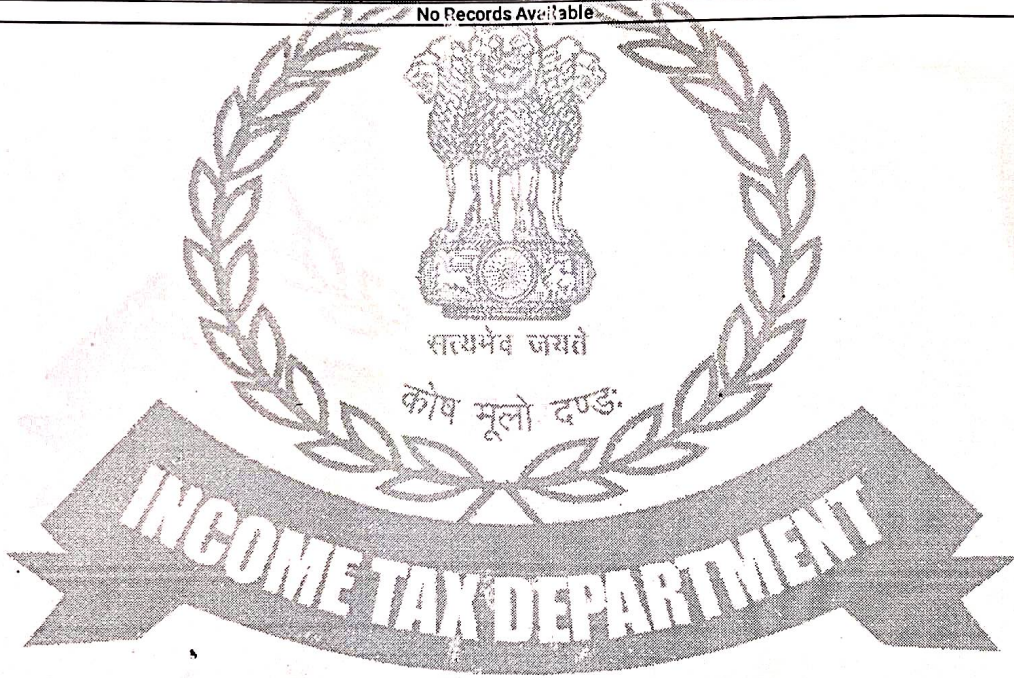
No Records Available



Acknowledgement Number:478357930071125

Schedule 269ST: Details of amount received exceeding the limit specified in section 269ST, from a person in a day; or in respect of a single transaction; or in respect of transactions relating to one event or occasion from a person during the previous year?

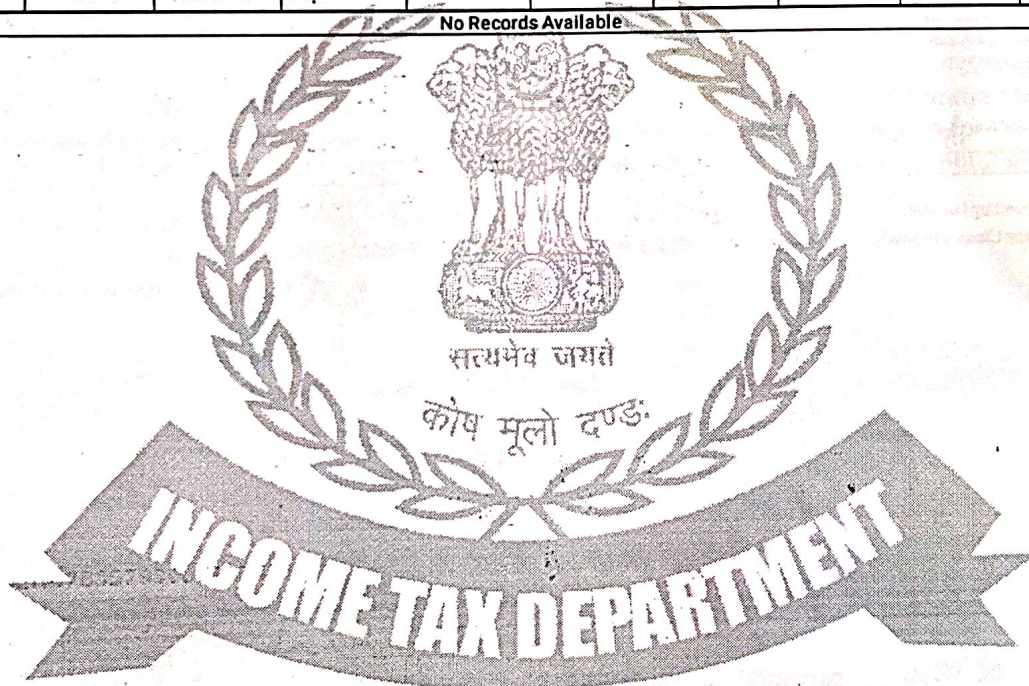
S. No.	Details of Payer and amount of payment			Amount
	Name	PAN, if available	Address	
No Records Available				



