

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

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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


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)

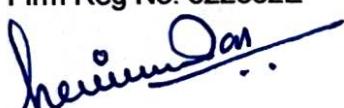
Particulars		Note No.	Year ended 31ST MARCH, 2025
I	Income		
	(a) Academic Receipts	14	200,801,206
	(b) Other Incomes	15	2,124,976
	Total Income		202,926,182
II	Expenses		
	(a) Employee payments and benefits	16	66,187,115
	(b) Academic Expenses	17	23,560,503
	(c) Administrative and general expenses	18	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

UDIN-25060574BMIOYY5576

Date-27/10/2025

Place-Bhubaneswar

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		
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)		6,442,149
Other shortterm borrowing		23,892,319
	Total	23,892,319
5. Sundry Creditors		
For Goods & Services		569,918
Others		417,319
	Total	987,237
6. Current Liabilities		
(a) Statutory Liability		131,374
EPFO Payable		25,984
ESIC Contribution Payable		60,729
Tds Payable		
(b) Other Liabilities		1,336,500
Land Purchase payable		1,415,500
Caution Money (Refundable)		-
Deposits From Students(Caution Money)		2,817,783
Salary Payable		17,600
Other Current liabilities		5,805,470
	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
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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
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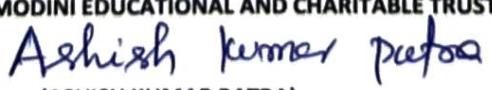
Asheesh Kumar Patra
(ASHISH KUMAR PATRA)



Final Certificate Fee	319,127
Fooding Expenses skill Programme	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
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(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 vehicles	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 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	
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
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(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)
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),Svtc,svcsm,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 disclose 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
(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	8	142,775,008
	(i) Tangible assets		
	(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) Academic 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)	25	45,793,199
	Significant Accounting Policies		
	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

Neemdar

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
SVIHM T Union Bank CA A/C No-0086		302,115
SVIHM T PNB SVIHM T 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 Program		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 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
Garden maintenance		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

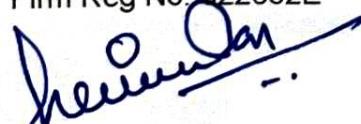
Particulars		Note No.	As at 31ST MARCH, 2025
A	LIABILITIES		
I	Surplus and Corpus Funds		
	(a) Corpus Funds	1	-
	(b) General Fund	2	76,986,698
II	Non-current liabilities		
	(a) Long-term borrowings	3	18,935,479
III	Current liabilities		
	(a) Short-term borrowings	4	1,031,350
	(b) Sundry Creditors	5	569,918
	(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



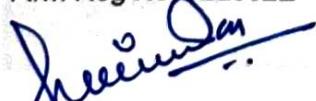
SWAMI VIVEKANANDA SCHOOL OF ENGG. & TECH.

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

Particulars		Note No.	Year ended 31ST MARCH, 2025
I	Income		
	(a) Academic 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) Academic 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	Total	90,000,585
		90,000,585.38
2. Other income		
varthana Insurance Refund Amount	Total	777,856
Class room rent		50,000
		827,856
3. Inter Branch Transfer		
PECT	Total	27,094,221
SVCSM		57,000
SVITC		10,000
SVIM		980,000
SVIHMT		265,000
		28,406,221
4 Loans & Advance		
Ramakrishana Pratisthana	Total	5,000
Subhasis Mohapatra		80,000
Santosh Kumar patra		117,685
Other loans		202,685
5. Employee benefit expense		
Salaries and Wages	Total	16,979,504
Part Time Staff salary		3,585,748
Professinal tax		59,600
		20,624,852
6. Academic Expenses		
Admission expenses	Total	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 Activies		83,630
Student Welfare		72,600
OSDA Center Expenses		100,287
Uniform expenses		346,684
Workshop expenses		86,080
		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	1,018,022	
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 paper Expenses	18,715	
Expenses on workshop	525,782	
Pos machine Rent	3,776	
Refreshment expenses	116,020	
Other expenses	465,016	
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
SVIHM		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	58,188,617
Balance as at the beginning of the year	-
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	18,935,479
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 Deposite with PNB		200,000
	Total	200,000
10. Receivables		
Student Fess Receivable		11,397,106
	Total	11,397,106
11. Cash & Cash Equivalents		
Balances with Bank Accounts		25,000
Svset Axis bank69429		16,282
HDFC BPCL Smart A/C No-		2,433,562
ICICI Bank a/c No-		7,844,395
PNB CA A/C-7655002100000219		60,532
Union Bank A/C-751401010050036		202,218
Cash in Hand		
	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
	Total	4,481,238
		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
Filling 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	Acquaguard	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>		51,439,334		13,802,606		65,241,940	6,160,595	59,081,345

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	LIABILITIES		
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	8	2,450,066
	(i) Tangible assets		-
	(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



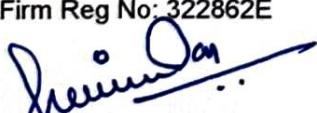
SWAMI VIVEKANANDA COLLEGE OF SCIENCE AND MANAGEMENT

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

Particulars		Note No.	Year ended 31ST MARCH, 2025
I	Income (a) Academic Receipts (b) Other Incomes	14 15	21,603,515 -
	Total Income		21,603,515
II	Expenses (a) Employee payments and benefits (b) Academic Expenses (c) Administrative and general expenses (d) Transportation Expenses (e) Hostel Expenses (f) Repairs & Maintenance (g) Finance cost (h) Depreciation and Amortisation expense (i) Other expenses	16 17 18 19 20 21 22 23 24	489,561 3,431,614 106,669 6,500 213,056 48,838 3,675 347,851 245,326
	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) Significant Accounting Policies	25	16,710,425
	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 COLLEGE OF SCIENCE AND MANAGEMENT

(ASHISH KUMAR PATRA)
CHAIRMAN-CUM-MANAGING TRUSTEE



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) Academic 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
			15,723,761
	TOTAL(III+IV)		

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
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		19,342
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. Capital 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	11,325,302
Balance as at the beginning of the year	-
Add: Contributions towards General Fund	16,710,425
Add/(Deduct): Balance of net income/(expenditure) transferred from the Income and Expenditure Account	28,035,727
	Total
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
5. Sundry Creditors	
For Goods & Services	-
Others	-
	Total
6. Other Current Liabilities	
Other current liabilities	17,600
Deposits From Others	-
	Total
7. Short Term Provisions	
	Total
9. Other Non Current Assets	
	Total
10. Receivables	
Student Fees Receivable	16,225,238
	Total
11. Cash & Cash Equivalents	
Balances with Bank Accounts	1,181,870
Axis Bank CA A/C 72596	392,692
Union Bank AC A/C 50189	189,061
Cash in Hand	-
	Total
12. Short Term Loans & Advances	
Advance to employees : (not-interest bearing)	
Salary	12,500
Advance to Creditors	200,000
	Total
Branch & Division	
PECT	212,500
SVIHM	6,716,400
SVIM	460,000
SVSET	188,000
	Total
13. Other Current Assets	57,000
	Total
	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	
	-
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 (VIP)	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 INSTITUE OF MANAGEMENT

BALANCE SHEET AS AT 31ST MARCH, 2025

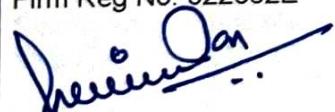
Particulars		Note No.	As at 31ST MARCH, 2025
A	LIABILITIES		
I	Surplus and Corpus Funds		
	(a) Corpus Funds	1	-
	(b) General Fund	2	25,986,244
II	Non-current liabilities		
	(a) Long-term borrowings	3	-
III	Current liabilities		
	(a) Short-term borrowings	4	5,328,717
	(b) Sundry Creditors	5	140,463
	(c) Other current liabilities	6	-
	(d) Short-term provisions	7	568,345
		TOTAL	32,023,769
B	ASSETS		
I	Non-current assets		
	(a) Fixed assets	8	15,256,548
	(i) Tangible assets		-
	(ii) Capital work-in-progress	9	650,000
	(b) Other non-current assets		
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 INSTITUE OF MANAGEMENT

