



INDEPENDENT AUDITOR'S REPORT

To

**The Board of Trustees,
Dashmesh Educational Charitable Trust**

We have audited the accompanying Financial Statements of **M/s. Dashmesh Educational Charitable Trust**, which comprise the Balance Sheet as at **March 31st, 2025**, and the Income and Expenditure statement for the year then ended, Receipts and Payment Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements. This responsibility includes maintenance of adequate accounting records for safeguarding of assets of the Trust and for preventing and detecting frauds and other irregularities; selection and application of appropriate policies; maintenance of adequate internal control for ensuring the accuracy and completeness of the accounting records relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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





Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give a true and fair view:

- i) in the case of the Balance Sheet, of the state of affairs of the Trust as at 31st March, 2025;
- ii) in the case of the Income and Expenditure Account, of the Excess of Income over expenditure for the year ended on that date.
- iii) in the case of Receipts and Payment Account, of the Receipts and payments for the year ended on that date.

For Pawan Shubham & Co.
Chartered Accountants
(FRN: 011573C)

(Pawan Kumar Agarwal)
Partner
M.No: 092345
UDIN: 25092345BMILHI7836



Place: Delhi
Date: 26-09-2025

DASHMESH EDUCATIONAL CHARITABLE TRUST

BALANCE SHEET AS AT 31st March 2025

PARTICULARS	SCHEDULE	₹	
		As At 31-March-25	As At 31-March-24
<u>SOURCES OF FUNDS</u>			
Corpus Fund	1	5,89,09,33,568	5,04,78,24,057
Special Fund	2	54,88,296	72,31,707
Secured Loans	3	6,07,36,647	8,45,06,093
Current Liabilities & Provisions	4	2,72,04,50,274	2,71,24,42,934
Total		8,67,76,08,785	7,85,20,04,791
<u>APPLICATION OF FUNDS</u>			
Property, Plant & Machinery	5		
Gross Block		9,28,06,18,150	8,13,48,61,647
Less: Depreciation		2,27,49,83,234	1,98,10,17,079
Net Block		7,00,56,34,916	6,15,38,44,568
Capital Work in Progress		8,82,99,530	9,01,41,037
Investments	6	1,00,000	1,00,000
Current Assets	7	97,66,47,403	76,18,71,450
Other Current Assets	8	60,69,26,936	84,60,47,736
Total		8,67,76,08,785	7,85,20,04,791
Accounting Policies & Notes on Accounts	16		

As per our report of even date attached
For Pawan Shubham & Co.
Chartered Accountants
(FRN.: 011573C)

(Signature)

(Pawan Kumar Agarwal)
Partner
M.No. 092345
Place: New Delhi
Date: 26.09.2025



For Dashmesh Educational Charitable Trust

(Signature)

(Chairperson)

(Signature)

(Managing Trustee)

(Signature)

(Secretary)

DASHMESH EDUCATIONAL CHARITABLE TRUST

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST March 2025

PARTICULARS	SCHEDULE	₹	₹	
		Year ended 31-March-25	Year ended 31-March-24	
<u>INCOME</u>				
Educational Activities		3,38,05,56,830	3,17,45,38,660	
Hospital Activities		31,60,61,906	16,98,99,554	
Hostel Activities		15,85,52,237	13,40,15,058	
Mess Activities		9,74,85,632	8,22,59,056	
Transport Activities		12,92,66,680	10,02,49,207	
Ancillary Activities		3,95,49,293	2,67,77,741	
		4,12,14,72,578	3,68,77,39,277	
Voluntary Contribution		74,60,000	-	
Other Income	9	7,26,96,209	6,68,20,302	
		4,20,16,28,787	3,75,45,59,579	
<u>EXPENDITURE</u>				
Establishment Expenses	10	1,80,14,18,322	1,59,58,74,430	
Operation & Maintenance	11	87,14,47,333	71,50,41,224	
Research & Development	12	1,59,41,649	1,03,21,461	
Scholarship & Cultural	13	18,70,22,182	13,72,54,652	
Advertising Expenses		16,47,17,052	11,96,31,580	
Finance Charges	14	99,06,669	42,65,609	
Increase/(Decrease) in Consumable stock	15	47,03,651	(61,22,170)	
Depreciation	5	30,33,62,418	22,74,98,107	
		3,35,85,19,276	2,80,37,64,894	
Excess of Income Over Expenditure Carried to Corpus Fund		84,31,09,511	95,07,94,685	

Accounting Policies & Notes on Accounts 16

As per our report of even date attached

For Pawan Shubham & Co.