Acknowledgement Number:478357930071125

Schedule 269T: Details of repayment of any amount being loan or deposit or any specified advance exceeding the limit specified in section 269T, during the previous year?										
S. No.	Details of Payee			Details of Transaction				Mode of Repayment		
	Name	PAN of the payee, if available	Address	Loan or Deposit or Any Specified Advance	Amount	Please specify mode of receipt (by Cheque or Bank Draft or use of electronic clearing system through a bank account or any other)	Whether Account Payee, if by Cheque or Bank Draft?	Whether Squared up?	Maximum Amount outstanding	By Cheque or Bank Draft or use of electronic clearing system through a bank account or any other mode

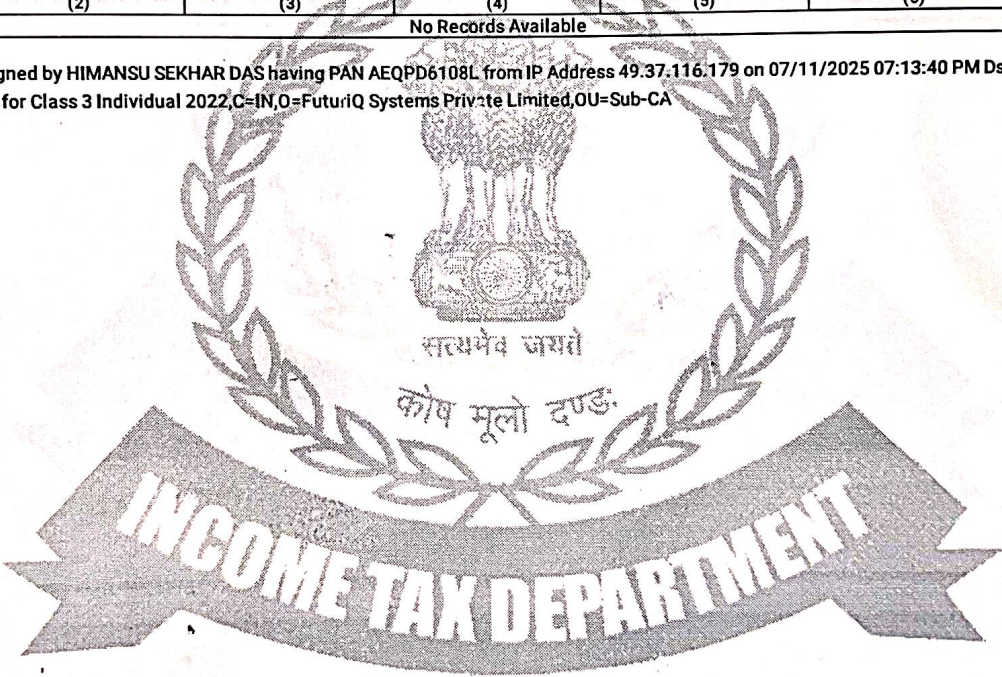
No Records Available



Acknowledgement Number:478357930071125

Schedule other law violation						
S. No.	Name of law under which non-compliance has occurred	Nature of non-compliance	Date of order, direction or decree, holding that such non-compliance has occurred	Whether the order, direction or decree, has been disputed before any court or appellate forum	If yes, whether dispute has attained finality	Has the dispute been finalised in favour of the auditee
(1)	(2)	(3)	(4)	(5)	(6)	(7)
No Records Available						

This form has been digitally signed by HIMANSU SEKHAR DAS having PAN AEQPD6108L from IP Address 49.37.116.179 on 07/11/2025 07:13:40 PM Dsc SI.No and issuer 1561321882CN=SignX sub-CA for Class 3 Individual 2022,C=IN,O=FuturiQ Systems Private Limited,OU=Sub-CA



FORM NO. 10 [See rule 17(2)]

Statement to be furnished to the Assessing Officer/Prescribed Authority under clause (a) of the Explanation 3 to the third proviso to clause (23C) of section 10 or under clause (a) of sub-section (2) of section 11 of the Income-tax Act, 1961. This form is in compliance with rule 17(2).



e-Filing Anywhere Anytime
Income Tax Department, Government of India

Acknowledgement Number -470581950071125

To

The Prescribed Authority

I, ASHISH KUMAR PATRA, on behalf of PRAMODINI EDUCATIONAL AND CHARITABLE TRUST [name of the fund /institution / trust / any university / other educational institution /any hospital / other medical institution/ association] having Permanent Account Number AABTP4727E hereby bring to your notice that it has been decided by a resolution passed by the trustees/governing body/management, by whatever name called, on 27-Oct-2025 that, out of the income of the fund /institution / trust / any university / other educational institution / any hospital / other medical institution /association for the previous year, relevant to the assessment year 2025-26 an amount of ₹ 1,86,94,720 which is 9.22 per cent of the income of the fund /institution / trust / any university / other educational institution /any hospital / other medical institution/association for the said previous year, shall be accumulated or set apart for carrying out the purposes of the fund /institution / trust / any university / other educational institution /any hospital / other medical institution/association.