(ASHISH KUMAR PATRA)
CHAIRMAN-CUM-MANAGING TRUSTEE



SWAMI VIVEKANANDA INSTITUE OF MANAGEMENT

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

	Particulars	Note No.	Year ended 31ST MARCH, 2025
I	Income (a) Academic Receipts (b) Other Incomes	14 15	20,090,508.00 59,482
	Total Income		20,149,990.00
II	Expenses (a) Employee payments and benefits (b) Academic Expenses (c) Administrative and general expenses (d) Transportation Expenses (e) Hostel Expenses (f) Repairs & Maintenance (g) Finance cost (h) Depreciation and Amortisation expense (i) Other expenses	16 17 18 19 20 21 22 23 24	7,611,690 3,109,731 3,484,777 - 1,487,693 298,305 4,067 - 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) Significant Accounting Policies	25	3,747,690.45
	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 INSTITUE OF MANAGEMENT

(ASHISH KUMAR PATRA)
CHAIRMAN-CUM-MANAGING TRUSTEE



SWAMI VIVEKANANDA INSTITUE 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) Academic 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 INSTITUE OF MANAGEMENT

(ASHISH KUMAR PATRA)

CHAIRMAN-CUM-MANAGING TRUSTEE



SWAMI VIVEKANANDA INSTITUE 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
	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	559,482
	559,482
3. Inter Branch Transfer	
PECT	2,014,000
SVIHM	131,400
SVITC	17,000
SVSET	70,650
SVCSM	278,000
	2,511,050
4. Employee benefit expense	
Salaries and Wages	503,628
	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
	3,056,881
6. Capital Expenditure	
Furniture & Fixture	393,412
Aquaguard	44,604
CCTV	123,690
Computer System	197,052
Printer	49,500
	808,258.00
7. Loans & Advances	
Hostel Security Deposit	72,000.00
	72,000.00
8. Investment	
Fixed Deposit PNB 39280	550,000.00
PNB OD 0052	100,000.00
	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
	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 INSTITUE 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	22,238,554
Add: Contributions towards General Fund	3,747,690
Add/(Deduct): Balance of net income/(expenditure) transferred from the Income and Expenditure Account	25,986,244
	Total
	-
	-
	-
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	140,463
Others	140,463
	Total
	140,463
	140,463
6. Other Current Liabilities	
	Total
	-
7. Short Term Provisions	
Salary Payable	568,345
	Total
	568,345
9. Other Non Current Assets	
Fixed Deposite 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 INSTITUE 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 INSTITUE 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 maintainance 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 INSTITUE OF MANAGEMENT

(ASHISH KUMAR PATRA)
CHAIRMAN-CUM-MANAGING TRUSTEE



SWAMI VIVEKANANDA INSTITUE 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	Acquaguard	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
<i>Previous year figures</i>			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 INSTITUE OF MANAGEMENT

(ASHISH KUMAR PATRA)
 CHAIRMAN-CUM-MANAGING TRUSTEE



SWAMI VIVEKANANDA INSTITUE 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 INSTITUE OF HOTEL MANAGEMENT & TOURISM

(ASHISH KUMAR PATRA)
CHAIRMAN-CUM-MANAGING TRUSTEE



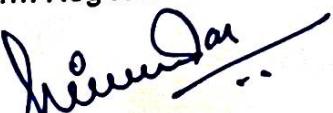
SWAMI VIVEKANANDA INSTITUE OF HOTEL MANAGEMENT & TOURISM

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

Particulars		Note No.	Year ended 31ST MARCH, 2025
I	Income		
	(a) Academic Receipts	14	5,518,950
	(b) Other Incomes	15	7,214
II	Total Income		5,526,164
	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 INSTITUE OF HOTEL MANAGEMENT & TOURISM

(ASHISH KUMAR PATRA)
CHAIRMAN-CUM-MANAGING TRUSTEE



SWAMI VIVEKANANDA INSTITUE 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) Academic 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		837,729
		TOTAL(III+IV)	9,327,347

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. 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
Counselling 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 SVIHM 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 Refilling		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 INSTITUE 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	10,632,992
Balance as at the beginning of the year	-
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	-
SVCSM	1,333,173
SVTC	460,000
SVIM	45,000
	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	-
	Total
	-
11. Cash & Cash Equivalents	
Balances with Bank Accounts	6,531,804
Union Bank CA A/C No-0086	6,531,804
PNB SVIHM A/c No-40912	302,115
Cash in Hand	535,614
	Total
	843,476
12. Short Term Loans & Advances	
	Total
	-
13. Other Current Assets	
Security Deposits	65,000
	Total
	65,000
	150,000
	Total
	150,000

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
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
Counselling 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
Independence Day Celebration		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 INSTITUE 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	Library 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	Acquaguard	10%	-	-	-	-	-	-	-
13	Air Condition(AC)	15%	28,934	-	-	-	28,934	4,340	24,594
14	Electrical Equipment	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
<i>Previous year figures</i>			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 INSTITUE OF HOTEL MANAGEMENT & TOURISM

(ASHISH KUMAR PATRA)
CHAIRMAN-CUM-MANAGING TRUSTEE



SWAMI VIVEKANANDA INDUSTRIAL TRAINING CENTER

BALANCE SHEET AS AT 31ST MARCH, 2025

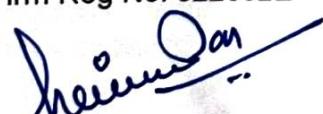
Particulars		Note No.	As at 31ST MARCH, 2025
A	LIABILITIES		
I	Surplus and Corpus Funds		
	(a) Corpus Funds	1	
	(b) General Fund	2	6,050,940
II	Non-current liabilities		
	(a) Long-term borrowings	3	-
III	Current liabilities		
	(a) Short-term borrowings	4	1,053,856
	(b) Sundry Creditors	5	91,676
	(c) 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	9	-
	(c) Other non-current assets		-
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



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) Academic 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



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 Bank balance		35,535 63,554
II	RECEIPT (a) Academic Receipts (b) Other Incomes (c) Inter Branch Transfer	1 2 3	3,127,143 - 1,364,500
	Total (I+II)		4,590,732
III	PAYMENT (a) Employee payments and benefits (b) Academic Expenses (c) Capital Expenditure (d) Loans & Advances (e) Administrative and general expenses (f) Transportation Expenses (g) Hostel Expenses (h) Repairs & Maintenance (i) Finance cost (j) Inter Branch Transfer (k) Other expenses	4 5 6 7 8 9 10 11 12 13 14	1,927,627 661,240 88,100 30,000 451,148 8,780 393,745 83,013 1,355 735,150 92,170
	Total Payments		4,472,328
iv	Closing Balance Cash in hand Bank balance	15	35,535 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
Counselling expenses		520,350
Exam & Formfillup Expenses		49,695
Identity card expenses		2,745
Sports and Cultural Activities		3,970
Skill Convention		2,520
Student Account Opening Expenses		17,000
Practical raw material		51,460
	Total	661,240
6. Capital 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 Balance		
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	6,415,845
Balance as at the beginning of the year	-
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 Deposite with UBI	-
	Total
	-
10. Receivables	
Outstanding morethan six months	-
Course Fee Receivable	-
Others	-
	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
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	-
	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 Activities		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	Library 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
	Previous year figures		799,214	-	53,197	-	852,411	96,417	755,994

