SADANANDA SHETTY & CO
CHARTERED ACCOUNTANTS

OFFICE NO 504, GAGAN UNO, OPP VOHUMAN CAFÉ, DHOLE PATIL ROAD, PUNE-411001,
Phone: +91 9175067501 E-mail: caoffice.sshettyco@gmail.com

INDEPENDENT AUDITORS' REPORT

Name of the College : - AJEENKYA DY PATIL SCHOOL OF ENGINEERING

Opinion

We have audited the Financial Statements of **AJEENKYA DY PATIL SCHOOL OF ENGINEERING, PUNE**, which comprise the balance sheet as at March 31, 2025, and the Income and Expenditure Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements of the branch of the entity are prepared, in all material respects, in accordance with The Maharashtra Public Trusts Act, 1950 Laws.

Basis for Opinion

We conducted our audit in accordance with Standards on Auditing (SAs). 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 The Maharashtra Public Trusts Act, 1950 Law 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.

For Sadananda Shetty & Company
Chartered Accountants
Firm Registration No: 108949W

SADANANDA SHETTY & CO
CHARTERED ACCOUNTANTS
PUNE
FRN: 108949W

Amitkumar Pokale
Partner
Membership No. - 130934
UDIN: 25130934BMJJBW8473

Date: 30-10-2025

Place: Pune.

DR. D.Y. PATIL EDUCATIONAL ENTERPRISES CHARITABLE TRUST'S
Ajeenkya DY Patil School of Engineering
BALANCE SHEET AS AT 31ST MARCH, 2025

LIABILITIES	AMOUNT Rs.	AMOUNT Rs.	ASSETS	AMOUNT Rs.	AMOUNT Rs.
			FIXED ASSETS		4,06,34,393.00
			(As per Schedule 3)		-
			INVESTMENTS		
INTERNAL TRANSFER			**Fixed Deposit**		4,50,000.00
Dr. D.Y. Patil Educational Enterprises		80,52,629.71	F D With Canara Bank		15,50,000.00
Charitable Trust			Security Deposit with DTE		31,00,000.00
CURRENT LIABLITIES			**CURRENT ASSETS AND**		
			LOANS & ADVANCES		22,12,045.00
Sundry Creditors		17,12,551.00	(As per Schedule 4)		
(As per Schedule 1)					
Provisions			**Current Asset**		
(As per Schedule 2)		2,33,20,663.36	Receivable From Students		3,95,73,408.75
			TDS Receivable		6,95,504.29
Other Liabilities					
Caution Money Deposit	44,69,414.00				
Security Deposit	76,06,499.09	1,20,75,913.09	Bank Balance		4,23,42,846.30
INCOME & EXPENDITURE A/C					
Opening Balance	12,49,70,476.18				
Add /(Less) : Surplus or Deficit as per	(3,95,74,036.00)				
Income and Expenditure Account		8,53,96,440.18			
TOTAL		**13,05,58,197.34**	**TOTAL**		**13,05,58,197.34**

FOR AJEENKYA DY PATIL SCHOOL OF ENGINEERING

DR F B SAYYAD
PRINCIPAL

MR. NIKHIL DHANGE
SR. ACCOUNTANT

PLACE : PUNE
DATE : 30/10/2025

FOR SADANANDA SHETTY & CO
CHARTERED ACCOUNTANTS
(Firm Registration No.108949W)

SADANANDA SHETTY & CO. CHARTERED ACCOUNTANTS PUNE FRN: 108949W

CA AMITKUMAR POKALE
PARTNER
(M.NO.130934)
UDIN: 25130934BMJJBW8473

DR. D.Y. PATIL EDUCATIONAL ENTERPRISES CHARITABLE TRUST'S
AJEENKYA DY PATIL SCHOOL OF ENGINEERING
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025

