AUDITOR'S REPORT
And Financial Statements

OF

JAN PRAGATI EDUCATION SOCIETY, RAIPUR (C.G.)

FOR THE YEAR ENDED 31st MARCH'2025

Auditor

SANJIB JAIN & ASSOCIATES
CHARTERED ACCOUNTANTS
243, 2nd FLOOR, RISHABH COMPLEX,
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SANJIB JAIN & ASSOCIATES
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CA INDIA

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 **JAN PRAGATI EDUCATION SOCIETY [PAN- AAAAJ3470G]** as at **31st MARCH,2025** and the **Income & Expenditure account** for the year ended on that date which are in agreement with the books of account maintained by the said institution.

Assessee's Responsibility for the Financial Statements:

The assessee is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards issued by the Institute of Chartered Accountants of India, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibility :

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 auditors 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.

We have obtained all the information and explanations, which to the best of our knowledge and belief were 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 institution at the address mentioned at serial number 14 of the Annexure :

Sanjib Jain & Associates
RAIPUR (C.G.)
Chartered Accountants

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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) **Clause 31 (ii) Annexure to Form 10B**- The particulars provided in clause 31(ii) Annexure of form 10B is based on the information on and explanations provided to us by the assessee. Further, the assessee has certified that there are no payments towards expenses incurred other than disclosed in clause 31(ii) Annexure of form 10B.

(b) **Clause 31 (x) Annexure to Form 10B**- The assessee has explained and certified that all the payments covered under section 40A (3) and section40A (3A) read with Rule 6DD were made in accordance with the provisions of these sections and rules framed thereunder and not in contravention thereof. Reimbursements of expenses have also not been considered for the purpose of Clause 31 (x) Annexure to Form 10B. Further, as per our examination of books of accounts and other records, the assessee has not made any payment in excess of sum, exceeding Rs.10000/- or 35000/- as the case may be, in cash in a day to a person.

Further, It is not possible for us to verify whether the payments in excess of Rs. 10,000/ Rs. 35,000 (Rs. 35,000/- in the case of payments made for plying,hiring or leasing goods carriage) have been made otherwise than by account payee cheque or account payee bank draft, as the necessary evidence is not in the possession of the assessee.

(c) **Clause 38 Annexure to Form 10B**- The particulars provided in clause 38 Annexure of form 10B is based on the information on and explanations provided to us by the assessee. Further, the assessee has certified that there are no payments towards expenses incurred other than disclosed in clause 38 Annexure of form 10B.

(d) **Clause 42 of Annexure to Form 10B** - The particulars provided in clause 42 of Annexure of form 10B is based on the information on and explanations provided to us by the assessee. It is not possible for us to comment on the adequacy or reasonableness of any payment.

(e) **Clause 46 Annexure to Form 10B**- The particulars provided in Clause 46 Annexure of form 10B contain particulars of parties from whom loans are borrowed during the current financial year and do not include particulars in respect of parties from whom loans are borrowed/received in earlier financial years and are carried forward to be the next financial year with no transaction during the year except provision/payments for interest thereon, if any. The name, address and PAN of the lenders or depositors have been mentioned, as provided by the assessee. Further, in the absence of necessary evidence we are unable to comment whether the loan or deposit was taken or accepted or repaid by cheque or bank draft which was an account payee cheque or bank draft.

(f) **Clause 47 of Annexure to Form 10B**- The assessee has explained and certified that all the receipts/payments were in accordance with the provisions of section 269ST and not in contravention thereof. Further, the particulars provided in Clause 47 of form 10B contain reporting of each receipt or payment in excess of the limit specified in section 269ST, made otherwise than by an account payee cheque or account payee bank draft . It is not possible for us to verify and comment on the same, as the necessary evidence is not in the possession of the assessee.

(g) **Clause 49 of Annexure to Form 10B** - We have verified the compliance with the provisions of Chapter XVII-B, if any regarding the deduction of tax at source and regarding the payment of the credit of the Central Government in accordance with the Auditing Standards generally accepted in India which include test checks and concept of materiality. Such audit procedure did not reveal any material non-compliance with the provisions of Chapter XVII-B.

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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: -

1 (i) In the case of the **Balance Sheet**, of the **Statement of affairs** of the above named institution as on **31st MARCH,2025** ,

and,

(ii) In case of the **Income and Expenditure account**, of the **Surplus** of its accounting year ending on **31st MARCH,2025**.

Subject to the following observations/qualifications-

(a) ....NIL----------

(b) ....NIL----------

(c) ....NIL----------

2 The prescribed particulars are annexed hereto.

FOR, SANJIB JAIN & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REGN NO. -004993C

PLACE: RAIPUR (C.G.)
DATE: 24/09/2025

Sanjib Jain & Associates FRN 004993C RAIPUR (C.G.) Chartered Accountants

(**SANJIB JAIN**)
PARTNER
M.NO. 073779
Address : 243, 2nd Floor, Rishabh Complex, M.G. Road, Raipur (C.G.)
UDIN-25073779BMLCNT2749

ANNEXURE
Statement of Particulars

Basic Details	1	PAN of the auditee	AAAAJ3470G
	2	Name of the auditee	JAN PRAGATI EDUCATION SOCIETY
	3	Assessment Year	2025-26
	4	Previous Year	2024-25
	5	Registered Address of the auditee	3rd FLOOR, LAXMI PLAZA, BUDHAPARA CHOWK, MAHILA THANA ROAD, RAIPUR (CHHATTISGARH)
	6	Other addresses, if applicable	VILLAGE- TEKARI, VIDHAN SABHA ROAD, RAIPUR (C.G.)
Legal	7	Type of the auditee	AOP
	8	Whether the auditee is established under an instrument?	Yes

Registration

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 (refer note **)	Date of registration/provisional registration or approval/ provisionally approval/ notification (dd/mm/yyyy)	Registration/Approval/ Notification/ Unique Registration No (URN), if available	Authority granting registration/provisional registration or approval/ provisional approval or notification	Date from which registration/ provisional registration/ approval/ provisional approval/ notification is effective (dd/mm/yyyy)
(1)	(2)	(3)	(4)	(5)
Clause (a) of sub-section (1) of section 12AB of the Act - Code-1	**23/09/2021**	**AAAAJ3470GE20093**	**Commissioner**	**01/04/2021**

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

Name of person	Relation < refer note5>	Percentage of shareholding in case of Shareholder	Unique Identification Number	Id Code < refer note6>	Address	Whether there is any change in relation during previous year of audit Yes/No	If yes, specify the change
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
KISHORE JADWANI	Members of Society	N.A.	ACHPJ5066C	1	Villa No 8, Banan Tree Encalve, Kharmadih, Raipur (C.G.) -492007	NO	
VIJAY JADWANI	Members of Society	N.A.	AESPJ4352E	1	Villa No 15, Banan Tree Encalve, Kharmadih, Raipur (C.G.) -492007	NO	
HARJEET SINGH HURA	Members of Society	N.A.	AANPH2141J	1	77, LAS VISTA, Near Hotel Golden Tulip, VIP Road, Amlidih, Raipur (C.G.)	NO	
SUNDER DAS JADWANI	Members of Society	N.A.	AESPJ4358Q	1	D-191/192, SECTOR-4, Devendra Nagar, Raipur (C.G.)	NO	
RAVINDER SINGH HURA	Members of Society	N.A.	ABGPH1238C	1	77, LAS VISTA, Near Hotel Golden Tulip, VIP Road, Amlidih, Raipur (C.G.)	NO	
KAMLA JADWANI	Members of Society	N.A.	ACHPJ5065H	1	Villa No 8, Banan Tree Encalve, Kharmadih, Raipur (C.G.) -492007	NO	
DEEPJYOT HURA	Members of Society	N.A.	ACHPJ5065B	1	77, LAS VISTA, Near Hotel Golden Tulip, VIP Road, Amlidih, Raipur (C.G.)	NO	
SANJAY JADWANI	Members of Society	N.A.	AESPJ4356A	1	Devendra Nagar, Raipur (C.G.)	NO	
KALPESH JADWANI	Members of Society	N.A.	BHXPJ0453F	1	Villa No 8, Banan Tree Encalve, Kharmadih, Raipur (C.G.) -492007	NO	
KARAN JADWANI	Members of Society	N.A.	AHSPJ5085H	1	Villa No 15, Banan Tree Encalve, Kharmadih, Raipur (C.G.) -492007	NO	
KUNAL JADWANI	Members of Society	N.A.	BKVPJ2053E	1	Villa No 15, Banan Tree Encalve, Kharmadih, Raipur (C.G.) -492007	NO	
HARSHARAN SINGH HURA	Members of Society	N.A.	BGFPH6408B	1	77, LAS VISTA, Near Hotel Golden Tulip, VIP Road, Amlidih, Raipur (C.G.)	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. (1)	Name (2)	Unique Identification Number (3)	ID code < refer note## > (4)	Address (5)	Non- individual person [as mentioned in row no 10(a)] in which beneficial ownership held (6)	Percentage of beneficial ownership (7)	Whether there is any change during previous year of audit Yes/No (8)	If yes, specify the change (9)
N.A.	N.A	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.

Objects

11	Object of the auditee	**Code- 3 (Education)**
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 (DD/MM/YYYY)	N.A.
	(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.	N.A.

(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

S.No	Date of Application	Status of registration in pursuance of application (Pending/ Registration granted/ Registration cancelled)	Date of Registration or cancellation based on such application (dd/mm/yyyy)	URN of such registration
N.A.	N.A	N.A.	N.A.	N.A.

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	N.A.
	(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?	N.A.
	(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	

S.No	Date of Application	Status of registration in pursuance to application (Pending/ Registration granted/ Registration cancelled)	Date of Registration /Cancellation based on such application (dd/mm/yyyy)	URN of such registration
N.A.	N.A.	N.A.	N.A.	N.A.

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	

S. No	Nature of Books of Account <Refer Note$$>	Whether maintained by the auditee (Yes/No)	Whether maintained in a computer system, (Yes/No)	Whether maintained at registered office (Yes/No)	If maintained at any place other than the registered place: Address of such Place	Date of decision by management to keep account at such place	Date of intimation to Assessing Officer that books of accounts are kept at such place under proviso to sub-rule (3) of rule 17AA	Whether the books of account have been audited (Yes/No)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	Cash book	Yes	Yes	Yes	N.A.	N.A.	N.A.	Yes
2	Ledger	Yes	Yes	Yes	N.A.	N.A.	N.A.	Yes
3	Journal	Yes	Yes	Yes	N.A.	N.A.	N.A.	Yes
4	Copies of bills, whether machine numbered or otherwise serially numbered, wherever such bills are issued by the assessee, and copies or counterfoils of machine numbered or otherwise serially numbered receipts issued by the assessee	Yes	Yes	Yes	N.A	N.A.	N.A.	Yes

Chartered Accountants RAIPUR

5	Original bills wherever issued to the person and receipts in respect of payments made by the person	Yes	Yes	Yes	N.A.	N.A.	N.A.	Yes
6	Record of all the projects and institutions run by the person containing details of their name, address and objectives	Yes	Yes	Yes	N.A.	N.A.	N.A.	Yes
7	Record of income of the person during the previous year as per rule 17AA(1)(d)(ii)	Yes	Yes	Yes	N.A.	N.A.	N.A.	Yes
8	Record of application of income etc. out of income during the previous year as per rule 17AA(1)(d)(iii)	Yes	Yes	Yes	N.A.	N.A.	N.A.	Yes
9	Record of loan and borrowings as per rule 17AA(1)(d)(vii)	Yes	Yes	Yes	N.A.	N.A.	N.A.	Yes
10	Record of properties as per rule 17AA(1)(d)(viii)	Yes	Yes	Yes	N.A.	N.A.	N.A.	Yes
11	Record of specified persons as per rule 17AA(1)(d)(ix)	Yes	Yes	Yes	N.A.	N.A.	N.A.	Yes

Advancement of General Public Utility

15 Where, in any of the projects/institutions run by auditee, one of the charitable purposes is advancement of any other object of general public utility then.-—

(A)	Whether **any activity** is being carried on by the auditee which is in the nature of trade, commerce or business referred to in proviso to clause (15) of section 2?	No
(B)	If yes, then percentage of receipt from such activity vis-à-vis total receipts	N.A.
(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	N.A.
(D)	Whether there is any activity of rendering **any service** in relation to any trade, commerce or business for any consideration as referred to in proviso to clause (15) of section 2?	No
(E)	If yes, then percentage of receipt from such activity vis-à-vis total receipts	N.A.
(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	N.A.

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.)
	N.A.	N.A.
Total	N.A.	N.A.

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	N.A.
	(b)	Business Code	N.A.
	(c)	Whether separate books of account have been maintained for the business undertaking <refer note">	N.A.
	(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	N.A.
	(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	N.A.

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		N.A.
(ii)	If yes, then provide the following details of such business		N.A.
	(a)	Nature of Business	N.A.
	(b)	Business Code	N.A.
	(c)	Whether separate books of account have been maintained for the business <refer note">	N.A.
	(d)	Whether the business is incidental to the attainment of the objects of the auditee	N.A.
	(e)	Profits and gains from the business during the previous year (Rs.)	N.A.

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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				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 (Yes/No)
						Trade, commerce or business (Rs.)	Activity of rendering any service in relation to any trade, commerce or business (Rs.)	Others (Rs.)	(specify the nature)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		(10)	(11)
1	EDUQUITY CAREER TECHNOLOGIES PRIVATE LIMITED	BLRE00729B	45033	902	194C & 194JA	0	0	45033	Exam Centre Fees	N.A.	N.A.
2	BLUESTONE CONSULTING PRIVATE LIMITED	DELB16008G	11685	1169	194JB	0	0	11685	Exam Centre Fees	N.A.	N.A.
3	BHARTI AIRTEL LIMITED	RTKB03826E	113449	2270	194C	0	0	113449	Compensation for Electricity uses	N.A.	N.A.
		TOTAL RS.	170167	4341		0	0	170167			

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	20.	Whether the provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable.	No
Voluntary contributions	21.	Whether auditee has filed Form No. 10BD for the previous year < If No then skip to row 23 >	N.A.
	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	-
	(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)	-
	(iii)	Donations received by fund or trust or institution of the auditee approved under sub-clause (iv) of clause (a) of sub-section (2) of section 80G and which are not eligible under sub-section (5) of section 80G — (a) Cash donations exceeding Rs. 2000	-
		(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	-
		(c) Others < Specify the nature>	-
		(d) Total (a)+(b)+(c)	-
	(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	-
	(v)	Donations received in kind	-
	(vi)	Anonymous Donations referred to in section 115BBC	
		(a) Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (i) of sub-section (1) of section 115BBC	-
		(b) Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (a) of sub-section (2) of section 115BBC	-
		(c) Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (b) of sub-section (2) of section 115BBC	-
		(d) Other anonymous donations taxable @ 30 % under section 115BBC	-
		(e) Total (a+b+c+d)	-
	(vii)	Any other voluntary contribution not part of Form No. 10BD — <Please specify the nature>	-
	(viii)	Total donation not reported in Form No 10BD [23(i)+23(ii)+23(iii)(d)+23(iv)+23(v)+23(vi)(e)+23(vii)]	-
	24.	Total voluntary contributions received by the auditee during the previous year [22+23(viii)]	-
	25.	Total foreign contribution out of the total voluntary contributions stated in 24	-
	26.	Voluntary Contribution forming part of corpus (which are included in 24)	-
	(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	-
	(B)	Corpus donations as referred to in clause (d) of sub-section (1) of section 11 or Explanation 1 to the third proviso to section 10 (23C) eligible for exemption and invested in modes specified under sub-section (5) of section 11	-
	27.	Voluntary Contributions required to be applied by the auditee during the previous year [24-(23(vi)(d)+26A+ 26B)]	-
Income to be applied	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)**	**173,084,928**
	29.	Income applied outside India which is eligible under clause (c) of sub-section (1) of section 11	-
	30.	Income required to be applied in India by the auditee during the previous year [27+28-29]	**173,084,928**

Application of Income

31. **Application of Income (excluding application not eligible and reported under serial number 37)**

				+Electronic (In Rs)	Other than Electronic (In Rs.)	Amount in Rs.
(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		-	-	-
	(b)	**Object wise application other than the application provided in (a)**				
		(I)	Religious	-	-	-
		(II)	Relief of poor	-	-	-
		(III)	Education	177,992,708	-	177,992,708
		(IV)	Medical relief	-	-	-
		(V)	Yoga	-	-	-
		(VI)	Preservation of environment (including watersheds, forests and wildlife)	-	-	-
		(VII)	Preservation of monuments or places or objects of artistic or historic interest	-	-	-
		(VIII)	Advancement of any other objects of general public utility	-	-	-
		(IX)	Application which cannot be specifically categorised under (I) to (VIII)	-	-	-
		(X)	**Total**	177,992,708	-	177,992,708
	(c)	**Total application [(a) + (b)(X)]**		177,992,708	-	177,992,708

(ii) Details of application out of (i) (a) and (i) (b) resulting in payment **in excess of Rs. 50 lakh** during the previous year to any person

S.No.	Name of person to whom amount paid or credited	PAN of such person	Amount of application (Rs)	Mode of application			TDS	
				+Electronic modes (Rs.)	Other than Electronic modes (Rs.)	Total	Whether any TDS has been deducted Yes/No	Section under which TDS has been deducted
1	JAI MAHAMAYA TRAVELS	AFGPC4440R	11,314,019	11,314,019	-	11,314,019	YES	194-C
2	BANKE BIHARI KSK	AGBPD9829R	14,627,147	14,627,147	-	14,627,147	YES	194Q

(iii)	Amount which was **not actually paid** during the previous year [if included in (i)(c)]		8,106,540
(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		124,249
(v)	**Total amount to be allowed as application [31(i)(c)- 31(iii) +31(iv)]**		170,010,417
(vi)	Difurcation of application in 31(v) into Revenue or Capital		170,010,417
	(a)	Revenue	126,137,430
	(b)	Capital	43,872,987
(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.		-
(viii)	Repayment of loan or borrowing during the previous year which was earlier applied and not claimed as application during that previous year during that previous year.		-

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**	-
(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**	-
(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 - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act towards Corpus	-
(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 - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act not having same objects	-

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		(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 - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act		-
		(xiv)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has not been obtained		-
		(xv)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has been obtained		-
		(xvi)	Applied for any purpose beyond the objects of the auditee		-
		(xvii)	Any other disallowance (Please specify)		-
		(xviii)	**Total allowable application [{31(v)+31(vii)+31(viii) – {31(ix) to 31(xvii) }]**		**170,010,417**
		(xix)	Amount **deemed to have been applied** during the previous year under clause (2) of Explanation 1 to sub-section (1) **of section 11**		-
		(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**		-
		(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**		3,074,512
	32	**Taxable Income [30- {31(xviii) to 31(xxi)}]**			-
Section 115BBI	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 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 per cent. 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	-
		(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			-
Other Income	35.	**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		-

		(c)	Income as per *Explanation* 1B to the third proviso to clause (23C) of section 10 in case of violation of clauses (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	-
		(d)	Income chargeable under sub-section (4) of section 11	-

Capital Asset	36		Details of **capital asset** transferred under sub-section (1A) of section 11		-
		(1)	Whether a capital asset being property held under trust wholly for charitable or religious purpose is transferred and the net consideration for which it is transferred?	No	-
		(2)	Whether deemed application is claimed as per clause (a) of sub-section (1A) of section 11 and the amount of such deemed application?	No	-
		(3)	Whether a capital asset being property held under trust in part only for charitable or religious purpose is transferred and the net consideration for which it is transferred?	No	-
		(4)	Whether deemed application is claimed as per clause (b) of sub-section (1A) of section 11 and the amount of such deemed application?	No	-

Application of income out of different sources	37		**Application of income out of the following sources during the previous year**			
				+Electronic modes (Rs.)	**Other than Electronic modes (Rs.)**	**Total Amount (Rs.)**
		(A)	Income accumulated under third proviso to clause (23C) of section 10 or under sub-section (2) of section 11 during **any earlier previous year**	-	-	-
		(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**	-	-	-
		(C)	Income of earlier previous years **up to 15% accumulated or set apart**	-	-	-
		(D)	Corpus	-	-	-
		(E)	Borrowed fund	-	-	-
		(F)	**Any other (Please specify- Out of Current Year Receipts)**	**177,992,708**	-	**177,992,708**
			TOTAL RS.	**177,992,708**	-	**177,992,708**

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 (Rs.)	Mode of Application			TDS		
				+Electronic modes	Other than Electronic modes	Total	Whether any TDS has been deducted (Yes/No)	Section under which TDS has	Amount of TDS

---------------------------NIL---------------------------

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	No
			(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	No
			(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	No
			(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	No
		(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	-
				(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-sections 3 or 3A of section 40A	-
				(viii)	Any other disallowance	-
				(ix)	**Total expenditure to be disallowed (i)+(ii)+(iii)+(iv)+(v)+(vi)+(vii)+(viii))**	-
			(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)]]	-

Expenditure Incurred for Religious Purposes	40.	**In case auditee is approved under second proviso to sub-section (5) of section 80G, please provide the following details**			
		(a)	Whether any amount of expenditure incurred during the previous year which is of a religious nature and the amount of such expenditure	No	-
		(b)	Total income of auditee during the previous year		-
		(c)	Percentage of expenditure which is of religious nature to the total income [Amount in (a)/(b)]		#DIV/0!