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

For and on behalf of
SARADADEVI SCHOOL OF NURSHING COLLEGE

(ASHISH KUMAR PATRA)
CHAIRMAN-CUM-MANAGING TRUSTEE

Armen D.
CA HS DAS,FCA
Partner
M No- 060574



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) Academic 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		
	-	
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

	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	4,781,795
Add: Contributions towards General Fund	10,838,573
Add/(Deduct): Balance of net income/(expenditure) transferred from the Income and Expenditure Account	-
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	367,768
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
15. Other income	Total	13,463,060.00
16. Employee benefit expense		
Salaries and Wages		23,387
Visiting faculty salary		28,000
17. Academic Expenses	Total	51,387
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
18. Administrative and General Expenses	Total	540,291
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
19. Transportation Expenses	Total	243,750
Fuel Expenses		16,000
20. Hostel Expenses	Total	16,000
Hostel Electric		10,536
Hostel Fooding Expenses		1,125,935
Hostel Rent		363,174
21. Repair and Maintenance	Total	1,499,645
Repair & Maintenance for others		2,920
22. Finance costs	Total	2,920
Account Clouser		732.76
Bank Charges		2,135.38
23. Depreciation and amortization expense	Total	2,868
Depreciation of tangible assets		75,986
24. Other expenses	Total	75,986
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 Equipment	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	LIABILITIES		
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

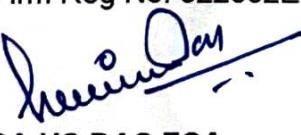
Particulars		Note No.	Year ended 31ST MARCH, 2025
I	Income		
	(a) Academic Receipts	14	12,960,400
	(b) Other Incomes	15	-
Total Income			12,960,400
II	Expenses		
	(a) Employee payments and benefits	16	4,597,022
	(b) Academic Expenses	17	1,131,620
	(c) Administrative and general expenses	18	763,005
	(d) 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		
	The accompanying notes are an integral part of the financial statements.	25	
		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 Bank balance		88,505 98,021
II	RECEIPT (a) Academic Receipts (b) Other Incomes (c) Inter Branch Transfer	1 2 3	6,217,788 130,000 6,534,314
			Total (I+II)
III	PAYMENT (a) Employee payments and benefits (b) Academic Expenses (c) Capital Expenditure (d) Loan & Advances (e) Repayment Of Loan (f) Administrative and general expenses (g) Transportation Expenses (h) Hostel Expenses (i) Repairs & Maintenance (j) Finance cost (k) Inter Branch Transfer (l) Other expenses	4 5 6 7 8 9 10 11 12 13 14 15	138,000 783,620 222,342 10,000 150,000 357,005 3,000 1,428,147 21,600 2,716 2,658,596 170,968
	Total Payments		5,945,994
IV	Closing Balance Cash in hand Bank balance	16	41,561 546,759 6,534,314
			TOTAL(III+IV)

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



16	Bank Balance Axis bank A/C No-45439 BOM CA 49390		546,759
		TOTAL	546,759
9	Administrative and general expenses Printing and Stationary Travelling and Conveyance Expenses Remuneration for ANM & GNM Inspection Fees		34,290 134,215 188,500
		Total	357,005
10.	Transportation Expenses Fuel Expenses		3,000
		Total	3,000
11.	Hostel Expenses Hostel Electricity Hostel Fooding Expenses Hostel Rent		30,587 1,132,530 265,030
		Total	1,428,147
12	Repairs & Maintenance Building		21,600
		Total	21,600
13	Finance cost Account Clouser Charges Bank Charges		691 2,025
		Total	2,716
14	Inter Branch Transfer PECT SSN		2,112,196 546,400.00
		Total	2,658,596.00
15	Other expenses Petty cash Expenses Nursing Day Celebration Marketing expenses		82,620 70,000 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	588,320
	Total
	588,320
12. Short Term Loans & Advances	
Branch/Division	496,400
SSNC	496,400
Advance to employees : (not-interest bearing)	150,000
Other Advances	646,400
	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

Hostel Fooding Expenses

Hostel Rent

		38,860
	Total	1,551,050
		393,430
	Total	1,983,340

21. Repair and Maintenance

Building

		21,600
	Total	21,600
		691
	Total	2,025
	Total	2,716

22. Finance costs

Account Clouser Charges

Bank Charges

		67,819
	Total	67,819
		82,620
	Total	70,000
		29,000
	Total	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 (VIP)	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) Academic 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

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

	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	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	25,000
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		
Bank Account	88,858	
PECT Axis bank CA 5841	-	
PECT IDBI CA 6170	691,950	
PECT BOM CA 52514	23,168	
PECT PNB SB A/C NO-9615	-	
PECT UNION BANK A/C NO-0059	98,046	
PECT INDIAN BANK A/C NO-8725	4,999	
PNB A/C NO-0161	50,000	
PECT Axis Bank CA No-8281	3,438	
		Total
		985,458
12. Short Term Loans & Advances		
Advance to employees : (not-interest bearing)	50,000	
Pect Loans Advance	9,504,412	
Unsecured Loan	2,866,833	
Unique Power generation	2,587,811	
Advance to creditor	66,000	
		Total
		15,075,056
Branch Division		
SSCN	3,317,951	
SVITC	970,856	
SVIHMT	1,333,173	
SVIM	5,140,717	
		Total
		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
	33,627,943
15. Other income	
Interest on Term Deposits	1,219,560
Interest on Savings Accounts	10,864
	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
	24,299,877
17. Academic Expenses	
Affiliation Fees	243,000
collage building rent	76,000
Final Certificate Fee	298,527
Assement 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
	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
	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>		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

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

INCOME TAX DEPARTMENT

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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
		(1)	(2)	(3)	(4)
		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)
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	ACVPP3353K	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 of 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 (3) 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

		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
							(1)	(2)	(3)	(4)	
	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 27							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 27							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)										
	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							₹			
		(e)	Income from the business undertaking for the previous year which is 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										
		(e)	Profits and gains from the business during the previous year										
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	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	BBNO02579D	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

		Income/Receipt Statement												
		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	
		(1)	(2)	(3)	(4)	(5)	(6)	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	(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									₹ 0			
	(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

Income to be applied	(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
		Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (a) of sub-section (2) of section 115BBC	₹ 0
		Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (b) of sub-section (2) of section 115BBC	₹ 0
		Other anonymous donations taxable @ 30 % under section 115BBC	₹ 0
		Total (a+b+c+d)	₹ 0
	(vii)	Any other voluntary contribution not part of Form No. 10BD, Please specify the nature	₹ 0
		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
		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
	30.	Income required to be applied in India by the auditee during the previous year([27+28-29])	₹ 20,29,26,182
Application of Income	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	
		(a)	Contribution or donation to any other person during the previous year

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App

		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			
(1)	(2)	(3)	(4)	Electronic modes (Rs.)	Other than Electronic modes (Rs.)	Total	Whether any TDS has been deducted	Section under which TDS has been deducted
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			

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	(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

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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(xxii))]	₹ 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 ₹

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	(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	(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	
36.	Details of Capital Asset Transferred under sub-section (1A) of section 11				
Capital Asset	(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	₹	
37.	Application of Income out of the following sources during the previous year				
Application of income out of different sources	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

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	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	Section under which TDS has been deducted	Amount of TDS
(1)	(2)	(3)	(4)	Electronic Modes	Other than Electronic modes	Total	(8)	(9)	(10)		
No Records Available											
13(10) and 22nd proviso to section 10(23C)	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							₹		

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Expenditure Incurred for Religious Purposes	(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	
Person referred to in 13(3)	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	ASHISH KUMAR PATRAA	ACYPP3352K		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		
Person referred to in 13(3)	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	

