

555
DR. D. Y. PATIL PRATISHTHAN

AKURDI, PUNE - 411 044

F.Y. 2023 - 2024

A.Y. 2024 - 2025

Dr N S

Vyawahar

e

Digitally signed
by Dr N S

Vyawahare

Date: 2024.12.12

11:59:36 +05'30'

DR. D. Y. PATIL COLLEGE OF
PHARMACY (B - PHARMACY)



INDEPENDENT AUDITORS' REPORT

1. OPINION:

We have audited the accompanying financial statements of **DR. D. Y. PATIL COLLEGE OF PHARMACY (B - PHARMACY)**, which comprises the Balance Sheet as at March 31, 2024, the Income & Expenditure Statement for the year then ended, and a summary of significant accounting policies.

In our opinion, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with the Maharashtra Public Trusts Act, 1950 and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

2. BASIS OF OPINION

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

3. RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE FOR THE FINANCIAL STATEMENTS:

Management is responsible for the preparation of the financial statements in accordance with Maharashtra Public Trusts Act, 1950 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.



...2

Dr N S

Vyawahare

Digitally signed by
Dr N S Vyawahare
Date: 2024.12.12
11:59:51 +05'30'



- 2 -

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.

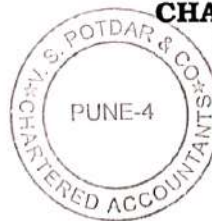
Those charged with governance are responsible for overseeing the entity's financial reporting process

4. AUDITOR'S RESPONSIBILITY FOR THE AUDIT OF THE FINANCIAL STATEMENTS:

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

PLACE : PUNE
DATE : 19.09.2024



FOR V. S. POTDAR & CO.,
FIRM REG. NO. 107984W
CHARTERED ACCOUNTANTS

(K. S. PURANIK)

PARTNER

M. NO. 123680

UDIN : 24123680BKETRN7835

Dr N S

Vyawahare

Digitally signed by

Dr N S Vyawahare

Date: 2024.12.12

12:00:05 +05'30'



SCHEDULE VIII
[VIDE RULE 17(1)]

REGISTRATION NO. : E - 1175/KOLHAPUR
NAME OF THE PUBLIC TRUST : DR. D. Y. PATIL COLLEGE OF PHARMACY (B. PHARMACY), AKURDI, PUNE - 411 044
BALANCE SHEET AS AT : 31ST MARCH, 2024.

FUNDS & LIABILITIES	SCH. NO.	AMOUNT 31.03.2024 ₹	PROPERTY AND ASSETS	SCH. NO.	AMOUNT 31.03.2024 ₹
Trust Fund or Corpus:-			Immovable Properties:-	1	
Balance as per Last Balance Sheet		...	Balance as per last Balance Sheet		4,23,37,148.50
Add: Corpus Donations			Additions during the year		...
					4,23,37,148.50
			Less : Sales during the year		
			Depreciation up to date		3,37,41,159.88
					85,95,988.62
Other Earmarked Fund:-			Furniture & Fixtures	2	
(Created under the provision of the trust deed or scheme or out of the Income)			Balance as per last Balance Sheet		1,90,09,213.00
Depreciation Fund		...	Additions during the year		5,61,535.00
Sinking Fund		...			1,95,70,748.00
Reserve Fund		...	Less : Sales during the year		
<u>Any other Fund</u>			Depreciation up to date		1,02,49,415.02
- Development Fund		5,26,46,799.00			93,21,332.98
Loans (Secured or Unsecured):-			Other Fixed Assets	3	
From Trustees		...	Balance as per last Balance Sheet		2,40,69,101.00
From Other		...	Additions during the year		56,08,763.00
					2,96,77,864.00
Liabilities			Less : Sales during the year		
For Expenses		...	Depreciation up to date		1,96,40,762.15
For Advances	4	26,67,985.25			1,00,37,101.85
<u>For Rent and Other Deposits</u>					
Caution Money Deposit		6,17,000.00			
For Sundry Credit Balance	5	11,41,750.00			
Internal Transfer			Investments:-		
Dr D Y Patil Pratishthan Akurdi Pune Branch		5,43,77,726.36	- Shares of DYPCE Student Co-op Society		200.00
			Loans (Secured or Unsecured) : Good / Doubtful		
			Loans Scholarships		...
			Other Loans		...
			Advances:-		
			To Trustees		...
			To Employees		...
			To Contractors		...
			To Lawyers		...
			To Others	6	1,59,617.00
			To Allumini Association of DYPCOP		
			Income Outstanding:-		
			Rent		
			Interest	7	11,00,235.00
			<u>Other Income</u>		
			- Fees Receivable From Students		2,23,68,440.25
			Cash and Bank Balances:-		
			(a) In Accounts with Banks	8	40,69,040.17
			<u>In Fixed Deposit</u>	9	3,16,89,400.00
			(b) With the Trustee		...
			(c) With the Manager		
			- Cash Balance with College Authorities		96,869.20
			- Cheques in hand		...
TOTAL C/F.		11,14,51,360.61	TOTAL C/F.		8,74,38,225.07

Dr N S

Vyawaha

re

Digitally signed

by Dr N S

Vyawahare

Date: 2024.12.12


12:00:19 +05'30'





FUNDS & LIABILITIES	SCH. NO.	AMOUNT 31.03.2024 ₹	PROPERTY AND ASSETS	SCH. NO.	AMOUNT 31.03.2024 ₹
TOTAL B/F.		11,14,51,260.61	TOTAL B/F.		8,74,38,225.07
			Income and Expenditure Account:-		
			Balance as per Balance Sheet		2,41,09,857.91
			Add : Appropriation, if any		...
			Add : Deficit as per Income & Expenditure Account		...
			Less : Surplus as per Income & Expenditure Account		96,822.37
TOTAL ₹		<u>11,14,51,260.61</u>	TOTAL ₹		<u>2,40,13,035.54</u>
					<u>11,14,51,260.61</u>

The Above Balance Sheet To The Best Of Our Belief Contains A True Accounts Of Funds And Liabilities And Of The Property And Assets Of The Trust

DR. D. Y. PATIL COLLEGE OF PHARMACY
(B - PHARMACY)


(Dr. N. S. Vyawahare)
Principal


(B. H. Sharma)
Chief Finance Officer


(RAdm Amit Vikram (Retd))
Campus Director


(Tejas S. Patil)
Trustee

DATE : 19.09.2024
PLACE : PUNE

AS PER OUR REPORT OF EVEN DATE,
FOR V. S. POTDAR & CO.
FIRM REG. NO. 107984W
CHARTERED ACCOUNTANTS,

(K. S. PURANIK)
PARTNER
M. NO.123680
UDIN : 24123680BKETRN7835

DATE : 19.09.2024
PLACE : PUNE

Dr N S

Vyawahare


Digitally signed
by Dr N S
Vyawahare
Date: 2024.12.12
12:00:32 +05'30'


SCHEDULE IX
[VIDE RULE 17(1)]

REGISTRATION NO. : E - 1175/KOLHAPUR
NAME OF THE PUBLIC TRUST : DR. D. Y. PATIL COLLEGE OF PHARMACY (B. PHARMACY), AKURDI, PUNE - 411 044
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON : 31ST MARCH, 2024.

EXPENDITURE	SCH. NO.	AMOUNT 31.03.2024 ₹	INCOME	SCH. NO.	AMOUNT 31.03.2024 ₹
To Rates, taxes, cesses		18,28,019.00	By Interest on bank saving deposit		1,584.00
To Security Service Charges		4,47,704.00	By Interest on bank fixed deposit		16,73,287.00
To Repairs & Maintenance - Building		9,84,633.00	By Fees from Student		6,17,37,926.00
To Repairs & Maintenance - Computers		73,784.00			
To Repairs & Maintenance - Vehicle		50,322.00			
To Repairs & Maintenance - Other		13,18,613.00			
To Repairs & Maintenance - Electrical		4,42,723.00			
To Bank Interest, Commission & Charges		12,412.13			
To Amounts Written off- other items		1,130.00			
To Amounts Written off- Tuition fees written off		3,43,194.50			
To Depreciation		38,62,199.00			
To Interest on TDS		1,579.00			
To Professional Fees		1,32,620.00			
To Advertisement Expenses		13,16,238.00			
To Affiliation, Inspection & NBA Fees		14,59,350.00			
To Donation		56,700.00			
To Electricity Charges		9,07,795.00			
To Insurance		78,572.00			
To Fuel,Gas,Diesel Expenses		81,902.00			
To Fines & Penalties		500.00			
To Fees Concession		1,28,250.00			
To Housekeeping Expenses		75,671.00			
To Laboratory Expenses		15,33,998.00			
To Newspaper & Periodicals		1,30,208.00			
To Office & Miscellaneous Expenses		3,04,814.50			
To Postage, Telephone & Internet		2,04,807.00			
To Printing & Stationery		6,19,523.00			
To Research & Workshop Expenses		19,600.00			
To Salary & Honorarium		4,13,02,598.00			
To Staff Welfare & Entertainment		12,42,638.00			
To Students welfare		23,24,088.50			
To Travelling & Conveyance		1,43,873.00			
To Membership and Subscription		16,19,864.00			
To Website maintenance charges		2,66,052.00			
To Surplus Transferred to Balance Sheet		96,822.37			
TOTAL ₹		6,34,12,797.00	TOTAL ₹		6,34,12,797.00

DR. D. Y. PATIL COLLEGE OF PHARMACY
(B - PHARMACY)


(Dr. N. S. Vyawahare)
Principal


(B. H. Sharma)
Chief Finance Officer


(RAAdm Amit Vikram (Retd))
Campus Director


(Tejas S. Patil)
Trustee

AS PER OUR REPORT OF EVEN DATE,

FOR V. S. POTDAR & CO.
FIRM REG. NO. 107984W
CHARTERED ACCOUNTANTS,


(KUNAL PURANIK)
PARTNER
M. NO.123680
UDIN : 24123680BKETRN7835

DATE : 19.09.2024
PLACE : PUNE

DATE : 19.09.2024
PLACE : PUNE

Dr N S
Vyawahare
Digitally signed
by Dr N S
Vyawahare
Date: 2024.12.12
12:00:45 +05'30'

DR. D. Y. PATIL PARTISHTHAN'S
DR. D. Y. PATIL COLLEGE OF PHARMACY (B. PHARMACY), AKURDI, PUNE - 411 044

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024.

