

## AUDITOR'S REPORT

We have examined the attached Balance Sheet of **Navodaya College of Physiotherapy** as at 31<sup>st</sup> March, 2025 and also the Income and Expenditure Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our examination.

We have conducted our audit in accordance with auditing standards generally accepted in 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 examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by Institute, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion and we report that:

1. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit;
2. In our opinion, proper books of account as required by law have been kept by the Institute so far as appears from our examination of those books
3. The Balance Sheet and Income and Expenditure Account dealt with by this report are in agreement with the books of account.
4. In our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view in conformity with the accounting principles generally accepted in India:
  - a) in the case of the Balance Sheet, of the state of affairs of the Institute as at 31<sup>st</sup> March, 2025; and
  - b) in the case of the Income and Expenditure Account, of the Excess of Income Over Expenditure for the year ended on that date.

**For B N P S AND ASSOCIATES LLP**  
**CHARTERED ACCOUNTANTS**  
**(REG. No.008127S / S-200013)**

  
**(CA. Yogesh R Bung)**  
**Partner**  
**M.No:143932**



**PLACE: RAICHUR**  
**DATE: 16-10-2025**  
**UDIN: 25143932BMIPXU7607**

**NAVODAYA COLLEGE OF PHYSIOTHERAPY**

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025**

EXPENDITURE		Sch No.	AMOUNT	INCOME		Sch No.	AMOUNT
To	Functions and Festival Expenses		2,69,259	By	Income from Fees And Other Receipts	7	3,50,43,330
"	Professional Fees		35,000				
"	Printing & Stationery		50,138				
"	Promotion Expenses (Adevrtisement)		30,250	"	Interest Income		51,82,228
"	Professional Tax		2,500				
"	Taxes on Services (GST/Service Tax)		66,300				
"	Repairs & Maintenance		10,96,559				
"	Student Expenses		4,36,297				
"	Travelling Exp		55,010				
"	University Expenses		21,13,437				
"	Depreciation		4,10,063				
"	Salary		76,16,568				
"	<u>Contribution To :</u>						
	ESI		14,531				
	PF		86,232				
"	Miscellaneous Expenses	8	67,230				
"	Excess of Income over Expenditure transferred to Capital Account.		2,78,76,183				
<b>TOTAL</b>			<b>4,02,25,558</b>	<b>TOTAL</b>			<b>4,02,25,558</b>

Schedules & Notes to accounts form an integral part of Balance Sheet & Income & Expenditure A/c

As per our Report of Even Date attached

For NAVODAYA COLLEGE OF PHYSIOTHERAPY

For B N P S AND ASSOCIATES LLP  
CHARTERED ACCOUNTANTS  
FRNo: 008127S/S 200013



PRINCIPAL

PLACE : RAICHUR  
DATE : 16-10-2025





CA. YOGESH R BUNG  
PARTNER  
M.No: 143932



**NAVODAYA COLLEGE OF PHYSIOTHERAPY**

**BALANCE SHEET AS AT 31ST MARCH, 2025**

<u>LIABILITIES</u>	<u>SCH NO.</u>	<u>AMOUNT</u>	<u>ASSETS</u>	<u>SCH NO.</u>	<u>AMOUNT</u>
Corpus Fund	1	18,48,05,332	Fixed Assets	4	23,81,112
<u>Current Liabilities</u>			<u>Current Assets</u>		
A) Duties & Taxes	2	1,02,749	A) Advances	5	5,000
B) Other Current Liabilities	3	1,44,984	B) Cash & Cash Equivalents	6	9,51,42,957
			Intra Institution Branches		8,75,23,996
<b>TOTAL</b>		<b>18,50,53,065</b>	<b>TOTAL</b>		<b>18,50,53,065</b>

Schedules & Notes to accounts form an integral part of Balance Sheet & Income & Expenditure A/c