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 <Refer Note^^>	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
Code- 2 -any person who has made a substantial contribution to the trust or institution, that is to say, any person whose total contribution up to the end of the relevant previous year exceeds fifty thousand rupees;	KISHORE JADWANI	ACHPJ5066C	374996962542	Villa No.8, Banian Tree Encalve, Kharmadih, Raipur (C.G.) -492007	2780000
Code- 2 -any person who has made a substantial contribution to the trust or institution, that is to say, any person whose total contribution up to the end of the relevant previous year exceeds fifty thousand rupees;	VIJAY JADWANI	AESPJ4352E	707694633095	Villa No 15, Banian Tree Encalve, Kharmadih, Raipur (C.G.) -492007	280451
Code- 2 -any person who has made a substantial contribution to the trust or institution, that is to say, any person whose	HARJEET SINGH HURA	AANPH2141J	738352741664	77, LAS VISTA, Near Hotel Golden Tulip, VIP Road, Amlidih, Raipur (C.G.)	4550000

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Person referred to in 13(3)	Code- 2 -any person who has made a substantial contribution to the trust or institution, that is to say, any person whose total contribution up to the end of the relevant previous year exceeds fifty thousand rupees;	SUNDERDAS JADWANI	AESPJ4358Q	652166279836	D-191/192, SECTOR-4, Devendra Nagar, Raipur (C.G.)	42700
	Code- 5 -any relative of any such author, founder, person, member, trustee or manager as aforesaid.	RAVINDER SINGH HURA	AHGPH1236C	795419507860	77, LAS VISTA, Near Hotel Golden Tulip, VIP Road, Amlidih, Raipur (C.G.)	NIL
	Code- 2 -any person who has made a substantial contribution to the trust or institution, that is to say, any person whose total contribution up to the end of the relevant previous year exceeds fifty thousand rupees;	KAMLA JADWANI	ACHPJ5065D	254620175526	Villa No.8, Banian Tree Encalve, Kharmadih, Raipur (C.G.)-492007	50000
	Code- 5 -any relative of any such author, founder, person, member, trustee or manager as aforesaid;	DEEPJYOT HURA	BFSPH9438F	450503669975	77, LAS VISTA, Near Hotel Golden Tulip, VIP Road, Amlidih, Raipur (C.G.)	NIL

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 compensation:	No
(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;	YES, Refer Schedule Sp-c
(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

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Specified Violation	43.	**Specified Violation**			
		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	< If yes, fill schedule other law violation>
	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	-
	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?		Yes	-
	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?		Yes	11,881,784.00
	49	Whether the auditee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB?		Yes	Refer Schedule 7

Schedules to fill as may be applicable < refer to instructions> Form 10B

Schedule Corpus : Details of Corpus

Type of corpus donation	Opening balance at the beginning of the previous year (Corpus not applied till the beginning of the previous year)	Received/Treated as corpus during the previous year	Applied during the previous year	Amount invested or deposited back in to corpus (which was earlier applied and not claimed as application if such application fulfilled the conditions)	Total amount invested or deposited back in to corpus	Financial year in which (4) was applied earlier	Closing balance	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 those specified under sub-section (5) of section 11
	1	2	3	4	5	6	(7) [(1+2+5)-3]	8	9	10	11			
(i) Representing donations received for the renovation or repair of places notified under 80G(2)(b) on or after 01.04.2020	-	-	-	-	-	-	-	-	-	-	Yes/ No	Yes/ No	Yes/ No	Yes/ No
(ii) –Other than (i) above received on or after 01.04.2021	-	-	-	-	-	-	-	-	-	-				
(iii) Other than (i) and (ii) above	-	-	-	-	-	-	-	-	-	-				

Schedule FC: Details of foreign contribution

Nature of foreign contribution received during the previous year	Amount of foreign contribution received during the previous years (Rs.)	Details of the total application from such contribution during the previous received during the previous years Amount in Rs
(i) Corpus	-	-
(ii) Non- corpus	-	-
Total	-	-

Schedule LB: Details of Loan and Borrowing

Opening balance as on 1st April of the previous year	Loan and 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 (In Rs.)	Closing Balance as on 31st March (1+2-6=7)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
2,814,747	5,920,604	5,920,604	-	-	1,493,585	7,241,766	TL- Bank
10,952,788	-	-	-	-	10,873,764	79,024	OD- Bank
31,348,166	1,555,745	1,555,745	-	-	12,173,129	20,730,782	UL
45,115,701	7,476,349	7,476,349	-	-	24,540,478	28,051,572	TOTAL

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 (In Rs.)	Amount of remittance outside India other than (4) (In Rs.)	Charitable or religious purpose for which application is made	Country of application	Whether applied for promoting international welfare in which India is interested and is and not to be included in total income of the auditee?	If approval for application outside India has been taken: Approval number	General/ special	Date of approval
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.

Schedule DI: Details of deemed application under Explanation 1 to 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 (dd/mm/yyyy)	Amount deemed to be applied during the previous year referred to in column 1	Reason of deeming application (a) income has not been received during that year (b) any other reason	Out of the deemed application claimed earlier, amount required to be applied	Amount taxed in any earlier assessment year out of the amount referred to in column (5) (Fill schedule DA)	Out of the deemed application claimed, amount required to be applied during the financial year pertaining to current assessment	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 under section 11(1B) during the previous year	Balance Amount of deemed application
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(5)-(6)	(8)	(7)-(8)=(9)	(5)-(7)=(10)
2022-23		-	Dropdowns to be provided	-	-	-	-	-	-

Schedule DA: Details of accumulated income taxed in earlier assessment years as per sub-section (1B) of section 11

	Assessment year in which the amount referred to in column (4) of schedule DI was taxed (Dropdowns to be provided last five previous years beginning from the previous year preceding the current previous year)				
Year of accumulation	Yyyy – yyyy	Yyyy – yyyy	Yyyy – yyyy	Yyyy – yyyy	Yyyy – yyyy
Dropdowns to be provided for last five previous years beginning from the current previous year Yyyy - yyyy	----------------------NIL------------------------				
Total					

Schedule AC: The details of accumulation

S.No	Year of accumulation (F.Y.)	Date of furnishing form 10	Amount accumulated in the year of accumulation	Purpose of accumulation	Amont applied for charitable or religious purposes upto the beginning of the previous year	Balance to be applied (3-5)	Amont taxed in any earlier assessment (Fill schedule ACA)	Balannce available for aplication (6-7)	Amounts applied for charitable or religious purposes during the previous year out of previous years's accumulation	Amount applied for purposes other than the purposes for which such accumulation was made (if applicable)	Amount credited or paid to any trust or institution registered under section 12AB or approved under sub caluses (iv) or (v) or (vi) or (via) 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 utilised during the period of accumulation (if applicable)	Amount deemed to be income within the meaning of sub-section (3) of section 11 (if applicable) (10+11+14+15)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1					-	-	-	-	-	-	-			-	-	-
	Total		-		-	-	-	-	-	-	-				-	-

Schedule ACA: Details of accumulated income taxed in earlier assessment years under sub-section (3) of section 11					
	Assessment year in which this amount was taxed *Dropdowns to be provided last five previous years beginning from the previous year preceding the current previous year*				
Year of accumulation (F.Y.)	Yyyy - yyyy	Yyyy - yyyy	Yyyy - yyyy	Yyyy - yyyy	Yyyy - yyyy
Dropdowns to be provided for last five previous years beginning from the current previous year Yyyy - yyyy	----------NIL----------				
Total					

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 securit y	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)
----------NOT APPLICABLE----------									

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 specifie d 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 dd/mm/yy yy	To dd/mm/yyy y	Amount of rent	Adequate rent	Nature	Amount of compensat	Adequate compensati
(1)	(2)	(3)	(4) < land/ building/ other property >	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
----------NOT APPLICABLE----------											

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 (in Rs)	Reasonable amount for services
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	HARJEET SINGH HURA	AANPH2141J	General Administration work	Salary	1500000	1500000
2	VIJAY JADWANI	AESPJ4352E	General Administration work	Salary	1200000	1200000
3	RAVINDER SINGH HURA	AHGPH1236C	Global School Management	Salary	840000	840000
4	DEEP JYOT HURA	BFSPH9438F	Faculty Management	Salary	720000	720000
5	HARSHARAN SINGH HURA	BGFPH6408B	Faculty Management	Salary	420000	420000

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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 remunerati on for the service	Adequate remunerati on for the service	Nature of compensati on for the service	Actual amount of compensati on for the service	Adequate compensat ion
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
-----------------------NOT APPLICABLE-----------------------									

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 purchas ed< Share/ Security/ Other Property >	Details of Shares or Security					Details of other property being movable				
				Name of the compan y/ concern of which the shares are purchase d	Number of shares purchase d during the previous year	Price of each share/se curity	Total consider ation paid share or security	Adequat e consider ation for shares or security	Nature of property	Number of property purchase d	Price of property	Total consider ation paid for property during the previous year	Adequ ate Consid eration
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
-----------------------NOT APPLICABLE------------------------													

Schedule SP- e 2 : Details in case of other property being immovable:

S. No.	Name specified person	PAN of specified person	Type of asset < Land/ Residential/ Commercial Property etc)>	Address of property	Area (in Sq ft)	Stamp duty value	Details of Consideration	
							Amount of considertaion paid for asset	Adequate consideratio n for asset
-------------------NOT APPLICABLE-------------------								

Schedule SP- f 1: Details of any share, security sold by or on behalf of the trust or institution to a specified person during the previous year?

S. No.	Name of specified person	PAN of specified person	Nature of property sold <Share/ Security/ Other Property >	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/security	Adequate consideration for share or security	Nature of movable property	Number of movable properties sold	Price of movable property	Total consideration for property during the previous year	Adequate consideration
--------------NOT APPLICABLE-------------------													

Schedule SP- f 2: Details in case of other property being immovable:

S. No.	Name of specified person	PAN of specified person	Type of asset <Land/Residential/ Commercial Property etc>	Address of property	Area (in Sq ft)	Stamp Duty Value	Details of Consideration	
							Amount of consideration for asset	Adequate consideration for asset
--------------NOT APPLICABLE----------------------								

Schedule SP-g: Details of any income or property which is 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)
------------------NOT APPLICABLE-----------------------				

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		Details of the Concern in which funds are, or continue to remain, invested							Details of substantial interest		
Nature of concern in which funds are continue to remain invested	Name of concern <Company/ Others>	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
				From dd/mm/yyyy	To dd/mm/yyyy						

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)
---------------------------NIL---------------------------						

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 dd/mm/yyyy	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)
N.A	N.A	N.A.	N.A.	N.A.	N.A.

(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 Dd/mm/yyyy	Amount of payment (in Rs.)	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)
N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.

Schedule 40A(3): Details of amount is 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

S. No.	Date of payment	Amount of payment (In Rs.)	Nature of payment (In Rs.)	Details of payee		
				Name	PAN or aadhar, if available	Address
	N.A	N.A	N.A	N.A.	N.A.	N.A.

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

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

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, 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? Yes/No	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?
			NIL						
	TOTAL								

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?

	Details of Payee			Details of Transaction					Mode of Repayment		
S.No	Name	PAN, 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 nay other mode	Whether Account Payee if by cheque or bank draft?
-----------------NOT APPLICABLE-----------------											

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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, 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	Whether account payee if by cheque or bank draft?
1	SANGEETA KODWANI	CIGPK5766B	DURG	Loan	821540	ECS	NA	YES	821540	ECS	NA
2	REETA BAI WADHVANI	ABYPW1354Q	KOSTA PARA,NEAR GANESH CHOWK, DHAMTARI	Loan	1709799	ECS	NA	YES	1709799	ECS	NA
3	MANGALI BAI	CULPB2378B	BANIYA PARA, DHAMTARI	Loan	2255762	ECS	NA	YES	2255762	ECS	NA
4	MAMTA AMBWANI	AFHPA0809F	KOSTA PARA, BHAGAT CHOWK, DHAMTARI	Loan	712988	ECS	NA	YES	712988	ECS	NA
5	LILA BAI VARYANI	ABJPV5334Q	DHAMTARI	Loan	322125	ECS	NA	YES	322125	ECS	NA
6	KUMARI BAI YADAV	ABGPY9239G	TARSIWA, DHAMTARI	Loan	1229147	ECS	NA	YES	1229147	ECS	NA
7	JAIRAM DAS WADHWANI & SONS	AAABJ0078R	GOLE BAZAR,NEAR SABJI MANDI, DHAMTARI	Loan	1680815	ECS	NA	YES	1680815	ECS	NA
8	GODAWARI BAI JADWANI	AEYPJ3919H	PANDRI ROAD, OPP SHIV BHAG RAIPUR	Loan	3149608	ECS	NA	YES	3149608	ECS	NA
					11881784						

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RAIPUR C.G.

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 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)
JBPJ00877C	192	Salary	87,153,763	70,251,406	70,251,406	1,637,481	-	-	-
	194-A	Interest	1,685,802	1,273,433	1,273,433	127,375	-	-	-
	194-J	Professional	938,660	2,351,002	2,351,002	235,152	-	-	-
	194-I	Rent	1,563,050	1,510,669	1,510,669	151,091	-	-	-
	194-C	Contractor	4,176,920	26,387,329	26,387,329	427,122	-	-	-
	194-Q	Purchases	16,209,975	16,209,975	16,209,975	16,264	-	-	-

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)
JBPJ00877C	Form 24Q1	31/07/2024	25/07/2024	YES
	Form 24Q2	31/10/2024	30/10/2024	YES
	Form 24Q3	31/01/2025	28/01/2025	YES
	Form 24Q4	31/05/2025	26/05/2025	YES
	Form 26Q1	31/07/2024	25/07/2024	YES
	Form 26Q2	31/10/2024	30/10/2024	YES
	Form 26Q3	31/01/2025	28/01/2025	YES
	Form 26Q4	31/05/2025	26/05/2025	YES

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)
JBPJ00877C	459	459	31/05/2024

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JBPJ00877C	70	70	06/01/2025

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JAN PRAGATI EDUCATION SOCIETY, RAIPUR [C.G.]
(COLUMBIA GROUP OF INSTITUTIONS)

BALANCE SHEET AS AT 31st MARCH 2025

(Amount in Rs)

	PARTICULARS	Note No.	As at 31st March 2025	As at 31st March 2024
	SOURCES OF FUNDS:			
1	NPO Funds			
(a)	Unrestricted Funds	1	210,647,716.14	175,786,841.52
(b)	Restricted Funds	1	-	-
			210,647,716.14	175,786,841.52
2	**Non-current liabilities**			
(a)	Long-term borrowings	2	25,769,553.09	34,162,912.74
(b)	Other long-term liabilities	3	11,734,400.00	11,106,523.00
			37,503,953.09	**45,269,435.74**
3	**Current liabilities**			
(a)	Short-term borrowings	4	2,282,018.71	10,952,788.25
(b)	Payables	5	1,656,835.00	124,249.00
(c)	Other current liabilities	6	6,449,705.00	-
			10,388,558.71	**11,077,037.25**
	TOTAL RS.		**258,540,227.94**	**232,133,314.51**
	APPLICATION OF FUNDS:			
1	**Non-current assets**			
(a)	Property, Plant and Equipment and Intangible assets			
(i)	Property, Plant and Equipment	7	122,996,405.34	127,088,291.23
(ii)	Intangible assets		-	-
(iii)	Capital work in progress		56,169,816.92	22,926,660.92
(b)	Long Term Loans and Advances	8	54,729,591.00	61,497,467.00
(c)	Other non-current assets (specify nature)	9	11,646,596.00	10,529,535.00
			245,542,409.26	**222,041,954.15**
2	**Current assets**			
(a)	Cash and bank balances	10	4,836,897.68	3,068,148.60
(b)	Short Term Loans and Advances	11	5,440,377.00	5,705,326.00
(c)	Other current assets	12	2,720,544.00	1,317,885.76
			12,997,818.68	**10,091,360.36**
	TOTAL RS.		**258,540,227.94**	**232,133,314.51**

SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS- REFER NOTE NO. "23"

PLACE : RAIPUR
DATE: 24/09/2025

IN TERMS OF REPORT OF OUR EVEN DATE
FOR, SANJIB JAIN & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REGN. NO.-004993C

[Kishor Jadwani]
CHAIRMAN

[Harjeet Singh Hura]
SECRETARY

[SANJIB JAIN]
PARTNER
M.NO. 73779
UDIN- 25073779BMLCNT274

JAN PRAGATI EDUCATION SOCIETY, RAIPUR [C.G.]
(COLUMBIA GROUP OF INSTITUTIONS)

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31st March 2025

(Amount in Rs)

	PARTICULARS	Note No.	For the year ended on 31st March 2025	For the year ended on 31st March 2024
	INCOMES :			
(A)	Fees recd. From Students	13	165,963,907.00	163,197,957.63
(B)	Membership Fees from Trustees	-	-	78,000.00
(C)	Other Incomes	15	7,121,021.39	8,486,132.91
	TOTAL INCOME (A to C) RS.		173,084,928.39	171,762,090.54
	EXPENDITURE :			
(A)	Employee Benefit Expenses	16	87,076,313.00	74,916,894.00
(B)	Depreciation & Amortisation Expenses	7	14,721,717.00	14,365,374.00
(C)	Financial Charges	17	2,178,535.91	3,554,040.97
(D)	Administrative Expenses	18	19,553,463.08	16,440,067.68
(E)	Repairs & Maintenance	19	2,163,590.00	4,233,619.00
(F)	Approval & Inspection Fees	20	5,345,028.00	4,017,400.00
(G)	Common Expenses	22	7,185,406.78	15,070,328.04
	TOTAL EXPENDITURE (A to G) RS.		138,224,053.77	132,597,723.69
	Surplus being excess of income over expenditure		34,860,874.62	39,164,366.85
	TOTAL RS.		173,084,928.39	171,762,090.54

SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS- REFER NOTE NO "23"

PLACE : RAIPUR
DATE: 24/09/2025

IN TERMS OF REPORT OF OUR EVEN DATE
FOR, SANJIB JAIN & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REGN. NO. 004993C

Kjadwani
[KISHOR JADWANI]
CHAIRMAN

[HARJEET SINGH HURA]
SECRETARY

JAN PRAGATI EDUCATION SOCIETY

[SANJIB JAIN]
PARTNER
M.NO. 73779
UDIN- 25073779BMLCNT2

Sanjib Jain & Associates FRN 004993C RAIPUR (C.G.) Chartered Accountants

JAN PRAGATI EDUCATION SOCIETY, RAIPUR (C.G.)
[COLUMBIA GROUP OF INSTITUTIONS]

NOTE '1' TO '23' ANNEXED TO & FORMING PART OF STATEMENT OF ACCOUNTS AS ON & FOR THE YEAR ENDED ON 31/03/2025

Note - 1 NPOs Funds

(Amount in Rs.)