Chartered Accountants

(FRN.: 011573C)

(Signature)

(Pawan Kumar Agarwal)

Partner

M.No. 092345

Place: New Delhi

Date: 26.09.2025



For Dashmesh Educational Charitable Trust

(Signature)

(Chairperson)

(Managing Trustee)

(Signature)

(Secretary)

DASHMESH EDUCATIONAL CHARITABLE TRUST

SCHEDULE FORMING PART OF THE BALANCE SHEET

PARTICULARS	₹ As At 31-March-25	₹ As At 31-March-24
Note 1		
General Fund		
Balance at the beginning	5,04,78,24,057	4,08,17,34,472
Add: Corpus Donation in cash/kind	-	1,52,94,900
Add: Excess of income over expenditure for the year	84,31,09,511	95,07,94,685
	<u>5,89,09,33,568</u>	<u>5,04,78,24,057</u>
Note 2		
Special Funds		
Balance at the beginning	72,31,707	33,07,391
Add: Received during the year	80,09,363	1,22,10,851
	<u>1,52,41,070</u>	<u>1,55,18,242</u>
Less: Expenses incurred during the year	97,52,774	82,86,535
	<u>54,88,296</u>	<u>72,31,707</u>
Note 3		
Secured Loans		
Vehicle Loans from banks		
- Payable within 12 Months	2,03,92,303	2,64,87,407
- Payable after 12 Months	4,03,44,344	5,80,18,686
(Secured against Hypothecation of Vehicles.)	<u>6,07,36,647</u>	<u>8,45,06,093</u>
	<u>6,07,36,647</u>	<u>8,45,06,093</u>
Note 4		
Current Liabilities & Provisions		
Sundry Creditors		
- Contractors' Liabilities	2,31,04,703	1,93,09,852
- Suppliers' Liabilities	12,21,37,449	9,33,31,897
Security Deposit		
- Rent	7,68,683	14,25,461
- Students	43,23,16,380	39,34,70,589
Fee received in Advance	1,81,58,33,572	1,90,77,81,119
Expenses Payable	14,11,03,253	10,83,19,704
Statutory Liability Payable	1,72,55,754	1,79,94,794
Provision for Gratuity	16,79,30,479	17,08,09,519
	<u>2,72,04,50,274</u>	<u>2,71,24,42,934</u>