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	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
Specified Violation	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 ₹

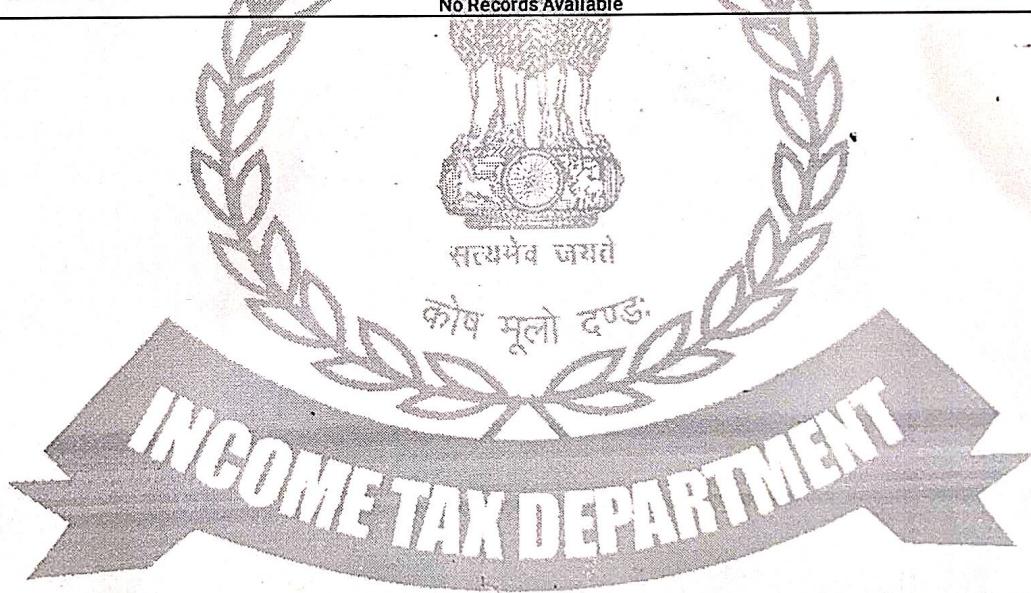
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45.	In view of provisions of nineteenth proviso to clause (23C) of section 10 or sub-section (7) of section 11, please specify whether the trust or institution has claimed deduction under section 10 [other than clause (1), clause (23C) and clause (46) 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



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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 into corpus (which was earlier applied and not claimed as application if such application fulfilled the conditions)	Total amount invested or deposited back into 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	Invested or deposited in the forms and modes other than those specified under sub-section (5) of section 11.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)		
No Records Available															



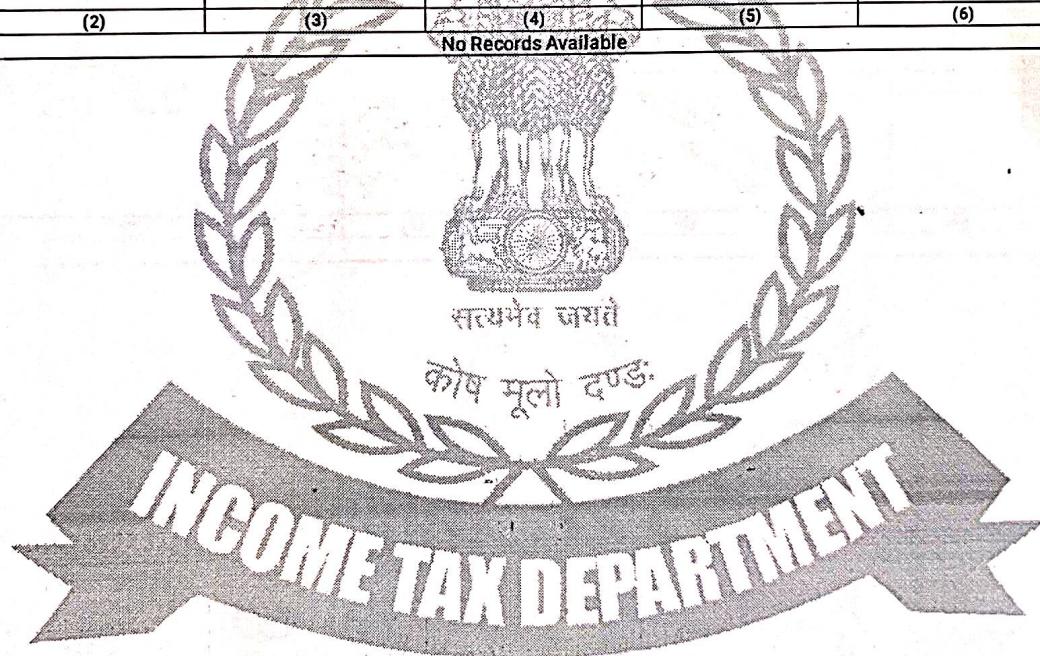
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Schedule FC: Details of Foreign Contribution		
Nature of foreign contribution received during the previous year	Amount of foreign contribution received during the previous years (In Rs.)	Details of the total application from such contribution during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



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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						



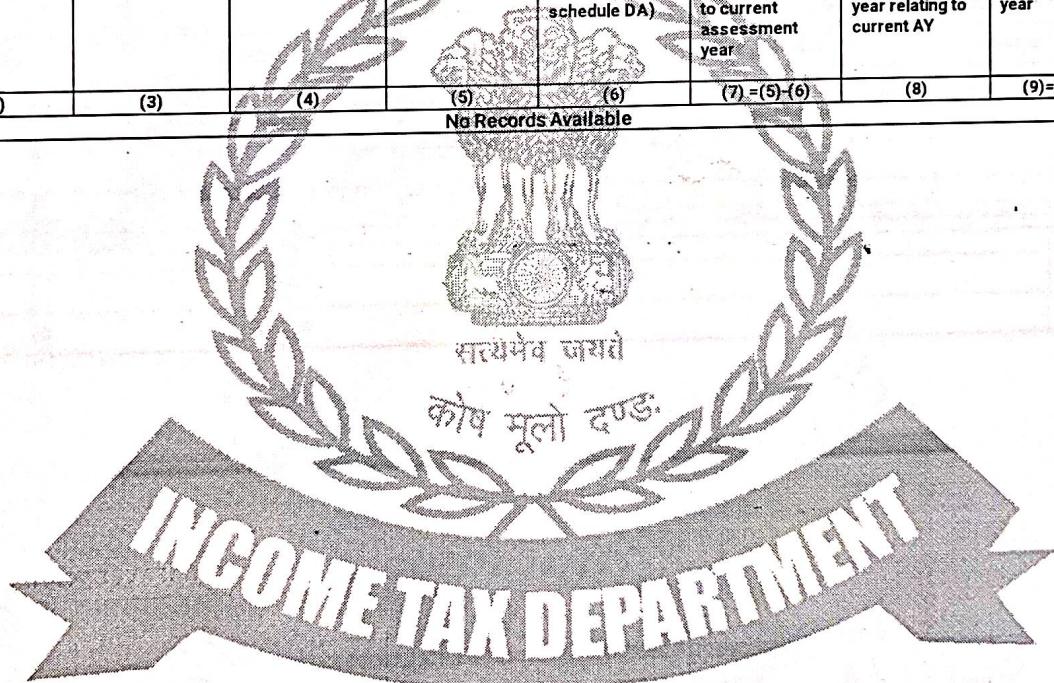
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Schedule Int App: Details of Income applied outside India										
S. No.	Name of the person to whom remittance is made	Taxpayer Identification Number if available	Amount of remittance out of India which is reported in Form No. 15CA	Amount of remittance outside India other than (4)	Charitable or religious purpose for which application is made	Country/Region of application	If approval for application outside India has been taken			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
No Records Available										