Sr. No.	Particulars	As at 1st April 2024 (Opening Balance)	Funds transferred/ received during the year	Funds Utilised during the year	As at 31st March 2025 (Closing Balance)
(A)	**Unrestricted Funds**				
1	Corpus Funds	8,833,651.00	-	-	8,833,651.00
2	General Funds	166,953,190.52	34,860,874.62	-	201,814,065.14
3	Designated Funds	-	-	-	-
	Total (A)	175,786,841.52	34,860,874.62	-	210,647,716.14
(B)	**Restricted Funds**	-	-	-	-
	Total (B)	-	-	-	-
			34,860,874.62	-	**210,647,716.14**
Previous Year (PY)		136,861,864.67	**38,924,976.85**	-	**175,786,841.52**

Sanjib Jain & Associates
FRN
RAIPUR (C.G.)
Chartered Accountants

JAN PRAGATI EDUCATION SOCIETY , RAIPUR [C.G.](COLUMBIA GROUP OF INSTITUTIONS)

Note No '1' TO '23' ANNEXED TO & FORMING PART OF STATEMENT OF ACCOUNTS AS ON & FOR THE YEAR ENDED ON 31/03/2025

LONG-TERM BORROWINGS : Note No - " 2 "		As at 31st March 2025		As at 31st March 2024
A. SECURED LOANS :-				
(Term Loans from Banks)				
HDFC Bank Vehicle Loan (753)		-	₹	327,574.61
HDFC Bank Vehicle Loan (580)		-	₹	327,790.98
HDFC Bank Vehicle Loan (800)		393,744.14	₹	1,079,690.67
HDFC Bank Vehicle Loan (867)		393,744.14	₹	1,079,690.67
Bank Of India Vehicle Loan (107)		1,444,462.00	₹	-
Bank Of India Vehicle Loan (101)		1,856,712.00	₹	-
Bank Of India Vehicle Loan (102)		950,109.00	₹	-
TOTAL (A) RS.	₹	**5,038,771.28**	₹	**2,814,746.93**
B. UNSECURED LOANS :-				
(Loan from Others) :				
Adhir Bhagwanani	₹	1,000,000.00	₹	1,000,000.00
Adhir Bhagwanani (HUF)	₹	500,000.00	₹	500,000.00
Amarpal Singh Hura (HUF)	₹	53,291.00	₹	50,133.00
Anil Jadwani & Sons (HUF)	₹	308,179.00	₹	289,914.00
Godawari Bai Jadwani	₹	-	₹	3,030,465.00
Harjeet Singh Hura HUF	₹	2,223,979.00	₹	2,092,172.00
Jairam Das Wadhwani & Sons	₹	-	₹	1,613,363.00
Jayshree Bhagwanani	₹	500,000.00	₹	500,000.00
Jeet Distributors	₹	100,144.00	₹	94,208.00
Jeet Medical & General Stores	₹	51,587.00	₹	48,530.00
Jeet Medical Agency	₹	561,406.00	₹	528,134.00
Kamaljeet Kaur Hura	₹	194,768.00	₹	183,225.00
Kirti Jadwani	₹	730,667.00	₹	730,667.00
Kumari Bai Yadav	₹	-	₹	1,181,997.00
Lila Bai Varyani	₹	-	₹	310,445.00
Mamta Ambwani	₹	-	₹	684,375.00
Mamta Jadwani	₹	313,625.00	₹	313,625.00
Mangli Bai	₹	-	₹	2,170,431.00
Mani Kant Jain	₹	551,732.00	₹	519,033.00
Navjeet Singh Malhotra	₹	5,617,105.00	₹	5,284,200.00
Pooja Jadwani	₹	871,129.00	₹	871,129.00
Rakesh Dhankani	₹	1,694,739.00	₹	1,594,298.00
Reeta Bai Wadhwani	₹	-	₹	1,645,119.00
Rewati Bai Sinha	₹	768,122.00	₹	722,598.00
Sangeeta Kodnani	₹	-	₹	800,237.00
Saraswati Jadwani	₹	215,831.00	₹	215,831.00
Dhruvaditya Bhagwananai	₹	500,000.00	₹	500,000.00
Shikha Jadwani	₹	313,624.00	₹	313,624.00
Sohan Dhankani	₹	1,694,739.00	₹	1,594,298.00
Swarnalata Saraf	₹	34,463.81	₹	34,463.81
Vicky Jadwani	₹	1,231,079.00	₹	1,231,079.00
Vikas Jadwani	₹	387,189.00	₹	387,189.00
Vikas Jadwani & Sons (HUF)	₹	313,383.00	₹	313,383.00
TOTAL (B) RS.	₹	**20,730,781.81**	₹	**31,348,165.81**
TOTAL (A+B) RS.		**25,769,553.09**		**34,162,912.74**

Sanjib Jain & Associates Chartered Accountants RAIPUR (C.G.)

JAN PRAGATI EDUCATION SOCIETY , RAIPUR [C.G.](COLUMBIA GROUP OF INSTITUTIONS)

Note No '1' TO '23' ANNEXED TO & FORMING PART OF STATEMENT OF ACCOUNTS AS ON & FOR THE YEAR ENDED ON 31/03/2025

Terms & conditions and Nature of Security related to Secured Borrowings:

(i) The term loan from HDFC Bank is secured by hypothecation of a vehicle and is repayable in 39 monthly installments of Rs. 19328, commencing from July 2022. The applicable rate of Interest is 8.30 % P.A.

(ii) The term loan from HDFC Bank is secured by hyppthecaiton of a vehicle and is repayable in 39 monthly installments of Rs.17606, commencing from September 2022. The applicable rate of Interest is 8.30 % P.A.

(iii) The term loan from HDFC Bank is secured by hypothecation of a vehicle and is repayable in 47 monthly installments of Rs. 34490 , commencing from May 2023. The applicable rate of Interest is 9.30 % P.A.

(iv) The term loan from HDFC Bank is secured by hypothecation of a vehicle and is repayable in 47 monthly installments of Rs. 34490 , commencing from May 2023. The applicable rate of Interest is 9.30 % P.A.

(v) The term loan from Bank of India is secured by hypothecation of a vehicle and is repayable in 48 equal monthly installments of ₹48,324, commencing from February 2025. The applicable rate of interest is 9.05% per annum.

(vi) The term loan from Bank of India is secured by hypothecation of a vehicle and is repayable in 48 equal monthly installments of ₹63767, commencing from January 2025. The applicable rate of interest is 9.05% per annum.

(vii) The term loan from Bank of India is secured by hypothecation of a vehicle and is repayable in 48 equal monthly installments of ₹32631, commencing from January 2025. The applicable rate of interest is 9.05% per annum.

(viii) The interest rate on the unsecured loan ranges from 7% to 12% per annum, the same as the previous year

(ix) Current Maturities of Long-term borrowings is shown under Note No.4(b).

LONG-TERM LIABILITIES	Note No '3'	As at 31st March 2025		As at 31st March 2024	
(a) Other Advances recd :					
Amarpal Singh Hura		₹	177,779.00	₹	167,243.00
	Total (a)	₹	**177,779.00**	₹	**167,243.00**
(b) Other Liabilities					
SCERT(D.Ed)		₹	61,869.00	₹	58,055.00
CSVTU		₹	11,350.00	₹	11,350.00
Scholarship (Nuring)		₹	282,800.00	₹	-
Caution Money		₹	5,087,715.00	₹	5,617,515.00
Mini Research Projects		₹	6,082,887.00	₹	5,222,360.00
Summit Digital Infra (Security Deposit)		₹	30,000.00	₹	30,000.00
	Total (b)	₹	**11,556,621.00**	₹	**10,939,280.00**
	TOTAL (a+b) RS.	₹	**11,734,400.00**	₹	**11,106,523.00**

SHORT TERM BORROWINGS	Note No '4'	As at 31st March 2025		As at 31st March 2024	
[a] Short- term Borrowings (Secured):					
Kotak Mahindra Bank Ltd OD		₹	-	₹	10,952,788.25
ICICI Bank Ltd OD		₹	79,024.25	₹	-
	Total (a)	₹	**79,024.25**	₹	**10,952,788.25**
[b] Current Maturities of Long-term Borrowings (Secured):					
HDFC Bank Vehicle Loan (753)		₹	113,407.69	₹	-
HDFC Bank Vehicle Loan (580)		₹	136,563.07	₹	-
HDFC Bank Vehicle Loan (800)		₹	358,866.35	₹	-
HDFC Bank Vehicle Loan (867)		₹	358,866.35	₹	-
Bank Of India Vehicle Loan (107)		₹	377,950.00	₹	-
Bank Of India Vehicle Loan (101)		₹	567,101.00	₹	-
Bank Of India Vehicle Loan (102)		₹	290,240.00	₹	-
	Total (b)	₹	**2,202,994.46**	₹	-
	TOTAL (a+b) RS.	₹	**2,282,018.71**	₹	**10,952,788.25**

Sanjib Jain & Associates FRN 009955C RAIPUR (C.G.) Chartered Accountants

JAN PRAGATI EDUCATION SOCIETY , RAIPUR [C.G.](COLUMBIA GROUP OF INSTITUTIONS)

Note No '1' TO '23' ANNEXED TO & FORMING PART OF STATEMENT OF ACCOUNTS AS ON & FOR THE YEAR ENDED ON 31/03/2025

Terms & conditions and Nature of Security:

(i) Overdraft Limit from ICICI Bank Ltd. is secured against plot & constructed property siturated at Mauza - Bhurkuni Old P.H.N. 96, New P.H.NO.- 00013, Dharsiwa -1, New R.N.M.- Raipur-16, Tehsil & District -Raipur (C.G).. The applicable rate of Interest is Repo Rate(6.5%) + 2.75% P.A.

(ii) The aforementioned borrowings are secured by the personal guarantees of Shri Kishor Jadwani, Smt. Kamla Jadwani, Shri Vijay Jadwani, Shri Sunder Das Jadwani, Shri Harjeet Singh Hura, Smt Deepjyot Singh Hura & Shri Ravinder Singh Hura.

CURRENT LIABILITIES & PROVISIONS : Note No '5'	As at 31st March 2025	As at 31st March 2024
(A) PAYABLES :-		
Total outstanding dues of micro, small and medium enterprises	-	-
Total outstanding dues of creditors other than micro, small and medium enterprises	1,656,835.00	124,249.00
Total payables	**1,656,835.00**	**124,249.00**

Disclosure relating to suppliers registered under MSMED Act based on the information available with the entity Company:

Particulars	As at 31st March 2025	As at 31st March 2024
(a) Amount remaining unpaid to any supplier at the end of each accounting year.		
Principal	-	-
Interest	-	-
Total	-	-
(b) The amount of interest paid by the buyer in terms of section 16 of the MSMED Act, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year	-	-
(c) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act	-	-
(d) The amount of interest accrued and remaining unpaid at the end of each accounting year.	-	-
(e) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the MSMED Act	-	-

OTHER CURRENT LIABILITIES :	Note No "6"	As at 31st March 2025	As at 31st March 2024
(a) Duties and Taxes Payable:			
TDS Payable		₹ 232,057.00	₹ -
	Total (a)	232,057.00	-
(b) Other Expenses Payable :			
Salary Payable		₹ 6,217,648.00	₹ -
	Total (b)	₹ 6,217,648.00	₹ -
	TOTAL (a+b) RS.	₹ 6,449,705.00	₹ -

LONG-TERM LOANS & ADVANCES	Note No "8"	As at 31st March 2025	As at 31st March 2024
(a) Advance to Staff:		100,000.00	257,143.00
	Total (a)	100,000.00	257,143.00
(b) Other Advances :			
Rekha Hura		₹ 1,762,145.00	₹ 1,762,145.00
Popatmal Sewaram HUF		₹ 52,867,446.00	₹ 59,478,179.00
	Total (b)	₹ 54,629,591.00	₹ 61,240,324.00
	TOTAL (a+b) RS.	₹ 54,729,591.00	₹ 61,497,467.00

Note No '1' TO '25' ANNEXED TO & FORMING PART OF STATEMENT OF ACCOUNTS AS ON & FOR THE YEAR ENDED ON 31/03/2025

Note No '7'

PROPERTY, PLANT & EQUIPMENTS :

PARTICULARS	GROSS BLOCK					DEPRECIATION				NET BLOCK	
	GROSS BLOCK BALANCE 01/04/2024	ADDITIONS DURING THE YEAR		DEDUCTION DURING THE YEAR	GROSS BLOCK BALANCE 31/03/2025	DEP. UPTO 31/03/2024	FOR THE YEAR	DEDUCTION DURING THE YEAR	TOTAL UPTO 31/03/2025	AS ON 31/03/2025	AS ON 31/03/2024
		180 DAYS OR MORE	LESS THAN 180 DAYS								
[A] PROPERTY,PLANT & EQUIPMENTS											
(i) PHARMACY COLLEGE	77,661,495.61	656,817.00	2,150,144.11	-	80,468,456.72	43,609,312.66	4,551,263.00	-	48,160,575.66	32,307,881.06	34,052,182.95
(ii) ENGINEERING COLLEGE	176,656,947.87	151,900.00	2,320,288.00	-	179,129,135.87	134,423,769.69	4,309,285.00	-	138,733,054.69	40,396,081.18	42,233,178.18
(iii) M B A COLLEGE	18,703,440.38	12,790.00	36,276.00	-	18,752,506.38	11,463,179.38	718,350.00	-	12,181,529.38	6,570,977.00	7,240,261.00
(iv) B ED	12,498,679.00	178,894.00	183,188.00	-	12,860,761.00	6,072,759.00	563,325.00	-	6,636,084.00	6,224,677.00	6,425,920.00
(v) NURSING COLLEGE	18,292,136.00	312,070.00	163,500.00	-	18,767,706.00	5,252,700.00	1,139,035.00	-	6,391,735.00	12,375,971.00	13,039,436.00
(vi) GLOBAL SCHOOL	37,015,293.10	580,612.00	3,380,042.00	-	40,975,947.10	13,158,447.00	3,379,590.00	-	16,538,037.00	24,437,910.10	23,856,846.10
(vii) SCIENCE & COMMERCE	287,185.00	-	503,310.00	-	790,495.00	46,718.00	60,869.00	-	107,587.00	682,908.00	240,467.00
TOTAL [A]	341,115,176.96	1,893,083.00	8,736,748.11	-	351,745,008.07	214,026,885.73	14,721,717.00	-	228,748,602.73	122,996,405.34	127,088,291.23
[B] CAPITAL WORK-IN-PROGRESS											
(i) PHARMACY COLLEGE	9,886,359.92	-	-	-	9,886,359.92	-	-	-	-	9,886,359.92	9,886,359.92
(ii) ENGINEERING COLLEGE	-	-	1,200,000.00	-	1,200,000.00	-	-	-	-	1,200,000.00	-
(iii) M B A COLLEGE	-	-	-	-	-	-	-	-	-	-	-
(iv) B ED	-	-	-	-	-	-	-	-	-	-	-
(v) NURSING COLLEGE	-	-	12,818,156.00	-	12,818,156.00	-	-	-	-	12,818,156.00	-
(vi) GLOBAL SCHOOL	8,656,472.00	-	19,225,000.00	-	27,881,472.00	-	-	-	-	27,881,472.00	8,656,472.00
(vii) SCIENCE & COMMERCE	4,383,829.00	-	-	-	4,383,829.00	-	-	-	-	4,383,829.00	4,383,829.00
TOTAL [B]	22,926,660.92	-	33,243,156.00	-	56,169,816.92	-	-	-	-	56,169,816.92	22,926,660.92
TOTAL (A+B) (CURRENT YEAR) RS.	364,041,837.88	1,893,083.00	41,979,904.11	-	407,914,824.99	214,026,885.73	14,721,717.00	-	228,748,602.73	179,166,222.26	150,014,952.15
TOTAL (PREVIOUS YEAR) RS.	331,082,355.96	12,468,747.92	34,700,360.00	14,209,626.00	364,041,837.88	199,661,510.73	14,365,374.00	-	214,026,885.73	150,014,952.15	131,420,844.23

