

**B.K.BIRLA CENTRE FOR EDUCATION
(Prop: B.K.Birla Institution)**

BALANCE SHEET

AS AT 31ST MARCH,2025

AND

INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD 1ST APRIL,2024 TO 31ST MARCH,2025

INDEPENDENT AUDITOR'S REPORT

TO

B.K. BIRLA CENTRE FOR EDUCATION, PUNE

We have audited the attached Financial Statements of B. K. Birla Centre for Education (Prop: B. K. Birla Institution) which comprise the Balance Sheet as at 31st March, 2025 and the Income and Expenditure Account for the year then ended and notes to the financial statements including a summary of significant policies.

In our opinion and to the best of our information and explanations given to us, the accompanying financial statements give the information required, in the manner so required and give a true and fair view in conformity with the accepted general principles of accounting in India of the state of affairs entity as at 31st March 2025.

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.

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 **Guidance Note on Accounting by School issued by The Institute of Chartered accountants of India (ICAI)** and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities 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.

As part of an audit in accordance with Standards on Auditing ('SAs'), we exercise professional judgment and maintain professional skepticism throughout the audit, we communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We Further report that:

1. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
2. In our opinion, proper books of accounts as required by the law have been kept by the Centre, in so far as it appears from our examination of books of accounts.
3. The Balance Sheet and Income and Expenditure Account dealt with by this report are in agreement with the books of accounts of the centre.
4. In our opinion and to the best of our information and according to the explanations given to us, the accounts give true and fair view: -
 - i) In the case of the Balance Sheet of the state of affairs of the Centre as on 31st March 2025.
 - ii) In the case of the Income & Expenditure Account, of the Surplus of its accounting year ended on that date.



For M.L. SHARMA & CO.
Firm Reg. No 109963W
Chartered Accountants

(S. M. BANDI) Partner
M.NO.109101
UDIN: 25109101BMOKME6918

Place: Mumbai

Dated: 06 MAY 2025

B.K.BIRLA CENTRE FOR EDUCATION
(Prop:B.K.BIRLA INSTITUTION)
BALANCE SHEET AS AT 31.3.2025

(in ₹)

Particulars	Schedule	As at 31.3.2025	As at 31.3.2024
SOURCES OF FUNDS			
A)General Fund			
i) Head Office A/C	1	-9,40,52,791.27	-9,38,72,017.27
ii) Surplus	2	29,20,29,526.94	29,12,11,155.64
B) Other Earmarked Funds	3	42,84,49,521.08	40,54,66,205.78
C) Caution Money received from students		1,19,90,000.00	1,23,50,000.00
TOTAL		63,84,16,256.75	61,51,55,344.15
APPLICATION OF FUNDS			
A) Fixed Assets	4		
i)Tangible Assets		61,48,94,430.60	61,48,07,915.60
ii) Intangible Assets		13,67,320.00	13,67,320.00
B) Current Assets	5	4,31,74,134.94	2,88,75,368.79
C) Loans, Advances & Deposits	6	1,08,31,752.24	78,41,912.65
Less-			
D) Current Liabilities & Provision	7	3,18,51,381.03	3,77,37,172.89
TOTAL		63,84,16,256.75	61,51,55,344.15

SIGNIFICANT ACCOUNTING POLICIES
CONTINGENT LIABILITIES AND NOTES TO
ACCOUNTS

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As per our report of even date
for M.L.SHARMA & CO.
Firm Reg. No 109963 W
Chartered Accountants

(S.M.BANDI) PARTNER
M.NO.109101
Place : Mumbai
Dated 06 MAY 2025



For B.K.BIRLA CENTRE FOR EDUCATION

Authorised Signatory

Place : Mumbai
Dated 06 MAY 2025



B.K.BIRLA CENTRE FOR EDUCATION

(Prop:B.K.BIRLA INSTITUTION)

INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2025

(in ₹)