As per our Report of Even Date attached

For NAVODAYA COLLEGE OF PHYSIOTHERAPY

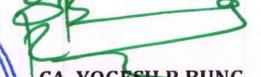


PRINCIPAL

PLACE : RAICHUR  
DATE : 16-10-2025



For B N P S AND ASSOCIATES LLP  
CHARTERED ACCOUNTANTS  
FRNo: 008127S/S 200013



CA. YOGESH R. BUNG  
PARTNER  
M.No: 143932

**SCHEDULES ATTACHED TO AND FORMING PART OF BALANCE SHEET AND  
INCOME & EXPENDITURE ACCOUNT**

**SCHEDULE NO. 01      CORPUS FUND**

	<b>AMOUNT</b>
1. Balance as on 01.04.2024	15,69,29,148.34
Add:	
2. Excess of Income over Expenditure for the year	2,78,76,183.42
<b>Balance as on 31.03.2025</b>	<b><u>18,48,05,332</u></b>

**SCHEDULE NO. 02      DUTIES & TAXES**

	<b>AMOUNT</b>
1. PT Payable	2,000.00
2. TDS Payable	82,300.00
3. PF Payable	16,486.00
4. ESI Payable	1,963.00
<b>TOTAL</b>	<b><u>1,02,749.00</u></b>

**SCHEDULE NO. 03      OTHER CURRENT LIABILITIES**

	<b>AMOUNT</b>
1. Salary & Stipend Payable	1,44,984.00
<b>TOTAL</b>	<b><u>1,44,984.00</u></b>

**SCHEDULE NO. 04      FIXED ASSETS**

Particulars	WDV As on 01-04-2024	Additions	Deletions	Depreciation	WDV As on 31-03-2025
1. Books	1,27,011		-	50,804	76,207
2. Computer	33,398		-	13,359	20,039
3. Furniture & Fittings	1,71,759		-	17,176	1,54,583
4. Plant & Machinery	16,23,968	8,35,040	-	3,28,724	21,30,284
<b>TOTAL</b>	<b>19,56,136</b>	<b>8,35,040</b>	<b>-</b>	<b>4,10,063</b>	<b>23,81,112</b>

**SCHEDULE NO. 05      Loans & Advances (Asset)**

	<b>AMOUNT</b>
1. Advance to Suppliers & Services Providers	5,000.00
<b>TOTAL</b>	<b><u>5,000.00</u></b>

**SCHEDULE NO. 06      CASH & CASH EQUIVALENTS**

	<b>AMOUNT</b>
1. Cash In Hand	61,200.00
2. Cash At Bank	9,50,81,756.55
<b>TOTAL</b>	<b><u>9,51,42,956.55</u></b>

**SCHEDULE NO. 07      INCOME FROM FEES & OTHER RECEIPTS**

	<b>AMOUNT</b>
1. Hostel and Mess Fees	67,21,750.00
2. Library & Laboratory Fees	11,61,300.00
3. Student Activities Fees	9,69,750.00
4. Tuition & Course Fees	2,49,43,480.00
5. University, Exam and Other Fees	12,47,050.00
<b>TOTAL</b>	<b><u>3,50,43,330.00</u></b>

*(Handwritten signature)*



**SCHEDULES ATTACHED TO AND FORMING PART OF BALANCE SHEET AND  
INCOME & EXPENDITURE ACCOUNT**

**SCHEDULE NO. 08 MISCELLANEOUS EXPENSES**

1. Office Expenses		32,030.48
2. News Papers and Journals		35,200.00
	<b>TOTAL</b>	<b>67,230.48</b>

**SIGNIFICANT ACCOUNTING POLICIES**

1. The Accounts are prepared on the Basic Presumption that the Entity is a Going Concern.
2. All revenue and Expenditures are recognised on Cash basis except for interest, rental income, statutory expenses, etc, which are accounted on accrual basis.
3. Fixed Assets have been reflected at Historical Cost Less of Depreciation.
4. Depreciation is provided at the Rates prescribed under the Income Tax Act.