Sanjib Jain & Associates FRN RAIPUR (C.G.) Chartered Accountants

(i) PROPERTY, PLANT & EQUIPMENTS : PHARMACY COLLEGE

PARTICULARS	RATE	GROSS BLOCK: GROSS BLOCK BALANCE 01/04/2024	GROSS BLOCK: ADDITIONS DURING THE YEAR: 180 DAYS OR MORE	GROSS BLOCK: ADDITIONS DURING THE YEAR: LESS THAN 180 DAYS	GROSS BLOCK: DEDUCTION DURING THE YEAR	GROSS BLOCK: GROSS BLOCK BALANCE 31/03/2025	DEPRECIATION: DEP. UPTO 31/03/2024	DEPRECIATION: FOR THE YEAR	DEPRECIATION: DEDUCTION DURING THE YEAR	DEPRECIATION: TOTAL UPTO 31/03/2025	NET BLOCK: AS ON 31/03/2025	NET BLOCK: AS ON 31/03/2024
BLOCK-A- LAND	-											
> LAND		₹ 1,037,027.00	₹ -	₹ -	₹ -	₹ 1,037,027.00	₹ -	₹ -	₹ -	₹ -	₹ 1,037,027.00	₹ 1,037,027.00
TOTAL RS.		₹ 1,037,027.00	₹ -	₹ -	₹ -	₹ 1,037,027.00	₹ -	₹ -	₹ -	₹ -	₹ 1,037,027.00	₹ 1,037,027.00
BLOCK-B- COLLEGE BUILDINGS	10%	₹ -				₹ -						
> COLLEGE BUILDING		₹ 39,140,528.23	₹ -	₹ -	₹ -	₹ 39,140,528.23	₹ 19,457,293.23	₹ 1,968,324.00	₹ -	₹ 21,425,617.23	₹ 17,714,911.00	₹ 19,683,235.00
TOTAL RS.		₹ 39,140,528.23	₹ -	₹ -	₹ -	₹ 39,140,528.23	₹ 19,457,293.23	₹ 1,968,324.00	₹ -	₹ 21,425,617.23	₹ 17,714,911.00	₹ 19,683,235.00
BLOCK-C- FURNITURE & FIXTURES												
> FURNITURE & FIXTURES	10%	₹ 2,583,299.00	₹ -	₹ 145,684.00	₹ -	₹ 2,728,983.00	₹ 1,783,704.00	₹ 87,244.00	₹ -	₹ 1,870,948.00	₹ 858,035.00	₹ 799,595.00
> WATER COOLER		₹ 171,256.00	₹ -	₹ -	₹ -	₹ 171,256.00	₹ 39,053.00	₹ 13,220.00	₹ -	₹ 52,273.00	₹ 118,983.00	₹ 132,203.00
> GREEN CHALK BOARD		₹ 4,050.00	₹ -	₹ -	₹ -	₹ 4,050.00	₹ 3,338.00	₹ 71.00	₹ -	₹ 3,409.00	₹ 641.00	₹ 712.00
> OFFICE BAG		₹ 1,440.00	₹ -	₹ -	₹ -	₹ 1,440.00	₹ 1,188.00	₹ 25.00	₹ -	₹ 1,213.00	₹ 227.00	₹ 252.00
TOTAL RS		₹ 2,760,045.00	₹ -	₹ 145,684.00	₹ -	₹ 2,905,729.00	₹ 1,827,283.00	₹ 100,560.00	₹ -	₹ 1,927,843.00	₹ 977,886.00	₹ 932,762.00
BLOCK-D- PLANT & MACHINERY												
> ELECTRIC EQUIPMENTS		₹ 225,403.00	₹ -	₹ -	₹ -	₹ 225,403.00	₹ 213,580.00	₹ 1,773.00	₹ -	₹ 215,353.00	₹ 10,050.00	₹ 11,823.00
> LAB EQUIPMENT		₹ 16,817,857.88	₹ 184,432.00	₹ 590,000.00	₹ -	₹ 17,592,289.88	₹ 9,956,417.88	₹ 1,101,131.00	₹ -	₹ 11,057,548.88	₹ 6,534,741.00	₹ 6,861,440.00
> CAMERA & ACCESSORIES		₹ 340,759.70	₹ 162,704.00	₹ -	₹ -	₹ 503,463.70	₹ 120,475.00	₹ 57,448.00	₹ -	₹ 177,923.00	₹ 325,540.70	₹ 220,284.70
> LED PROJECTOR		₹ 272,170.00	₹ -	₹ -	₹ -	₹ 272,170.00	₹ 189,604.00	₹ 12,415.00	₹ -	₹ 202,019.00	₹ 70,151.00	₹ 82,566.00
> MOTOR CYCLE(CG04CV9769)		₹ 37,766.00	₹ -	₹ -	₹ -	₹ 37,766.00	₹ 35,173.00	₹ 389.00	₹ -	₹ 35,562.00	₹ 2,204.00	₹ 2,593.00
> MARUTI ZEN		₹ 421,671.00	₹ -	₹ -	₹ -	₹ 421,671.00	₹ 392,711.00	₹ 4,344.00	₹ -	₹ 397,055.00	₹ 24,616.00	₹ 28,960.00
> OFFICE EQUIPMENTS		₹ 107,267.00	₹ -	₹ -	₹ -	₹ 107,267.00	₹ 101,475.00	₹ 869.00	₹ -	₹ 102,344.00	₹ 4,923.00	₹ 5,792.00
> TRANSFERMER		₹ 245,235.00	₹ -	₹ -	₹ -	₹ 245,235.00	₹ 230,918.00	₹ 2,148.00	₹ -	₹ 233,066.00	₹ 12,169.00	₹ 14,317.00
> MARUTI ECCO (CG04HD2609)		₹ 367,516.00	₹ -	₹ -	₹ -	₹ 367,516.00	₹ 315,239.00	₹ 7,842.00	₹ -	₹ 323,081.00	₹ 44,435.00	₹ 52,277.00
> MARUTI VAN		₹ 258,477.00	₹ -	₹ -	₹ -	₹ 258,477.00	₹ 244,611.00	₹ 2,080.00	₹ -	₹ 246,691.00	₹ 11,786.00	₹ 13,866.00
> BUS	15%	₹ 3,179,349.00	₹ -	₹ -	₹ -	₹ 3,179,349.00	₹ 679,586.00	₹ 374,964.00	₹ -	₹ 1,054,550.00	₹ 2,124,799.00	₹ 2,499,763.00
> TATA CURVV		₹ -	₹ -	₹ 1,360,820.11	₹ -	₹ 1,360,820.11	₹ -	₹ 102,062.00	₹ -	₹ 102,062.00	₹ 1,258,758.11	₹ -
> MISC ASSETS		₹ 357,250.00	₹ -	₹ 23,808.00	₹ -	₹ 381,058.00	₹ 251,683.00	₹ 17,621.00	₹ -	₹ 269,304.00	₹ 111,754.00	₹ 105,567.00
> EPBX SYSTEM		₹ 112,260.00	₹ -	₹ -	₹ -	₹ 112,260.00	₹ 91,817.00	₹ 3,066.00	₹ -	₹ 94,883.00	₹ 17,377.00	₹ 20,443.00
> AIR COOLER		₹ 271,502.00	₹ 116,100.00	₹ -	₹ -	₹ 387,602.00	₹ 108,549.00	₹ 41,858.00	₹ -	₹ 150,407.00	₹ 237,195.00	₹ 162,953.00
> LASER PRINTER		₹ 15,325.00	₹ -	₹ -	₹ -	₹ 15,325.00	₹ 14,870.00	₹ 68.00	₹ -	₹ 14,938.00	₹ 387.00	₹ 455.00
> SCIENTIFIC EQUIPMENTS		₹ 1,030,586.80	₹ -	₹ -	₹ -	₹ 1,030,586.80	₹ 1,027,381.80	₹ 481.00	₹ -	₹ 1,027,862.80	₹ 2,724.00	₹ 3,205.00
> WASHING MACHINE		₹ 39,923.00	₹ -	₹ -	₹ -	₹ 39,923.00	₹ 28,570.00	₹ 1,703.00	₹ -	₹ 30,273.00	₹ 9,650.00	₹ 11,353.00
> REFREGRATOR		₹ 115,400.00	₹ -	₹ -	₹ -	₹ 115,400.00	₹ 78,072.00	₹ 5,599.00		₹ 83,671.00	₹ 31,729.00	₹ 37,328.00
> SPORTS EQUIPMENTS		₹ 93,533.00	₹ -	₹ -	₹ -	₹ 93,533.00	₹ 40,609.00	₹ 7,939.00	₹ -	₹ 48,548.00	₹ 44,985.00	₹ 52,924.00
> SOUND & ACCESSORIES		₹ 84,800.00	₹ -	₹ -	₹ -	₹ 84,800.00	₹ 73,604.00	₹ 1,679.00	₹ -	₹ 75,283.00	₹ 9,517.00	₹ 11,196.00
> FIRE EXTINGUISHER		₹ 54,323.00	₹ 10,561.00	₹ -	₹ -	₹ 64,884.00	₹ 29,158.00	₹ 5,359.00	₹ -	₹ 34,517.00	₹ 30,367.00	₹ 25,165.00
> AIR CONDITRINERS		₹ 477,780.00	₹ -	₹ -	₹ -	₹ 477,780.00	₹ 324,669.00	₹ 22,967.00	₹ -	₹ 347,636.00	₹ 130,144.00	₹ 153,111.00
> GENERATOR DG Set		₹ 922,000.00	₹ -	₹ -	₹ -	₹ 922,000.00	₹ 197,078.00	₹ 108,738.00	₹ -	₹ 305,816.00	₹ 616,184.00	₹ 724,922.00
TOTAL RS.		₹ 25,848,354.38	₹ 473,797.00	₹ 1,974,628.11	₹ -	₹ 28,296,779.49	₹ 14,745,850.68	₹ 1,884,543.00	₹ -	₹ 16,630,393.68	₹ 11,666,385.81	₹ 11,102,503.70
BLOCK-E - COMPUTERS												
> COMPUTER SYSTEMS	40%	₹ 2,117,830.00	₹ 38,500.00	₹ -	₹ -	₹ 2,156,330.00	₹ 1,589,305.00	₹ 226,810.00	₹ -	₹ 1,816,115.00	₹ 340,215.00	₹ 528,525.00
> LAPTOP		₹ 45,216.00	₹ -	₹ -	₹ -	₹ 45,216.00	₹ 45,215.00	₹ -	₹ -	₹ 45,215.00	₹ 1.00	₹ 1.00
> LIBRARIES BOOKS		₹ 6,712,495.00	₹ 144,520.00	₹ 29,832.00	₹ -	₹ 6,886,847.00	₹ 5,944,363.75	₹ 371,028.00	₹ -	₹ 6,315,391.75	₹ 571,455.25	₹ 768,129.25
TOTAL RS		₹ 8,875,541.00	₹ 183,020.00	₹ 29,832.00	₹ -	₹ 9,088,393.00	₹ 7,578,885.75	₹ 597,838.00	₹ -	₹ 8,176,721.75	₹ 911,671.25	₹ 1,296,655.25
TOTAL BLOCKS RS. (I)		₹ 77,661,495.61	₹ 656,817.00	₹ 2,150,144.11	₹ -	₹ 80,468,456.72	₹ 43,609,312.66	₹ 4,551,265.00	₹ -	₹ 48,160,575.66	₹ 32,307,881.06	₹ 31,052,182.95
CAPITAL WIP						₹ -						
COLLEGE BUILDING		₹ 9,886,359.92	₹ -	₹ -	₹ -	₹ 9,886,359.92	₹ -	₹ -	₹ -	₹ -	₹ 9,886,359.92	₹ 9,886,359.92
TOTAL RS. (II)		₹ 9,886,359.92	₹ -	₹ -	₹ -	₹ 9,886,359.92	₹ -	₹ -	₹ -	₹ -	₹ 9,886,359.92	₹ 9,886,359.92
		₹ -				₹ -						
GRAND TOTAL RS. (I+II)		₹ 87,547,855.53	₹ 656,817.00	₹ 2,150,144.11	₹ -	₹ 90,354,816.64	₹ 43,609,312.66	₹ 4,551,265.00	₹ -	₹ 48,160,575.66	₹ 42,194,240.98	₹ 40,938,542.87

Sanjay Jain & Associates
FRN 003592C
RAIPUR (C.G.)
Chartered Accountants

(i) PROPERTY, PLANT & EQUIPMENTS : PHARMACY COLLEGE

PARTICULARS	RATE	GROSS BLOCK: GROSS BLOCK BALANCE 01/04/2024	GROSS BLOCK: ADDITIONS DURING THE YEAR: 180 DAYS OR MORE	GROSS BLOCK: ADDITIONS DURING THE YEAR: LESS THAN 180 DAYS	GROSS BLOCK: DEDUCTION DURING THE YEAR	GROSS BLOCK: GROSS BLOCK BALANCE 31/03/2025	DEPRECIATION: DEP. UPTO 31/03/2024	DEPRECIATION: FOR THE YEAR	DEPRECIATION: DEDUCTION DURING THE YEAR	DEPRECIATION: TOTAL UPTO 31/03/2025	NET BLOCK: AS ON 31/03/2025	NET BLOCK: AS ON 31/03/2024
BLOCK-A- LAND												
> LAND	-	₹ 1,037,027.00	₹ -	₹ -	₹ -	₹ 1,037,027.00	₹ -	₹ -	₹ -	₹ -	₹ 1,037,027.00	₹ 1,037,027.00
TOTAL RS.		₹ 1,037,027.00	₹ -	₹ -	₹ -	₹ 1,037,027.00	₹ -	₹ -	₹ -	₹ -	₹ 1,037,027.00	₹ 1,037,027.00
BLOCK-B- COLLEGE BUILDINGS		₹ -				₹ -						
> COLLEGE BUILDING	10%	₹ 39,140,528.23	₹ -	₹ -	₹ -	₹ 39,140,528.23	₹ 19,457,293.23	₹ 1,968,324.00	₹ -	₹ 21,425,617.23	₹ 17,714,911.00	₹ 19,683,235.00
TOTAL RS.		₹ 39,140,528.23	₹ -	₹ -	₹ -	₹ 39,140,528.23	₹ 19,457,293.23	₹ 1,968,324.00	₹ -	₹ 21,425,617.23	₹ 17,714,911.00	₹ 19,683,235.00
BLOCK-C- FURNITURE & FIXTURES												
> FURNITURE & FIXTURES		₹ 2,583,299.00	₹ -	₹ 145,684.00	₹ -	₹ 2,728,983.00	₹ 1,783,704.00	₹ 87,244.00	₹ -	₹ 1,870,948.00	₹ 858,035.00	₹ 799,595.00
> WATER COOLER	10%	₹ 171,256.00	₹ -	₹ -	₹ -	₹ 171,256.00	₹ 39,053.00	₹ 13,220.00	₹ -	₹ 52,273.00	₹ 118,983.00	₹ 132,203.00
> GREEN CHALK BOARD		₹ 4,050.00	₹ -	₹ -	₹ -	₹ 4,050.00	₹ 3,338.00	₹ 71.00	₹ -	₹ 3,409.00	₹ 641.00	₹ 712.00
> OFFICE BAG		₹ 1,440.00	₹ -	₹ -	₹ -	₹ 1,440.00	₹ 1,188.00	₹ 25.00	₹ -	₹ 1,213.00	₹ 227.00	₹ 252.00
TOTAL RS.		₹ 2,760,045.00	₹ -	₹ 145,684.00	₹ -	₹ 2,905,729.00	₹ 1,827,283.00	₹ 100,560.00	₹ -	₹ 1,927,843.00	₹ 977,886.00	₹ 932,762.00
BLOCK-D- PLANT & MACHINERY												
> ELECTRIC EQUIPMENTS		₹ 225,403.00	₹ -	₹ -	₹ -	₹ 225,403.00	₹ 213,580.00	₹ 1,773.00	₹ -	₹ 215,353.00	₹ 10,050.00	₹ 11,823.00
> LAB EQUIPMENT		₹ 16,817,857.88	₹ 184,432.00	₹ 590,000.00	₹ -	₹ 17,592,289.88	₹ 9,956,417.88	₹ 1,101,131.00	₹ -	₹ 11,057,548.88	₹ 6,534,741.00	₹ 6,861,440.00
> CAMERA & ACCESSORIES		₹ 340,759.70	₹ 162,704.00	₹ -	₹ -	₹ 503,463.70	₹ 120,475.00	₹ 57,448.00	₹ -	₹ 177,923.00	₹ 325,540.70	₹ 220,284.70
> LCD PROJECTOR		₹ 272,370.00	₹ -	₹ -	₹ -	₹ 272,370.00	₹ 189,604.00	₹ 12,415.00	₹ -	₹ 202,019.00	₹ 70,351.00	₹ 82,766.00
> MOTOR CYCLE(CG04CY9795)		₹ 37,766.00	₹ -	₹ -	₹ -	₹ 37,766.00	₹ 35,173.00	₹ 389.00	₹ -	₹ 35,562.00	₹ 2,204.00	₹ 2,593.00
> MARUTI ZEN		₹ 421,671.00	₹ -	₹ -	₹ -	₹ 421,671.00	₹ 392,711.00	₹ 4,344.00	₹ -	₹ 397,055.00	₹ 24,616.00	₹ 28,960.00
> OFFICE EQUIPMENTS		₹ 107,267.00	₹ -	₹ -	₹ -	₹ 107,267.00	₹ 101,475.00	₹ 869.00	₹ -	₹ 102,344.00	₹ 4,923.00	₹ 5,792.00
> TRANSFERMOR		₹ 245,235.00	₹ -	₹ -	₹ -	₹ 245,235.00	₹ 230,918.00	₹ 2,148.00	₹ -	₹ 233,066.00	₹ 12,169.00	₹ 14,317.00
> MARUTI ECCO (CG04HB2609)		₹ 367,516.00	₹ -	₹ -	₹ -	₹ 367,516.00	₹ 315,239.00	₹ 7,842.00	₹ -	₹ 323,081.00	₹ 44,435.00	₹ 52,277.00
> MARUTI VAN		₹ 258,477.00	₹ -	₹ -	₹ -	₹ 258,477.00	₹ 244,611.00	₹ 2,080.00	₹ -	₹ 246,691.00	₹ 11,786.00	₹ 13,866.00
> BUS		₹ 3,179,349.00	₹ -	₹ -	₹ -	₹ 3,179,349.00	₹ 679,586.00	₹ 374,964.00	₹ -	₹ 1,054,550.00	₹ 2,124,799.00	₹ 2,499,763.00
> TATA CURVV	15%	₹ -	₹ -	₹ 1,360,820.11	₹ -	₹ 1,360,820.11	₹ -	₹ 102,062.00	₹ -	₹ 102,062.00	₹ 1,258,758.11	₹ -
> MISC ASSETS		₹ 357,250.00	₹ -	₹ 23,808.00	₹ -	₹ 381,058.00	₹ 251,683.00	₹ 17,621.00	₹ -	₹ 269,304.00	₹ 111,754.00	₹ 105,567.00
> EPBX SYSTEM		₹ 112,260.00	₹ -	₹ -	₹ -	₹ 112,260.00	₹ 91,817.00	₹ 3,066.00	₹ -	₹ 94,883.00	₹ 17,377.00	₹ 20,443.00
> AIR COOLER		₹ 271,502.00	₹ 116,100.00	₹ -	₹ -	₹ 387,602.00	₹ 108,549.00	₹ 41,858.00	₹ -	₹ 150,407.00	₹ 237,195.00	₹ 162,953.00
> LASER PRINTER		₹ 15,325.00	₹ -	₹ -	₹ -	₹ 15,325.00	₹ 14,870.00	₹ 68.00	₹ -	₹ 14,938.00	₹ 387.00	₹ 455.00
> SCIENTIFIC EQUIPMENTS		₹ 1,030,586.80	₹ -	₹ -	₹ -	₹ 1,030,586.80	₹ 1,027,381.80	₹ 481.00	₹ -	₹ 1,027,862.80	₹ 2,724.00	₹ 3,205.00
> WASHING MACHINE		₹ 39,923.00	₹ -	₹ -	₹ -	₹ 39,923.00	₹ 28,570.00	₹ 1,703.00	₹ -	₹ 30,273.00	₹ 9,650.00	₹ 11,353.00
> REFREGRATOR		₹ 115,400.00	₹ -	₹ -	₹ -	₹ 115,400.00	₹ 78,072.00	₹ 5,599.00		₹ 83,671.00	₹ 31,729.00	₹ 37,328.00
> SPORTS EQUIPMENTS		₹ 93,533.00	₹ -	₹ -	₹ -	₹ 93,533.00	₹ 40,609.00	₹ 7,939.00	₹ -	₹ 48,548.00	₹ 44,985.00	₹ 52,924.00
> SOUND & ACCESSORIES		₹ 84,800.00	₹ -	₹ -	₹ -	₹ 84,800.00	₹ 73,604.00	₹ 1,679.00	₹ -	₹ 75,283.00	₹ 9,517.00	₹ 11,196.00
> FIRE EXTINGUISHER		₹ 54,323.00	₹ 10,561.00	₹ -	₹ -	₹ 64,884.00	₹ 29,158.00	₹ 5,159.00	₹ -	₹ 34,317.00	₹ 30,567.00	₹ 25,165.00
> AIR CONDITIONERS		₹ 477,780.00	₹ -	₹ -	₹ -	₹ 477,780.00	₹ 324,669.00	₹ 22,967.00	₹ -	₹ 347,636.00	₹ 130,144.00	₹ 153,111.00
> GENERATOR DG Set		₹ 922,000.00	₹ -	₹ -	₹ -	₹ 922,000.00	₹ 197,078.00	₹ 108,738.00	₹ -	₹ 305,816.00	₹ 616,184.00	₹ 724,922.00
TOTAL RS.		₹ 25,848,354.38	₹ 473,797.00	₹ 1,974,628.11	₹ -	₹ 28,296,779.49	₹ 14,745,850.68	₹ 1,884,543.00	₹ -	₹ 16,630,393.68	₹ 11,666,385.81	₹ 11,102,503.70
BLOCK-E - COMPUTERS												
> COMPUTER SYSTEMS	40%	₹ 2,137,830.00	₹ 18,500.00	₹ -	₹ -	₹ 2,156,330.00	₹ 1,589,305.00	₹ 226,810.00	₹ -	₹ 1,816,115.00	₹ 340,215.00	₹ 528,525.00
> LAPTOP		₹ 45,216.00	₹ -	₹ -	₹ -	₹ 45,216.00	₹ 45,215.00	₹ -	₹ -	₹ 45,215.00	₹ 1.00	₹ 1.00
> LIBRARIES BOOKS		₹ 6,712,495.00	₹ 144,520.00	₹ 29,832.00	₹ -	₹ 6,886,847.00	₹ 5,944,365.75	₹ 371,026.00	₹ -	₹ 6,315,391.75	₹ 571,455.25	₹ 768,129.25
TOTAL RS.		₹ 8,895,541.00	₹ 163,020.00	₹ 29,832.00	₹ -	₹ 9,088,393.00	₹ 7,578,885.75	₹ 597,836.00	₹ -	₹ 8,176,721.75	₹ 911,671.25	₹ 1,296,655.25
TOTAL BLOCKS RS. (I)		₹ 77,681,495.61	₹ 636,817.00	₹ 2,150,144.11	₹ -	₹ 80,468,456.72	₹ 43,609,312.66	₹ 4,551,263.00	₹ -	₹ 48,160,575.66	₹ 32,307,881.06	₹ 34,052,182.95
CAPITAL WIP						₹ -						
COLLEGE BUILDING		₹ 9,886,359.92	₹ -	₹ -	₹ -	₹ 9,886,359.92	₹ -	₹ -	₹ -	₹ -	₹ 9,886,359.92	₹ 9,886,359.92
TOTAL RS (II)		₹ 9,886,359.92	₹ -	₹ -	₹ -	₹ 9,886,359.92	₹ -	₹ -	₹ -	₹ -	₹ 9,886,359.92	₹ 9,886,359.92
		₹ -				₹ -						
GRAND TOTAL RS. (I+II)		₹ 87,567,855.53	₹ 636,817.00	₹ 2,150,144.11	₹ -	₹ 90,354,816.64	₹ 43,609,311.66	₹ 4,551,263.00	₹ -	₹ 48,160,575.66	₹ 42,194,240.98	₹ 43,938,542.87