Particulars	Schedule	For The Year Ended March ,2025	For The Year Ended March ,2024
INCOME			
Academic Receipts	8	18,56,52,446.00	18,75,00,553.00
Income from investments	9	23,19,496.00	6,56,070.00
Interest earned	10	3,56,997.00	8,09,222.00
Other Income	11	15,22,799.12	21,28,901.06
TOTAL (A)		18,98,51,738.12	19,10,94,746.06
EXPENDITURE			
Staff Payments & Benefits	12	7,80,22,268.50	7,71,18,997.25
Transportation Expenses	13	19,38,911.00	17,43,789.00
Academic Expenses	14	8,09,060.00	19,84,822.00
Affiliation Charges		10,000.00	10,000.00
Hostel Running Charges	15	1,90,83,180.33	1,74,96,846.07
Administrative and General Expenses	16	1,85,00,164.93	1,34,40,328.14
Repairs & Maintenance	17	63,61,376.07	3,60,72,331.74
Depreciation	4	2,41,70,281.30	2,55,98,846.49
Finance costs	18	20,487.75	17,548.73
Other Expenses	19	4,01,17,636.94	3,67,56,636.02
TOTAL (B)		18,90,33,366.82	21,02,40,145.44
Balance being excess of Income over Expenditure (A-B)			
Building fund			
Others (specify)			
Balance Being Surplus / (Deficit)		8,18,371.30	-1,91,45,399.38

SIGNIFICANT ACCOUNTING POLICIES**CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS**

20

As per our report of even date
for M.L.SHARMA & CO.
Firm Reg. No 109963 W
Chartered Accountants

(S.M.BANDI) PARTNER
M.NO.109101
Place : Mumbai
Dated 06 MAY 2025



For B.K.BIRLA CENTRE FOR EDUCATION

Authorised Signatory

Place : Mumbai

Dated 06 MAY 2025



SCHEDULE ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS ON 31ST MARCH, 2025

SCHEDULE - 1 HEAD OFFICE A/C

(in ₹)

Particulars	As at 31.3.2025	As at 31.3.2024
Balance at the beginning of the year	-9,38,72,017.27	-9,38,72,017.27
Add: Contributions towards Corpus/Capital Fund		
Add: Excess of Income over expenditure transferred from the Income & Expenditure Account	-	-
Add: Any other Adjustments	-	-
Total	-9,38,72,017.27	-9,38,72,017.27
(Deduct): Deficit transferred from the Income & expenditure Account		-
(Deduct): Any other Adjustments (Transfer of TDS to HO)	1,80,774.00	
Total	1,80,774.00	-
Balance at the year end	-9,40,52,791.27	-9,38,72,017.27

SCHEDULE- 2 SURPLUS

(in ₹)

Particulars	As at 31.3.2025	As at 31.3.2024
Balance at the beginning of the year	29,12,11,155.64	31,03,56,555.02
Add: Excess of Income over expenditure transferred from the Income & Expenditure Account	8,18,371.30	-
Add: Any other Adjustments		
(Deduct): Deficit transferred from the Income & expenditure Account	-	-1,91,45,399.38
(Deduct): Any other Adjustments		
Balance at the year end	29,20,29,526.94	29,12,11,155.64

SCHEDULE - 3 OTHER EARMARKED FUNDS

(in ₹)

Particulars	As at 31.3.2025	As at 31.3.2024
Depreciation Fund		
Balance at the beginning of the year	40,54,66,205.78	380516653.29
Add: Additions during the year	2,41,70,281.30	2,49,49,552.49
Add: Any other Adjustments	-	-
Total	42,96,36,487.08	40,54,66,205.78
(Deduct): Utilized during the year		-
(Deduct): Any other Adjustments	11,86,966.00	-
Total	11,86,966.00	-
Balance at the year end	42,84,49,521.08	40,54,66,205.78



B.K.BIRLA CENTRE FOR EDUCATION
(Prop:B.K.BIRLA INSTITUTION)