**NOTES TO ACCOUNTS**

1. Claims against the Entity not acknowledged as Debt - NIL
2. Advances are subject to confirmation.
3. ESI & PF are subject to reconciliation

**Schedules & Notes to accounts form an integral part of Balance Sheet & Income & Expenditure A/c**

As per our Report of Even Date attached

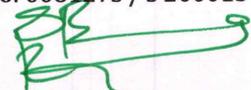
For NAVODAYA COLLEGE OF PHYSIOTHERAPY

For B N P S AND ASSOCIATES LLP  
CHARTERED ACCOUNTANTS  
FRNo: 008127S / S 200013



PRINCIPAL  
PLACE : RAICHUR  
DATE : 16-10-2025





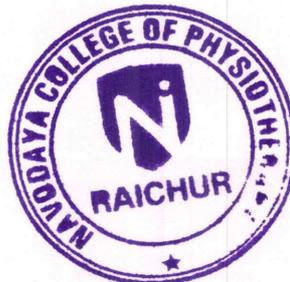
CA. YOGESH R BUNG  
PARTNER  
M.No: 143932



DETAILS OF BALANCE SHEET & INCOME & EXPENDITURE A/C

<b>1 TDS PAYABLE</b>		
1.01 TDS on Salary Payable		82,300.00
		<u>82,300.00</u>
<b>2 CASH AT BANK</b>		
2.01 MOD A/c No: 43070457001		2,00,000.00
2.02 MOD A/c No:43088790654		9,00,000.00
2.03 MOD A/c No:43140523102		5,00,000.00
2.04 MOD A/c No:43161054678		2,00,000.00
2.05 MOD A/c No : 43201785876		3,00,000.00
2.06 MOD A/c No:43354931120		3,00,000.00
2.07 MOD FD SB A/c No:43837006706		4,00,000.00
2.08 MOD F.D - SBI A/C. NO.0039048179744		2,45,919.00
2.09 MOD F.D - SBI A/C. NO.0039081644657		10,45,584.00
2.10 MOD F.D - SBI A/C. NO.0039096504543		7,52,635.00
2.11 MOD F.D - SBI A/C. NO.0039129922681		2,95,222.00
2.12 MOD F.D - SBI A/C. NO.0039147801187		18,29,112.00
2.13 MOD F.D - SBI A/C. NO.0039161773820		12,14,575.00
2.14 MOD F.D - SBI A/C. NO.0039741436886		4,88,626.00
2.15 MOD F.D - SBI A/C. NO.0039756204972		2,45,397.00
2.16 MOD F.D - SBI A/C. NO.0039770575406		3,68,095.00
2.17 MOD F.D - SBI A/C. NO.0039805109074		3,68,086.00
2.18 MOD F.D - SBI A/C. NO.0039819504921		1,22,692.00
2.19 MOD F.D - SBI A/C. NO.0039833217566		1,22,689.00
2.20 MOD F.D - SBI A/C. NO.0039865296212		1,22,686.00
2.21 MOD F.D - SBI A/C. NO.0039880915915		17,27,606.00
2.22 MOD F.D - SBI A/C. NO.0039894621385		2,46,788.00
2.23 MOD F.D - SBI A/C. NO.0039928884691		2,36,593.00
2.24 MOD F.D - SBI A/C. NO.0039936934701		7,40,985.00
2.25 MOD F.D - SBI A/C. NO.0039952502078		29,072.00
2.26 MOD F.D - SBI A/C. NO.0040019532754		4,94,634.00
2.27 MOD F.D - SBI A/C. NO.0040281004426		5,82,700.00
