

B. J. BAJAJ & CO.
Chartered Accountants
Shrikrishna Residency,
Khare town,
Nagpur.

AUDITOR'S REPORT

We have audited the attached financial statements of the **NAGPUR COLLEGE OF PHARMACY, NAGPUR**, managed by **SHRI VIDYARTHI SUDHAR SANGH, NAGPUR** as of and for the year ended on 31st March 2025. These financial statements are the responsibility of the management of the Trust. Our responsibility is to express an opinion on these financial statements based on our audits.

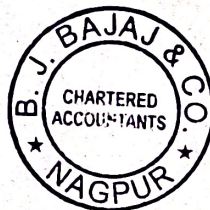
We have conducted our audits in accordance with the auditing standards generally accepted in the India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for the designing audit procedure that are appropriate in the circumstances, an audit also includes examining, on test basis, evidences supporting the amounts and the disclosures in the financial statements, assessing accounting principles used and significant estimates made by the management, as well as evaluating the financial statement presentations. We believe that our audits provide the reasonable basis for our opinion. On the basis of our audits, report that-

1. We have obtained all the information and explanations, which to the best of our knowledge and belief are necessary for the purpose of Audit
2. Proper books of accounts as required by law have been kept.
3. The Balance Sheet and Income and Expenditure Account referred to in this report are in agreement with the books of accounts maintained.
4. Mercantile Method of accounting is consistently followed by the institution and there is no change carried out during previous year.

In our opinion and to the best of our information and according to the explanation given to us, the said Financial Statements gives a true and fair view.

- a) In so far it relates to Balance Sheet of the State of Affairs of the Trust as on 31st March 2025.
- b) In case of Income and Expenditure Account of Deficit for the year ended on 31st March 2025.

Place : Nagpur
Date : 30/07/2025



For B.J. Bajaj & Co
Chartered Accountants

B.J. Bajaj
Proprietor
M. No.: 044052
F.R.N: 100885W
UDIN: 25100861BMIAGI4384

NAGPUR COLLEGE OF PHARMACY
MANAGED BY SHRI VIDYARTHI SUDAR SANGH SANSTHA
BALANCE SHEET AS ON 31ST MARCH 2025

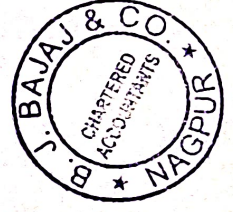
FUNDS & LIABILITIES	AMOUNT Rs.	PROPERTY & ASSETS	AMOUNT Rs.
FUNDS : (As per Schedule "AA")	1,86,96,616.95	IMMOVABLE & MOVABLE PROPERTIES : (As per Schedule "FF")	3,81,14,150.59
SECURED & UNSECURED LOANS (As per Schedule "BB")	-	INVESTMENTS & DEPOSITS : (As per Schedule "GG")	17,24,979.00
SUNDRY CREDITORS & PROVISIONS FOR EXPENSES: (As per Schedule "CC")	42,12,746.68	OUTSTANDING FEES & SCHOLARSHIP RECEIVABLES: (As per Schedule "HH")	2,48,66,311.95
OTHER CREDIT BALANCES & ADVANCES RECEIVED: (As per Schedule "DD")	4,40,29,470.13	OTHER DEBIT BALANCES & ADVANCES PAID (As per Schedule "II")	18,71,226.00
SECURITY DEPOSIT (As per Schedule "EE")	11,70,363.00	CASH & BANK BALANCES : (As per Schedule "JJ")	15,32,529.22
Total Rs.	6,81,09,196.76	Total Rs.	6,81,09,196.76

PLACE : NAGPUR

DATE : 30/07/2025



Principal
Nagpur College of Pharmacy
Wanadongri, Nagpur-441 110



AS PER OUR REPORT OF EVEN DATE

FOR B.J.BAJAJ & CO.

CHARTERED ACCOUNTANTS

CFR.N. 100885W



B.J. BAJAJ

PROPRIETOR

M. NO. 044052

UDIN 25044052BMLMYA5335

NAGPUR COLLEGE OF PHARMACY **MANAGED BY SHRI VIDYARTHI SUDAR SANGH SANSTHA**

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2025

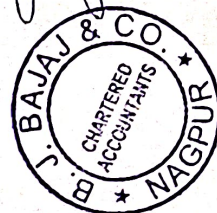
EXPENDITURE	AMOUNT Rs.	INCOME	AMOUNT Rs.
TO EXPENSES ON THE OBJECT OF THE TRUST :		BY GOVT. GRANT IN AID	
Educational Expenses		EDUCATION FEES & FINES ETC.	4,70,39,638.45
As per Schedule - "KK"		As per Schedule - "LL "	
Donation Paid		Donation Received	
TO DEPRECIATION		TO EXCESS OF EXPENDITURE OVER INCOME	
As per Schedule - "FF"	21,53,229.00		1,26,97,776.20
Less: Depreciation Written Back			
Less: Dep on Grant			
Total Rs.	5,97,37,414.65	Total Rs.	5,97,37,414.65

PLACE : NAGPUR

DATE : 30/07/2025

AS PER OUR REPORT OF EVEN DATE
FOR B.J.BAJAJ & CO.