SCHEDULE '4' OF FIXED ASSETS AS AT 31.3.2025

SR. NO	DESCRIPTION OF ASSETS	RATE OF DEPRECIATION	GROSS BLOCK			DEPRECIATION				NET BLOCK		
			AS AT 31-03-2024	ADDITION	DEDUCTION ADJUSTMENT	AS AT 31-03-2025	UPTO 31-03-2024	DEDUCTION ADJUSTMENT	FOR THE YEAR	UPTO 31-03-2025	AS AT 31-03-2025	AS AT 31-03-2024
1	2	3	4	5	6	7	8	9	10	11	12	13
1	LAND	---	5816306.00	---	---	5816306.00	---	---	---	---	5816306.00	5816306.00
2	BUILDING	5%	431279815.93	---	---	431279815.93	292584653.26	---	6934758.13	299519411.39	131760404.54	138695162.67
3	SOLAR SYSTEM & STP	40%	18035766.50	---	---	18035766.50	17534894.71	---	200348.72	17735243.43	300523.07	500871.79
4	COMPUTERS	40%	30303410.00	394720.00	---	30698130.00	27175333.02	---	1409118.79	28584451.81	2113678.19	3128076.98
5	CCTV Camera	20%	4093386.00	---	---	4093386.00	2407846.71	---	337107.86	2744954.57	1348431.43	1685539.29
6	REFRIGRATOR & WATER COOLERS	20%	4287836.00	118900.00	---	4406736.00	2611956.13	---	358955.97	2970912.10	1435823.90	1675879.87
7	KITCHEN EQUIPMENTS	20%	4712033.84	---	---	4712033.84	3905234.54	---	161359.86	4066594.40	645439.44	806799.30
8	ELECTRICAL INSTALLA	20%	17796873.08	---	---	17796873.08	16717572.80	---	215860.06	16933432.86	863440.22	1079300.28
9	FURNITURE & FIXTURE	25%	67173212.05	277872.00	---	67451084.05	2263210.38	---	11204468.42	33837678.80	33613405.25	44540001.67
10	VEHICLES- Bus, Vans etc	30%	6922578.00	---	---	6420761.00	2967983.87	---	979145.86	4049714.41	2937437.59	3820597.45
11	VEHICLES - cars scooters	25%	6891166.00	95986.00	---	6987152.00	3070568.55	---	242684.98	2185921.48	970739.92	1255456.90
12	T.V,MUSIC SYSTEMS	20%	3823644.40	41500.00	708483.00	3156661.40	2568187.50	---	737406.22	7102629.79	2949624.87	3221736.09
13	OTHER EQUIPMENTS	20%	9684417.66	469852.00	102015.00	10052254.66	6462681.57	---	11916.16	1430059.97	11916.17	23832.33
14	LIBRARY BOOKS	50%	1441976.14	---	---	1441976.14	1418143.81	---	201950.03	2242568.96	302925.04	504875.07
15	WEBSITE & SOFTWARE	40%	2545494.00	---	---	2545494.00	2040618.93	---	---	---	---	---
16	INTANGIBLE ASSET	---	1367320.00	---	---	1367320.00	1367320.00	---	---	1367320.00	---	---
	TOTAL		616175235.60	1398830.00	1312315.00	616261750.60	405466205.78	1186966.00	24170281.30	428449521.08	187812229.52	210709029.82
	Previous year		597224914.60	19625566.00	675245.00	616175235.60	380516653.29	649294.00	25598846.49	405466205.78	210709029.82	216708261.31

As per our report of even date
for M.L.SHARMA & CO.
Firm Reg.No. 109963W
Chartered Accountants



(Signature)

Mumbai
Dated 06 MAY 2025
(S.M.BANDI) PARTNER
M.NO.109101

for B.K.BIRLA CENTRE FOR EDUCATION



(Signature)

Mumbai
Dated 06 MAY 2025
Authorised Signatory

B.K.BIRLA CENTRE FOR EDUCATION
(Prop:B.K.BIRLA INSTITUTION)

SCHEDULE 5 - CURRENT ASSETS

(in ₹)