(ii) PROPERTY, PLANT & EQUIPMENTS : ENGINEERING COLLEGE

PARTICULARS	RATE	GROSS BLOCK: GROSS BLOCK BALANCE 01/04/2024	GROSS BLOCK: ADDITIONS DURING THE YEAR: 180 DAYS OR MORE	GROSS BLOCK: ADDITIONS DURING THE YEAR: LESS THAN 180 DAYS	GROSS BLOCK: DEDUCTION DURING THE YEAR	GROSS BLOCK: GROSS BLOCK BALANCE 31/03/2025	DEPRECIATION: DEP. UPTO 31/03/2024	DEPRECIATION: FOR THE YEAR	DEPRECIATION: DEDUCTION DURING THE YEAR	DEPRECIATION: TOTAL UPTO 31/03/2025	NET BLOCK: AS ON 31/03/2025	NET BLOCK: AS ON 31/03/2024
BLOCK-A- LAND	-											
> LAND		₹ 5,088,170.00	₹ -	₹ -	₹ -	₹ 5,088,170.00	₹ -	₹ -	₹ -	₹ -	₹ 5,088,170.00	₹ 5,088,170.00
TOTAL RS.		₹ 5,088,170.00	₹ -	₹ -	₹ -	₹ 5,088,170.00	₹ -	₹ -	₹ -	₹ -	₹ 5,088,170.00	₹ 5,088,170.00
BLOCK-B- COLLEGE BUILDINGS	10%											
> COLLEGE BUILDING		₹ 122,684,302.20	₹ -	₹ -	₹ -	₹ 122,684,302.20	₹ 91,472,116.02	₹ 3,121,219.00	₹ -	₹ 94,593,335.02	₹ 28,090,967.18	₹ 31,212,186.18
TOTAL RS.		₹ 122,684,302.20	₹ -	₹ -	₹ -	₹ 122,684,302.20	₹ 91,472,116.02	₹ 3,121,219.00	₹ -	₹ 94,593,335.02	₹ 28,090,967.18	₹ 31,212,186.18
BLOCK-C- FURNITURE & FIXTURES	10%											
> FURNITURE & FIXTURES		₹ 5,367,873.73	₹ -	₹ -	₹ -	₹ 5,367,873.73	₹ 4,130,904.73	₹ 123,697.00	₹ -	₹ 4,254,601.73	₹ 1,113,272.00	₹ 1,236,969.00
> SPORTS EQUIPMENT		₹ 188,334.00	₹ -	₹ 6,268.00	₹ -	₹ 194,602.00	₹ 124,399.00	₹ 6,707.00	₹ -	₹ 131,106.00	₹ 63,496.00	₹ 63,935.00
> MISC. ASSETS		₹ 1,854,945.00	₹ -	₹ -	₹ -	₹ 1,854,945.00	₹ 1,301,942.00	₹ 55,300.00	₹ -	₹ 1,357,242.00	₹ 497,703.00	₹ 553,003.00
TOTAL RS.		₹ 7,411,152.73	₹ -	₹ 6,268.00	₹ -	₹ 7,417,420.73	₹ 5,557,245.73	₹ 185,704.00	₹ -	₹ 5,742,949.73	₹ 1,674,471.00	₹ 1,853,907.00
BLOCK-D- PLANT & MACHINERY	15%											
> ELECTRIC EQUIPMENTS		₹ 1,166,164.00	₹ -	₹ -	₹ -	₹ 1,166,164.00	₹ 1,078,922.00	₹ 13,086.00	₹ -	₹ 1,092,008.00	₹ 74,156.00	₹ 87,242.00
> LAB EQUIPMENT		₹ 11,589,125.12	₹ -	₹ -	₹ -	₹ 11,589,125.12	₹ 9,972,409.12	₹ 242,507.00	₹ -	₹ 10,214,916.12	₹ 1,374,209.00	₹ 1,616,716.00
> COMPUTER PRINTER		₹ 7,000.00	₹ -	₹ -	₹ -	₹ 7,000.00	₹ 6,481.00	₹ 78.00	₹ -	₹ 6,559.00	₹ 441.00	₹ 519.00
> AIR COOLER		₹ 481,224.00	₹ -	₹ -	₹ -	₹ 481,224.00	₹ 428,036.00	₹ 7,978.00	₹ -	₹ 436,014.00	₹ 45,210.00	₹ 53,188.00
> EPABX SYSTEM		₹ 115,863.00	₹ -	₹ -	₹ -	₹ 115,863.00	₹ 103,820.00	₹ 1,806.00	₹ -	₹ 105,626.00	₹ 10,237.00	₹ 12,043.00
> CAMERA & ACCESSORIES		₹ 352,587.00	₹ 20,890.00	₹ -	₹ -	₹ 373,477.00	₹ 216,964.00	₹ 23,477.00	₹ -	₹ 240,441.00	₹ 133,036.00	₹ 135,623.00
> COOLER		₹ 363,759.00	₹ 74,350.00	₹ -	₹ -	₹ 438,109.00	₹ 222,335.00	₹ 32,366.00	₹ -	₹ 254,701.00	₹ 183,408.00	₹ 141,424.00
> TOYOTA COROLLA(CAR)		₹ 700,990.00	₹ -	₹ -		₹ 700,990.00	₹ 682,483.00	₹ 2,776.00	₹ -	₹ 685,259.00	₹ 15,731.00	₹ 18,507.00
> WAGON -R		₹ 211,000.00	₹ -	₹ -		₹ 211,000.00	₹ 210,283.00	₹ 108.00	₹ -	₹ 210,391.00	₹ 609.00	₹ 717.00
> WAGON -R		₹ 659,351.00	₹ -	₹ -		₹ 659,351.00	₹ 140,936.00	₹ 77,762.00	₹ -	₹ 218,698.00	₹ 440,653.00	₹ 518,415.00
> MARUTI ESTILO		₹ 425,051.00	₹ -	₹ -	₹ -	₹ 425,051.00	₹ 369,126.00	₹ 8,389.00	₹ -	₹ 377,515.00	₹ 47,536.00	₹ 55,925.00
> SWIFT DEZIRE LDI		₹ 487,000.00	₹ -	₹ -	₹ -	₹ 487,000.00	₹ 485,303.00	₹ 255.00	₹ -	₹ 485,558.00	₹ 1,442.00	₹ 1,697.00
> RENAULT CAR		₹ 604,000.00	₹ -	₹ -	₹ -	₹ 604,000.00	₹ 312,355.00	₹ 43,747.00	₹ -	₹ 356,102.00	₹ 247,898.00	₹ 291,645.00
> OMNI		₹ 171,074.00	₹ -	₹ -	₹ -	₹ 171,074.00	₹ 162,270.00	₹ 1,321.00	₹ -	₹ 163,591.00	₹ 7,483.00	₹ 8,804.00
> MAHENDRA XUV 300		₹ -	₹ -	₹ 2,168,022.00	₹ -	₹ 2,168,022.00	₹ -	₹ 162,602.00	₹ -	₹ 162,602.00	₹ 2,005,420.00	₹ -
>MOTOR CYCLE		₹ 42,050.00	₹ -	₹ -	₹ -	₹ 42,050.00	₹ 36,517.00	₹ 830.00	₹ -	₹ 37,347.00	₹ 4,703.00	₹ 5,533.00
> WATER FILTER		₹ 18,980.00	₹ -	₹ -	₹ -	₹ 18,980.00	₹ 17,571.00	₹ 211.00	₹ -	₹ 17,782.00	₹ 1,198.00	₹ 1,409.00
> PHOTOCOPIER		₹ 175,550.00	₹ -	₹ -	₹ -	₹ 175,550.00	₹ 159,446.00	₹ 2,416.00	₹ -	₹ 161,862.00	₹ 13,688.00	₹ 16,104.00
> GENERATOR		₹ 409,245.00	₹ -	₹ -	₹ -	₹ 409,245.00	₹ 371,249.00	₹ 5,699.00	₹ -	₹ 376,948.00	₹ 32,297.00	₹ 37,996.00
> TRANSFORMER		₹ 569,064.00	₹ -	₹ -	₹ -	₹ 569,064.00	₹ 526,675.00	₹ 6,358.00	₹ -	₹ 533,033.00	₹ 36,031.00	₹ 42,389.00
> REFRIGERATOR		₹ 24,575.00	₹ -	₹ -	₹ -	₹ 24,575.00	₹ 22,751.00	₹ 274.00	₹ -	₹ 23,025.00	₹ 1,550.00	₹ 1,824.00
> SOLAR WATER HEATING SYSTEM		₹ 538,600.00	₹ -	₹ -	₹ -	₹ 538,600.00	₹ 466,945.00	₹ 10,748.00	₹ -	₹ 477,693.00	₹ 60,907.00	₹ 71,655.00
> AIR CONDITIONER		₹ 981,090.00	₹ -	₹ -	₹ -	₹ 981,090.00	₹ 882,731.00	₹ 14,754.00	₹ -	₹ 897,485.00	₹ 83,605.00	₹ 98,359.00
> SOUND SYSTEMS & ACCESSORIES		₹ 170,799.00	₹ -	₹ -	₹ -	₹ 170,799.00	₹ 137,626.00	₹ 4,976.00	₹ -	₹ 142,602.00	₹ 28,197.00	₹ 33,173.00
> WATER COOLER		₹ 460,340.00	₹ -	₹ -	₹ -	₹ 460,340.00	₹ 298,422.00	₹ 24,288.00	₹ -	₹ 322,710.00	₹ 137,630.00	₹ 161,918.00
> LCD PROJECTOR		₹ -	₹ -	₹ 10,300.00	₹ -	₹ 10,300.00	₹ -	₹ 773.00	₹ -	₹ 773.00	₹ 9,527.00	₹ -
> FIRE EXTINGUISHER		₹ 25,016.00	₹ -	₹ -	₹ -	₹ 25,016.00	₹ 11,168.00	₹ 2,077.00	₹ -	₹ 13,245.00	₹ 11,771.00	₹ 13,848.00
TOTAL RS.		₹ 20,749,497.12	₹ 95,240.00	₹ 2,178,322.00	₹ -	₹ 23,023,059.12	₹ 17,322,824.12	₹ 691,663.00	₹ -	₹ 18,014,486.12	₹ 5,008,573.00	₹ 3,426,673.00
BLOCK-E - COMPUTERS	40%											
> COMPUTER SYSTEMS		₹ 13,271,685.00	₹ 33,375.00	₹ 12,400.00	₹ -	₹ 13,317,460.00	₹ 12,703,862.00	₹ 242,959.00	₹ -	₹ 12,946,821.00	₹ 370,639.00	₹ 567,823.00
> LIBRARIES BOOKS		₹ 7,452,140.82	₹ 23,285.00	₹ 123,298.00	₹ -	₹ 7,598,723.82	₹ 7,367,721.82	₹ 67,741.00	₹ -	₹ 7,435,462.82	₹ 163,261.00	₹ 84,419.00
TOTAL RS.		₹ 20,723,825.82	₹ 56,660.00	₹ 135,698.00	₹ -	₹ 20,916,183.82	₹ 20,071,583.82	₹ 310,700.00	₹ -	₹ 20,382,283.82	₹ 533,900.00	₹ 652,242.00
TOTAL BLOCKS RS. (I)		₹ 176,656,947.87	₹ 151,900.00	₹ 2,320,288.00	₹ -	₹ 179,129,135.87	₹ 134,423,769.69	₹ 4,309,285.00	₹ -	₹ 138,733,054.69	₹ 40,396,081.18	₹ 42,233,178.18
CAPITAL WIP												
COLLEGE BUILDING		₹ -	₹ -	₹ 1,200,000.00	₹ -	₹ 1,200,000.00	₹ -		₹ -	₹	₹ 1,200,000.00	₹ -
TOTAL RS. (I I)		₹ -	₹ -	₹ 1,200,000.00	₹ -	₹ 1,200,000.00	₹ -	₹ -	₹ -	₹ -	₹ 1,200,000.00	₹ -
GRAND TOTAL RS. (I+I I)		₹ 176,656,947.87	₹ 151,900.00	₹ 3,520,288.00	₹ -	₹ 180,329,135.87	₹ 134,423,769.69	₹ 4,309,285.00	₹ -	₹ 138,733,054.69	₹ 41,596,081.18	₹ 42,233,178.18

Sanjay Jain & Associates
FRN
RAIPUR (C.G.)
Chartered Accountants

(iii) PROPERTY,PLANT & EQUIPMENTS : M.B.A COLLEGE

PARTICULARS	RATE	GROSS BLOCK					DEPRECIATION				NET BLOCK	
		GROSS BLOCK BALANCE 01/04/2024	ADDITIONS DURING THE YEAR: 180 DAYS OR MORE	ADDITIONS DURING THE YEAR: LESS THAN 180 DAYS	DEDUCTION DURING THE YEAR	GROSS BLOCK BALANCE 31/03/2025	DEP. UPTO 31/03/2024	FOR THE YEAR	DEDUCTION DURING THE YEAR	TOTAL UPTO 31/03/2025	AS ON 31/03/2025	AS ON 31/03/2024
BLOCK-A- LAND												
> LAND	-	₹ 791,000.00	₹ -	₹ -	₹ -	₹ 791,000.00	₹ -	₹ -	₹ -	₹	₹ 791,000.00	₹ 791,000.00
TOTAL RS.		₹ 791,000.00	₹ -	₹ -	₹ -	₹ 791,000.00	₹ -	₹ -	₹ -	₹ -	₹ 791,000.00	₹ 791,000.00
BLOCK-B- COLLEGE BUILDINGS	10%											
> COLLEGE BUILDING		₹ 15,437,997.88	₹ -	₹ -	₹ -	₹ 15,437,997.88	₹ 10,005,358.88	₹ 543,264.00	₹ -	₹ 10,548,622.88	₹ 4,889,375.00	₹ 5,432,639.00
TOTAL RS.		₹ 15,437,997.88	₹ -	₹ -	₹ -	₹ 15,437,997.88	₹ 10,005,358.88	₹ 543,264.00	₹ -	₹ 10,548,622.88	₹ 4,889,375.00	₹ 5,432,639.00
BLOCK-C- FURNITURE & FIXTURES	10%											
> FURNITURE & FIXTURES		₹ 699,212.00	₹ -	₹ -	₹ -	₹ 699,212.00	₹ 534,906.00	₹ 16,431.00	₹ -	₹ 551,337.00	₹ 147,875.00	₹ 164,306.00
TOTAL RS.		₹ 699,212.00	₹ -	₹ -	₹ -	₹ 699,212.00	₹ 534,906.00	₹ 16,431.00	₹ -	₹ 551,337.00	₹ 147,875.00	₹ 164,306.00
BLOCK-D- PLANT & MACHINERY												
> OMNI		₹ 130,000.00	₹ -	₹ -	₹ -	₹ 130,000.00	₹ 117,056.00	₹ 1,942.00	₹ -	₹ 118,998.00	₹ 11,002.00	₹ 12,944.00
> TATA INDIGO CS LX(CG04HB-4782)		₹ 481,587.00	₹ -	₹ -	₹ -	₹ 481,587.00	₹ 437,336.00	₹ 6,638.00	₹ -	₹ 443,974.00	₹ 37,613.00	₹ 44,251.00
> SWIFT CAR		₹ 692,707.00	₹ -	₹ -	₹ -	₹ 692,707.00	₹ 51,953.00	₹ 96,113.00	₹ -	₹ 148,066.00	₹ 544,641.00	₹ 640,754.00
> MISC. ASSETS	15%	₹ 61,572.00	₹ -	₹ -	₹ -	₹ 61,572.00	₹ 44,148.00	₹ 2,614.00	₹ -	₹ 46,762.00	₹ 14,810.00	₹ 17,424.00
> SPORTS ACCESSORIES		₹ 300.00	₹ -	₹ -	₹ -	₹ 300.00	₹ 23.00	₹ 42.00	₹ -	₹ 65.00	₹ 235.00	₹ 277.00
> PHOTOCOPIER		₹ 62,500.00	₹ -	₹ -	₹ -	₹ 62,500.00	₹ 57,210.00	₹ 794.00	₹ -	₹ 58,004.00	₹ 4,496.00	₹ 5,290.00
> AIR CONDITIONER		₹ 33,500.00	₹ 12,790.00	₹ -	₹ -	₹ 46,290.00	₹ 7,161.00	₹ 5,869.00	₹ -	₹ 13,030.00	₹ 33,260.00	₹ 26,339.00
> WATER COOLER		₹ 27,700.00	₹ -	₹ -	₹ -	₹ 27,700.00	₹ 9,188.00	₹ 2,777.00	₹ -	₹ 11,965.00	₹ 15,735.00	₹ 18,512.00
TOTAL RS.		₹ 1,489,866.00	₹ 12,790.00	₹ -	₹ -	₹ 1,502,656.00	₹ 724,075.00	₹ 116,789.00	₹ -	₹ 840,864.00	₹ 661,792.00	₹ 765,791.00
BLOCK-E - COMPUTERS	40%											
> LIBRARIES BOOKS		₹ 177,225.50	₹ -	₹ -	₹ -	₹ 177,225.50	₹ 176,701.50	₹ 210.00	₹ -	₹ 176,911.50	₹ 314.00	₹ 524.00
> COMPUTER & ACCESSORIES		₹ 108,139.00	₹ -	₹ 36,276.00	₹ -	₹ 144,415.00	₹ 22,138.00	₹ 41,656.00	₹ -	₹ 63,794.00	₹ 80,621.00	₹ 86,001.00
TOTAL RS.		₹ 285,364.50	₹ -	₹ 36,276.00	₹ -	₹ 321,640.50	₹ 198,839.50	₹ 41,866.00	₹ -	₹ 240,705.50	₹ 80,935.00	₹ 86,525.00
TOTAL BLOCKS RS.(I)		₹ 18,703,440.38	₹ 12,790.00	₹ 36,276.00	₹ -	₹ 18,752,506.38	₹ 11,463,179.38	₹ 718,350.00	₹ -	₹ 12,181,529.38	₹ 6,570,977.00	₹ 7,240,261.00
CAPITAL WIP												
COLLEGE BUILDING		₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
TOTAL RS. (I I)		₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
GRAND TOTAL RS. (I+I I)		₹ 18,703,440.38	₹ 12,790.00	₹ 36,276.00	₹ -	₹ 18,752,506.38	₹ 11,463,179.38	₹ 718,350.00	₹ -	₹ 12,181,529.38	₹ 6,570,977.00	₹ 7,240,261.00