RECEIPTS	AMOUNT ₹	PAYMENTS	AMOUNT ₹
To <u>Opening Balance</u>			
- Cash in hand	18,765.20		
- Atom A/c	69,352.00		
- Punjab National Bank A/c. No. 01411131002440	2,48,44,290.43		
- Punjab National Bank A/c No. 01412191005907	56,186.00		
- Punjab National Bank A/c No. 01411652000017	6,04,708.26		
- Punjab National Bank University A/c. No. 02182191011046	327.52		
To Tax Deducted at Source	10,27,493.00		
To Professional Tax	12,500.00		
To Provident Fund	23,400.00		
To Amount Received From Students towards			
- Development fees	67,68,886.70		
- Fees Recovered from Government Samaj Kalyan Dept.	2,01,28,736.00		
- Advance Fees	8,37,295.00		
- Caution Money	83,000.00		
- DCS Course Fees	32,062.00		
- University Exam & Other Fees	9,40,672.50		
- Fees Receivable	29,24,958.00		
- Admission Cancellation Charges	3,23,210.00		
- Project Assistance Fees	1,21,096.00		
- Resessional/Improvement Fees	60,250.00		
- Student Activity Fees	4,67,000.00		
- Breakage Fees	1,31,689.00		
- Library Book Fine Fees	8,573.00		
- Miscellaneous Receipt	16,739.34		
- Tuition Fees	4,14,86,058.30		
By <u>Fixed Assets purchased</u>			
- Computers and Softwares		28,45,150.00	
- Office Equipments		3,54,732.00	
- Furniture & Fixture		5,61,535.00	
- Laboratory Equipment		21,97,841.00	
- Library Books		1,49,798.00	
- Printers		61,242.00	
By Scholarship Received From Government Paid To Students		2,79,651.00	
By Advance Fees Refunded to Students		4,27,650.00	
By Eligibility Fees Paid		9,100.00	
By Reimbursement of Expenses to Staff & Students		1,83,377.00	
By TDS on Fixed Deposits		66,461.00	
By TDS Excess Paid		920.00	
By TDS U/s 194N		5,074.00	
By Advance Given to contractors			
- Audiotech Systems		1,00,000.00	
By Advance given to Staff		6,80,578.00	
By Amount invested in Fixed Deposits		8,60,00,000.00	
By Repairs & Maintenance - Building		9,84,633.00	
By Repairs & Maintenance - Computers		73,784.00	
By Repairs & Maintenance - Vehicle		50,322.00	
By Repairs & Maintenance - Other		13,13,613.00	
By Repairs & Maintenance - Electricals		4,42,723.00	
By Salary & Honorarium		3,95,90,524.00	
By Bank Interest, Commission & Charges		12,412.13	
By Interest on TDS		1,579.00	
By Professional Fees		1,30,260.00	
By Advertisement Expenses		13,21,656.00	
By Affiliation, Inspection & NBA Fees		14,59,350.00	
By Donation		56,700.00	
By Insurance		50,473.00	
By Fuel,Gas,Diesel Expenses		81,902.00	
By Fines & Penalties		500.00	
By Property Tax		18,28,019.00	
By Housekeeping Expenses		75,671.00	
By Laboratory Expenses		15,16,498.00	
By Newspaper & Periodicals		1,30,208.00	
By Office & Miscellaneous Expenses		2,46,599.00	
By Postage, Telephone & Internet		2,04,807.00	
By Printing & Stationery		6,04,547.00	
By Research & Workshop Expenses		4,600.00	
By Seminar & Workshop expenses		21,38,369.00	
By Staff Welfare & Entertainment		8,00,873.00	
By Students welfare		71,000.50	
By Travelling & Conveyance		1,19,328.00	
By Membership and Subscription		15,51,064.00	
By Security Charges		4,47,704.00	
By Website maintenance charges		2,66,052.00	
By <u>Inter branch balances transfer</u>			
By Amount Paid to Dr. D. Y. Patil Pratishtan, Akurdi		76,07,394.25	
By <u>Closing Balance</u>			
- Cash in hand		96,869.20	
- Punjab National Bank A/c. No. 01411131002440		30,67,612.62	
TOTAL C/F.	16,12,72,183.25	TOTAL C/F.	16,02,70,755.70

Dr N S
Vyawahare

Digitally signed by
Dr N S Vyawahare
Date: 2024.12.12
12:00:57 +05'30'

RECEIPTS	AMOUNT ₹	PAYMENTS	AMOUNT ₹
TOTAL B/F.	16,12,72,183.25	TOTAL B/F. -Punjab National Bank A/c No. 01412191005907 -Punjab National Bank A/c No. 01411652000017 -Punjab National Bank University A/c. No. 02182191011046 -Punjab National Bank A/c No. 2174102100000284	16,02,70,755.70 57,722.00 6,36,619.18 72,789.32 2,34,297.05
TOTAL ₹	16,12,72,183.25		16,12,72,183.25

DR. D. Y. PATIL COLLEGE OF PHARMACY
(B - PHARMACY)



(Dr. N. S. Vyawahare)
Principal



(R)Adm Amit Vikram (Retd)
Campus Director



(B. H. Sharma)
Chief Finance Officer



(Tejas S. Patil)
Trustee

AS PER OUR REPORT OF EVEN DATE
FOR V. S. POTDAR & CO.
FIRM REG. NO. 107984W
CHARTERED ACCOUNTANTS



(K. S. PURANIK)
PARTNER
M. NO.123680
UDIN : 24123680BKETR7835

DATE : 19.09.2024
PLACE : PUNE

DATE : 19.09.2024
PLACE : PUNE

Dr N S

Vyawahar

e

Digitally signed
by Dr N S

Vyawahare

Date: 2024.12.12

12:01:10 +05'30'

SCHEDULE NO. 1:
IMMOVABLE PROPERTIES & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2024.

SR. NO.	ASSETS	GROSS BLOCK				DEPRECIATION				CLOSING W.D.V.			
		AS ON 01.04.2023 ₹	ADDITIONS		ADDITION DURING THE YEAR ₹	DELETION DURING THE YEAR ₹	TOTAL UPTO 31.03.2024 ₹	RATE %	UPTO 01.04.2023 ₹		FOR THE YEAR ₹	TOTAL ₹	AS ON 31.03.2024 ₹
			UPTO 30.09.2023 ₹	AFTER 30.09.2023 ₹										TOTAL UPTO 31.03.2024 ₹
1.	Building	3,33,25,478.50	...	...	...	3,33,25,478.50	10	2,74,69,918.88	5,85,556.00	2,80,55,474.88	52,70,003.62
2.	Auditorium	72,54,368.00	...	...	...	72,54,368.00	10	42,77,466.00	2,97,690.00	45,75,156.00	26,79,212.00
3.	Animal House	17,57,302.00	...	...	...	17,57,302.00	10	10,38,665.00	71,864.00	11,10,529.00	6,46,773.00
	TOTAL ₹	4,23,37,148.50	...	...	...	4,23,37,148.50		3,27,86,049.88	9,55,110.00	3,37,41,159.88	85,95,988.62

SCHEDULE NO. 2:
FURNITURE AND FIXTURES & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2024.

SR. NO.	ASSETS	GROSS BLOCK				DEPRECIATION				CLOSING W.D.V.			
		AS ON 01.04.2023 ₹	ADDITIONS		ADDITION DURING THE YEAR ₹	DELETION DURING THE YEAR ₹	TOTAL UPTO 31.03.2024 ₹	RATE %	UPTO 01.04.2023 ₹		FOR THE YEAR ₹	TOTAL ₹	AS ON 31.03.2024 ₹
			UPTO 30.09.2023 ₹	AFTER 30.09.2023 ₹										TOTAL UPTO 31.03.2024 ₹
1.	Furniture	1,90,09,213.00	...	5,61,535.00	5,61,535.00	1,95,70,748.00	10	92,44,908.02	10,04,507.00	1,02,49,415.02	93,21,332.98		
	TOTAL ₹	1,90,09,213.00	...	5,61,535.00	5,61,535.00	1,95,70,748.00		92,44,908.02	10,04,507.00	1,02,49,415.02	93,21,332.98		

SCHEDULE NO. 3:
OTHER FIXED ASSETS & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2024.