DASHMESH EDUCATIONAL CHARITABLE TRUST

Note "5" Property, Plant & Machinery As At 31/03/2025

₹

		GROSS BLOCK				DEPRECIATION			NET BLOCK		
S.No	PARTICULARS	AS AT 1.4.2024	ADDITION	DELETION	AS AT 31.03.2025	AS AT 1.04.2024	For the Year	Deletion	UP TO 31.03.2025	W.D.V. As At 31.03.2025	W.D.V. As At 31.03.2024
(A) TANGIBLE ASSETS:											
1	LAND (Free hold)	4,26,97,13,007	79,81,78,201	3,21,50,005	5,03,57,41,203	-	-	-	-	5,03,57,41,203	4,26,97,13,007
2	BUILDINGS*	2,20,10,28,311	7,47,36,114	-	2,27,57,64,424	67,62,49,627	8,98,19,663	-	76,60,69,290	1,50,96,95,135	1,52,47,78,684
3	Medical, Dental & Lab Equipment's	52,01,89,587	10,51,84,493	-	62,53,74,080	44,48,04,256	6,81,17,065	-	51,29,21,324	11,24,52,766	7,53,85,331
4	Generator	3,45,23,073	-	-	3,45,23,073	2,09,37,685	53,13,573	-	2,62,51,258	82,71,815	1,35,85,388
5	Computers	16,97,31,618	3,86,18,163	-	20,83,49,781	13,84,56,797	3,16,54,887	-	17,01,11,683	3,82,38,098	3,12,74,821
6	Library Books	6,91,36,064	1,24,99,187	-	8,16,35,251	6,00,55,049	78,27,611	-	6,78,82,660	1,37,52,591	90,81,015
7	Furniture & Fixtures	16,64,93,167	2,28,10,825	-	18,93,03,992	14,76,54,176	1,42,68,037	-	16,19,22,213	2,73,81,779	1,88,38,991
8	Office and General Equipment's	45,64,56,122	4,94,15,649	-	50,58,71,771	30,34,22,122	5,83,57,321	-	36,17,79,444	14,40,92,327	15,30,34,000
9	Vehicles	22,20,66,853	6,92,27,188	98,90,805	28,14,03,236	16,76,64,509	2,26,64,718	93,96,265	18,09,32,961	10,04,70,275	5,44,02,344
1	Software	2,55,23,845	1,71,27,494	-	4,26,51,339	2,17,72,858	53,39,543	-	2,71,12,401	1,55,38,938	37,50,987
(B) INTANGIBLE ASSETS:											
GRAND TOTAL											
	Previous Year	8,13,48,61,647	1,18,77,97,314	4,20,40,810	9,28,06,18,150	1,98,10,17,079	30,33,62,418	93,96,265	2,27,49,83,234	7,00,56,34,917	6,15,38,44,568
	Capital work in progress	6,60,01,71,558	1,53,46,90,089	-	8,13,48,61,647	1,75,35,18,968	22,74,98,107	-	1,98,10,17,079	6,15,38,44,568	4,84,72,81,587
										8,82,99,530	9,01,41,037



DASHMESH EDUCATIONAL CHARITABLE TRUST

SCHEDULE FORMING PART OF THE BALANCE SHEET

PARTICULARS	₹ As At 31-March-25	₹ As At 31-March-24
Note 6		
Investments	1,00,000	1,00,000
(10000 (PY 10000) shares of ACIC SGTU Community Innovation Centre Rs. 10/- each, fully paid up)		
Note 7		
CURRENT ASSETS		
Inventories		
Stock of medicines	81,64,508	1,34,19,281
Stock of Consumables items	11,62,507	6,11,385
(Valued at cost or realizable value whichever is lower, certified and valued by the Trustees.)	93,27,015	1,40,30,666
Sundry Debtors		
Receivable From		
-Students Fees	35,43,43,026	29,09,97,365
-Other Receivables	4,64,47,941	1,79,99,848
-Rent Receivable	12,96,337	3,91,831
	40,20,87,305	30,93,89,043
Cash and Cash Equivalents		
Cash in hand	56,49,119	62,59,177
Balances with banks		
-In current accounts	2,25,73,404	8,96,15,218
-In savings accounts	4,48,14,481	24,08,400
-In Saving accounts for specific purposes	64,76,078	1,13,54,945
-In term deposits	48,57,20,000	32,88,14,000
	56,52,33,083	43,84,51,740
	97,66,47,403	76,18,71,450
Note 8		
OTHER CURRENT ASSETS		
Advances recoverable in cash or in kind or for the value to be received	50,16,59,066	77,33,25,553
Advance to Supplier & Contractor	5,51,18,590	3,53,53,099
Interest accrued on Term Deposits	55,67,77,656	80,86,78,653
TDS Receivable	1,97,11,521	1,17,97,879
Security Deposits	1,33,92,439	1,35,27,633
Staff Advances & Imprest	1,24,29,520	97,74,870
	46,15,801	22,68,702
	60,69,26,936	84,60,47,736



DASHMESH EDUCATIONAL CHARITABLE TRUST

SCHEDULE FORMING PART OF THE BALANCE SHEET

PARTICULARS	₹	
	Year ended 31-March-25	Year ended 31-March-24
<u>Note 9</u>		
<u>Other Income</u>		
Training and Conference Charges	2,53,92,209	1,63,31,065
Rent Income	49,25,254	36,94,360
Profit on Sale of Assets	93,66,473	-
Liability No Longer Payable	13,74,564	39,08,818
Interest On:-		
-Term Deposit	2,47,45,788	3,69,76,085
-Saving Account	12,06,291	12,06,855
-Income Tax Refund	9,27,664	-
Miscellaneous Income	47,57,966	47,03,118
	<u>7,26,96,209</u>	<u>6,68,20,302</u>