Sanjib Jain & Associates FRN 024991C RAIPUR (C.G.) Chartered Accountants

(iv) PROPERTY, PLANT & EQUIPMENTS : B.ED

PARTICULARS	RATE	GROSS BLOCK: GROSS BLOCK BALANCE 01/04/2024	GROSS BLOCK: ADDITIONS DURING THE YEAR: 180 DAYS OR MORE	GROSS BLOCK: ADDITIONS DURING THE YEAR: LESS THAN 180 DAYS	GROSS BLOCK: DEDUCTION DURING THE YEAR	GROSS BLOCK: GROSS BLOCK BALANCE 31/03/2025	DEPRECIATION: DEP. UPTO 31/03/2024	DEPRECIATION: FOR THE YEAR	DEPRECIATION: DEDUCTION DURING THE YEAR	DEPRECIATION: TOTAL UPTO 31/03/2025	NET BLOCK: AS ON 31/03/2025	NET BLOCK: AS ON 31/03/2024
BLOCK-A- LAND	-											
> LAND		₹ 2,539,770.00	₹ -	₹ -	₹ -	₹ 2,539,770.00	₹ -	₹ -	₹ -	₹ -	₹ 2,539,770.00	₹ 2,539,770.00
TOTAL RS.		₹ 2,539,770.00	₹ -	₹ -	₹ -	₹ 2,539,770.00	₹ -	₹ -	₹ -	₹ -	₹ 2,539,770.00	₹ 2,539,770.00
BLOCK-B- PLANT & MACHINERY	15%											
> AIR CONDITIONER		₹ 500,000.00	₹ 57,000.00	₹ -	₹ -	₹ 557,000.00	₹ 392,877.00	₹ 24,618.00		₹ 417,495.00	₹ 139,505.00	₹ 107,123.00
> CAMERA & ACCESSORIES		₹ 66,830.00	₹ -	₹ -	₹ -	₹ 66,830.00	₹ 44,242.00	₹ 3,388.00		₹ 47,630.00	₹ 19,200.00	₹ 22,588.00
> ATTENDANCE MACHINE		₹ 19,810.00	₹ -			₹ 19,810.00	₹ 15,567.00	₹ 636.00		₹ 16,203.00	₹ 3,607.00	₹ 4,243.00
> Wagon R (CG 04 KT 5825)		₹ 320,000.00	₹ -			₹ 320,000.00	₹ 232,803.00	₹ 13,080.00		₹ 245,883.00	₹ 74,117.00	₹ 87,197.00
> REFRIGERATOR		₹ 11,800.00	₹ -	₹ -		₹ 11,800.00	₹ 7,683.00	₹ 618.00		₹ 8,301.00	₹ 3,499.00	₹ 4,117.00
> COOLER		₹ 28,500.00	₹ 10,500.00	₹ -		₹ 39,000.00	₹ 7,909.00	₹ 4,664.00		₹ 12,573.00	₹ 26,427.00	₹ 20,591.00
> MISC ASSETS		₹ 225,162.00	₹ -	₹ -	₹ -	₹ 225,162.00	₹ 141,342.00	₹ 12,573.00	₹ -	₹ 153,915.00	₹ 71,247.00	₹ 83,820.00
> SPORTS ACCESSORIES		₹ 13,880.00	₹ -	₹ -		₹ 13,880.00	₹ 1,041.00	₹ 1,926.00		₹ 2,967.00	₹ 10,913.00	₹ 12,839.00
>BUS		₹ 1,000,000.00	₹ -	₹ -	₹ -	₹ 1,000,000.00	₹ 277,500.00	₹ 108,375.00	₹ -	₹ 385,875.00	₹ 614,125.00	₹ 722,500.00
> LCD Projector		₹ -	₹ -	₹ 43,800.00	₹ -	₹ 43,800.00	₹ -	₹ 3,285.00	₹ -	₹ 3,285.00	₹ 40,515.00	₹ -
TOTAL RS.		₹ 2,185,982.00	₹ 67,500.00	₹ 43,800.00	₹ -	₹ 2,297,282.00	₹ 1,120,964.00	₹ 173,163.00	₹ -	₹ 1,294,127.00	₹ 1,003,155.00	₹ 1,065,018.00
BLOCK-C- COLLEGE BUILDINGS	10%											
> COLLEGE BUILDING		₹ 7,073,742.00		₹ -	₹ -	₹ 7,073,742.00	₹ 4,610,333.00	₹ 246,341.00	₹ -	₹ 4,856,674.00	₹ 2,217,068.00	₹ 2,463,409.00
TOTAL RS.		₹ 7,073,742.00	₹ -	₹ -	₹ -	₹ 7,073,742.00	₹ 4,610,333.00	₹ 246,341.00	₹ -	₹ 4,856,674.00	₹ 2,217,068.00	₹ 2,463,409.00
BLOCK-D- FURNITURE & FIXTURES												
> FURNITURE & FIXTURE	10%	₹ 240,555.00	₹ 80,833.00	₹ -		₹ 321,388.00	₹ 82,376.00	₹ 23,901.00		₹ 106,277.00	₹ 215,111.00	₹ 158,179.00
TOTAL RS.		₹ 240,555.00	₹ 80,833.00	₹ -		₹ 321,388.00	₹ 82,376.00	₹ 23,901.00		₹ 106,277.00	₹ 215,111.00	₹ 158,179.00
BLOCK-E- COMPUTERS	40%											
> COMPUTER SYSTEMS		₹ 94,000.00	₹ -	₹ 18,745.00		₹ 112,745.00	₹ 67,631.00	₹ 14,297.00		₹ 81,928.00	₹ 30,817.00	₹ 26,369.00
> LIBRARY BOOKS		₹ 364,630.00	₹ 30,561.00	₹ 120,643.00		₹ 515,834.00	₹ 191,455.00	₹ 105,623.00		₹ 297,078.00	₹ 218,756.00	₹ 173,175.00
TOTAL RS.		₹ 458,630.00	₹ 30,561.00	₹ 139,388.00		₹ 628,579.00	₹ 259,086.00	₹ 119,920.00		₹ 379,006.00	₹ 249,573.00	₹ 199,544.00
TOTAL BLOCKS RS (I)		₹ 12,498,679.00	₹ 178,894.00	₹ 183,188.00	₹ -	₹ 12,860,761.00	₹ 6,072,759.00	₹ 563,325.00	₹ -	₹ 6,636,084.00	₹ 6,224,677.00	₹ 6,435,920.00
CAPITAL WIP												
COLLEGE BUILDING		₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
TOTAL RS. (I I)		₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
GRAND TOTAL RS.		₹ 12,498,679.00	₹ 178,894.00	₹ 183,188.00	₹ -	₹ 12,860,761.00	₹ 6,072,759.00	₹ 563,325.00	₹ -	₹ 6,636,084.00	₹ 6,224,677.00	₹ 6,435,920.00

Sanjib Jain & Associates
RAIPUR (C.G.)
Chartered Accountants

(v) PROPERTY, PLANT & EQUIPMENTS : NURSING COLLEGE

PARTICULARS	RATE	GROSS BLOCK: GROSS BLOCK BALANCE 01/04/2024	ADDITIONS DURING THE YEAR: 180 DAYS OR MORE	ADDITIONS DURING THE YEAR: LESS THAN 180 DAYS	DEDUCTION DURING THE YEAR	GROSS BLOCK BALANCE 31/03/2025	DEPRECIATION: DEP. UPTO 31/03/2024	FOR THE YEAR	DEDUCTION DURING THE YEAR	TOTAL UPTO 31/03/2025	NET BLOCK: AS ON 31/03/2025	AS ON 31/03/2024
BLOCK-A- LAND												
> LAND	-	₹ 3,966,010.00	₹ -	₹ -	₹ -	₹ 3,966,010.00	₹ -	₹ -	₹ -	₹ -	₹ 3,966,010.00	₹ 3,966,010.00
TOTAL RS.		₹ 3,966,010.00	₹ -	₹ -	₹ -	₹ 3,966,010.00	₹ -	₹ -	₹ -	₹ -	₹ 3,966,010.00	₹ 3,966,010.00
BLOCK-B- FURNITURE & FIXTURES												
> FURNITURE & FIXTURES	10%	₹ 252,817.00	₹ 177,820.00	₹ -	₹ -	₹ 430,637.00	₹ 121,934.00	₹ 30,870.00	₹ -	₹ 152,804.00	₹ 277,833.00	₹ 130,883.00
> BIO METRIC ATTENDANCE		₹ -	₹ -	₹ 17,000.00	₹ -	₹ 17,000.00	₹ -	₹ 850.00	₹ -	₹ 850.00	₹ 16,150.00	₹ -
> COOLER		₹ -	₹ 49,500.00	₹ -	₹ -	₹ 49,500.00	₹ -	₹ 4,950.00	₹ -	₹ 4,950.00	₹ 44,550.00	₹ -
> REFRIGERATOR		₹ 34,800.00	₹ -	₹ -	₹ -	₹ 34,800.00	₹ 11,144.00	₹ 2,366.00	₹ -	₹ 13,510.00	₹ 21,290.00	₹ 23,656.00
TOTAL RS.		₹ 287,617.00	₹ 227,320.00	₹ 17,000.00	₹ -	₹ 531,937.00	₹ 133,078.00	₹ 39,036.00	₹ -	₹ 172,114.00	₹ 359,823.00	₹ 154,539.00
BLOCK-C - COMPUTERS												
> COMPUTER SYSTEMS	40%	₹ 160,295.00	₹ 7,750.00	₹ 31,600.00	₹ -	₹ 199,645.00	₹ 112,854.00	₹ 28,396.00	₹ -	₹ 141,250.00	₹ 58,395.00	₹ 47,441.00
> LIBRARIES BOOKS		₹ 1,916,732.00	₹ 77,000.00	₹ 114,900.00	₹ -	₹ 2,108,632.00	₹ 1,487,850.00	₹ 225,333.00	₹ -	₹ 1,713,183.00	₹ 395,449.00	₹ 428,882.00
TOTAL RS.		₹ 2,077,027.00	₹ 84,750.00	₹ 146,500.00	₹ -	₹ 2,308,277.00	₹ 1,600,704.00	₹ 253,729.00	₹ -	₹ 1,854,433.00	₹ 453,844.00	₹ 476,323.00
BLOCK-D- COLLEGE BUILDINGS	10%											
> COLLEGE BUILDING		₹ 11,794,950.00	₹ -	₹ -	₹ -	₹ 11,794,950.00	₹ 3,392,667.00	₹ 840,228.00	₹ -	₹ 4,232,895.00	₹ 7,562,055.00	₹ 8,402,283.00
TOTAL RS.		₹ 11,794,950.00	₹ -	₹ -	₹ -	₹ 11,794,950.00	₹ 3,392,667.00	₹ 840,228.00	₹ -	₹ 4,232,895.00	₹ 7,562,055.00	₹ 8,402,283.00
BLOCK-E- PLANT & MACHINERY												
LCD PROJECTOR		₹ 94,782.00	₹ -			₹ 94,782.00	₹ 71,102.00	₹ 3,552.00		₹ 74,654.00	₹ 20,128.00	₹ 23,680.00
AIR CONDITIONER	15%	₹ 71,750.00	₹ -	₹ -	₹ -	₹ 71,750.00	₹ 55,149.00	₹ 2,490.00		₹ 57,639.00	₹ 14,111.00	₹ 16,601.00
TOTAL RS.		₹ 166,532.00	₹ -	₹ -	₹ -	₹ 166,532.00	₹ 126,251.00	₹ 6,042.00		₹ 132,293.00	₹ 34,239.00	₹ 40,281.00
TOTAL BLOCKS RS.(I)		₹ 18,292,136.00	₹ 312,070.00	₹ 163,500.00	₹ -	₹ 18,767,706.00	₹ 5,252,700.00	₹ 1,139,035.00	₹ -	₹ 6,391,735.00	₹ 12,375,971.00	₹ 13,039,436.00
CAPITAL WIP												
COLLEGE BUILDING		₹ -	₹ -	₹ 12,818,156.00	₹ -	₹ 12,818,156.00	₹ -	₹ -	₹ -	₹ -	₹ 12,818,156.00	₹ -
TOTAL RS. (II)		₹ -	₹ -	₹ 12,818,156.00	₹ -	₹ 12,818,156.00	₹ -	₹ -	₹ -	₹ -	₹ 12,818,156.00	₹ -
TOTAL BLOCKS RS.		₹ 18,292,136.00	₹ 312,070.00	₹ 12,981,656.00	₹ -	₹ 31,585,862.00	₹ 5,252,700.00	₹ 1,139,035.00	₹ -	₹ 6,391,735.00	₹ 25,194,127.00	₹ 13,039,436.00

Sanjib Jain & Associates, Chartered Accountants, Raipur (C.G.)