SR. NO.	ASSETS	GROSS BLOCK				DEPRECIATION				CLOSING W.D.V.			
		AS ON 01.04.2023 ₹	ADDITIONS		ADDITION DURING THE YEAR ₹	DELETION DURING THE YEAR ₹	TOTAL UPTO 31.03.2024 ₹	RATE %	UPTO 01.04.2023 ₹		FOR THE YEAR ₹	TOTAL ₹	AS ON 31.03.2024 ₹
			UPTO 30.09.2023 ₹	AFTER 30.09.2023 ₹										TOTAL UPTO 31.03.2024 ₹
1.	Computers	28,38,615.00	1,81,740.00	26,63,410.00	28,45,150.00	56,83,765.00	40	26,39,400.07	6,85,064.00	33,24,464.07	23,59,300.93		
2.	Electrical Fittings	33,58,792.00	...	...	...	33,58,792.00	15	19,44,922.92	2,12,080.00	21,57,002.92	12,01,789.08
3.	Laboratory Equipments	1,15,97,074.00	21,97,841.00	21,97,841.00	...	1,37,94,915.00	15	78,21,077.06	7,31,238.00	85,52,315.06	52,42,599.94		
4.	Library Books	41,90,148.00	1,49,798.00	1,49,798.00	1,49,798.00	43,39,946.00	40	39,73,390.53	1,16,663.00	40,90,053.53	2,49,892.47		
5.	Office Equipments	10,42,843.00	15,930.00	3,38,802.00	3,54,732.00	13,97,575.00	15	5,52,519.57	1,01,348.00	6,53,867.57	7,43,707.43		
6.	Library Equipments	88,949.00	...	...	...	88,949.00	15	13,342.00	11,341.00	24,683.00	64,266.00
7.	Printers	1,95,712.00	61,242.00	61,242.00	...	2,56,954.00	40	1,80,001.00	18,533.00	1,98,534.00	58,420.00		
8.	Solar Equipment	3,01,000.00	...	...	...	3,01,000.00	40	2,81,806.00	7,678.00	2,89,484.00	11,516.00
9.	Maruti Ecco Van	4,55,968.00	...	...	...	4,55,968.00	15	3,31,721.00	18,637.00	3,50,358.00	1,05,610.00
	TOTAL ₹	2,40,69,101.00	1,97,670.00	54,11,093.00	56,08,763.00	2,96,77,864.00		1,77,38,180.15	19,02,582.00	1,96,40,762.15	1,00,37,101.85		

DR. D. Y PATIL PARTISHTHAN'S
DR. D. Y. PATIL COLLEGE OF PHARMACY (B. PHARMACY), AKURDI, PUNE - 411 044

	AMOUNT 31.03.2024 ₹
<u>SCHEDULES TO BALANCE SHEET</u>	
<u>SCHEDULE NO. 4 : LIABILITY FOR ADVANCES</u>	
<u>Advance Fees Received From Students for :</u>	
Academic Year : 2018-19	...
Academic Year : 2019-20	...
Academic Year : 2021-22	5,15,672.00
Student Prize Money Distribution	25,000.00
Staff Prize Money Distribution	10,000.00
Scholarships Payable to Students	5,02,043.25
University Exam & Other Fees	8,60,202.00
Eligibility Fees	...
BCUD Research Grant	1,59,500.00
Advance Fees Received From Students for SPPU Exam	5,74,617.00
SPPU Exam Fee 2022-23	...
SPPU NSS	20,951.00
TOTAL ₹	26,67,985.25
 <u>SCHEDULE NO. 5 : SUNDRY CREDIT BALANCES</u>	
Professional Tax Payable	12,500.00
Provident Fund A/c (Employee)	43,200.00
<u>Tax Deducted at Source Payable</u>	
- U/s. 194 J	1,09,292.00
- U/s. 192 B	9,03,000.00
- U/s. 194 C	73,758.00
TOTAL ₹	11,41,750.00
 <u>SCHEDULE NO. 6 : ADVANCE TO OTHERS</u>	
<u>Advance to supplier</u>	
- Ramesh Associates	...
- Vighnagarath enterprises	...
- 100% Public Relations	...
Advance to Dysmech Clinical	3,600.00
Profession Tax Receivable	...
T.D.S. Recoverable	55,817.00
TDS Excess Paid	200.00
Advance to Staff	...
Grant Receivable from SPPU	1,00,000.00
TOTAL ₹	1,59,617.00
 <u>SCHEDULE NO. 7 : INTEREST OUTSTANDING</u>	
<u>Accrued Interest on Fixed Deposits with OBC</u>	
- FD No. - 01413021091296	46,697.00
- FD No. - 01413021091302	1,16,740.00
- FD No. - 01413021091319	46,699.00
- FD No. - 01413021091326	23,346.00
- FD No. - 01413021091333	23,351.00
- FD No. - 0141SUP1000159	26,870.00
- FD No. - 01411GS00000045	8,16,532.00
TOTAL ₹	11,00,235.00

Dr N S

Vyawahare

Digitally signed by
Dr N S Vyawahare
Date: 2024.12.12
12:01:38 +05'30'



SCHEDULE NO. 8 : ACCOUNTS WITH BANKS

Punjab National Bank A/c. No. 01411131002440
Punjab National Bank A/c No. 01412191005907
Punjab National Bank A/c No. 01411652000017
Punjab National Bank University A/c. No. 02182191011046
Punjab National Bank A/c No. 2174102100000284
Collpoll (ATOM)

AMOUNT
31.03.2024
₹

	30,67,612.62
	57,722.00
	6,36,619.18
	72,789.32
	2,34,297.05
TOTAL ₹	40,69,040.17

SCHEDULE NO. 9 : FIXED DEPOSITS WITH BANKS

In Fixed Deposit Account With Punjab National Bank

- FD No. - 01413021091296
- FD No. - 01413021091302
- FD No. - 01413021091319
- FD No. - 01413021091326
- FD No. - 01413021091333
- FD No. - 0141SUP1000159
- FD No. - 014110OR00000998
- FD No. - 01411GS00000045

	2,79,893.00
	6,99,727.00
	2,79,889.00
	1,39,943.00
	1,39,948.00
	1,50,000.00
	3,00,00,000.00
TOTAL ₹	3,16,89,400.00

Dr N S

Vyawahar

e

Digitally signed
by Dr N S

Vyawahare

Date: 2024.12.12

12:01:53 +05'30'



DR. D.Y. PATIL COLLEGE OF PHARMACY (B - PHARMACY)

SIGNIFICANT ACCOUNTING POLICIES :

1. MAJOR ACCOUNTING POLICIES

a. GENERAL

The financial Statements of the College have been prepared under the Historical Cost convention using the cash system of accounting on going concern basis.

b. FIXED ASSETS & DEPRECIATION

Fixed Assets are stated at Cost less Depreciation.

It is the policy of the college to charge Depreciation on Fixed Assets on written down value Method for the full year, except for assets acquired during the year on which Depreciation to be calculated at half the rate applicable to that particular asset if acquired after 30th September of the financial year. Depreciation rates are applied based on management's estimate of useful life of the asset at the time of acquisition of the asset.

c. INCOME RECOGNITION

Tuition and other fees receivable from students for a particular year have been recorded in the books in the year to which it relates.

Interest received / receivable has been recorded as and when it becomes due.

d. ACCOUNTING FOR GRANTS

i. Grants related to Fixed Assets – The grant is shown as a deduction from the gross value of the asset concerned in arriving at its book value. Thus, the grant is recognized in the profit & loss statement over the useful life of the depreciable asset by way of a reduced depreciation charge.

ii. Grants related to revenue – The grants related to revenue are deducted from the related expenditure and are either shown as a debit or credit in the profit & loss statement as the case may be.

e. CHANGE IN ACCOUNTING POLICY

There are no changes in accounting policies followed by the College during the Financial Year as compared to the policies followed during the previous year.

Dr N S

Vyawahare

Digitally signed by
Dr N S Vyawahare
Date: 2024.12.12
12:02:16 +05'30'



... 2



2. **INVESTMENTS**

Investments are stated at costs.

3. **EMPLOYEE BENEFITS**

The college has contributed to the Statutory Provident Fund as an employer as a measure for retirement benefit. The college does not have any other provisions for the retirement benefits to its employees.

5. **EVENTS OCCURRING AFTER BALANCE SHEET DATE**

There are no events occurring after Balance Sheet Date till the completion of audit that will require separate disclosure.

6. Previous year's figures are regrouped and rearranged wherever necessary in order to make them comparable with the current year's figures.