Particulars	Amount	Amount	Particulars	Amount	Amount
Direct Expenses		221317467.00	**Direct Incomes**		29,08,16,580.00
Gross Salary	21,26,53,777		B.E Fees From Student	24,48,65,546	
Honorarium to Visiting Faculties	35,10,935		M.E Fees From Student	1,13,15,614	
Pf Admin Charges	3,79,806		Development Fees	3,45,56,612	
Pf Contribution Employer	47,72,949		Bank Interest	68,808	
			Admission Cancellation charges	10,000	
Indirect Expenses		10,90,73,149			
Admission Expenses	4,32,358				
Student uniform	42,56,000				
Students Medical Exp	46,523				
Sports Prorata Fees	25,839				
NCC Activity Charges	6,25,315				
NSS Activity Charges	12,82,630				
Cleaning Material Expenses	7,67,235				
Faculty / Staff Development Charges	14,32,150				
Generator Diesel Exp	23,90,160				
Office Expenses	3,26,351				
Pest Control Exp	5,24,650				
Staff Medical Exp	1,23,560				
Staff Uniform	14,35,600				
Staff Insurance Expenses	24,45,200				
Accreditation fees-NAAC	4,79,657				
Advertisement Expenses	16,69,719				
Affiliation & Registration Exp	33,64,222				
AMC For ERP Software & Computer	12,35,264				
AMC For UPS	7,85,670				
Annual Maintenance Charges(Lift, AC, Fire System, Computer	12,56,230				
Fire & Safety Services Expenses	5,63,250				
Software Licence & Computer Acc Expenses	8,48,460				
Software License Renewal Fee, Subscription Charges	14,50,630				
Audit Fees	4,23,560				
Bank Charges	13,289				
Conference and Seminar of Faculties	12,36,236				
Depreciation	78,00,930				
Electricity Charges	94,42,742				
Exam Fees	46,88,663				
Fees Regulating Authority	1,90,907				
Garden Expenses	13,53,791				
Honorarium paid to Guest Lecture	5,86,264				
Housekeeping and Maintenance Exp	45,57,121				

Internet Expenses	34,56,896				
Journals and Periodicals	65,230				
Newspaper and Periodicals Charges	17,101				
Library & Book Expenses	6,80,552				
Laboratory/ Workshop / OPD Consumbles	9,05,773				
Workshop Expenses	5,25,360				
Meeting Fees and Expenses	4,23,560				
Committee Expenses	5,87,560				
Parents Teachers Meeting Association Exp	5,36,250				
Postage & Courier	44,920				
Printing and Stationery	22,93,260				
Professional and Consultancy Charges	13,45,354				
Repairs & Maintenance of College Building	25,60,125				
Repairs & Maintenance of Computers	12,35,850				
Repairs & Maintenance of Electrification	13,92,356				
Repairs & Maintenance of Equipment	18,23,590				
Repairs & Maintenance of Furniture	16,32,532				
Security Service Expenses	53,49,482				
Sports & Educational Activities	18,29,584				
Students Bus Expensess	45,23,560				
Students Events & Cultural Program	20,12,422				
Staff Welfare Expenses	8,23,632				
Staff Function Expenses	1,28,350				
Students Industrial Visit Charges	36,25,320				
Students Medical Insurance Exp	24,50,000				
Students Seminar and Conference Exp	8,35,260				
Telephone Expenses	12,65,200				
Training & placement expenses	28,32,562				
Travelling and Conveyance Exp	8,89,449				
Water and Tanker charges	49,21,883		Excess expenditure of over income		3,95,74,036
Total		33,03,90,616.00	Total		33,03,90,616.00

FOR AJEENKYA DY PATIL SCHOOL OF ENGINEERING

DR F B SAYYAD
PRINCIPAL

MR. NIKHIL DHANGE
SR. ACCOUNTANT

FOR SADANANDA SHETTY & CO
CHARTERED ACCOUNTANTS
(Firm Registration No.108949W)

CA AMITKUMAR POKALE
PARTNER
(M.NO.130934)
UDIN: 25130934BMJJBW8473

SADANANDA SHETTY & CO. CHARTERED ACCOUNTANTS PUNE FRN 108949W

PLACE : PUNE
DATE : 30/10/2025

FOR AJEENKYA DY PATIL SCHOOL OF ENGINEERING
As on 31st March, 2025

SUNDRY CREDITORS **SCHEDULE 1**

Sr. No.	PARTICULARS	AMOUNT (Rs.)
1	Dr D Y Patil Knowledge Foundation	2,32,792.00
2	Dr D Y Patil School of Engineering (SWO)	78,035.00
3	DY PATIL NEET AND JEE ACADEMY PVT LTD	63,489.00
4	Giga Marketing and Solutions	35,716.00
5	PP POWER SOLUTIONS& SERVICES	62,540.00
6	Priya Copiers	60,600.00
7	ICICI Car Loan	5,00,722.00
8	Sachin Enterprises	30,255.00
9	Shree Samarth Enterprises	25,231.00
10	Siddhi-Vinayak Enterprises	1,22,632.00
11	Tarkhan Industries Pvt Ltd	1,870.00
12	Tuljabhavani Caterers	12,000.00
13	BVG Security Services Pvt. Ltd.	1,90,902.00
14	DR. D.Y. PATIL ACADEMIC EXCELLENCE PVT.LTD.(OPC)	2,72,553.00
15	Utility Enterprises	23,214.00
	TOTAL	**17,12,551.00**