Particulars	As at 31.3.2025	As at 31.3.2024
1. Stock:		
Uniforms	33,73,371.62	15,89,215.18
Books & Stationery	5,23,988.89	4,66,617.21
Printing & Stationery	2,09,051.01	1,64,733.79
Mess items	3,39,354.02	3,46,612.34
Staff uniform	37,553.25	22,338.75
Prospectus	1,01,398.00	1,01,775.15
Vitrified Floor tiles	9,76,696.68	9,76,696.68
Bedsheets	3,31,580.13	-
Maintenance Materials	2,00,488.79	-
2. Sundry Debtors:		
a) Debts Outstanding for a period exceeding six months	-	-
b) Others	-	16,770.00
3. Cash and Bank Balances		
a) With Scheduled Banks:		
- In term deposit Accounts	2,80,61,087.00	1,37,61,087.00
- In Savings Accounts	89,85,512.55	1,13,33,318.69
b) Cash Balance	34,053.00	96,204.00
TOTAL	4,31,74,134.94	2,88,75,368.79



B.K.BIRLA CENTRE FOR EDUCATION
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SCHEDULE 6 - LOANS, ADVANCES & DEPOSITS

	(in ₹)	
Particulars	As at 31.3.2025	As at 31.3.2024
1. Advances to employees: (Non-interest bearing)		
a) Other (to be specified)		
1. For ASSET	-	147538.00
2. For EXPENSES	-	1369938.00
2. Advances and other amounts recoverable in cash or in kind or for value to be received:		
a) Others	2956215.00	181149.00
b). Student Recovery	3435356.78	1959106.65
3. Prepaid Expenses		
a) Other expenses	2303223.46	2457158.00
4. Deposits		
a) Electricity	1125080.00	1068180.00
b) Others (to be specified)	377651.00	363110.00
5. Income Accrued:		
1. Accrued Int in FDR	574919.00	245863.00
2. Accrued Int in MSEB	59307.00	49870.00
TOTAL	10831752.24	7841912.65



B.K.BIRLA CENTRE FOR EDUCATION
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SCHEDULE 7- CURRENT LIABILITIES & PROVISIONS

(in ₹)

Particulars	As at 31.3.2025	As at 31.3.2024
A. CURRENT LIABILITIES		
1. Deposits from staff	120000.00	190000.00
2. Sundry Creditors		
a) For Goods & Services	239231.83	164008.83
3. Statutory Liabilities :	1722091.00	1618770.00
4. Other liabilities	28913178.20	34988358.06
Total (A)	30994501.03	36961136.89
B. PROVISIONS		
1. Provision for Expenses	856880.00	776036.00
Total (B)	856880.00	776036.00
Total (A+ B)	31851381.03	37737172.89



B.K.BIRLA CENTRE FOR EDUCATION
(Prop:B.K.BIRLA INSTITUTION)

SCHEDULE 8 - ACADEMIC RECEIPTS

(in ₹)

Particulars	For The Year Ended March ,2025	For The Year Ended March ,2024
FEEs FROM STUDENTS		
Academic		
1. Tuition fee (Inclusive of Boarding & Lodging Charges)	16,38,55,491.00	16,99,97,855.00
2. Admission fee	76,50,000.00	81,00,000.00
3. Registration fee	12,05,000.00	9,45,000.00
Total (A)	17,27,10,491.00	17,90,42,855.00
Other Fees		
1. Late Fee	4,32,100.00	2,21,300.00
2. Fee of Withdrawn Student	57,67,783.00	21,65,191.00
3. Transportation fee	17,26,700.00	14,15,000.00
4. Franchise fee	50,15,372.00	46,56,207.00
Total (B)	1,29,41,955.00	84,57,698.00
GRAND TOTAL (A+B)	18,56,52,446.00	18,75,00,553.00



B.K.BIRLA CENTRE FOR EDUCATION
(Prop:B.K.BIRLA INSTITUTION)

SCHEDULE 9- INCOME FROM INVESTMENTS

(in ₹)

Particulars	For The Year Ended March ,2025	For The Year Ended March ,2024
1. Interest on Term Deposits	16,75,920.00	3,96,678.00
2. Income accrued but not due on Term Deposits	5,77,679.00	2,04,012.00
3. Others		
a. Interest on MSEB Deposit	65,897.00	55,380.00
Total	23,19,496.00	6,56,070.00

SCHEDULE 10- INTEREST EARNED

(in ₹)