FOR DR. D. Y. PATIL COLLEGE OF
PHARMACY (B - PHARMACY)



(Dr. N. S. Vyawahare)
Principal



(B. H. Sharma)
Chief Finance Officer

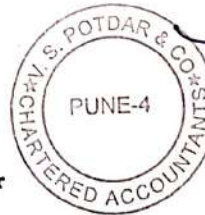


(RAdm Amit Vikram (Retd))
Campus Director



(Tejas S. Patil)
Trustee

FOR V. S. POTDAR & CO.
FIRM REG. NO. 107984W
CHARTERED ACCOUNTANTS



(K. S. PURANIK)
PARTNER

M. NO.: 123680

UDIN : 24123680BKETRN7835

DATE : 19.09.2024

PLACE : PUNE

DATE : 19.09.2024

PLACE : PUNE

Dr N S

Vyawahar

e

Digitally signed
by Dr N S

Vyawahare

Date: 2024.12.12

12:02:29 +05'30'



555
DR. D. Y. PATIL PRATISHTHAN

AKURDI, PUNE - 411 044

F.Y. 2023 - 2024

A.Y. 2024 - 2025

Dr N S

Vyawahare

Digitally signed by

Dr N S Vyawahare

Date: 2024.12.12

12:03:02 +05'30'

DR. D. Y. PATIL
COLLEGE OF PHARMACY
(M - PHARMACY)



INDEPENDENT AUDITORS' REPORT

1. OPINION:

We have audited the accompanying financial statements of **DR. D. Y. PATIL COLLEGE OF PHARMACY (M - PHARMACY)**, which comprises the Balance Sheet as at March 31, 2024, the Income & Expenditure Statement for the year then ended, and a summary of significant accounting policies.

In our opinion, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with the Maharashtra Public Trusts Act, 1950 and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

2. BASIS OF OPINION

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

3. RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE FOR THE FINANCIAL STATEMENTS:

Management is responsible for the preparation of the financial statements in accordance with Maharashtra Public Trusts Act, 1950 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.

Dr N S

Vyawahare

Digitally signed by
Dr N S Vyawahare
Date: 2024.12.12
12:03:15 +05'30'



...2

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 entity's financial reporting process.

4. **AUDITOR'S RESPONSIBILITY FOR THE AUDIT OF THE FINANCIAL STATEMENTS:**


Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

PLACE : PUNE
DATE : 19.09.2024



FOR V. S. POTDAR & CO.,
FIRM REG. NO. 107984W
CHARTERED ACCOUNTANTS


(K. S. PURANIK)
PARTNER

M. NO. 123680

UDIN : 24123680BKETRN7835

Dr N S

Vyawahare

Digitally signed by
Dr N S Vyawahare
Date: 2024.12.12
12:03:29 +05'30'

SCHEDULE VIII
[VIDE RULE 17(1)]

REGISTRATION NO. : E - 1175/KOLHAPUR
NAME OF THE PUBLIC TRUST : DR. D. Y. PATIL COLLEGE OF PHARMACY (M. PHARMACY), AKURDI, PUNE - 411 044
BALANCE SHEET AS AT : 31 ST MARCH, 2024.

FUNDS & LIABILITIES	SCH. NO.	AMOUNT	PROPERTY AND ASSETS	SCH. NO.	AMOUNT
		31.03.2024 ₹			31.03.2024 ₹
Trust Fund or Corpus:-			Immovable Properties:- (At Cost)		
Balance as per Last Balance Sheet		...	Balance as per last Balance Sheet		...
Add: Corpus Donations		...	Additions during the year		...
		...	Less : Sales during the year		...
		...	Depreciation up to date		...
Other Earmarked Fund:-			Furniture & Fixtures	1	
(Created under the provision of the trust deed or scheme or out of the income)			Balance as per last Balance Sheet		7,68,931.00
Depreciation Fund		...	Additions during the year		1,84,375.00
Sinking Fund		...			9,53,306.00
Reserve Fund		...	Less : Sales during the year		...
Any other Fund			Depreciation up to date		3,48,682.20
- Development Fund		1,03,86,136.00			6,04,623.80
Loans (Secured or Unsecured):-			Other Fixed Assets	2	
From Trustees		...	Balance as per last Balance Sheet		1,03,88,822.00
From Other		...	Additions during the year		23,36,778.00
		...			1,27,25,600.00
Liabilities			Less : Sales during the year		...
For Expenses		...	Depreciation up to date		79,26,905.80
For Advances	3	1,85,043.00			47,98,694.20
For Rent and Other Deposits :			Investments:-		...
- Caution Money Deposit		2,23,000.00	Loans (Secured or Unsecured) : Good / Doubtful		
For Sundry Credit Balance	4	2,56,416.00	Loans Scholarships		...
		...	Other Loans		...
Internal Transfer			Advances:-		
Dr D Y Patil Pratishthan Akurdi Pune Branch		89,60,277.04	To Trustees		...
		...	To Employees		...
		...	To Contractors		...
		...	To Lawyers		...
		...	To Others	5	4,48,607.50
		...	Income Outstanding:-		
		...	Rent		...
		...	Interest	6	12,99,009.00
		...	Other Income		...
		...	- Fees Receivable from Students		29,34,302.00
		...	Cash and Bank Balances:-		
		...	(a) In Accounts with Banks	7	11,50,550.90
		...	In Fixed Deposit with Andhra Bank	8	89,34,703.00
		...	(b) With the Trustee		...
		...	(c) With the Manager		...
		...	- Cash Balance with College Authorities		32,662.00
		...	- DD/Cheque in Hand		...
TOTAL C/F		2,00,10,872.04	TOTAL C/F		2,02,03,152.40

Digitally signed
by Dr N S
Vyawahare
Date: 2024.12.12
12:03:42 +05'30'

FUNDS & LIABILITIES	SCH. NO.	AMOUNT 31.03.2024 ₹	PROPERTY AND ASSETS	SCH. NO.	AMOUNT 31.03.2024 ₹
TOTAL B/F		2,00,10,872.04	TOTAL B/F		2,02,03,152.40
			Income and Expenditure Account:-		
			Balance as per Balance Sheet		7,92,298.02
			Less : Appropriation, if any		...
			Add : Deficit as per Income & Expenditure Account		...
			Less : Surplus as per Income & Expenditure Account		9,84,578.38
					(1,92,280.36)
TOTAL ₹		<u>2,00,10,872.04</u>	TOTAL ₹		<u>2,00,10,872.04</u>

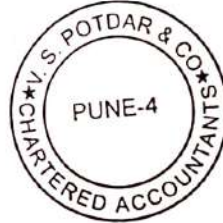
The Above Balance Sheet To The Best Of Our Belief Contains A True Accounts Of Funds And Liabilities And Of The Property And Assets Of The Trust

AS PER OUR REPORT OF EVEN DATE,
FOR V. S. POTDAR & CO.
FIRM REG. NO. 107984W
CHARTERED ACCOUNTANTS,

DR. D. Y. PATIL COLLEGE OF PHARMACY
(M - PHARMACY)

(Dr. N. S. Vyawahare)
Principal

(B. H. Sharma)
Chief Finance Officer



(K. S. PURANIK)
PARTNER
M. NO.123680
UDIN : 24123680BKETRN7835

(Adm Amit Vikram (Retd))
Campus Director

(Tejas S. Patil)
Trustee

DATE : 19.09.2024
PLACE : PUNE

DATE : 19.09.2024
PLACE : PUNE

Dr N S
Vyawahare
Digitally signed
by Dr N S
Vyawahare
Date: 2024.12.12
12:03:57 +05'30'

SCHEDULE IX
[VIDE RULE 17(1)]

REGISTRATION NO. : E - 1175/KOLHAPUR
NAME OF THE PUBLIC TRUST : DR. D. Y. PATIL COLLEGE OF PHARMACY (M. PHARMACY), AKURDI,
PUNE - 411 044
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON : 31 ST MARCH, 2024.