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Schedule D1: 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									



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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 D1 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



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Schedule AC: The details of accumulation

S. No.	Year of accumulation(F.Y.)	Date of Filing 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)	Amount 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 (iv) or (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)-(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	0	0	0	0	0	0	1,86,94,720	1,86,94,720	0	0	0



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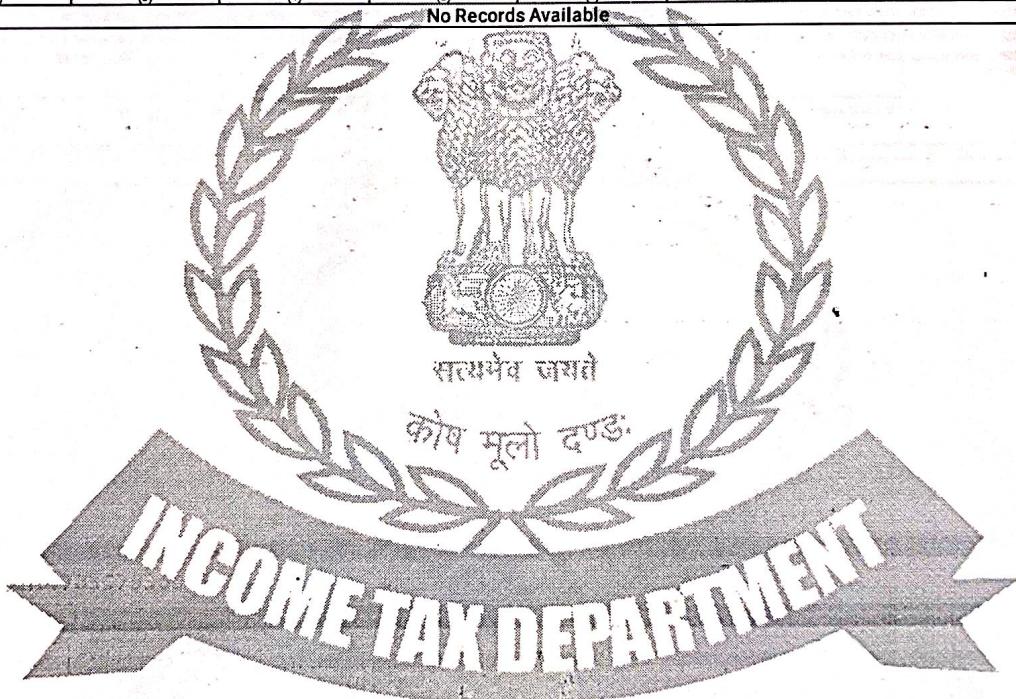
Schedule ACA: Details of accumulated income taxed in earlier assessment years as per sub-section (3) of section 11

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



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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									

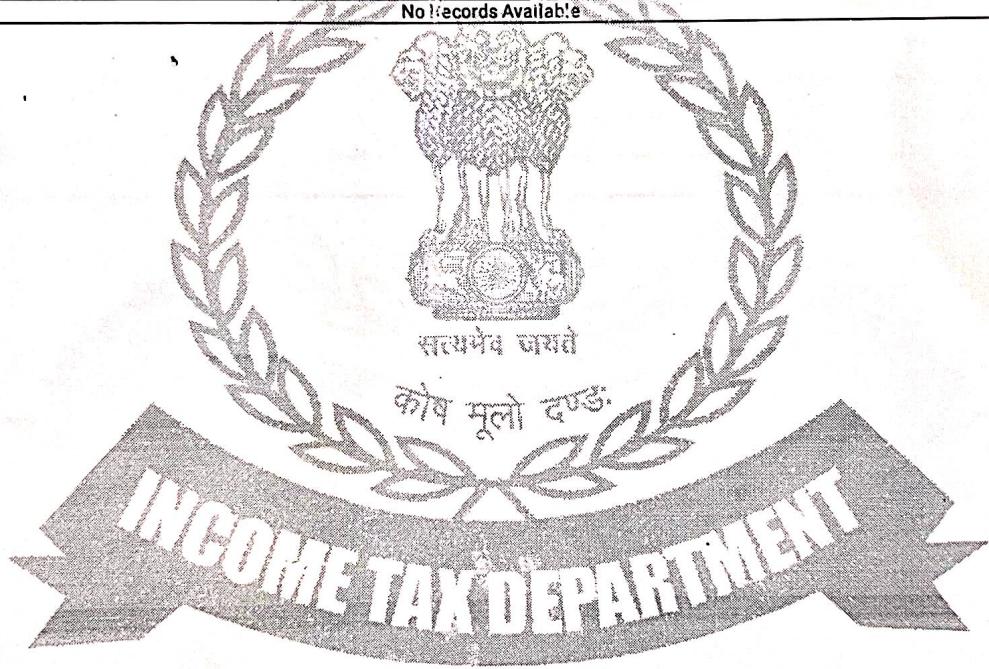


Acknowledgement Number:478357930071125

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)