Note 10Establishment Expenses

Salary & Allowances	1,61,97,24,532	1,40,10,31,279
Contribution to PF & Other Funds	2,61,65,234	2,89,28,290
Contractual Manpower	14,63,31,943	12,77,89,440
Staff Welfare	1,10,65,879	1,03,98,491
Provision for Gratuity	(18,69,266)	2,77,26,930
	<u>1,80,14,18,322</u>	<u>1,59,58,74,430</u>



DASHMESH EDUCATIONAL CHARITABLE TRUST

SCHEDULE FORMING PART OF THE BALANCE SHEET

PARTICULARS	₹ Year ended 31-March-25	₹ Year ended 31-March-24
Note 11		
Operation & Maintenance		
Hospital and other Lab Consumable	12,85,51,805	6,15,20,436
Purchases of Medicines	1,93,49,677	5,00,91,607
Kitchen Operational Expenses	4,36,76,848	5,00,08,444
Donation (Without Contribution to Corpus)	2,27,79,200	32,11,000
Electricity & Generator Expenses	16,58,57,053	12,31,05,915
Festival Expenses	2,79,30,127	2,01,13,557
Insurance Expenses		
-On Building	23,38,861	22,19,173
-On Vehicle	49,82,460	49,53,323
-On Others	70,593	1,13,659
Inspection & University Expenses	3,15,85,989	2,67,76,925
Membership Fee	1,13,48,428	70,16,590
Printing & Stationery	1,40,76,336	1,28,73,195
Communication Expenses	1,03,00,074	84,03,097
Professional & Legal Charges	7,98,20,912	5,81,90,620
Rent Expenses	3,73,33,021	3,78,26,777
Housekeeping Expenses	1,54,94,201	1,67,02,750
Repair & Maintenance		
-On Building	6,85,10,744	7,31,22,984
-On Vehicle	1,58,43,501	1,24,08,470
-On Plant & Machinery	6,90,31,374	6,30,94,415
-On Furniture & Fixtures	1,01,01,428	1,01,49,902
Running expenses of Vehicles	4,90,90,443	4,79,66,076
Travelling & Conveyance	94,98,026	93,63,080
Waste Disposable Charges	37,79,362	37,09,436
Interest on		
-TDS	65,760	22,355
-GST	2,92,726	10,09,128
-PF & ESI	85,492	65,320
Conferences & Seminars	1,31,69,275	44,16,995
Social Welfare- Medical relief	1,64,83,616	65,85,995
	87,14,47,333	71,50,41,224

Note 12**Research & Development Expenses**

Incentives for research publications	49,84,863	6,65,840
Grant For Seed Research/ Faculty Support	1,09,56,786	42,55,621
Contribution to ACIC SGTU Community Innovation Centre	-	54,00,000
	1,59,41,649	1,03,21,461

Note 13**Scholarships & Cultural**

Scholarships	8,73,97,546	6,51,52,225
Festival and Tech Fest	8,81,67,001	6,18,08,640
Online Journals , Magazines & Periodicals	80,60,025	91,04,192
Guest Honorarium Expenses	33,97,610	11,89,596
	18,70,22,182	13,72,54,652



Note 14**Finance Charges**

Bank Charges	19,85,217		20,69,650
Guarantee Commission & Renewal Fee	13,29,113		5,501
Interest on Overdraft	3,66,186		-
Interest on Vehicle Loan	62,26,152		21,90,458
			-
	<u>99,06,669</u>		<u>42,65,609</u>

Note 15**Increase/(Decrease) in Consumable Stocks**

Opening Stock				
Stock of Medicines	1,34,19,281		75,78,913	
Stock of Consumables Items	<u>6,11,385</u>	1,40,30,666	<u>3,29,583</u>	79,08,496
Closing Stock				
Stock of Medicines	81,64,508		1,34,19,281	
Stock of Consumables Items	<u>11,62,507</u>	93,27,015	<u>6,11,385</u>	1,40,30,666
Increase/(Decrease) in Stocks		<u>(47,03,651)</u>		<u>61,22,170</u>