EXPENDITURE	SCH. NO.	AMOUNT 31.03.2024 ₹	INCOME	SCH. NO.	AMOUNT 31.03.2024 ₹
To Repairs & Maintenance - Computer		3,250.00	By Interest on bank saving deposit		14,903.00
To Repairs & Maintenance - Electrical		64,985.00	By Interest on bank fixed deposit		4,66,065.00
To Repairs & Maintenance - Other		3,50,507.00	By Fees from Student		1,25,09,088.00
To Bank Commission & Charges		845.62			
To Advertisement Expenses		15,000.00			
To Affiliation and other fees		5,10,000.00			
To Insurance		5,531.00			
To Laboratory Expenses		10,85,674.00			
To Professional & Legal Expenses		4,040.00			
To Office & Miscellaneous Expenses		13,492.00			
To Printing & Stationery		11,470.00			
To Salary & Honorarium		81,93,065.00			
To Software Expenses		2,36,000.00			
To Student Welfare		3,62,400.00			
To Staff Welfare & Entertainment		30,814.00			
To Travelling & Conveyance		12,150.00			
To Registration Charges of Staff & Students		11,510.00			
To Amounts written off-Tuition fees		88,000.00			
To Depreciation		7,72,772.00			
To Research Project Expenses		2,33,972.00			
To Surplus carried over to Balance Sheet		9,84,578.38			
TOTAL ₹		1,29,90,056.00	TOTAL ₹		1,29,90,056.00

DR. D. Y. PATIL COLLEGE OF PHARMACY
(M - PHARMACY)

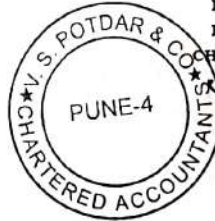
(Dr. N. S. Vyawahare)
Principal

(B. H. Sharma)
Chief Finance Officer

(RAAdm Amit Vikram (Retd))
Campus Director

(Tejas S. Patil)
Trustee

AS PER OUR REPORT OF EVEN DATE,
FOR V. S. POTDAR & CO.
FIRM REG. NO. 107984W
CHARTERED ACCOUNTANTS,



(KUNAL PURANIK)
PARTNER

M. NO.123680

UDIN : 24123680BKETRN7835

DATE : 19.09.2024
PLACE : PUNE

DATE : 19.09.2024
PLACE : PUNE

Dr N S

Vyawahare

Digitally signed

by Dr N S

Vyawahare

Date: 2024.12.12

12:04:12 +05'30'





DR. D. Y PATIL PARTISHTHAN'S
DR. D. Y. PATIL COLLEGE OF PHARMACY (M. PHARMACY), AKURDI, PUNE - 411 044


RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024.


RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
	₹		₹
To Opening Balance			
- Cash in hand	70,681.00		
- Punjab National Bank A/c. 01411131002433	65,91,572.02		
- Andhra Bank-Savings Bank A/c. No. 11710100015638	4,33,704.50	<u>By Fixed Assets purchased</u>	
		Furniture & Fixture	1,84,375.00
		Laboratory Equipment	22,01,454.00
		Library Books	4,548.00
To Amount Received From Students towards		<u>By Examination fees paid to SPPU</u>	5,43,600.00
- Development fees	13,86,656.00		
- Examination Fees	6,29,885.50		
- Caution Money	48,000.00		
- Eligibility Fees	31,200.00		
- Insurance Fees	1,05,984.00		
- Advance Fees	497.00		
- Fees Receivable	2,45,367.00		
- Admission Cancellation Charges	1,000.00		
- Miscellaneous Receipt	3,280.00		
- Project Assistance Fees	63,021.00		
- Student Activity Fees	96,000.00		
- Breakage Fine Fees	36,146.00		
- Library Book Fine Fees	485.00		
- Tuition Fees	95,62,398.00		
To Fixed Deposits maturity amount	50,00,000.00	<u>By Amount invested in Fixed Deposits</u>	1,00,00,000.00
To Tax Deducted at Source	2,49,816.00	<u>By Receivable from Bank</u>	4,48,607.50
To Profession Tax	14,200.00	<u>By Rcimbursement of expenses to students</u>	1,50,552.00
To Provident Fund	64,800.00	<u>By Reimbursement of expenses to staff</u>	7,528.00
		<u>By TDS on Fixed Deposits</u>	17,266.00
		<u>By TDS U/s 194N</u>	1,400.00
To Advance given to parties received	11,02,586.00	<u>By Salary & Honorarium</u>	81,24,665.00
To Insurance Staff Share recoverable received	5,264.00	<u>By Repairs & Maintenance - Computer</u>	3,250.00
To Interests on Fixed Deposit	1,72,670.00	<u>By Repairs & Maintenance - Electrical</u>	64,985.00
To Interest on Saving Bank A/c	14,903.00	<u>By Repairs & Maintenance - Other</u>	3,50,507.00
		<u>By Bank Commission & Charges</u>	845.62
		<u>By Advertisement Expenses</u>	15,000.00
		<u>By Affiliation and other fees</u>	38,000.00
		<u>By Insurance</u>	5,531.00
		<u>By Laboratory Expenses</u>	10,84,099.00
		<u>By Professional and Legal Expenses</u>	800.00
		<u>By Office & Miscellaneous Expenses</u>	13,492.00
		<u>By Printing & Stationery</u>	9,318.00
		<u>By Software Expenses</u>	2,36,000.00
		<u>By Student Welfare</u>	3,59,687.00
		<u>By Staff Welfare & Entertainment</u>	20,520.00
		<u>By Travelling & Conveyance</u>	12,150.00
		<u>By Research project</u>	93,143.00
		<u>By Amount Paid to Dr. D. Y. Patil Pratishthan, Akurdi</u>	
		<u>Campus Head Office</u>	7,55,580.00
		<u>By Closing Balance</u>	
		- Cash in hand	32,662.00
		- Punjab National Bank A/c. 01411131002433	11,50,550.90
		- Andhra Bank-Savings Bank A/c. No. 11710100015638	...
TOTAL ₹	2,59,30,116.02	TOTAL ₹	2,59,30,116.02

DR. D. Y. PATIL COLLEGE OF PHARMACY
(M - PHARMACY)


(Dr. N. S. Vyawahare)
Principal


(B. H. Sharma)
Chief Finance Officer


(RAdm Amit Vikram (Retd))
Campus Director


(Tejas S. Patil)
Trustee

DATE : 19.09.2024
PLACE : PUNE

AS PER OUR REPORT OF EVEN DATE,
FOR V. S. POTDAR & CO.
FIRM REG. NO. 107984W
CHARTERED ACCOUNTANTS,




(KUNAL PURANIK)
PARTNER
M. NO.123680
UDIN : 24123680BKETR7835

DATE : 19.09.2024
PLACE : PUNE

Dr N S
Vyawahare

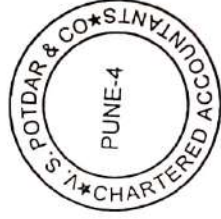
Digitally signed by
Dr N S Vyawahare
Date: 2024.12.12
12:04:26 +05'30'

SCHEDULE NO. 1:
FURNITURE AND FIXTURES & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2024.

SR. NO.	ASSETS	GROSS BLOCK				DEPRECIATION				CLOSING W.D.V. AS ON 31.03.2024 ₹
		AS ON 01.04.2023 ₹	UPTO 30.09.2023 ₹	ADDITIONS AFTER 30.09.2023 ₹	TOTAL UPTO 31.03.2024 ₹	RATE %	UPTO 01.04.2023 ₹	FOR THE YEAR ₹	TOTAL ₹	
1.	Furniture & Fixture	7,68,931.00	...	1,84,375.00	9,53,306.00	10	2,91,745.20	56,937.00	3,48,682.20	6,04,623.80
	TOTAL ₹	7,68,931.00	...	1,84,375.00	9,53,306.00		2,91,745.20	56,937.00	3,48,682.20	6,04,623.80

SCHEDULE NO. 2:
OTHER FIXED ASSETS & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2024.

SR. NO.	ASSETS	GROSS BLOCK				DEPRECIATION				CLOSING W.D.V. AS ON 31.03.2024 ₹
		AS ON 01.04.2023 ₹	UPTO 30.09.2023 ₹	ADDITIONS AFTER 30.09.2023 ₹	TOTAL UPTO 31.03.2024 ₹	RATE %	UPTO 01.04.2023 ₹	FOR THE YEAR ₹	TOTAL ₹	
1.	Lab Equipments	71,60,077.00	...	22,32,280.00	93,92,357.00	15	46,20,018.00	5,48,430.00	51,68,448.00	42,23,909.00
2.	Library Books	8,05,460.00	4,548.00	99,950.00	9,09,958.00	40	6,11,932.00	99,220.00	7,11,152.00	1,98,806.00
3.	Computer	7,77,619.00	...	...	7,77,619.00	40	7,71,375.80	2,497.00	7,73,872.80	3,746.20
4.	Office Equipment	16,45,666.00	...	...	16,45,666.00	15	12,07,745.00	65,688.00	12,73,433.00	3,72,233.00
	TOTAL ₹	1,03,88,822.00	4,548.00	23,32,230.00	1,27,25,600.00		72,11,070.80	7,15,835.00	79,26,905.80	47,98,694.20



Dr N S
Vyawahare

Digitally signed by
Dr N S Vyawahare
Date: 2024.12.12
12:04:40 +05'30'