1. The details of the amount, the purpose and period of the proposed accumulation or setting apart is as under:-

Sl. No.	Section under which statement is being furnished	Purpose for which amount is being accumulated or set apart	Amount of accumulation (In Rs.)	Period of accumulation/setting apart		
				Starting previous year	Ending previous year	Period in years
1	Clause (a) of sub-section (2) of section 11	To be utilised in the future to repay outstanding, and to be utilised in the future for the objective of the Trust	18694720	2025-26	2029-30	5

2. The amount so accumulated or set apart has been invested or deposited in any one or more of the forms or modes specified in sub-section (5) of section 11 of the Income-tax Act, 1961.
3. It is further brought to your notice that the said PRAMODINI EDUCATIONAL AND CHARITABLE TRUST [name of the fund /institution / trust / any university / other educational institution /any hospital / other medical institution/association] had in respect of an assessment year preceding the relevant assessment year given the statement regarding accumulation or setting apart of an amount as required under clause (a) of the Explanation 3 to the third proviso to clause (23C) of section 10/ clause (a) of sub-section (2) of section 11 of the Income-tax Act, 1961 as detailed below:

Sl. No.	Year of accumulation	Date of filing Form 10	Amount accumulated	Period for which accumulated/ set apart	Amount applied upto the end of the previous year	Amount remaining for appreciation	Amount deemed to be income within the meaning of the Explanation 4 to the third proviso to clause(23C) of section 10/ sub-section (3) of section 11
No Records Added							

4. It is also brought to your notice that, out of incomes detailed in 3 above, due to the order/injunction of the court the income as detailed below could not be applied for the purpose for which it was accumulated or set apart:-

Sl. No.	Amount of Income	Previous year in which accumulated or set apart	Period during which it could not be applied due to court order	Details of court order
			From To	
No Records Added				

Name: ASHISH KUMAR PATRA

Designation: CHAIRMAN

Address: 1297/2739,, SARADA NIWAS, KP Sasan nuasahi, Sundarpada B.O, KHORDA, Odisha, India - 751002

Place: BHUBANESWAR

IP Address: 49.37.116.179

Date: 07-Nov-2025

Acknowledgement Number - 470581950071125

Income Tax Form submitted electronically on 07-Nov-2025 03:43:36 PM from IP Address - and verified by ASHISH KUMAR PATRA having PAN/TAN ACYPP3353K on 07-Nov-2025 03:43:34 PM using Electronic Verification Code EAU1ZC6CBI generated through Aadhaar OTP mode.

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1(SAHJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7
filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment
Year
2025-26

PAN	AABTP4727E		
Name	PRAMODINI EDUCATIONAL AND CHARITABLE TRUST		
Address	1297/2739, SARADA NIWAS, KAPILAPRASAD, BHUBANESWAR , KHRDA , 24-Odisha, 91-INDIA, 751002		
Status	05-AOP/BOI	Form Number	ITR-7
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	611512440201125

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	1A	0
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	0
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	0
	Taxes Paid	7	3,78,684
Accreted Income and Tax Detail	(+) Tax Payable /(-) Refundable (6-7)	8	(-) 3,78,680
	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+) Tax Payable /(-) Refundable (12-13)	14	0

Income Tax Return electronically transmitted on 20-Nov-2025 19:04:08 from IP address
49.37.116.163 and verified by ASHISH KUMAR PATRA having PAN
ACYPP3353K on 21-Nov-2025 using paper ITR-Verification Form/Electronic Verification Code
EAC1KF4WBI generated through Aadhaar OTP mode

System Generated

Barcode/QR Code



AABTP4727E07611512440201125f4fd29e22873626db809097a5f4e97783ac05a44

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

If the return is verified after 30 days of transmission of return data electronically, then date of verification will be considered as date of filing the return (Notification No. 05 of 2022 dated 20.07.2022 issued by the DCIT (Systems), CRNT)

SPP ASSOCIATES

(Chartered Accountants)

1258, Chandan Villa, Unit-IX, Bhubaneswar-751022

E-mail: hsda1900@rediffmail.com