Particulars	For The Year Ended March ,2025	For The Year Ended March ,2024
1. On Savings Accounts with scheduled banks	3,56,997.00	8,09,222.00
Total	3,56,997.00	8,09,222.00

SCHEDULE 11- OTHER INCOME

(in ₹)

Particulars	For The Year Ended March ,2025	For The Year Ended March ,2024
1. Sale of Institute's publications such as admission forms, prospectuses, magazines and other publications	-	48,074.95
Total	-	48,074.95
2. Others		
A.Profit on Sale/disposal of Assets		
a) Owned assets	50,500.00	34,049.00
b) Assets received free of cost	-	-
B.Others	14,72,299.12	20,46,777.11
Total	15,22,799.12	20,80,826.11
Grand Total (A+B)	15,22,799.12	21,28,901.06



B.K.BIRLA CENTRE FOR EDUCATION
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SCFIEDULE 12 -STAFF PAYMENTS & BENEFITS

(in ₹)

Particulars	For The Year Ended March ,2025	For The Year Ended March ,2024
a) Salaries and Wages	6,26,11,466.00	5,86,63,839.00
b) Allowances and Bonus	44,12,395.00	44,26,138.00
c) Contribution to Provident Fund	31,54,442.00	28,42,012.00
d) Staff Welfare Expenses	1,12,200.50	4,95,680.25
e) Retirement and Terminal Benefits	56,95,299.00	77,31,939.00
I) Others (Recruitment Expenses)	20,36,466.00	29,59,389.00
TOTAL	7,80,22,268.50	7,71,18,997.25

SCHEDULE 13 - TRANSPORTATION EXPENSES

(in ₹)

Particulars	For The Year Ended March ,2025	For The Year Ended March ,2024
1 Vehicles (owned by institution)		
a) Running expenses	1279572.00	1234775.00
b) Repairs & maintenance	420174.00	310553.00
c) Insurance expenses	239165.00	198461.00
Total	19,38,911.00	17,43,789.00

SCHEDULE 14 - ACADEMIC EXPENSES

(in ₹)

Particulars	For The Year Ended March ,2025	For The Year Ended March ,2024
a) Laboratory expenses	5,545.00	21,594.00
b) Field work/Participation in Conferences		
c) Expenses on Seminars/Workshops	4,89,343.00	6,99,487.00
d) Subscription Expenses	2,78,772.00	75,604.00
e) Others		
i) IPSC Principal conclave Expenses	-	11,88,137.00
ii) Assesement Fees of NABET	35,400.00	-
TOTAL	8,09,060.00	19,84,822.00



SCHEDULE 15 - HOSTEL RUNNING CHARGES.**(in ₹)**

Particulars	For The Year Ended March ,2025	For The Year Ended March ,2024
a. Boarding house exp	19,69,315.01	18,90,351.00
b.Mess Expenses	1,71,13,865.32	1,56,06,495.07
Total	1,90,83,180.33	1,74,96,846.07

**SCHEDULE 16 -
ADMINISTRATIVE AND GENERAL EXPENSES****(in ₹)**

Particulars	For The Year Ended March ,2025	For The Year Ended March ,2024
1 Infrastructure		
a) Electricity and power	85,46,993.00	70,07,018.00
b) Water charges	9,44,880.00	8,28,883.00
c) Insurance	1,14,928.00	1,36,132.00
d) Rent, Rates and Taxes(including property tax)	2,05,600.00	2,05,600.00
e) Postage and Stationery	12,060.00	
f) Telephone, Fax and Internet Charges	6,17,961.00	8,31,701.00
2 Others		
a) Printing and Stationery	7,29,086.93	6,18,704.14
b) Travelling and Conveyance Expenses	4,35,345.00	2,94,275.00
c) Hospitality		
d) Auditors Remuneration (Including GST)	88,500.00	88,500.00
e) Professional Charges	18,72,256.00	14,01,920.00
f) Advertisement and Publicity	44,88,457.00	17,43,332.00
g) Others (General Exp)	4,44,098.00	2,84,263.00
TOTAL	1,85,00,164.93	1,34,40,328.14