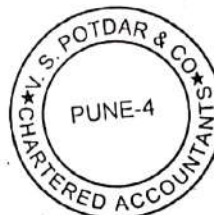


DR. D. Y PATIL PARTISHTHAN'S
DR. D. Y. PATIL COLLEGE OF PHARMACY (M. PHARMACY), AKURDI, PUNE - 411 044

	AMOUNT 31.03.2024 ₹
<u>SCHEDULES TO BALANCE SHEET</u>	
<u>SCHEDULE NO. 3 : LIABILITY FOR ADVANCES</u>	
Advance Fees	2,179.00
University Exam Fees Payable	93,201.00
Scholarship payable	89,663.00
TOTAL ₹	1,85,043.00
 <u>SCHEDULE NO. 4 : SUNDRY CREDIT BALANCES</u>	
Professional Tax	1,200.00
Provident Fund A/c (Employee)	5,400.00
<u>Tax Deducted at Source Payable</u>	
- U/s. 194 C	9,816.00
- U/s. 192 B	2,40,000.00
TOTAL ₹	2,56,416.00
 <u>SCHEDULE NO. 5 : ADVANCES TO OTHERS</u>	
Receivable from Bank	4,48,607.50
TOTAL ₹	4,48,607.50
 <u>SCHEDULE NO. 6: INTEREST ACCRUED BUT NOT REALISED</u>	
<u>Fixed Deposit with Andhra Co-op Bank Ltd. :</u>	
- FD No. - 111720100018440	1,04,036.00
- FD No. - 111720100019713	2,36,263.00
- FD No. - 111720100046009	4,35,019.00
 <u>Fixed Deposit with Punjab National Bank :</u>	
- FD No. - 01413031084434	1,89,188.00
- FD No. - 01413031084441	75,670.00
- FD No. - 01413031084458	75,677.00
- FD No. - 01413031084465	75,673.00
- FD No. - 0141SUP1000177	53,742.00
- FD No. - 0141SUP1000186	53,741.00
TOTAL ₹	12,99,009.00
 <u>SCHEDULE NO. 7: ACCOUNTS WITH BANKS</u>	
Andhra Bank-Savings Bank A/c. No. 11710100015638	...
Punjab National Bank A/c. 01411131002433	11,50,550.90
TOTAL ₹	11,50,550.90
 <u>SCHEDULE NO. 8: FIXED DEPOSIT</u>	
<u>Fixed Deposit with Andhra Co-op Bank Ltd. :</u>	
- FD No. - 111720100018440	4,13,439.00
- FD No. - 111720100019713	10,32,213.00
- FD No. - 111720100046009	3,00,000.00
 <u>Fixed Deposit with Punjab National Bank :</u>	
- FD No. - 01413031084434	7,22,299.00
- FD No. - 01413031084441	2,88,917.00
- FD No. - 01413031084458	2,88,920.00
- FD No. - 01413031084465	2,88,915.00
- FD No. - 0141SUP1000177	3,00,000.00
- FD No. - 0141SUP1000186	3,00,000.00
- FD. NO. 0141100R00002385	50,00,000.00
TOTAL ₹	89,34,703.00

Dr N S
Vyawahare

Digitally signed
by Dr N S
Vyawahare
Date: 2024.12.12
12:04:54 +05'30'



DR. D. Y. PATIL COLLEGE OF PHARMACY (M - PHARMACY)

SIGNIFICANT ACCOUNTING POLICIES :

1. MAJOR ACCOUNTING POLICIES

a. GENERAL

The financial Statements of the College have been prepared under the Historical Cost convention using the cash system of accounting on going concern basis.

b. FIXED ASSETS & DEPRECIATION

Fixed Assets are stated at Cost less Depreciation.

It is the policy of the college to charge Depreciation on Fixed Assets on written down value Method for the full year, except for assets acquired during the year on which Depreciation to be calculated at half the rate applicable to that particular asset if acquired after 30th September of the financial year. Depreciation rates are applied based on management's estimate of useful life of the asset at the time of acquisition of the asset.

c. INCOME RECOGNITION

Tuition and other fees receivable from students for a particular year have been recorded in the books in the year to which it relates.

Interest received / receivable has been recorded as and when it becomes due.

d. ACCOUNTING FOR GRANTS

i. Grants related to Fixed Assets – The grant is shown as a deduction from the gross value of the asset concerned in arriving at its book value. Thus, the grant is recognized in the profit & loss statement over the useful life of the depreciable asset by way of a reduced depreciation charge.

ii. Grants related to revenue – The grants related to revenue are deducted from the related expenditure and are either shown as a debit or credit in the profit & loss statement as the case may be.

e. CHANGE IN ACCOUNTING POLICY

There are no changes in accounting policies followed by the College during the Financial Year as compared to the policies followed during the previous year.

Dr N S

Vyawahare

Digitally signed by

Dr N S Vyawahare

Date: 2024.12.12

12:05:08 +05'30'



... 2



2. **INVESTMENTS**

Investments are stated at costs.

3. **EMPLOYEE BENEFITS**

The college has contributed to the Statutory Provident Fund as an employer as a measure for retirement benefit. The college does not have any other provisions for the retirement benefits to its employees.


4. **EVENTS OCCURRING AFTER BALANCE SHEET DATE**

There are no events occurring after Balance Sheet Date till the completion of audit that will require separate disclosure.

5. Previous year's figures are regrouped and rearranged wherever necessary in order to make them comparable with the current year's figures.

FOR DR. D. Y. PATIL COLLEGE OF
PHARMACY (M - PHARMACY)


(Dr. N. S. Vyawahare)
Principal

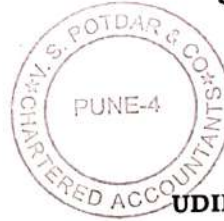

(B. H. Sharma)
Chief Finance Officer


(R. Amit Vikram (Retd))
Campus Director


(Tejas S. Patil)
Trustee

DATE : 19.09.2024
PLACE : PUNE

FOR V. S. POTDAR & CO.
FIRM REG. NO. 107984W
CHARTERED ACCOUNTANTS




(K. S. PURANIK)
PARTNER

M. NO.: 123680
UDIN : 24123680BKETRN7835

DATE : 19.09.2024
PLACE : PUNE

Dr N S
Vyawahare

Digitally signed by
Dr N S Vyawahare
Date: 2024.12.12
12:05:22 +05'30'

555
DR. D. Y. PATIL PRATISHTHAN

AKURDI, PUNE - 411 044

F.Y. 2023 - 2024

A.Y. 2024 - 2025

Dr N S

Vyawahare

Digitally signed by

Dr N S Vyawahare

Date: 2024.12.12

12:05:45 +05'30'

DR. D. Y. PATIL COLLEGE OF
PHARMACY
(PHARM D)



INDEPENDENT AUDITORS' REPORT

1. OPINION:

We have audited the accompanying financial statements of **DR. D. Y. PATIL COLLEGE OF PHARMACY (PHARM D)**, which comprises the Balance Sheet as at March 31, 2024, the Income & Expenditure Statement for the year then ended, and a summary of significant accounting policies.

In our opinion, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with the Maharashtra Public Trusts Act, 1950 and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

2. BASIS OF OPINION

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

3. RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE FOR THE FINANCIAL STATEMENTS:

Management is responsible for the preparation of the financial statements in accordance with Maharashtra Public Trusts Act, 1950 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.

**Dr N S
Vyawahare**

Digitally signed by
Dr N S Vyawahare
Date: 2024.12.12
12:05:58 +05'30'



...2

- 2 -

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 entity's financial reporting process.

4. **AUDITOR'S RESPONSIBILITY FOR THE AUDIT OF THE FINANCIAL STATEMENTS:**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

FOR V. S. POTDAR & CO.,
FIRM REG. NO. 107984W
CHARTERED ACCOUNTANTS



(K. S. PURANIK)
PARTNER

M. NO. 123680

UDIN : 24123680BKETRN7835

PLACE : PUNE
DATE : 19.09.2024

Dr N S
Vyawahare

Digitally signed by
Dr N S Vyawahare
Date: 2024.12.12
12:06:11 +05'30'



SCHEDULE VIII
[VIDE RULE 17(1)]

REGISTRATION NO. : E - 1175/KOLHAPUR
NAME OF THE PUBLIC TRUST : DR. D. Y. PATIL COLLEGE OF PHARMACY (PHARM D), AKURDI, PUNE - 411 044
BALANCE SHEET AS AT : 31ST MARCH, 2024.

FUNDS & LIABILITIES	SCH. NO.	AMOUNT 31.03.2024 ₹	PROPERTY AND ASSETS	SCH. NO.	AMOUNT 31.03.2024 ₹
Trust Fund or Corpus:-			Immovable Properties:-		
Balance as per Last Balance Sheet		...	Balance as per last Balance Sheet	1	...
Add: Corpus Donations		...	Additions during the year		...
		...	Less : Sales during the year		...
		...	Depreciation up to date		...
Other Earmarked Fund:-			Furniture & Fixtures:-	2	
(Created under the provision of the trust deed or scheme or out of the Income)			Balance as per last Balance Sheet		2,04,647.00
Depreciation Fund		...	Additions during the year		...
Sinking Fund		...	Less : Sales during the year		...
Reserve Fund		...	Depreciation up to date		29,674.00
Any other Fund					1,74,973.00
- Development Fund		...	Other Movable Properties:-	3	
Balance as per Last Balance Sheet		13,66,908.00	Balance as per last Balance Sheet		6,90,312.00
Add: Additions during the year		9,43,029.00	Additions during the year		3,54,971.00
		23,09,937.00	Less : Sales during the year		...
Loans (Secured or Unsecured):-			Depreciation up to date		3,93,714.00
From Trustees		...			6,51,569.00
From Other		...	Investments:-		...
Liabilities			Loans (Secured or Unsecured) : Good / Doubtful		
For Expenses:			Loans Scholarships		...
For Advances:	4	1,79,333.00	Other Loans		...
For Rent and Other Deposits :			Advances:-		
- Caution Money Deposit		1,28,000.00	To Trustees		...
For Sundry Credit Balance	5	2,22,047.60	To Employees		...
			To Contractors		...
			To Lawyers		...
			To Others	6	52,000.00
			Income Outstanding:-		
			Rent		...
			Interest	7	92,791.00
			Other Income		...
			Fees Receivable from Students		22,72,440.75
			Cash and Bank Balances:-		
			(a) In Accounts with Bank	8	4,59,100.35
			In Fixed Deposit with OBC	9	16,50,000.00
			(b) With the Trustee		...
			(c) With the Manager		...
			- Cheques In Hand with College Authorities		...
			- Cash Balance with College Authorities		4,898.00
			Internal Transfer		
			- Dr. D. Y. Patil Pratishthan Akurdi Branch(B Pharma)		23,62,051.25
			- Dr. D. Y. Patil Pratishthan Akurdi Branch		3,80,503.10
			- Dr. D. Y. Patil Pratishthan Akurdi Branch(D Pharm)		(8,69,506.00)
			- Dr. D. Y. Patil Pratishthan Akurdi Branch(M Pharma)		(4,20,017.00)
TOTAL C/F.		28,39,317.60	TOTAL C/F.		68,10,803.45