CHARTERED ACCOUNTANTS
F.N. 100885W



[Signature]
Principal
Nagpur College of Pharmacy
Wanadongri, Nagpur-441 110

B.J. BAJAJ
PROPRIETOR
M. NO. 044052
UDIN 25044052BMLMYA5335

NAGPUR COLLEGE OF PHARMACY

Schedule "FF"

LIST OF IMMOVABLE & MOVABLE PROPERTIES AS ON 31st MARCH 2025

Particulars	At Cost				Depreciation Fund							WDV	
	Opening Balance 01-04-2024	Addition		Transfer During the Year	Closing Balance 31.03.2025	Rate (%)	Opening Balance 01-04-2024	Before 01.10.2024	After 01.10.2024	Year 2024-25	Depreciation Fund Transfer /Received	Closing Balance 31.03.2025	AS ON 31.03.2025
		Before 01.10.2024	After 01.10.2024										
<u>Immovable Properties</u>													
Building	68,28,582.05	3,86,054.57	-	72,14,636.62	10.00	53,73,066.25	1,84,157.00	-	1,84,157.00			55,57,223.25	16,57,413.37
Building (WIP)	-	1,21,21,083.00		1,21,21,083.00		-	-	-	-			-	1,21,21,083.00
TOTAL (A)	68,28,582.05	3,86,054.57	-	1,93,35,719.62		53,73,066.25	1,84,157.00	-	1,84,157.00		-	55,57,223.25	1,37,78,496.37
<u>Movable Properties</u>													
Laboratory Equipment	84,80,238.34	7,05,338.51	10,21,799.76	1,02,07,376.61	15.00	19,29,597.43	10,88,397.00	76,635.00	11,65,032.00			30,94,629.43	71,12,747.18
Electrical Installation	4,56,685.00			5,07,350.00	15.00	1,64,599.07	48,086.00	-	48,086.00		(22,180.74)	2,34,865.81	2,72,484.19
Furniture & Fixture	6,53,429.92	9,381.00	53,700.00	7,16,510.92	10.00	1,65,846.19	49,696.00	2,685.00	52,381.00			2,18,227.19	4,98,283.73
Office Equipments	6,42,284.87	3,18,760.92	30,101.80	9,91,147.59	15.00	2,44,471.27	1,07,486.00	2,258.00	1,09,744.00			3,54,215.27	6,36,932.32
Fire Protection Systems	3,67,078.00		87,669.00	4,54,747.00	15.00	1,89,832.70	26,587.00	6,575.00	33,162.00			2,22,994.70	2,31,752.30
LPG Pipeline	7,40,126.30			7,40,126.30	15.00	1,55,316.72	87,721.00	-	87,721.00			2,43,037.72	4,97,088.58
Lift Installation	8,52,000.00			8,01,335.00	15.00	4,02,828.50	63,103.00	-	63,103.00		22,180.74	4,43,750.76	3,57,584.24
Computer Equipments & Audio Visual Aids	14,31,239.25			14,31,239.25	40.00	10,76,148.11	1,42,036.00	-	1,42,036.00			12,18,184.11	2,13,055.14
Computer Software	7,08,000.00			7,08,000.00	40.00	4,67,129.19	96,348.00	-	96,348.00			5,63,477.19	1,44,522.81
LPG Intallation	4,01,677.90			4,01,677.90	15.00	1,73,856.94	34,173.00	-	34,173.00			2,08,029.94	1,93,647.96
Library Books	14,68,929.40	44,888.00	3,05,103.00	18,18,920.40	10.00	2,93,511.42	1,22,031.00	15,255.00	1,37,286.00			4,30,797.42	13,88,122.98
TOTAL (B)	1,62,01,688.98	10,78,368.43	14,98,373.56	1,87,78,430.97		52,63,137.55	18,65,664.00	1,03,408.00	19,69,072.00		-	72,32,209.55	1,15,46,221.42
TOTAL (A+B)	2,30,30,271.03	14,64,423.00	1,36,19,456.56	3,81,14,150.59	-	1,06,36,203.80	20,49,821.00	1,03,408.00	21,53,229.00		-	1,27,89,432.80	2,53,24,717.79