B.K.BIRLA CENTRE FOR EDUCATION
(Prop:B.K.BIRLA INSTITUTION)

SCHEDULE 17 - REPAIRS & MAINTENANCE

(in ₹)

Particulars	For The Year Ended March ,2025	For The Year Ended March ,2024
a) Buildings	28,81,996.60	3,06,25,199.32
b) Furniture & Fixtures	85,947.77	14,01,654.42
c) Plant & Machinery	9,05,342.70	12,10,031.00
d) Office Equipment	-	6,66,167.00
e) Computers	2,63,480.00	4,19,034.00
f) Audio Visual equipment	8,29,319.00	3,94,445.00
g) Cleaning Material & Services	39,983.00	23,372.00
h) Gardening	1,93,979.00	2,69,469.00
i) Others		
1.Rep & Maint -Pest Control.	6,61,116.00	7,24,782.00
2.Rep & Maint-Water Tank	---	150.00
3. Rep & Maint to EPABX	42,510.00	1,13,550.00
4. Rep & Maint to Swimming Pool	2,24,219.00	50,915.00
5. Rep & Maint. to Refrigerator	19,000.00	32,750.00
6 Repairs & Maint to Mess Equipment	1,55,404.00	1,40,813.00
7 Repairs & Maint to Sport Equipment	26,079.00	-
8 Campus Mainitance Charges	33,000.00	-
	63,61,376.07	3,60,72,331.74

SCHEDULE 18 - FINANCE COSTS

(in ₹)

Particulars	For The Year Ended March ,2025	For The Year Ended March ,2024
a) Bank charges	20,487.75	17,548.73
b) Others	-	-
Total	20,487.75	17,548.73



SCHEDULE 19- OTHER EXPENSES**(in ₹)**

Particulars	For The Year Ended March ,2025	For The Year Ended March ,2024
1) Others		
a) Membership Fees	58,000.00	1,12,700.00
b) IPSC Trust Contribution	20,000.00	20,000.00
c) Sundry Dr.Balance written off	15,053.94	1,18,524.02
d) Contract Labour Charges	3,58,71,951.00	3,25,23,672.00
e) Website Maintenance charges	51,923.00	3,75,680.00
f) E.C.A Expenses	41,00,709.00	36,06,060.00
Total	4,01,17,636.94	3,67,56,636.02



SCHEDULE 20-

Significant accounting policies and notes attached to and forming part of the Balance – Sheet as at 31st March , 2025

A) Significant Accounting Policies:

1 Basis of Accounting

The financial statement have been prepared in accordance with generally accepted accounting principles in India (Indian GAAP) and comply in all material aspects with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI) & Guidance Note on Accounting by School issued by ICAI.

2 Revenue Recognition

Income & Expenditure is recognized on an accrual basis except Gratuity & L.T.A which are accounted on Cash Basis .

3 Fixed Assets

All fixed assets are stated at the cost of acquisition

4 Depreciation:

Depreciation on all assets is provided on the “written down value” method in accordance with Guidance Note on Accounting by School issued by ICAI except for Intangible Asset which has been amortized over the life of Asset.

5 Inventories:

Inventories are stated at cost.

6 Retirement Benefits

- 1) Year-end liabilities on account of Gratuity & L.T.A. to the employees are accounted for on a cash basis
- 2) Trust contributions paid/payable during the year to Provident Fund are debited to Statement of Profit and Loss.

B) Notes on Accounts

1 Debtors & Creditors are subject to confirmation.

2 In the opinion of the office bearer’s, Current Assets, loans & advances have the value at least equal to the value at which they are stated in the Balance Sheet if realized, in the ordinary course of its activities.

3 Utilization of funds are reviewed on the test check basis.

4 There are no contingent liabilities during the year on the entity

5 The Financial statement for the Current year has been prepared on the basis of Guidance Note of School/NPO issued by The Institute of Chartered accountants of India (ICAI) which has become mandatory from the Financial Year 2024-25. Previous year figures have been regrouped / rearranged wherever necessary.