2.28 MOD F.D - SBI A/C. NO.0040295208469		3,49,620.00
2.29 MOD F.D - SBI A/C. NO.0040308746098		1,16,538.00
2.30 MOD F.D - SBI A/C. NO.0040323001602		5,82,708.00
2.31 MOD F.D - SBI A/C. NO.0040389048805		5,83,498.00
2.32 MOD F.D - SBI A/C. NO.0040403858088		12,83,699.00
2.33 MOD F.D - SBI A/C. NO.0040424650121		3,50,098.00
2.34 MOD F.D - SBI A/C. NO.0040441049037		11,66,998.00
2.35 MOD F.D - SBI A/C. NO.0040458407904		9,33,570.00
2.36 MOD F.D - SBI A/C. NO.0040473025495		4,66,767.00
2.37 MOD F.D - SBI A/C. NO.0040492147818		7,00,137.00
2.38 MOD F.D - SBI A/C. NO.0040508432255		4,66,760.00
2.39 MOD F.D - SBI A/C. NO.0040520241742		2,33,693.00
2.40 MOD F.D - SBI A/C. NO.0040534286700		4,69,477.00
2.41 MOD F.D - SBI A/C. NO.0040552860196		2,34,741.00
2.42 MOD F.D - SBI A/C. NO.0040567938782		7,04,230.00
2.43 MOD F.D - SBI A/C. NO.0040582291699		12,91,104.00
2.44 MOD F.D - SBI A/C. NO.0040596894272		8,21,618.00
2.45 MOD F.D - SBI A/C. NO.0040611601829		9,38,999.00
2.46 MOD F.D - SBI A/C. NO.0040632199054		8,21,633.00
2.47 MOD F.D - SBI A/C. NO.0040647482683		10,89,593.00
2.48 MOD F.D - SBI A/C. NO.0040660170314		4,72,235.00
2.49 MOD F.D - SBI A/C. NO.0040869449904		1,18,230.00
2.50 MOD F.D - SBI A/C. NO.0040883448062		5,91,165.00
2.51 MOD F.D - SBI A/C. NO.0041392232100		5,61,152.00
2.52 MOD F.D - SBI A/C. NO.0041412391536		30,30,244.00
2.53 MOD F.D - SBI A/C. NO.0041428468446		13,46,782.00
2.54 MOD F.D - SBI A/C. NO.0041446153829		10,10,094.00
2.55 MOD F.D - SBI A/C. NO.0041461329693		3,36,699.00
2.56 MOD F.D - SBI A/C. NO.0041689860387		3,38,827.00
2.57 MOD F.D - SBI A/C. NO.0042017057173		4,25,093.00
2.58 MOD F.D - SBI A/C. NO.0042033837528		4,25,086.00
2.59 MOD F.D - SBI A/c No.0043563006740		4,00,000.00
2.60 MOD F.D -SBI A/C NO. 40942020915		2,22,498.00
2.61 MOD F.D - SBI A/C NO. 40958197067		3,33,749.00
2.62 MOD F.D. -SBI A/C NO. 41017493195		7,78,749.00
2.63 MOD F.D. - SBI A/C NO.41037790965		7,78,738.00
2.64 MOD F.D - SBI A/C NO. 41052910560		5,57,222.00
2.65 MOD F.D -SBI A/C NO. 41068500680		3,34,322.00
2.66 MOD F.D. -SBI A/C NO. 41082197427		3,34,311.00