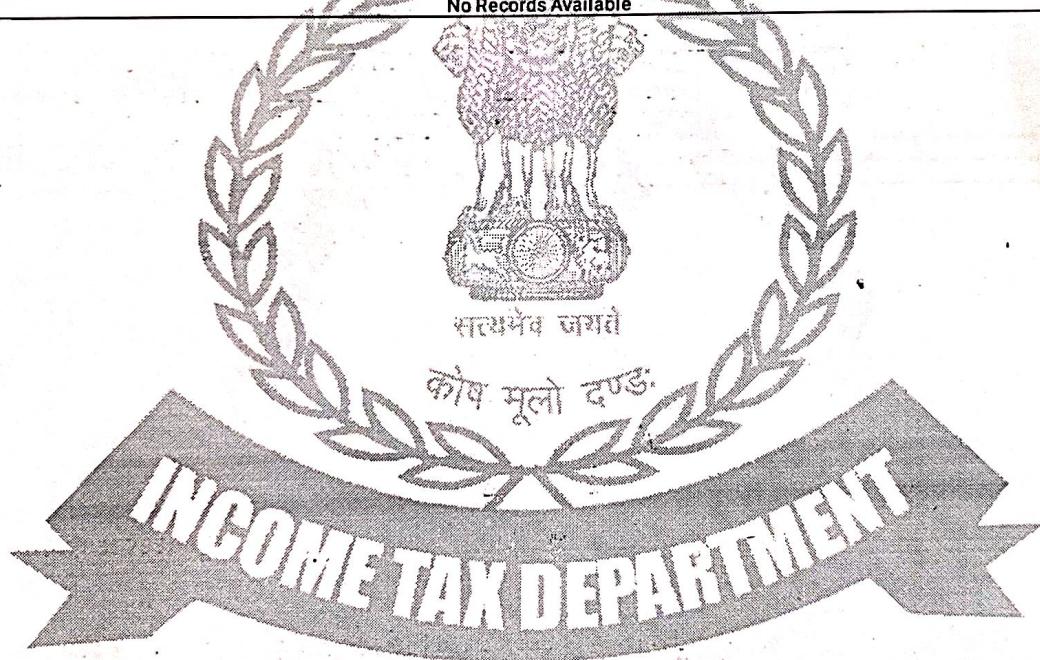
No records Available



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

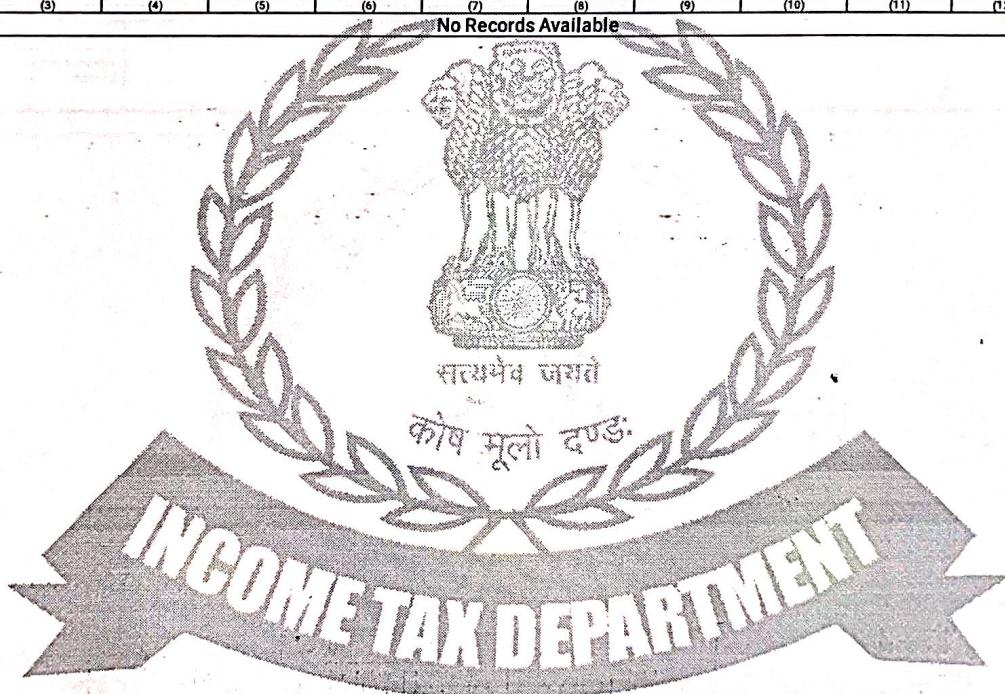
Schedule SP-d: Details of the services of the auditee are made available to the specified person during the previous year?									
S. No.	Name of specified person	PAN of specified person	Details of Services		Details of Remuneration for the previous year		Details of Compensation for the previous year		
			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 for 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

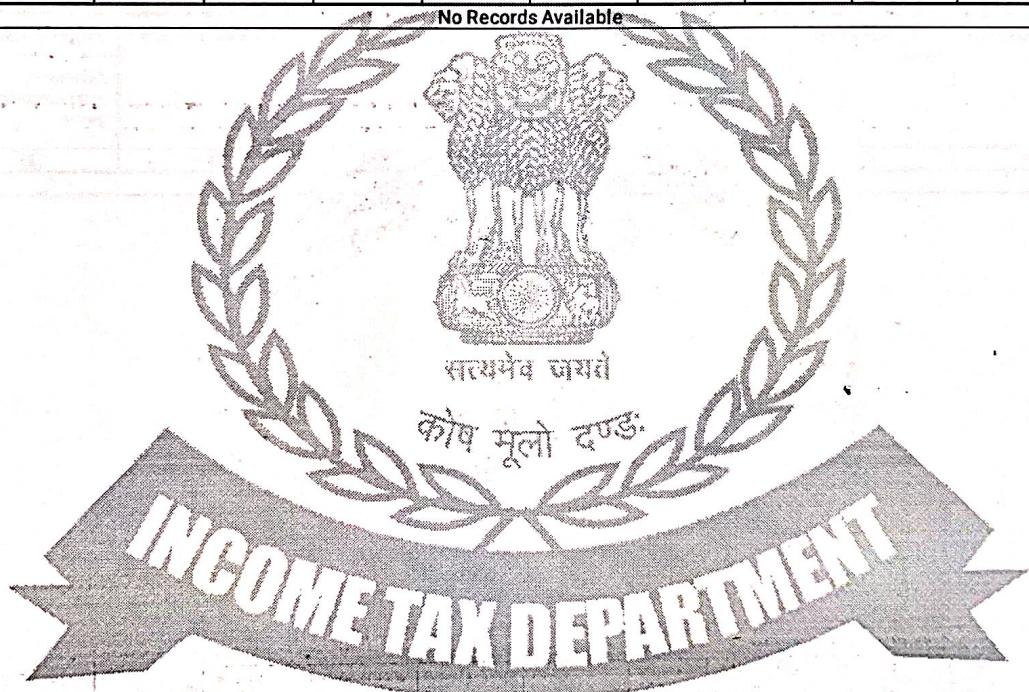
Schedule SP-e 2 : Details in case of Other Property being Immoveable

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

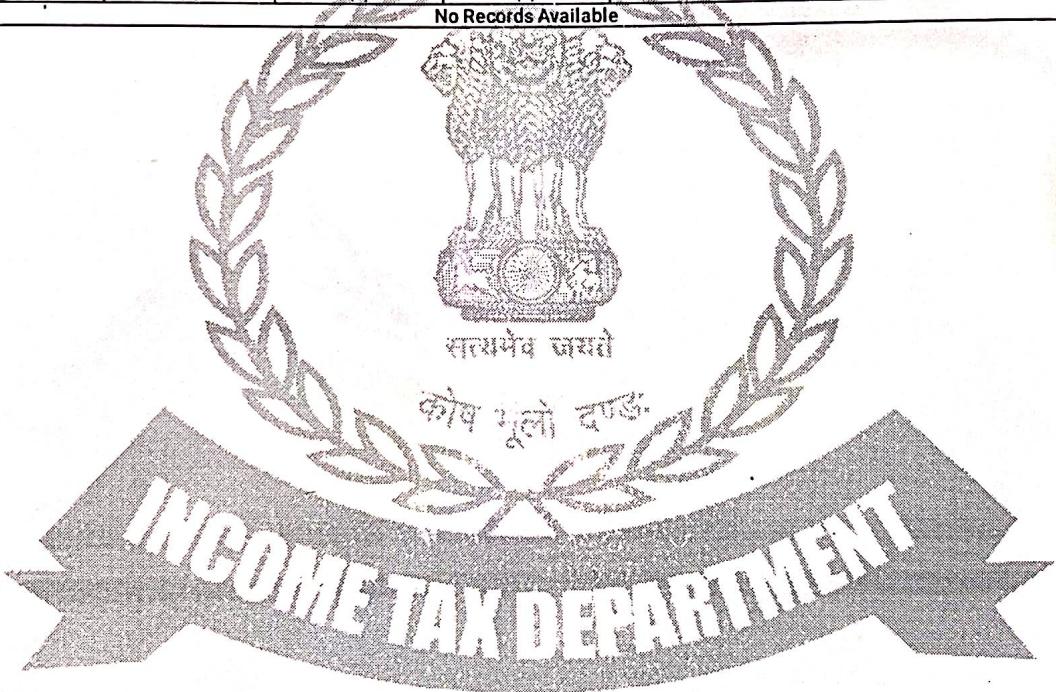
Schedule SP- (1): Details of any share, security sold by or on behalf of the trust or institution to a specified person during the previous year?												
S. No.	Name of specified person	PAN of specified person	Nature of property sold	Details of Shares or, Security					Details of Other Property being 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
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)