6 During the Financial Year, Depreciation in the books of accounts has been provided as per rates prescribed in Guidance Note of School issued by The Institute of Chartered accountants of India (ICAI), which hitherto was provide on the Rates Prescribed under the Income Tax Act, resulting into increase in depreciation by 13,17,221.64/- and Consequentailly the surplus shown is lower to that extent in the Surplus Account.

As per our report of even date

for M.L.SHARMA & CO.

Firm Reg. No 109963 W

Chartered Accountants

For B.K.BIRLA CENTRE FOR EDUCATION

Authorised Signatory

Place : Mumbai

Dated 06 MAY 2025

(S.M.BANDI) PARTNER

M.NO.109101

Place : Mumbai

Dated

06 MAY 2025



B.K.BIRLA CENTRE FOR EDUCATION
(Prop:B.K.BIRLA INSTITUTION)

Grouping of Balance Sheet As At 31.3.2025

	<u>As at</u> <u>31.3.2025</u> <u>Rs.</u>	<u>As at</u> <u>31.3.2024</u> <u>Rs.</u>
<u>LIABILITIES SIDE :</u>		
1 <u>SUNDRY CREDITORS:</u>		
ATL Grant	3135.83	3135.83
Natraj Book Depot	73496	73496.00
Nikhil Kanetkar Badminton Academy	75600	75600.00
Soutik Das	---	11777.00
Graceway Infrastructure And Sevice Pvt Ltd	87000	---
	<u>239231.83</u>	<u>164008.83</u>
2 <u>Duties & Taxes</u>		
P.F	545118	466830.00
Professional Tax	29350	24925.00
TDS	1147623	1127015.00
	<u>1722091.00</u>	<u>1618770.00</u>
3 <u>Provision for Expenses</u>		
Electricity Charges Water pump Room payable	147360	101610.00
Electricity Charges -H.T.Line -M.S.E.D.Co.	627920	529860.00
B.S.N.L - Telephone payable	600	589.00
Water Bill Payable - Khadakwasla Irrigation Div.	---	62977.00
M.L.Sharma & co.- Audit Fee -payable	81000	81000.00
	<u>856880.00</u>	<u>776036.00</u>



B.K.BIRLA CENTRE FOR EDUCATION

(Prop:B.K.BIRLA INSTITUTION)

Grouping of Balance Sheet As At 31.3.2025

	<u>As at</u> <u>31.3.2025</u> <u>Rs.</u>	<u>As at</u> <u>31.3.2024</u> <u>Rs.</u>
<u>ASSET SIDE :</u>		
1 <u>DEPOSITS :</u>		
MSEB	1125080	1068180.00
Amar Petroleum	150000	150000.00
L.P.G. Cylinder	126800	126800.00
Water -Khadakwasla irrigation	86310	86310.00
	<u>1488190.00</u>	<u>1431290.00</u>
2 <u>BANK BALANCES (In Saving Banks) :</u>		
Bank of India(Talegaon) 062110210000012	60,042.88	3,558.88
Bank of Maharashtra (Talegaon) 20069102379	83,21,680.11	1,11,00,477.78
Bank of Maharashtra 60350867817	3,135.83	3,135.83
Uco Bank (Worli) 16073	6,00,653.73	2,26,146.20
	<u>8985512.55</u>	<u>11333318.69</u>
3 <u>INVENTORIES :</u>		
Uniforms	33,73,371.62	15,89,215.18
Books & Stationery	5,23,988.89	4,66,617.21
Printing & Stationery	2,09,051.01	1,64,733.79
Mess items	3,39,354.02	3,46,612.34
Staff & Sports uniform	37,553.25	22,338.75
Prospectus	1,01,398.00	1,01,775.15
Vitrified Floor tiles	9,76,696.68	9,76,696.68
Bed sheet	3,31,580.13	-
Maintenance Materials	2,00,488.79	-
	<u>60,93,482.39</u>	<u>36,67,989.10</u>
4 <u>ADVANCES</u>		
Shree Renuka corporation	13,00,000.00	11,15,020.00
Directorate of Education -NOC Renewal	1,50,000.00	1,50,000.00
ICICI Lombard General Insurance co.Ltd	-	37,868.00
Sampada Equipments	-	1,47,538.00
Bonnett coleman & co.Ltd	-	44,550.00
The Publishing Private Ltd	-	22,500.00
Chahal Machine Tools	2,70,000.00	-
Jai Mataji Book Store	19,168.00	-
Robofun Lab Pvt Ltd	7,30,900.00	-
	<u>24,70,068.00</u>	<u>15,17,476.00</u>
5 <u>Sundry Debtors</u>		
Sreryasree Bhattacharya	-	13,734.00
Dhriti Automotive LLP	-	1,928.00
Nilanjan Enterprises	-	8.00
M.R.& Sons	-	200.00
Educational Intiiative P.Ltd	-	900.00
		<u>16,770.00</u>
6 <u>TDS Receivable</u>		
FY 2022-23	-	45,977.00
FY 2023-24	-	65,611.00
FY 2024-25	2,32,343.00	
	<u>2,32,343.00</u>	<u>1,11,588.00</u>
7 <u>TCS</u>		
FY 2022-23	-	23,780.00
FY 2023-24	-	45,781.00
FY 2024-25	3,037.00	
	<u>3,037.00</u>	<u>69,561.00</u>
8 <u>Withholding Tax</u>		
FY 2024-25	2,50,767.00	-
	<u>2,50,767.00</u>	<u>-</u>