*(Handwritten signature)*



**NAVODAYA COLLEGE OF PHYSIOTHERAPY  
RAICHUR**

**A/C Year Ended:**

**31-03-2025**

2.67 MOD F.D -SBI A/C NO. 41291129833	4,46,339.00
2.68 MOD F.D.-SBI A/C NO. 41306910214	3,34,746.00
2.69 MOD F.D. -SBI A/C NO. 41361269284	2,23,459.00
2.70 MOD F.D.-SBI A/C NO. 41374546935	5,61,146.00
2.71 MOD F.D - SBI A/C. NO.41708729412	10,16,492.00
2.72 MOD F.D - SBI A/C. NO.41751092742	3,38,837.00
2.73 MOD F.D - SBI A/C. NO.41772401419	3,38,842.00
2.74 MOD F.D - SBI A/C. NO.41790600524	3,38,844.00
2.75 MOD F.D - SBI A/C. NO.41845690791	3,18,832.00
2.76 MOD F.D - SBI A/C. NO.41863060348	3,18,832.00
2.77 MOD F.D - SBI A/C. NO.41884399716	3,18,833.00
2.78 MOD F.D - SBI A/C. NO.41905048190	4,25,110.00
2.79 MOD F.D - SBI A/C. NO.41922137455	9,56,499.00
2.80 MOD F.D - SBI A/C. NO.41940015525	1,06,276.00
2.81 MOD F.D - SBI A/C. NO.41956003907	1,06,277.00
2.82 MOD F.D - SBI A/C. NO. 42096381967	3,18,810.00
2.83 MOD F.D - SBI A/C. NO.42114178552	3,18,810.00
2.84 MOD F.D - SBI A/C. NO.42135266716	6,37,624.00
2.85 MOD F.D - SBI A/C. NO.42200773005	3,18,813.00
2.86 MOD F.D - SBI A/C. NO.42218514305	1,06,270.00
2.87 MOD F.D - SBI A/C. NO.42261614830	1,06,271.00
2.88 MOD F.D - SBI A/C. NO.42281716112	4,25,082.00
2.89 MOD F.D - SBI A/C. NO.42299778442	7,43,881.00
2.90 MOD F.D - SBI A/C. NO.42343900271	4,25,070.00
2.91 MOD F.D - SBI A/C. NO.42363367861	21,25,363.00
2.92 MOD F.D - SBI A/C. NO.42379432290	12,75,222.00
2.93 MOD F.D - SBI A/C. NO.42397192221	19,12,840.00
2.94 MOD F.D - SBI A/C. NO.42740292351	1,06,274.00
2.95 MOD FD-SBI A/C NO.42872571446	6,00,000.00
2.96 MOD FD-SBI A/C NO.42890309952	10,00,000.00
2.97 MOD FD-SBI A/C NO.42907928981	6,00,000.00
2.98 MOD F.D - SBI A/c No. 43252725475	2,00,000.00
2.99 MOD F.D SBI A/c No. 43271031462	1,00,000.00
2.100 MOD F.D - SBI A/c NO. 43287401733	4,00,000.00
2.101 MOD F.D - SBI A/c - No -43375658179	7,00,000.00
2.102 MOD F.D - SBI A/c No.43398383669	4,00,000.00
2.103 MOD F.D - SBI A/c No.43424057945	22,00,000.00
2.104 MOD F.D - SBI A/c No.43442857474	22,00,000.00
2.105 MOD F.D - SBI A/c No.43462810498	21,00,000.00
2.106 MOD F.D - SBI A/c No.43481876365	3,00,000.00
2.107 MOD F.D - SBI A/c No.43669422763	2,46,00,000.00
2.108 Mod F.D -SBI A/c No.43739451229	10,00,000.00
2.109 New MOD A/c No : 43181684685	11,00,000.00
2.110 SBI - SB A/c No. 10408021605	16,76,917.80
2.111 SBI - Fee Payment A/c No. 34944937470	8,54,771.75
	<b><u>9,50,81,756.55</u></b>

**3 INTRA - INSTITUTIONS**

3.01 Navodaya Central School	75,113.00
3.02 Navodaya College of Education	(2,50,000.00)
3.03 Navodaya College of Nursing	(17,80,002.00)
3.04 Navodaya Dental College	(1,62,088.00)
3.05 Navodaya Education Trust	8,01,95,120.62
3.06 Navodaya Institute of Technology	10,269.00
3.07 Navodaya Medical College	35,59,265.00
3.08 Navodaya Medical College Hospital & Research Centre	50,16,413.00
3.09 Navodaya Public School	15,000.00
3.10 Navodaya Teachers Training Institute	1,50,000.00
3.11 N.E.T Pharmacy College	6,94,905.00
	<b><u>8,75,23,995.62</u></b>

**TOTAL**

**4 INTEREST INCOME**

4.01 MOD FD A/c	51,29,965.00
4.02 Savings Bank Account	52,263.00
	<b><u>51,82,228.00</u></b>

**TOTAL**

**5 REPAIRS & MAINTENANCE**

5.01 Cleaning & Maintenance	10,63,481.00
5.02 Laboratory	33,078.00
	<b><u>10,96,559.00</u></b>

**TOTAL**

*[Handwritten signature]*