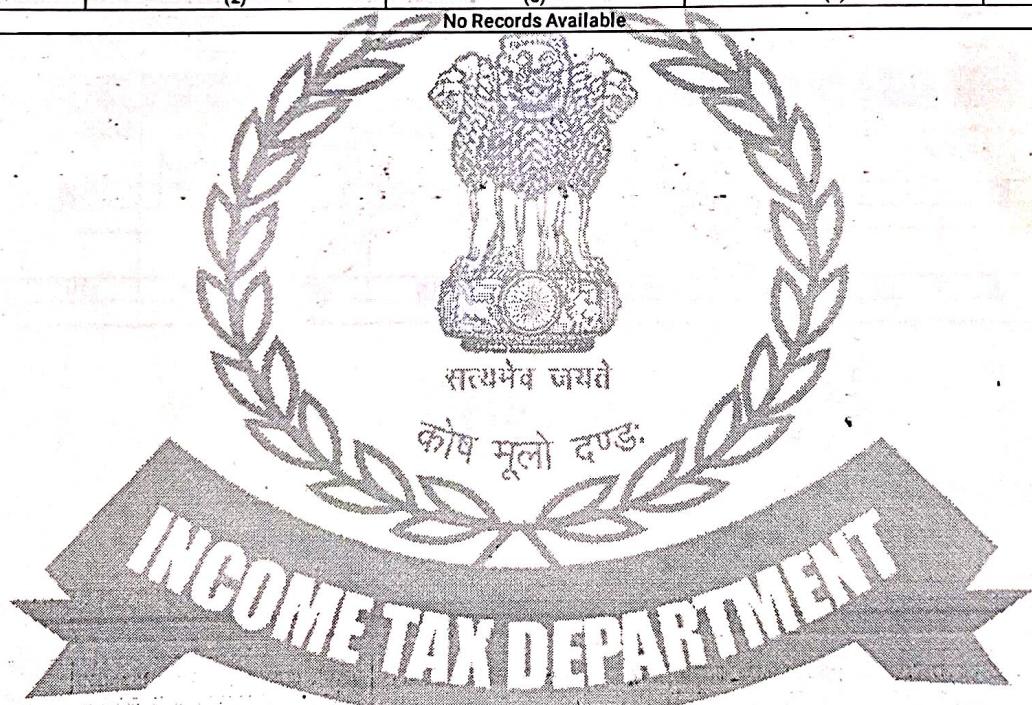
No Records Available



Acknowledgement Number:478357930071125

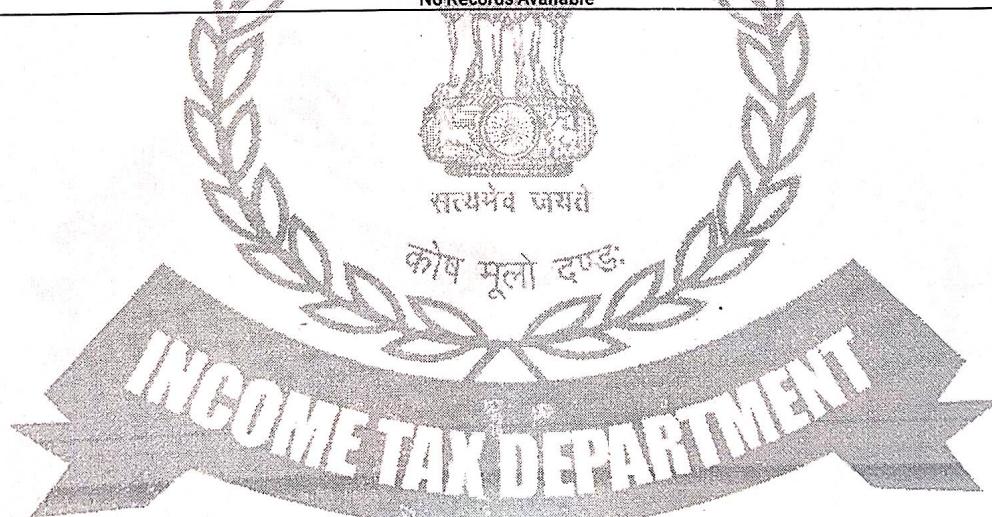
Schedule SP-g: Details of any income or property which is diverted during the previous year in favour of any specified person				
S. No.	Name of specified person in whose favor income or property diverted	PAN of specified person	Details of Income or property that is diverted	
			Nature of Income or property 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)	(6)	(7)	(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

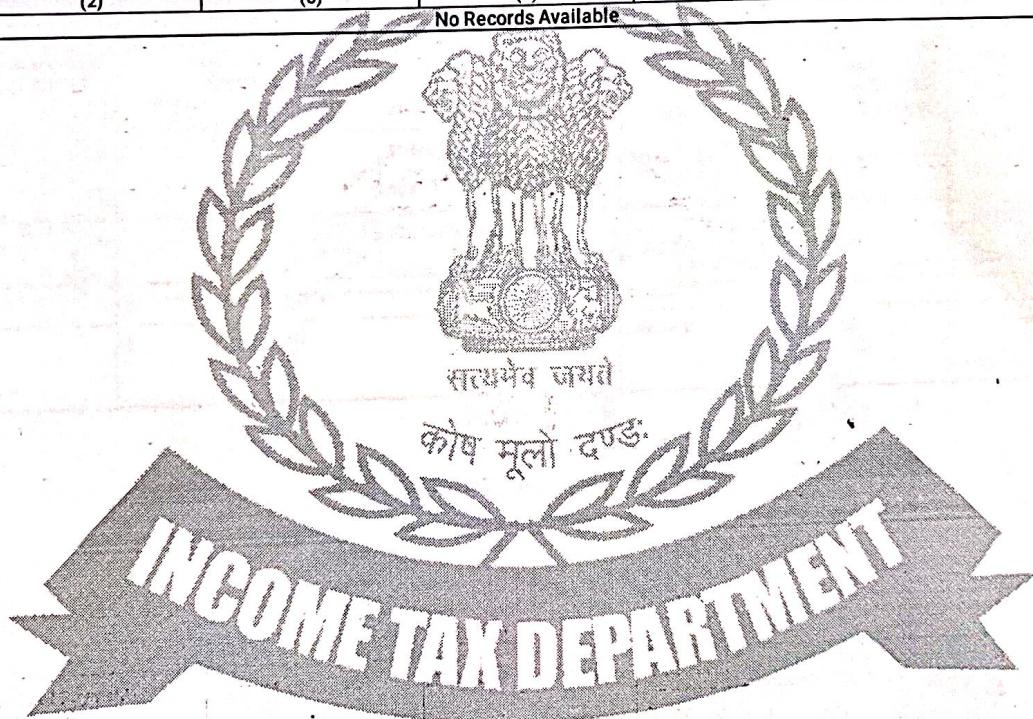
Schedule 40A(3): Details of amount is disallowable under thirteenth proviso to section 10(23C) or Explanation 3 sub-section(1) of section 11 read with sub-section (3) of section 40A						
S. No.	Date of Payment	Amount of payment	Nature of payment	Details of Payee		
				Name	PAN or Aadhar of payee, if 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			(8)
				Name	PAN or Aadhar of payee, if available	Address	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

No Records Available



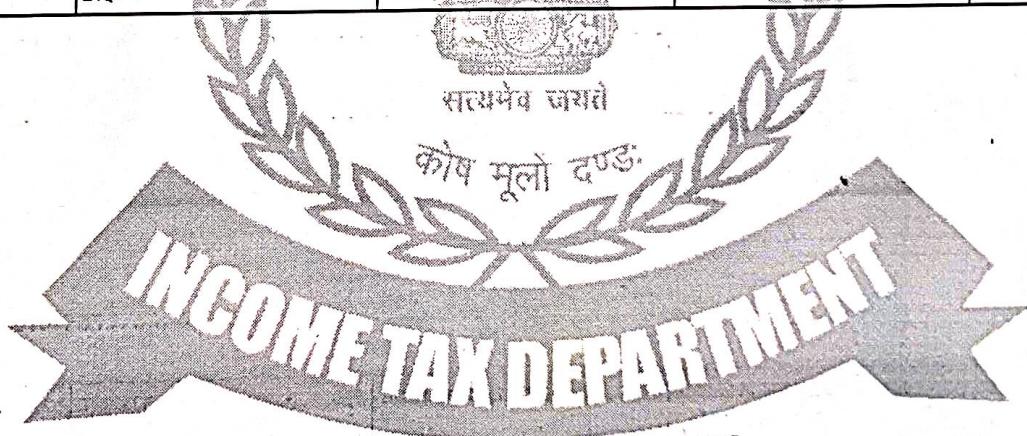
Acknowledgement Number:478357930071125

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	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 or deposited 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