(ii) PROPERTY, PLANT & EQUIPMENTS : GLOBAL SCHOOL

PARTICULARS	RATE	GROSS BLOCK: GROSS BLOCK BALANCE 01/04/2024	GROSS BLOCK: ADDITIONS DURING THE YEAR: 180 DAYS OR MORE	GROSS BLOCK: ADDITIONS DURING THE YEAR: LESS THAN 180 DAYS	GROSS BLOCK: DEDUCTION DURING THE YEAR	GROSS BLOCK: GROSS BLOCK BALANCE 31/03/2025	DEPRECIATION: DEP. UPTO 31/03/2024	DEPRECIATION: DEPRECIATION FOR THE YEAR	DEPRECIATION: DEDUCTION DURING THE YEAR	DEPRECIATION: TOTAL UPTO 31/03/2025	NET BLOCK: AS ON 31/03/2025	NET BLOCK: AS ON 31/03/2024
BLOCK-A- FURNITURE & FIXTURES	10%											
> FURNITURE & FIXTURES		₹ 2,090,007.00	₹ 314,412.00	₹ -	₹ -	₹ 2,404,419.00	₹ 539,907.00	₹ 186,451.00	₹ -	₹ 726,358.00	₹ 1,678,061.00	₹ 1,550,100.00
> WATER COOLER		₹ 144,252.00	₹ 43,500.00	₹ -	₹ -	₹ 187,752.00	₹ 64,703.00	₹ 12,305.00	₹ -	₹ 77,008.00	₹ 110,744.00	₹ 79,549.00
TOTAL RS.		₹ 2,234,259.00	₹ 357,912.00	₹ -	₹ -	₹ 2,592,171.00	₹ 604,610.00	₹ 198,756.00	₹ -	₹ 803,366.00	₹ 1,788,805.00	₹ 1,629,649.00
BLOCK-B- COLLEGE BUILDINGS	10%											
> COLLEGE BUILDING		₹ 20,941,222.00	₹ -	₹ -	₹ -	₹ 20,941,222.00	₹ 6,372,497.00	₹ 1,456,873.00	₹ -	₹ 7,829,370.00	₹ 13,111,852.00	₹ 14,568,725.00
> PLAYGROUND		₹ 1,084,611.00	₹ -	₹ -	₹ -	₹ 1,084,611.00	₹ 537,025.00	₹ 54,759.00	₹ -	₹ 591,784.00	₹ 492,827.00	₹ 547,586.00
TOTAL RS.		₹ 22,025,833.00	₹ -	₹ -	₹ -	₹ 22,025,833.00	₹ 6,909,522.00	₹ 1,511,632.00	₹ -	₹ 8,421,154.00	₹ 13,604,679.00	₹ 15,116,311.00
BLOCK-C- PLANT & MACHINERY	15%											
> AIR CONDITIONER		₹ 1,111,800.00	₹ -	₹ -	₹ -	₹ 1,111,800.00	₹ 99,798.00	₹ 151,800.00	₹ -	₹ 251,598.00	₹ 860,202.00	₹ 1,012,002.00
> SCIENTIFIC LAB EQUIPMENTS		₹ 1,175,434.00	₹ 60,000.00	₹ 111,868.00	₹ -	₹ 1,347,302.00	₹ 343,494.00	₹ 142,181.00	₹ -	₹ 485,675.00	₹ 861,627.00	₹ 831,940.00
> SPORTS EQUIPMENTS		₹ 1,219,875.00	₹ -	₹ 387,251.00	₹ -	₹ 1,607,126.00	₹ 651,295.00	₹ 114,331.00	₹ -	₹ 765,626.00	₹ 841,500.00	₹ 568,580.00
> TELEVISION		₹ 48,000.00	₹ -	₹ -	₹ -	₹ 48,000.00	₹ 24,372.00	₹ 3,544.00	₹ -	₹ 27,916.00	₹ 20,084.00	₹ 23,628.00
> CAMERA & ACCESSORIES		₹ 160,219.00	₹ -	₹ -	₹ -	₹ 160,219.00	₹ 49,627.00	₹ 16,589.00	₹ -	₹ 66,216.00	₹ 94,003.00	₹ 110,592.00
> MAGNETIC CHALK BOARD		₹ 57,320.00	₹ 55,500.00	₹ -	₹ -	₹ 112,820.00	₹ 19,012.00	₹ 14,071.00	₹ -	₹ 33,083.00	₹ 79,737.00	₹ 38,308.00
> WATER COOLER		₹ 226,000.00	₹ -	₹ -	₹ -	₹ 226,000.00	₹ 60,581.00	₹ 24,813.00	₹ -	₹ 85,394.00	₹ 140,606.00	₹ 165,419.00
> MISC ASSETS		₹ 93,309.00	₹ 19,800.00	₹ 19,000.00	₹ -	₹ 132,109.00	₹ 34,504.00	₹ 13,216.00	₹ -	₹ 47,720.00	₹ 84,389.00	₹ 58,805.00
> FIRE EXTINGUISHERS		₹ 136,773.00	₹ -	₹ -	₹ -	₹ 136,773.00	₹ 62,618.00	₹ 11,123.00	₹ -	₹ 73,741.00	₹ 63,032.00	₹ 74,155.00
> LCD PROJECTOR		₹ 51,968.00	₹ -	₹ -	₹ -	₹ 51,968.00	₹ 28,909.00	₹ 3,459.00	₹ -	₹ 32,368.00	₹ 19,600.00	₹ 23,059.00
> DIGITAL TEACHING AIDS		₹ 645,000.00	₹ -			₹ 645,000.00	₹ 178,988.00	₹ 69,902.00		₹ 248,890.00	₹ 396,110.00	₹ 466,012.00
> SCHOOL BUS		₹ 1,390,000.00	₹ -	₹ -	₹ -	₹ 1,390,000.00	₹ 865,762.00	₹ 78,636.00	₹ -	₹ 944,398.00	₹ 445,602.00	₹ 524,238.00
> SCHOOL BUS		₹ 1,390,000.00	₹ -	₹ -	₹ -	₹ 1,390,000.00	₹ 865,762.00	₹ 78,636.00	₹ -	₹ 944,398.00	₹ 445,602.00	₹ 524,238.00
> SCHOOL BUS		₹ 944,000.00	₹ -	₹ -	₹ -	₹ 944,000.00	₹ 587,971.00	₹ 53,404.00	₹ -	₹ 641,375.00	₹ 302,625.00	₹ 356,029.00
> SCHOOL VAN		₹ 305,337.10	₹ -	₹ -	₹ -	₹ 305,337.10	₹ 190,178.00	₹ 17,274.00	₹ -	₹ 207,452.00	₹ 97,885.10	₹ 115,159.10
> SCHOOL VAN		₹ 357,110.00	₹ -	₹ -	₹ -	₹ 357,110.00	₹ 210,542.00	₹ 21,985.00	₹ -	₹ 232,527.00	₹ 124,583.00	₹ 146,568.00
> MARUTI SWIFT		₹ 787,909.00	₹ -	₹ -	₹ -	₹ 787,909.00	₹ 218,644.00	₹ 85,390.00	₹ -	₹ 304,034.00	₹ 483,875.00	₹ 569,265.00
> EECO VAN		₹ 505,890.00	₹ -	₹ -	₹ -	₹ 505,890.00	₹ 75,884.00	₹ 64,501.00	₹ -	₹ 140,385.00	₹ 365,505.00	₹ 430,006.00
> TATA SAFARI		₹ -	₹ -	₹ 2,657,210.00	₹ -	₹ 2,657,210.00	₹ -	₹ 199,291.00	₹ -	₹ 199,291.00	₹ 2,457,919.00	₹ -
> LIBRARY BOOKS		₹ 707,877.00	₹ -	₹ -	₹ -	₹ 707,877.00	₹ 233,545.00	₹ 189,733.00	₹ -	₹ 423,278.00	₹ 284,599.00	₹ 474,332.00
TOTAL RS.		₹ 11,313,821.10	₹ 135,300.00	₹ 3,175,329.00	₹ -	₹ 14,624,450.10	₹ 4,801,486.00	₹ 1,353,879.00	₹ -	₹ 6,155,365.00	₹ 8,469,085.10	₹ 6,512,335.10
BLOCK-D- COMPUTER &ACCESSORIES	40%											
> COMPUTER & ACCESSORIES		₹ 1,441,380.00	₹ 87,400.00	₹ 204,713.00	₹ -	₹ 1,733,493.00	₹ 842,829.00	₹ 315,323.00	₹ -	₹ 1,158,152.00	₹ 575,341.00	₹ 598,551.00
TOTAL RS.		₹ 1,441,380.00	₹ 87,400.00	₹ 204,713.00	₹ -	₹ 1,733,493.00	₹ 842,829.00	₹ 315,323.00	₹ -	₹ 1,158,152.00	₹ 575,341.00	₹ 598,551.00
TOTAL BLOCKS RS.		₹ 37,015,293.10	₹ 580,612.00	₹ 3,380,042.00	₹ -	₹ 40,975,947.10	₹ 13,158,447.00	₹ 3,379,590.00	₹ -	₹ 16,538,037.00	₹ 24,437,910.10	₹ 23,856,846.10
CAPITAL WIP												
COLLEGE BUILDING		₹ 6,131,472.00	₹ -	₹ 19,225,000.00	₹ -	₹ 25,356,472.00		₹ -	₹ -		₹ 25,356,472.00	₹ 6,131,472.00
COLLEGE BUS		₹ 2,525,000.00	₹ -	₹ -	₹ -	₹ 2,525,000.00		₹ -	₹ -		₹ 2,525,000.00	₹ 2,525,000.00
TOTAL RS. (1.8)		₹ 8,656,472.00	₹ -	₹ 19,225,000.00	₹ -	₹ 27,881,472.00	₹ -	₹ -	₹ -	₹ -	₹ 27,881,472.00	₹ 8,656,472.00
TOTAL BLOCKS RS.		₹ 45,671,765.10	₹ 580,612.00	₹ 22,605,042.00	₹ -	₹ 68,857,419.10	₹ 13,158,447.00	₹ 3,379,590.00	₹ -	₹ 16,538,037.00	₹ 52,319,382.10	₹ 32,513,318.10

Sanjib Jain & Associates
RAIPUR (C.G.)
Chartered Accountants

(vii) PROPERTY, PLANT & EQUIPMENTS : SCIENCE & COMMERCE

PARTICULARS	RATE	GROSS BLOCK					DEPRECIATION				NET BLOCK	
		GROSS BLOCK BALANCE 01/04/2024	ADDITIONS DURING THE YEAR		DEDUCTION DURING THE YEAR	GROSS BLOCK BALANCE 31/03/2025	DEP. UPTO 31/03/2024	DEPRECIATION FOR THE YEAR	DEDUCTION DURING THE YEAR	TOTAL UPTO 31/03/2025	AS ON 31/03/2025	AS ON 31/03/2024
			180 DAYS OR MORE	LESS THAN 180 DAYS								
BLOCK-A- FURNITURE & FIXTURES	10%											
> FURNITURE & FIXTURES		₹ 62,644.00	₹ -	₹ 402,500.00	₹ -	₹ 465,144.00	₹ 6,647.00	₹ 25,725.00	₹ -	₹ 32,372.00	₹ 432,772.00	₹ 55,997.00
> MISC ASSETS		₹ 2,050.00	₹ -	₹ -	₹ -	₹ 2,050.00	₹ 298.00	₹ 175.00	₹ -	₹ 473.00	₹ 1,577.00	₹ 1,752.00
TOTAL RS.		₹ 64,694.00	₹ -	₹ 402,500.00	₹ -	₹ 467,194.00	₹ 6,945.00	₹ 25,900.00	₹ -	₹ 32,845.00	₹ 434,349.00	₹ 57,749.00
BLOCK-B- PLANT & MACHINERY	15%											
> LIBRARY BOOKS		₹ 165,736.00	₹ -	₹ 25,774.00	₹ -	₹ 191,510.00	₹ 35,516.00	₹ 21,466.00	₹ -	₹ 56,982.00	₹ 134,528.00	₹ 130,220.00
> SPORTS ACCESSORIES		₹ 9,010.00	₹ -	₹ -	₹ -	₹ 9,010.00	₹ 676.00	₹ 1,250.00	₹ -	₹ 1,926.00	₹ 7,084.00	₹ 8,334.00
> LAB EQUIPMENTS		₹ -	₹ -	₹ 75,036.00	₹ -	₹ 75,036.00	₹ -	₹ 5,628.00	₹ -	₹ 5,628.00	₹ 69,408.00	₹ -
> CAMERA & ACCESSORIES		₹ 47,745.00	₹ -	₹ -	₹ -	₹ 47,745.00	₹ 3,581.00	₹ 6,625.00	₹ -	₹ 10,206.00	₹ 37,539.00	₹ 44,164.00
TOTAL RS.		₹ 223,491.00	₹ -	₹ 100,810.00	₹ -	₹ 323,301.00	₹ 39,773.00	₹ 34,969.00	₹ -	₹ 74,742.00	₹ 248,559.00	₹ 182,718.00
TOTAL BLOCKS RS.		₹ 287,185.00	₹ -	₹ 503,310.00	₹ -	₹ 790,495.00	₹ 46,718.00	₹ 60,869.00	₹ -	₹ 107,587.00	₹ 682,908.00	₹ 240,467.00
CAPITAL WIP												
COLLEGE BUILDING		₹ 4,383,829.00	₹ -	₹ -	₹ -	₹ 4,383,829.00		₹ -	₹ -		₹ 4,383,829.00	₹ 4,383,829.00
		₹ -	₹ -	₹ -	₹ -	₹ -		₹ -	₹ -		₹ -	₹ -
TOTAL RS. (I.I)		₹ 4,383,829.00	₹ -	₹ -	₹ -	₹ 4,383,829.00	₹ -	₹ -	₹ -	₹ -	₹ 4,383,829.00	₹ 4,383,829.00
TOTAL BLOCKS RS.		₹ 4,671,014.00	₹ -	₹ 503,310.00	₹ -	₹ 5,174,324.00	₹ 46,718.00	₹ 60,869.00	₹ -	₹ 107,587.00	₹ 5,066,737.00	₹ 4,624,296.00

Sanjib Jain & Associates
Chartered Accountants
RAIPUR (C.G.)

JAN PRAGATI EDUCATION SOCIETY , RAIPUR [C.G.](COLUMBIA GROUP OF INSTITUTIONS)

Note No '1' TO '23' ANNEXED TO & FORMING PART OF STATEMENT OF ACCOUNTS AS ON & FOR THE YEAR ENDED ON 31/03/2025

OTHER NON-CURRENT ASSETS :- Note No "9"	As at 31st March 2025	As at 31st March 2024
(a) Security Deposit		
Shivam Cosmetics (Rent)	₹ 261,000.00	₹ 261,000.00
Chhattisgarh State Electricity Board. Raipur	₹ 708,418.00	₹ 552,373.00
AICTE (Columbia College Of Science & Commerce)	₹ 1,000,000.00	₹ -
	₹ 1,969,418.00	₹ 813,373.00
(b) Fixed Deposit :		
FDR with Bank Of Baroda, Gandhi Chowk Branch Raipur	₹ 8,614,221.00	₹ 9,314,883.00
Accrued Interest	₹ 1,062,957.00	₹ 401,279.00
	₹ 9,677,178.00	₹ 9,716,162.00
TOTAL RS.	₹ 11,646,596.00	₹ 10,529,535.00

CASH & BANK BALANCES:- Note No '10'	As at 31st March 2025	As at 31st March 2024
(a) Cashi-in-hand		
Cash-in-hand	₹ 164,422.00	₹ 169,300.00
	₹ 164,422.00	₹ 169,300.00
(b) BANK ACCOUNTS:-		
> Current Account balance with :		
Bank of Baroda	₹ 1,640,032.07	₹ 1,119,079.75
HDFC Bank	₹ 522,599.75	₹ 669,039.75
Kotak Mahindra Bank,	₹ 210,351.57	₹ 78,548.57
State Bank of India	₹ 585,042.11	₹ 89,740.25
ICICI Bank	₹ 1,714,450.18	₹ 942,440.28
	₹ 4,672,475.68	₹ 2,898,848.60
TOTAL RS.	₹ 4,836,897.68	₹ 3,068,148.60

OTHER CURRENT ASSETS :- Note No "11"	As at 31st March 2025	As at 31st March 2024
(a) Other Advances paid :		
Ganpat Sinha (Civil Contractor)	₹ -	₹ 5,700,000.00
Price Senataiton	₹ -	₹ 4,000.00
Asian Electricals	₹ -	₹ 786.00
Harish New Agency	₹ -	₹ 520.00
SB Multi Media Private Limited	₹ -	₹ 20.00
IND Marketing	₹ 7,200.00	₹ -
Manorath Sahu (Contractor)	₹ 2,034,050.00	
Biru Mathur (Tiles Working)	₹ 265,000.00	
Lukeshwar Sahu (Contractor)	₹ 62,600.00	
Shailendra Sharma (Architect)	₹ 225,000.00	
Sharda Thakur (POP Work)	₹ 250,000.00	
AMJ Industries	₹ 1,550,000.00	
Shivam Cosmetics	₹ 35,631.00	₹ -
Shyam Stationery Mart	₹ 320.00	₹ -
Zed Plus Security	₹ 60.00	₹ -
Bluestone Consultanting Pvt Ltd	₹ 10,516.00	₹ -
Bhushan Wadhwani (For Land Purchase)	₹ 1,000,000.00	₹ -
Total (a)	₹ 5,440,377.00	₹ 5,705,326.00

RAIPUR (C.G.) Chartered Accountants

JAN PRAGATI EDUCATION SOCIETY , RAIPUR [C.G.](COLUMBIA GROUP OF INSTITUTIONS)

Note No '1' TO '23' ANNEXED TO & FORMING PART OF STATEMENT OF ACCOUNTS AS ON & FOR THE YEAR ENDED ON 31/03/2025

OTHER CURRENT ASSETS :- Note No "12"	As at 31st March 2025	As at 31st March 2024
(a) Other Bank Balances :		
Auto Sweep FDR	₹ 2,050,000.00	₹ 652,277.00
Total (a)	₹ **2,050,000.00**	₹ **652,277.00**
(b) Balances with Revenue Authorities :		
TDS / TCS Receivable	₹ 670,544.00	₹ 665,608.76
Total (b)	₹ **670,544.00**	₹ **665,608.76**
TOTAL (a+b)RS.	₹ **2,720,544.00**	₹ **1,317,885.76**

FEES COLLECTION/ RECEIPTS: Note No '13'	For the year ended on 31st March 2025	For the year ended on 31st March 2024
Columbia College Of Pharmacy	₹ 25,529,344.00	₹ 21,146,783.00
Columbia Institute Of Pharmacy	₹ 29,704,546.00	₹ 46,177,425.63
Columbia Institute Of Engg & Technology	₹ 21,022,756.00	₹ 28,995,044.00
Columbia School Of Management	₹ 2,732,716.00	₹ 1,609,544.00
Columbia College of Nursing	₹ 20,015,608.00	₹ 15,988,751.00
Columbia College	₹ 10,200,125.00	₹ 8,317,190.00
Columbia Global School	₹ 50,639,459.00	₹ 35,204,967.00
Columbia Juniors	₹ 3,954,091.00	₹ 4,585,467.00
Columbia College of Sce & Comm	₹ 2,165,262.00	₹ 1,172,786.00
TOTAL RS.	₹ **165,963,907.00**	₹ **163,197,957.63**

INCOME FROM HOSTEL Note No - "14"		For the year ended on 31st March 2025		For the year ended on 31st March 2024
Hostel Fees Collection		₹ 5,270,438.00		₹ 3,143,814.00
<u>Less : Expenses</u>				
Hostel Maintenance Expenses	₹ 62,698.00		₹ 501,932.00	
Hostel Mess Expenses	₹ 5,433,629.00		₹ -	
Hostel Staff Salary & Misc Expenses	₹ 427,783.00	₹ 5,924,110.00	₹ 1,523,804.00	₹ 2,025,736.00
		₹ -653,672.00		₹ 1,118,078.00

OTHER INCOMES: Note No '15'	For the year ended on 31st March 2025	For the year ended on 31st March 2024
(a) Other Incomes :		
Income from Hostel Facility (Refer Note No "14")	(653,672.00)	₹ 1,118,078.00
Rental Income	₹ 332,640.00	₹ 332,640.00
Total (a)	(321,032.00)	1,450,718.00
(b) Interest Income:		
- on Centre Exam etc	₹ 1,188,957.00	₹ 1,395,060.09
-on Auto Sweep FDR	₹ 153,610.39	₹ 62,201.00
-on FDR	₹ 873,345.00	₹ 474,606.82
- from Pt D D U University	₹ 8,110.00	₹ 7,642.00
- on Saving Accounts	₹ 162,706.00	₹ 79,308.00
- on Other Interest	₹ 4,969,141.00	₹ 4,976,587.00
- on CSEB Interest	₹ 86,184.00	₹ 40,010.00
Total (b)	₹ **7,442,053.39**	₹ **7,035,414.91**
TOTAL (a+b) RS.	₹ **7,121,021.39**	₹ **8,486,132.91**

Note No '1' TO '25' ANNEXED TO & FORMING PART OF STATEMENT OF ACCOUNTS AS ON & FOR THE YEAR ENDED ON 31/03/2025

PARTICULARS	Columbia College Of Pharmacy	Columbia Institute Of Pharmacy	Columbia Institute Of Engg & Technology	Columbia School Of Management	Columbia College of Nursing	Columbia College	Columbia Global School	Columbia Juniors	Columbia College of Sce & Comm	TOTAL
Note No '16'										
EMPLOYEE BENEFIT EXPENSES :										
Salary to Teaching Staff	₹ 7,206,478.00	₹ 19,402,671.00	₹ 11,069,367.00	₹ 505,864.00	₹ 5,447,881.00	₹ 2,479,833.00	₹ 12,416,864.00	₹ 2,002,977.00	₹ 1,826,806.00	₹ 62,358,641.00
Salary to Non-Teaching Staff	₹ 1,750,971.00	₹ 4,994,624.00	₹ 6,741,506.00	₹ 618,000.00	₹ 1,126,337.00	₹ 953,014.00	₹ 3,757,521.00	₹ 307,873.00	₹ 982,733.00	₹ 21,212,579.00
Salary Expenses (Sports)	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	₹ 1,333,947.00	₹ -	₹ -	₹ 1,333,947.00
Guest Faculty	₹ 3,000.00	₹ 295,666.00	₹ 130,000.00	₹ -	₹ -	₹ 32,000.00	₹ 1,400,000.00	₹ -	₹ 25,500.00	₹ 1,886,166.00
Leave Salary Encashment	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	₹ 157,225.00	₹ 20,067.00	₹ -	₹ 177,292.00
Staff Welfare Expenses	₹ 1,750.00	₹ 18,078.00	₹ 18,000.00	₹ -	₹ 10,700.00	₹ -	₹ 59,160.00	₹ -	₹ -	₹ 107,688.00
							₹ -			
CURRENT YEAR- TOTAL RS.	₹ 8,962,199.00	₹ 24,711,039.00	₹ 17,958,773.00	₹ 1,123,864.00	₹ 6,584,918.00	₹ 3,444,847.00	₹ 19,124,717.00	₹ 2,330,917.00	₹ 2,835,039.00	₹ 87,076,313.00
PREVIOUS YEAR -TOTAL RS.	₹ 10,264,095.00	₹ 19,508,442.00	₹ 16,067,020.00	₹ 1,542,034.00	₹ 6,269,945.00	₹ 2,719,106.00	₹ 14,802,396.00	₹ 2,037,050.00	₹ 1,706,806.00	₹ 74,916,894.00