B.K.BIRLA CENTRE FOR EDUCATION

(Prop:B.K.BIRLA INSTITUTION)

Grouping of Income And Expenditure Account For The Year Ended**1 Repairs and Maintenance**

	For The Year Ended March ,2025	For The Year Ended March ,2024
	2881996.60	30625199.32
Repairs to Building	661116.00	724782.00
Rep & Maint -Pest Control.	153654.70	317627.00
Rep & Maint. to Electrical Fittings	263480.00	419034.00
Rep & Maint to Computers	829069.00	378845.00
Rep.& Maint to CC Tv Camera	59918.00	1004560.00
Rep & Maint to D.G	193979.00	269469.00
Gardening Maintenance	155404.00	140813.00
Repairs & Maint to Mess Equipment	246059.00	236180.00
Rep & Maint to 40 Kva UPS	92444.00	15338.00
Rep & Maint to STP	82311.00	17487.00
Repair & Maint.to Motor Pump	35196.00	40179.00
Rep.& Main to Water Cooler & Purifier	37475.00	13694.00
Rep.& Maint. To Elecrical Equipment	37291.00	63148.00
Rep & Maint. to Fire Extinguishers	39100.00	7785.00
Rep Maint to Air Condition	85947.77	1401654.42
Repair to Furniture	19000.00	32750.00
Rep. & Maint. to Refrigerator	42510.00	113550.00
Rep & Maint to EPABX	224219.00	50915.00
Rep & Maint to Swimming Pool	39983.00	23372.00
Rep. & Main.to Laundry Machine	9027.00	8567.00
Rep & Maint. to Transformer	-	27733.00
Rep. & Maint to Copy Printer Machine		123900.00
Rep & Maintance to Stabilizer	250.00	15600.00
Repairs & Maintinance to T.V	-	150.00
Rep & Maint.-Water Tank	9000.00	-
Rep.& Maint to Air Cooler	26079.00	-
Rep & Maint. to Gym.Equip.	33070.00	-
Rep.& Maint to Waste Paper Recycling M/c	66997	-
Rep & Maint. to Water Filtration Plant, Water Ta	33000	-
Campus Maintinance Charges	300	-
Repair & Maintinance to Paper Roller Machine	1650	-
Rep & Maintance to Curriency Count Machine	1850	-
Rep & Maint to Solar System	6361376.07	36072331.74

2 Travelling and conveyance Expenses

	299580	185489.00
Travelling and Conveyance	104092	103786.00
Air Ticket Charges	31673	5000.00
Vehicle Hire charges	435345.00	294275.00

3 Vehicle Expenses

	1171793	1168122.00
Vehicle Fuel charges	239165	198461.00
Vehicle Insurance	420174	310553.00
Vehicle Maintenance	107779	66653.00
Vehicle RTO Tax	1938911.00	1743789.00