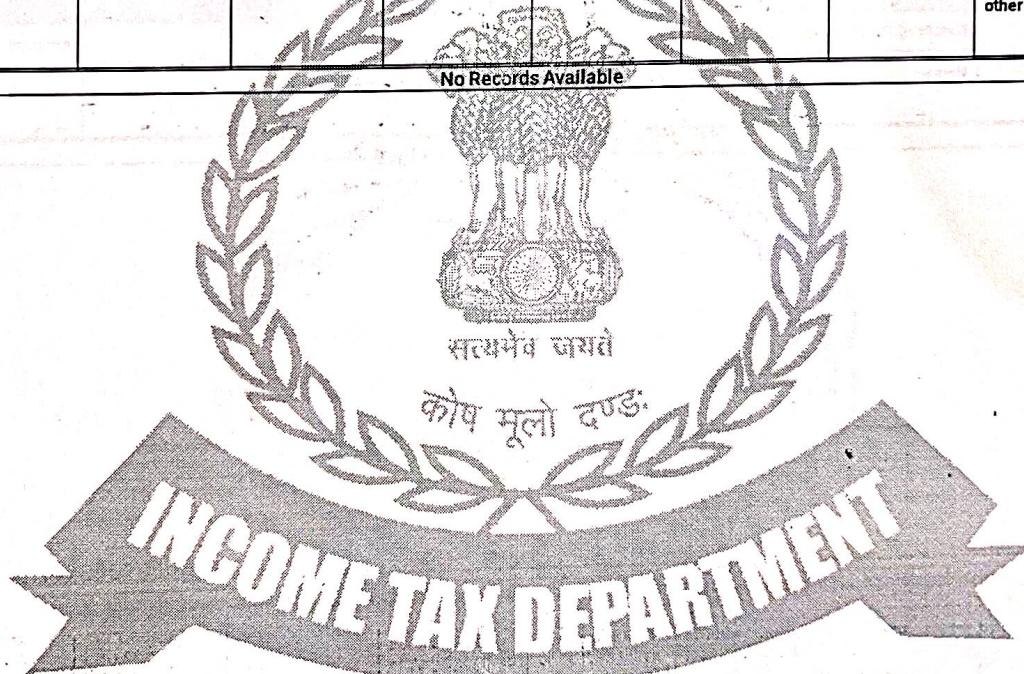
Schedule Interest on TDS/TCS			
Tax Deduction and Collection Account Number (TAN)	Amount of interest under section 201(1A) or 206C(7) is payable	Amount paid out of column (2)	Date of payment
(1)	(2)	(3)	(4)
BBNP02127G	1,705	1,705	25-Feb-2025



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?

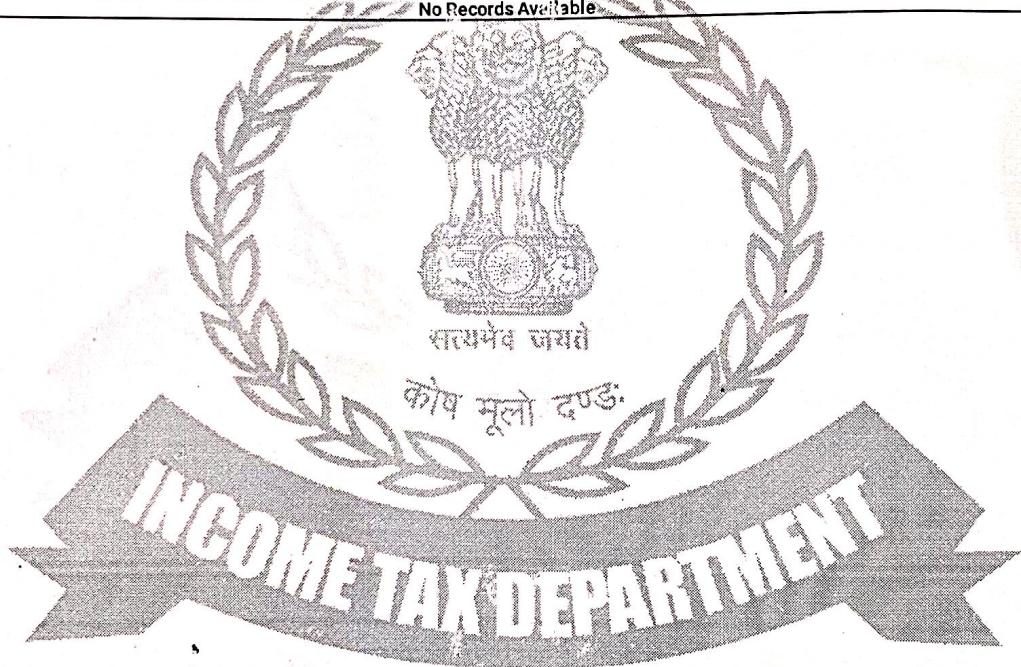
No Records Available



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 Payee 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										

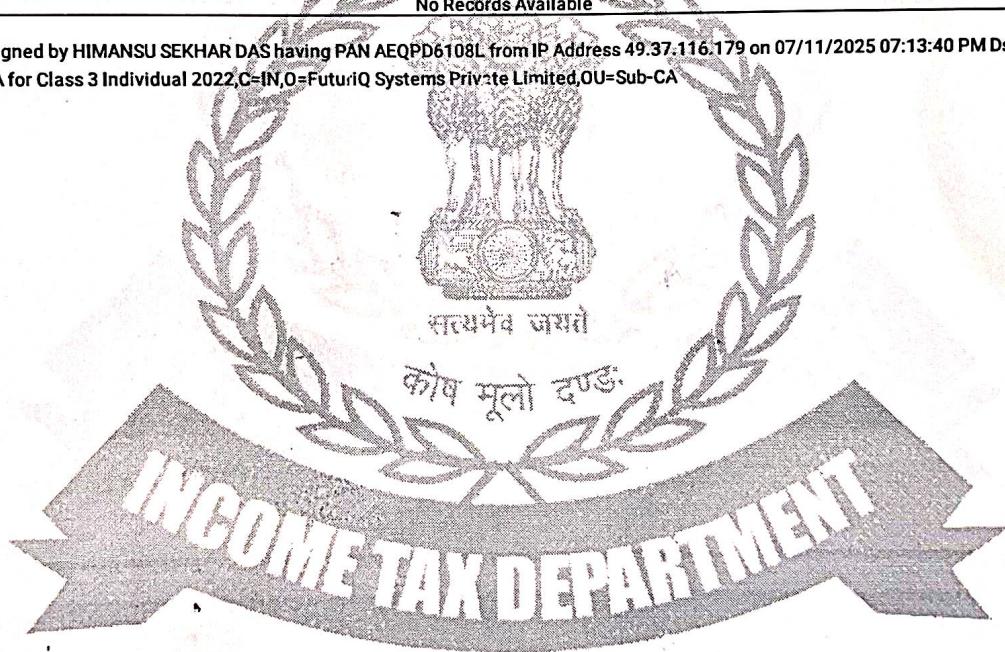


Acknowledgement Number:478357930071125

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 Sl.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(SAHAJ), 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
	(+) 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 havinng 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 DCAIT /Sustamit CRNTI."

SPP ASSOCIATES

(Chartered Accountants)

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

E-mail: hsda1900@rediffmail.com