FINANCIAL CHARGES :-	Note No '17'	For the year ended on 31st March 2025	For the year ended on 31st March 2024
(a) Interest Expenses :			
(i) Interest on Term Loan:-			
Kotak Mahindra Bank Ltd		₹ 94,065.00	₹ 465,886.55
ICICI Bank Ltd		₹ 52,416.00	₹ -
Bank Of India		₹ 113,204.00	₹ -
HDFC Bank		₹ 211,412.81	₹ 278,980.46
(ii) Interest on Unsecured Loans		₹ 1,685,802.00	₹ 2,433,164.00
	Total (a)	₹ 2,156,899.81	₹ 3,178,031.01
(b) Other Finance Costs :			
* Bank Processing Charges		₹ -	₹ 354,000.00
*Bank Charges		₹ 21,636.10	₹ 22,009.96
	Total (b)	₹ 21,636.10	₹ 376,009.96
	TOTAL (a+b) RS.	₹ 2,178,535.91	₹ 3,554,040.97

JAN PRAGATI EDUCATION SOCIETY, RAIPUR[COLUMBIA GROUP OF INSTITUTIONS]

Note No '1' TO '23' ANNEXED TO & FORMING PART OF STATEMENT OF ACCOUNTS AS ON & FOR THE YEAR ENDED ON 31/03/2025

PARTICULARS	Columbia College Of Pharmacy	Columbia Institute Of Pharmacy	Columbia Institute Of Engg & Technology	Columbia School Of Management	Columbia College of Nursing	Columbia College	Columbia Global School	Columbia Juniors	Columbia College of Sce & Comm	TOTAL
Note No '18'										
DMINISTRATIVE EXPENSES :										
dvt. & Publicity Exps	₹ 225,688.00	₹ 310,552.00	₹ 1,174,080.00	₹ 16,800.00	₹ 149,705.00	₹ 73,040.00	₹ 2,107,464.00	₹ -	₹ 121,591.00	₹ 4,176,920.00
nnual Function, Seminar etc	₹ 33,500.00	₹ 42,600.00	₹ 180,914.00	₹ 19,600.00	₹ 37,600.00	₹ 41,840.00	₹ 798,160.00	₹ 2,000.00	₹ 24,800.00	₹ 1,181,014.00
ollege /School Exps	₹ 196,043.00	₹ 229,182.00	₹ 214,476.00	₹ 1,765.00	₹ 99,297.00	₹ 82,916.00	₹ 394,989.00	₹ 49,127.00	₹ 53,275.00	₹ 1,321,070.00
lectricity Exps.	₹ 508,750.00	₹ 652,304.06	₹ 636,046.00	₹ 537,400.00	₹ 504,778.00	₹ 192,833.00	₹ 778,576.00	₹ 12,800.00	₹ 35,606.00	₹ 3,859,093.06
xamination Expenses	₹ 6,500.00	₹ 35,855.00	₹ 2,800.00	₹ -	₹ 5,540.00	₹ 141,356.00	₹ -	₹ -	₹ 10,265.00	₹ 200,316.00
unction, Seminar etc Expenses	₹ 87,010.00	₹ 120,274.00	₹ 35,183.00	₹ -	₹ 104,230.00	₹ 181,006.00	₹ 62,597.00	₹ -	₹ 4,710.00	₹ 595,010.00
nternet ,Website & Software Exps.	₹ -	₹ 24,475.00	₹ 247,598.00	₹ 9,558.00	₹ -	₹ 7,500.00	₹ 290,379.00	₹ 29,500.00	₹ -	₹ 609,010.00
ewspapers, Periodical & Journal Exps.	₹ 56,400.00	₹ 96,056.00	₹ 3,508.00	₹ -	₹ 24,500.00	₹ 15,323.00	₹ 3,480.00	₹ -	₹ -	₹ 199,267.00
ostage & Telegram	₹ 243.00	₹ 1,023.00	₹ 277.00	₹ -	₹ -	₹ 1,935.00	₹ 653.00	₹ -	₹ -	₹ 4,131.00
rinting Expenses	₹ 133,750.00	₹ 224,313.00	₹ 276,592.00	₹ -	₹ 22,750.00	₹ 219,450.00	₹ 223,692.00	₹ -	₹ 54,925.00	₹ 1,155,472.00
tationery Expenses	₹ 69,366.00	₹ 105,268.00	₹ 149,212.00	₹ 12,361.00	₹ 39,450.00	₹ 89,967.00	₹ 102,139.00	₹ 6,304.00	₹ 66,098.00	₹ 620,185.00
ports Expenses/Fees Paid	₹ 10,600.00	₹ -	₹ 7,850.00	₹ -	₹ 1,411.00	₹ -	₹ 750.00	₹ -	₹ -	₹ 20,611.00
ab/Workshop Consumables	₹ 345,102.00	₹ 857,984.00	₹ 79,095.00	₹ -	₹ 314,813.00	₹ -	₹ 84,667.00	₹ -	₹ -	₹ 1,681,661.00
elephone & Mobile Exps.	₹ 5,618.00	₹ 21,432.00	₹ 86,612.02	₹ -	₹ 2,958.00	₹ -	₹ -	₹ 5,418.00	₹ -	₹ 122,038.02
raining ,Placement & Educational Exps	₹ 276,720.00	₹ 414,000.00	₹ 178,302.00	₹ -	₹ 622,900.00	₹ 350.00	₹ 80,250.00	₹ -	₹ 180.00	₹ 1,572,702.00
erox/Photocopy Charges	₹ -	₹ 250.00	₹ -	₹ -	₹ 1,545.00	₹ -	₹ -	₹ -	₹ -	₹ 1,795.00
ent	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	₹ 786,146.00	₹ -	₹ 786,146.00
esearch & Development Exp/Incentive	₹ 29,210.00	₹ 297,994.00	₹ 47,330.00	₹ -	₹ 6,500.00	₹ 3,400.00	₹ -	₹ -	₹ 1,200.00	₹ 385,674.00
cholarship Expenses	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	₹ 10,000.00	₹ -	₹ -	₹ 10,000.00
SS Expenses	₹ 35,000.00	₹ 6,049.00	₹ 36,624.00	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	₹ 77,673.00
onsultancy Charges	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	₹ 600,000.00	₹ -	₹ -	₹ 600,000.00
ravelling/Conveyance Exps.	₹ 50,224.00	₹ 101,509.00	₹ 41,582.00	₹ -	₹ 72,429.00	₹ 47,518.00	₹ 57,903.00	₹ -	₹ 2,510.00	₹ 373,675.00
URRENT YEAR- TOTAL RS.	₹ 2,067,724.00	₹ 3,539,120.06	₹ 3,400,121.02	₹ 597,484.00	₹ 2,010,406.00	₹ 1,076,434.00	₹ 5,595,719.00	₹ 891,295.00	₹ 375,160.00	₹ 19,553,463.08
REVIOUS YEAR- TOTAL RS.	₹ 1,633,388.00	₹ 3,386,273.00	₹ 2,826,955.00	₹ 366,784.00	₹ 1,956,173.00	₹ 923,055.00	₹ 4,049,312.42	₹ 974,408.46	₹ 323,718.80	₹ 16,440,067.68

PARTICULARS	Columbia College Of Pharmacy	Columbia Institute Of Pharmacy	Columbia Institute Of Engg & Technology	Columbia School Of Management	Columbia College of Nursing	Columbia College	Columbia Global School	Columbia Juniors	Columbia College of Sce & Comm	TOTAL
Note No '19'										
EPAIRS & MAINTAINANCE:										
of Computers	₹ 22,050.00	₹ 23,721.00	₹ 42,140.00	₹ 7,100.00	₹ 5,800.00	₹ 8,299.00	₹ 29,610.00	₹ -	₹ -	₹ 138,670.00
of Building Maintenance Expenses	₹ 186,179.00	₹ 330,090.00	₹ 174,201.00	₹ -	₹ -	₹ 147,658.00	₹ 11,050.00	₹ -	₹ -	₹ 849,278.00
of Hygenic,Sanitary & Other Maintt	₹ 83,516.00	₹ 261,280.00	₹ 254,951.00	₹ -	₹ 6,275.00	₹ 229,560.00	₹ 251,461.00	₹ 14,164.00	₹ 74,135.00	₹ 1,175,142.00
URRENT YEAR- TOTAL RS.	₹ 291,495.00	₹ 615,691.00	₹ 471,292.00	₹ 7,100.00	₹ 12,075.00	₹ 385,517.00	₹ 292,121.00	₹ 14,164.00	₹ 74,135.00	₹ 2,163,590.00
REVIOUS YEAR- TOTAL RS.	₹ 431,515.00	₹ 597,051.00	₹ 650,578.00	₹ 375,192.00	₹ 372,260.00	₹ 380,169.00	₹ 1,153,479.00	₹ 150,347.00	₹ 123,028.00	₹ 4,233,619.00

Sanjib Jain & Associates
RAIPUR (C.G.)
Chartered Accountants

JAN PRAGATI EDUCATION SOCIETY, RAIPUR[COLUMBIA GROUP OF INSTITUTIONS]

Note No '1' TO '23' ANNEXED TO & FORMING PART OF STATEMENT OF ACCOUNTS AS ON & FOR THE YEAR ENDED ON 31/03/2025

PARTICULARS	Columbia College Of Pharmacy	Columbia Institute Of Pharmacy	Columbia Institute Of Engg & Technology	Columbia School Of Management	Columbia College of Nursing	Columbia College	Columbia Global School	Columbia Juniors	Columbia College of Sce & Comm	TOTAL
Note No '20'										
APPROVAL & INSPECTION FEES :										
Affiliation Fees	₹ 436,000.00	₹ 1,108,000.00	₹ 918,200.00	₹ 178,000.00	₹ 215,200.00	₹ 39,514.00	₹ -	₹ -	₹ 230,474.00	₹ 3,125,388.00
Admn & Fees Reg Committee	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -
PCI Fees	₹ -	₹ 885,000.00	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	₹ 885,000.00
Inspection Charges	₹ 120,000.00	₹ 160,000.00	₹ 190,000.00	₹ -	₹ 70,000.00	₹ -	₹ -	₹ -	₹ -	₹ 540,000.00
Processing Fees	₹ 354,000.00	₹ 15,000.00	₹ 85,000.00	₹ -	₹ -	₹ -	₹ -	₹ -	₹ 14,000.00	₹ 468,000.00
Fees to Other Statutory Bodies	₹ -	₹ 1,000.00	₹ 279,000.00	₹ -	₹ -	₹ 35,400.00	₹ -	₹ -	₹ 11,240.00	₹ 326,640.00
	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	
CURRENT YEAR- TOTAL RS.	₹ 910,000.00	₹ 2,169,000.00	₹ 1,472,200.00	₹ 178,000.00	₹ 285,200.00	₹ 74,914.00	₹ -	₹ -	₹ 255,714.00	₹ 5,345,028.00
PREVIOUS YEAR- TOTAL RS.	₹ 449,000.00	₹ 1,185,100.00	₹ 1,368,000.00	₹ 100,000.00	₹ 699,800.00	₹ 33,500.00	₹ -	₹ -	₹ 182,000.00	₹ 4,017,400.00

JAN PRAGATI EDUCATION SOCIETY, RAIPUR (C.G.)
[COLUMBIA GROUP OF INSTITUTIONS]

Note No '1' TO '23' ANNEXED TO & FORMING PART OF STATEMENT OF ACCOUNTS AS ON & FOR THE YEAR ENDED ON 31/03/2025

Net Expenses incurred on Bus Service	Note No - "21"	For the year ended on 31st March 2025		For the year ended on 31st March 2024
Expenses incurred on Bus Service				
Insurance	₹ 290,633.00		₹ 354,584.28	
Salary	₹ 4,568,482.00		₹ 4,372,596.00	
Petrol & Fuel Expenses	₹ 14,640,508.00		₹ 11,038,860.00	
Bus Hiring Charges	₹ 10,605,738.00		₹ 9,145,707.00	
Road Tax & RTO Expenses	₹ 66,546.00			
Toll Tax etc	₹ 9,580.00		₹ 22,360.00	
Vehicle Maintenance	₹ 495,356.00	₹ 30,676,843.00	₹ 789,657.00	₹ 25,723,764.28
Less: Bus Fees Received		₹ 28,056,924.00		₹ 15,636,582.00
Net Losss on Bus Operations		**2,619,919.00**		**10,087,182.28**

COMMON EXPENSES Note No '22'	For the year ended on 31st March 2025	For the year ended on 31st March 2024
(a) Net Expenses incurred on Bus Service (Refer Note No "21")	2,619,919.00	10,087,182.28
(b) City Office Expenses:		
Audit Fees	₹ 106,200.00	₹ 106,200.00
Professional Consultancy & Legal Charges	₹ 938,660.00	₹ 312,530.00
Electricity exp.	₹ 139,410.00	₹ 137,970.00
EPF Contribution	₹ 632,878.00	₹ 898,866.00
ESIC Contribution	₹ 66,751.00	₹ 80,419.00
EPF & ESIC Consultant Fees	₹ 30,000.00	₹ 12,500.00
CG Private University Regulatory Commission	₹ -	₹ 5,224.00
Building,Student & Staff Insurance Expenses	₹ 105,809.00	₹ 52,776.00
Telephone Expenses	₹ 9,216.02	₹ 13,967.76
Celebration of Foundation Day	₹ 112,250.00	₹ 74,200.00
Director, Directorate of Technical Education	₹ -	₹ 160,000.00
Salary	₹ 138,000.00	₹ 77,450.00
Salary Expenses (Guard)	₹ 764,787.00	₹ 711,999.00
Society Expenses	₹ 6,700.00	₹ 2,500.00
Calendar & Diary Expenses	₹ 47,001.00	₹ 87,201.00
CBSE Exam Forms Payment	₹ -	₹ 168,060.00
NGO Darpan Expenses	₹ -	₹ 1,000.00
Office Expenses	₹ 17,695.00	₹ 9,939.00
Solar Maintenance Expenses	₹ 134,550.00	₹ 75,000.00
Research & Development Expenses	₹ -	₹ 1,139,540.00
Rainwater Harvesting Work	₹ 141,600.00	₹ -
Expenses for Trademark	₹ 46,100.00	₹ 78,900.00
Stationery Expenses	₹ 7,620.00	₹ -
Land Survey Expenses	₹ 35,500.00	₹ -
Diwali, Snacks Dry Fruits & Misc Expenses	₹ 165,500.00	₹ -
Rounded off	₹ 0.76	₹ -
Misc Expenses	₹ 21,600.00	₹ -
Fees Paid to Consultant for University Guidelines	₹ 25,000.00	₹ -
Repair & Maintenance Expenses	₹ 6,626.00	₹ -
Alumni Expenses	₹ 35,240.00	₹ -
Town & Country Planning Urban Development	₹ 53,890.00	₹ -
Office Rent	₹ 776,904.00	₹ 776,904.00
TOTAL RS.	**₹ 7,185,406.78**	**₹ 15,070,328.04**

JAN PRAGATI EDUCATION SOCIETY, RAIPUR (C.G.)

NOTE '1' TO '23' ANNEXED TO & FORMING PART OF STATEMENT OF ACCOUNTS AS ON & FOR THE YEAR ENDED ON 31/03/2025

Note No '23'
ACCOUNTING POLICIES & NOTES ON ACCOUNTS :-

1 The Society was formed on dt. 19/11/2003 as a Non-profit institution with the object of imparting education and was registered & governed by the provisions of Chattisgarh Societies Registration Act, 1973.

2 The Columbia College of Pharmacy (CCP),Columbia Institute of Pharmacy(CIP), Columbia Institute of Engineering & Technology(CIET), Columbia School of Management (CSM),Columbia College of Nursing (CCN) , Columbia College (CC) ,Columbia Global School (CGS) and Columbia Juniors (CJ), Columbia School of Science & Commerce are run by Jan Pragati Education Society, Raipur.

3 Accrual method of accounting has been employed by the Society except for Fees recd. from students, receipts from Hostel and Bus that has been accounted for on Cash basis . In case, where establishment/determination of the amount is not possible or the amount involved is negligible, accrual concept is ignored.

4 Property, Plant & Equipments are stated at cost of acquisition less depreciation.Cost includes duties and taxes, freight and other incidental cost directly related to the acquisition of Tangible assets. In respect of projects involving consturctuion, related Pre-operational expenses including interest on loans for specific project prior to its complection form part of the value of the assets capitalised.

5 Depreciation on Tangible Assets has been provided for in the books of accounts as per the WDV Method and at the rates prescribed in the Income-tax rules,1962.

6 Pre-operative expenses shown under Tangible Assets will eventually allocated to various assets on the basis, considered reasonable.

7 Balances shown under the personal accounts are subject to confirmation & reconciliation, if any.

8 Retirement benefits in the form of provident fund, family pension fund , which are defined contribution scheme are charged to the Income & Expenditure account for the year when the contributions to the respective funds due.

9 Cash in hand as certified by the managing committee/Trustees.

10 The Previous year figure have been regrouped/reclassified wherever necessary to conform to the current year presentation.

PLACE : RAIPUR
DATE: 24/09/2025

IN TERMS OF OUR REPORT OF EVEN DATE
SIGNATURE FOR NOTE NO "1" TO "23"
FOR, SANJIB JAIN & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REGN. NO.-004993C

JAN PRAGATI EDUCATION SOCIETY

[Kishor Jadwani]
CHAIRMAN

[Barjeet Singh Hura]
SECRETARY

Sanjib Jain & Associates, FRN-004993C, CA, RAIPUR (C.G.), Chartered Accountants

[SANJIB JAIN]
PARTNER
M.NO. 73779
UDIN- 25073779BMLCNT2749

Jan pragati Education Society, Raipur (C.G.)

NOTE "5" ; Trade Payables

Financial year 2024-2025

*Note :(3) : Ageing Schedule of Trade Payable due for payment :

Particulars	Current	Non-current	Total
(i) MSME	-		-
Total MSME	0	-	-
(ii) Others			
Crystal Home Decor	₹ 7,500.00		7,500.00
Hari Bhoomi	₹ 5,149.00		5,149.00
Sargam Musicals	₹ 6,700.00		6,700.00
Shree Steels	₹ 2.00		2.00
Star Marketing	₹ 613,000.00		613,000.00
Popatmal Sewaram HUF [Rent A/c]	₹ 59,227.00		59,227.00
Yardstick Educational Initiatives Pvt Ltd	₹ 948,292.00		948,292.00
Vensysco Infra Private Limited	₹ 12,965.00		12,965.00
www.bharatiyadigitalnews.in	₹ 4,000.00		4,000.00
Total Others	1,656,835.00	-	1,656,835.00

*Note :(4) : Ageing schedule of Trade Payable where no due date for payment :

Particulars	Current	Non-current	Total
(i) MSME	-	-	-
(ii) Others	1,656,835.00	-	1,656,835.00
TOTAL RS.	1,656,835.00	-	1,656,835.00

Sanjib Jain & Associates FRN 004995C RAIPUR (C.G.) Chartered Accountants