...2

Dr N S

Vyawahare

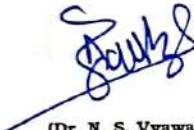
Digitally signed by
Dr N S Vyawahare
Date: 2024.12.12
12:06:24 +05'30'




FUNDS & LIABILITIES	SCH. NO.	AMOUNT 31.03.2024 ₹	PROPERTY AND ASSETS	SCH. NO.	AMOUNT 31.03.2024 ₹
TOTAL B/F.		28,39,317.60	TOTAL B/F.		68,10,803.45
Income and Expenditure Account:-					
Balance as per Balance Sheet		39,13,289.91			
Add : Appropriation, if any		...			
Less : Deficit as per Income & Expenditure Account		...			
Add : Surplus as per Income & Expenditure Account		58,195.94			
		39,71,485.85			
TOTAL ₹		68,10,803.45	TOTAL ₹		68,10,803.45

The Above Balance Sheet To The Best Of Our Belief Contains A True Accounts Of Funds And Liabilities And Of The Property And Assets Of The Trust

DR. D. Y. PATIL COLLEGE OF PHARMACY
(PHARM D)


(Dr. N. S. Vyawahare)
Principal

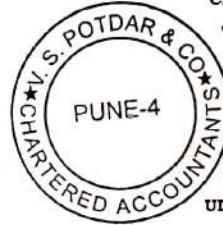

(B. H. Sharma)
Chief Finance Officer



(RAdm Amit Vikram (Retd))
Campus Director


(Tejas S. Patil)
Trustee

DATE : 19.09.2024
PLACE : PUNE

AS PER OUR REPORT OF EVEN DATE,
FOR V. S. POTDAR & CO.
FIRM REG. NO. 107984W
CHARTERED ACCOUNTANTS,




(K. S. PURANIK)
PARTNER
M. NO.123680
UDIN : 24123680BKETRN7835

DATE : 19.09.2024
PLACE : PUNE

Dr N S
Vyawahare
Digitally signed
by Dr N S
Vyawahare
Date: 2024.12.12
12:06:36 +05'30'

SCHEDULE VIII
[VIDE RULE 17(1)]

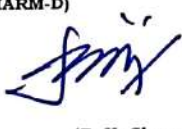
REGISTRATION NO. : E - 1175/KOLHAPUR
NAME OF THE PUBLIC TRUST : DR. D. Y. PATIL COLLEGE OF PHARMACY (PHARM D), AKURDI,
PUNE - 411 044
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON : 31ST MARCH, 2024.

EXPENDITURE	SCH. NO.	AMOUNT 31.03.2024 ₹	INCOME	SCH. NO.	AMOUNT 31.03.2024 ₹
To Repairs & Maintenance - Other		52,932.00	By Fees From Students		85,37,512.00
To Bank Charges		1,343.56	By Interest on Fixed Deposits		1,02,860.00
To Interest on TDS		27.00			
To Professional and Legal fees		10,710.00			
To Depreciation		2,75,094.00			
To Advertisement Expenses		15,000.00			
To Affiliation, Inspection Fees		14,20,312.00			
To Entertainment & Staff Welfare		12,655.00			
To Laboratory Expenses		3,800.00			
To Membership & Subscription fees		2,07,298.00			
To Office & Miscellaneous Expenses		12,786.00			
To Postage & Telephone Expenses		354.00			
To Printing & Stationery		12,660.00			
To Registration Fees		67,902.00			
To Salary & Honorarium		48,16,398.00			
To Software Expenses		2,95,000.00			
To Students Welfare		12,57,530.50			
To Travelling & Coveyance Expenses		1,20,374.00			
To Surplus carried over to Balance Sheet		58,195.94			
TOTAL ₹		86,40,372.00	TOTAL ₹		86,40,372.00

DR. D. Y. PATIL COLLEGE OF PHARMACY
(PHARM-D)



(Dr. N. S. Vyawahare)
Principal



(B. H. Sharma)
Chief Finance Officer

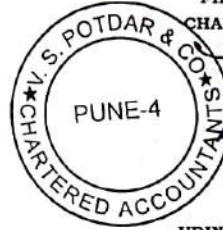



(Radm Amit Vikram (Retd))
Campus Director



(Tejas S. Patil)
Trustee

AS PER OUR REPORT OF EVEN DATE,
FOR V. S. POTDAR & CO.
FIRM REG. NO. 107984W
CHARTERED ACCOUNTANTS




(KUNAL PURANIK)
PARTNER
M. NO. 123680
UDIN : 24123680BKETRN7835

DATE : 19.09.2024
PLACE : PUNE

DATE : 19.09.2024
PLACE : PUNE

Dr N S
Vyawahare
Digitally signed
by Dr N S
Vyawahare
Date: 2024.12.12
12:06:49 +05'30'



DR. D. Y PATIL PRATISHTHAN'S
 DR. D. Y. PATIL COLLEGE OF PHARMACY (PHARM D), AKURDI, PUNE - 411 044
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024.

RECEIPTS	AMOUNT ₹	PAYMENTS	AMOUNT ₹
To <u>Opening Balance</u>			
- Cash in hand	13,242.00		
- Punjab National Bank A/c No. 0141102100000022	11,64,237.91		
To Amount Received From Students towards		<u>By Fixed Assets purchased</u>	
- Development fees	8,75,589.00	Laboratory Equipment	1,90,903.00
- Caution Money	31,000.00	Library Books	5,802.00
- Eligibility Fees	8,240.00	By Advance Fees Refunded to Students	560.00
- Insurance Fees	1,40,208.00	By Receivable from Bank	52,000.00
- Fees Receivable	5,47,340.00	By Reimbursement of expenses to students	69,375.00
- Admission Cancellation Charges	1,000.00	By Reimbursement of expenses to staff	1,02,315.00
- Improvement & Resessional Fees	16,000.00	By TDS on Fixed Deposits	6,227.00
- Miscellaneous Receipt	742.00	By TDS U/s 194N	400.00
- Student Activity Fees	1,27,000.00		
- Breakage Fees	25,293.00		
- University Fees	2,64,576.00		
- Tuition Fees	63,74,383.00		
To Fixed Deposits matured	27,00,000.00	By Amount invested in Fixed Deposits	30,00,000.00
To Tax Deducted at Source	2,21,824.00	By Salary & Honorarium	63,88,472.00
To Professional Tax	21,000.00	By Bank Charges	1,343.56
To Employee Provident Fund	79,200.00	By Interest on TDS	27.00
To Advance given to parties received back	95,452.00	By Advertisement Expenses	9,000.00
To Insurance Staff Share recoverable received	5,688.00	By Affiliation, Inspection Fees	60,000.00
To Interest on Fixed Deposit	62,278.00	By Travelling & Coveyance Expenses	19,154.00
		By Entertainment & Staff Welfare	6,274.00
		By Laboratory Expenses	3,800.00
		By Printing & Stationery	9,320.00
		By Students Welfare	12,11,942.00
		By Membership & Subscription Charges	2,07,298.00
		By Professional & Consultancy Charges	2,610.00
		By Software Expenses	2,95,000.00
		By Office & Miscellaneous Expenses	8,345.00
		By Postage, Telephone & Internet Expenses	354.00
		By Amount received from Dr. D. Y. Patil Pratishthan, Akurdi Campus Head Office	6,59,773.00
		<u>By Closing Balance</u>	
		- Cash in hand	4,898.00
		- Punjab National Bank A/c No. 0141102100000022	4,59,100.35
TOTAL ₹	1,27,74,292.91	TOTAL ₹	1,27,74,292.91

DR. D. Y. PATIL COLLEGE OF PHARMACY
(PHARM-D)

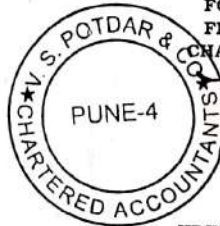
(Dr. N. S. Vyawahare)
Principal

(RAadm Amit Vikram (Retd))
Campus Director

(B. H. Sharma)
Chief Finance Officer

(Tejas S. Patil)
Trustee

AS PER OUR REPORT OF EVEN DATE,
FOR V. S. POTDAR & CO.
FIRM REG. NO. 107984W
CHARTERED ACCOUNTANTS



(KUNAL PURANIK)
PARTNER
M. NO.123680
UDIN : 24123680BKETRN7835

DATE : 19.09.2024
PLACE : PUNE

DATE : 19.09.2024
PLACE : PUNE

Dr N S
Vyawahare

Digitally signed by
Dr N S Vyawahare
Date: 2024.12.12
12:07:01 +05'30'

**SCHEDULE NO. 1 :
 IMMOVABLE PROPERTIES & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2024.**

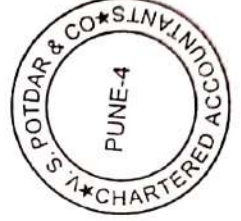
SR. NO.	ASSETS	GROSS BLOCK			DEPRECIATION			CLOSING WDV AS ON 31.03.2024 ₹		
		AS ON 01.04.2023 ₹	ADDITIONS UPTO 30.09.2023 ₹	ADDITIONS DURING THE YEAR ₹	DELETIONS DURING THE YEAR ₹	TOTAL UPTO 31.03.2024 ₹	RATE %		UPTO 01.04.2023 ₹	FOR THE YEAR ₹	TOTAL ₹
1.	Building	...	...	...	...	...	10	...	...	...
	TOTAL ₹	...	...	...	...	...	...	...	...	...

**SCHEDULE NO. 2 :
 FURNITURE AND FIXTURES & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2024.**

SR. NO.	ASSETS	GROSS BLOCK			DEPRECIATION			CLOSING WDV AS ON 31.03.2024 ₹		
		AS ON 01.04.2023 ₹	ADDITIONS UPTO 30.09.2023 ₹	ADDITIONS DURING THE YEAR ₹	DELETIONS DURING THE YEAR ₹	TOTAL UPTO 31.03.2024 ₹	RATE %		UPTO 01.04.2023 ₹	FOR THE YEAR ₹	TOTAL ₹
1.	Furniture & Fixture	2,04,647.00	...	...	...	...	10	10,232.00	19,442.00	29,674.00
	TOTAL ₹	2,04,647.00	...	...	...	2,04,647.00	...	10,232.00	19,442.00	29,674.00

**SCHEDULE NO. 3 :
 OTHER MOVABLE ASSETS & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2024.**

SR. NO.	ASSETS	GROSS BLOCK			DEPRECIATION			CLOSING WDV AS ON 31.03.2024 ₹		
		AS ON 01.04.2023 ₹	ADDITIONS UPTO 30.09.2023 ₹	ADDITIONS DURING THE YEAR ₹	DELETIONS DURING THE YEAR ₹	TOTAL UPTO 31.03.2024 ₹	RATE %		UPTO 01.04.2023 ₹	FOR THE YEAR ₹	TOTAL ₹
1.	Computers	4,97,011.00	...	...	...	...	40	99,402.00	1,59,044.00	2,58,446.00
2.	Laboratory Equipment	...	...	2,99,227.00	...	...	15	...	22,442.00	22,442.00
3.	Library Books	1,93,301.00	5,802.00	49,942.00	...	...	40	38,660.00	74,166.00	1,12,826.00
	TOTAL ₹	6,90,312.00	5,802.00	3,49,169.00	3,54,971.00	10,45,283.00	...	1,38,062.00	2,55,652.00	3,93,714.00

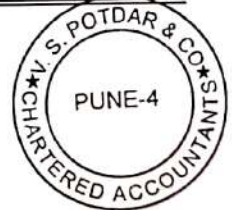


Dr N S Vyawahare
 Digitally signed by Dr N S Vyawahare
 Date: 2024.12.12 12:07:21 +05'30'

DR. D. Y PATIL PRATISHTHAN'S

DR. D. Y. PATIL COLLEGE OF PHARMACY (PHARM D), AKURDI, PUNE - 411 044

	AMOUNT 31.03.2024 ₹
<u>SCHEDULES TO BALANCE SHEET</u>	
<u>SCHEDULE NO. 4 : LIABILITY FOR ADVANCES</u>	
Fee Refundable to Students	8,975.00
Scholarship Payable to Students	1,70,358.00
TOTAL ₹	1,79,333.00
<u>SCHEDULE NO. 5 : SUNDRY CREDIT BALANCES</u>	
Profession Tax	2,400.00
Provident Fund	5,400.00
<u>Tax Decucted at Source</u>	
- U/s. 192 C	6,733.00
- U/s. 192 B	65,000.00
- U/s. 194 J	600.00
University Fees	1,41,914.60
TOTAL ₹	2,22,047.60
<u>SCHEDULE NO. 6 : ADVANCES TO OTHERS</u>	
Receivable from Bank	52,000.00
Profession Tax Recoverable	...
TOTAL ₹	52,000.00
<u>SCHEDULE NO. 7 : INCOME OUTSTANDING</u>	
<u>In Fixed Deposit Account with Punjab National Bank</u>	
- FD No. - 0141SUP1000168	80,614.00
- FD No. - 014110DP00003442	12,177.00
TOTAL ₹	92,791.00
<u>SCHEDULE NO. 8 : ACCOUNTS WITH BANKS</u>	
Punjab National Bank A/c No. 0141102100000022	4,59,100.35
TOTAL ₹	4,59,100.35
<u>SCHEDULE NO. 9 : FIXED DEPOSITS WITH BANKS</u>	
<u>In Fixed Deposit Account with Punjab National Bank</u>	
- FD No. - 010000OR00001340	...
- FD No. - 010000OR00000712	7,00,000.00
- FD No. - 0141SUP1000168	4,50,000.00
- FD No. - 014110DP00003442	5,00,000.00
TOTAL ₹	16,50,000.00



Digitally signed
by Dr N S
Vyawahare
Date: 2024.12.12
12:07:36 +05'30'

DR. D. Y. PATIL COLLEGE OF PHARMACY (PHARM- D)

SIGNIFICANT ACCOUNTING POLICIES :

1. MAJOR ACCOUNTING POLICIES

a. GENERAL

The financial Statements of the College have been prepared under the Historical Cost convention using the cash system of accounting on going concern basis.

b. FIXED ASSETS & DEPRECIATION

Fixed Assets are stated at Cost less Depreciation.

It is the policy of the college to charge Depreciation on Fixed Assets on written down value Method for the full year, except for assets acquired during the year on which Depreciation to be calculated at half the rate applicable to that particular asset if acquired after 30th September of the financial year. Depreciation rates are applied based on management's estimate of useful life of the asset at the time of acquisition of the asset.

c. INCOME RECOGNITION

Tuition and other fees receivable from students for a particular year have been recorded in the books in the year to which it relates.

Interest received / receivable has been recorded as and when it becomes due.

d. ACCOUNTING FOR GRANTS

i. Grants related to Fixed Assets – The grant is shown as a deduction from the gross value of the asset concerned in arriving at its book value. Thus, the grant is recognized in the profit & loss statement over the useful life of the depreciable asset by way of a reduced depreciation charge.

ii. Grants related to revenue – The grants related to revenue are deducted from the related expenditure and are either shown as a debit or credit in the profit & loss statement as the case may be.

e. CHANGE IN ACCOUNTING POLICY

There are no changes in accounting policies followed by the College during the Financial Year as compared to the policies followed during the previous year.

... 2

Dr N S

Vyawahare

Digitally signed by

Dr N S Vyawahare

Date: 2024.12.12

12:07:51 +05'30'



2. **INVESTMENTS**

Investments are stated at costs.

3. **EMPLOYEE BENEFITS**

The college has contributed to the Statutory Provident Fund as an employer as a measure for retirement benefit. The college does not have any other provisions for the retirement benefits to its employees.

4. **EVENTS OCCURRING AFTER BALANCE SHEET DATE**

There are no events occurring after Balance Sheet Date till the completion of audit that will require separate disclosure.

5. Previous year's figures are regrouped and rearranged wherever necessary in order to make them comparable with the current year's figures.

FOR DR. D. Y. PATIL COLLEGE OF
PHARMACY (PHARM- D)

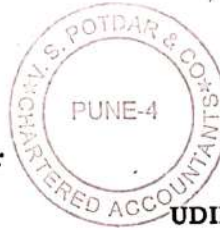
FOR V. S. POTDAR & CO.
FIRM REG. NO. 107984W
CHARTERED ACCOUNTANTS



(Dr. N. S. Vyawahare)
Principal



(B. H. Sharma)
Chief Finance Officer



(K. S. PURANIK)
PARTNER
M. NO.: 123680

UDIN : 24123680BKETRN7835



(RAdm Amit Vikram(Retd))
Campus Director



(Tejas S. Patil)
Trustee

DATE : 19.09.2024
PLACE : PUNE

DATE : 19.09.2024
PLACE : PUNE

Dr N S

Vyawahare

Digitally signed
by Dr N S
Vyawahare

Date: 2024.12.12
12:08:05 +05'30'