PROVISION **SCHEDULE 2**

Sr. No.	PARTICULARS	AMOUNT (Rs.)
1	Ajeenkya Patil Cr Co-op Soc Ltd	72,006.00
2	PF contribution Employee/Employer	4,21,258.00
3	Net Salary Payable	1,27,33,748.00
4	Professional Tax	47,200.00
5	Exam Fees Payable	74,81,863.36
6	TDS Payable	24,64,196.00
7	GST Payable	(9,956.00)
8	Other Provisions	1,10,348.00
	TOTAL	**2,33,20,663.36**

Advances **SCHEDULE 4**

Sr. No.	PARTICULARS	AMOUNT (Rs.)
1	Advance To Staff	5,11,864.00
2	3 Star Enterprises & Company	20,250.00
3	COMPASS INDIA FOOD SERVICES PVT LTD	1,148.00
4	Global Edu Tech	1,00,300.00
5	Golden Gate Enterprises	59,097.00
6	Greenviro Environmental Systems Pvt Ltd	52,628.00
7	Hardrock Services	6,000.00
8	Jai Guru Enterprises	10,000.00
9	Little Prodigies	53,500.00
10	M/s Sangam Prasad	4,47,650.00
11	OP Trading	2,661.00
12	Padcare labs Private Limited	23,895.00
13	PDB ENGINEERS	35,200.00
14	Pro Tech Waterproofing Sloutions	1,10,330.00
15	Rachana Enterprises	44,840.00
16	Rajmudra Enterprises	2,979.00
17	Rudra Enterprises	1,35,956.00
18	Sadananda Shetty & Co.	1,200.00
19	Sairam Choudhary	1,77,620.00
20	Sandesh Enterprises	63,767.00
21	Satya Enterprises	9,770.00
22	Shree Stationars	26,699.00
23	Sindhu Electronic	15,000.00
24	Sunrise Interiors	66,750.00
25	The University Shop	25,000.00
26	Trimurti Engineering Works	43,330.00
27	Vaishnavi Steel Corporation	1,46,611.00
28	Vishwakarma Electronics & Electricals	18,000.00
	TOTAL	**22,12,045.00**

Calculation of Depreciation on other assets for Academic Year 2025-26- based on the Financial Year 2024-2025

Sr. No	Item	Rate of Deperation	Opening WDV as on 01st April	Aditions upto 30 Sept	Aditions From 01 Oct	Less Deductions	Gross Value	Depreciation	Closing WDV	Distribution of Depriciation in (F)					
										Course (1) e.g. B.E.	Course (2) e.g. M.E.	Non FRA Course	Hostel	Hospital	Trust
		A	**B**	**C1**	**C2**	**D**	**E=(B+C1 + C2-D)**	**F=(B+C1) x A + C2 x (A/2) - D x A**	**G=E-F**						
1	Computer	25%	6366551	1217397	2825230	0	10409178	2249141	8160037	2136684	112457	0	0	0	0
2	Books	25%	294154	27614	0	0	321768	80442	241326	76420	4022	0	0	0	0
3	Furniture	15%	14255063	5008473	1028159	0	20291695	2966642	17325053	2818310	148332	0	0	0	0
4	Machinery	15%	13732101	2251289	1429292	0	17412682	2504705	14907977	2379470	125235	0	0	0	0
Total			**34647869**	**8504773**	**5282681**	**0**	**48435323**	**7800930**	**40634393**	**7410884**	**390047**	**0**	**0**	**0**	**0**
Total										7800930					

Important Note : A) Basis of computation of depreciation should be Written Down Value (WDV) method.

B) Ensure that value of operning WDV in column B is same as closing WDV of the previous financial year i.e. 2024-25 mentioned in application for academic year 2025-2026.

Date

Sushant v Sonal

Signature and Seal of the certifying Chartered Accountant and Auditors

Signature and Seal of person authorised in terms of section 2 (I) of the Act with Code No.

SADANANDA SHETTY & CO. CHARTERED ACCOUNTANTS PUNE FRN: 108949W

DR. D.Y. PATIL EDUCATIONAL ENTERPRISES CHARITABLE TRUST'S
AJEENKYA DY PATIL SCHOOL OF ENGINEERING
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025

RECEIPT	AMOUNT Rs.	AMOUNT Rs.	PAYMENT	AMOUNT Rs.	AMOUNT Rs.
OPENING BALANCE			**EXPENSES**		
Bank Account	1,43,00,546.18	1,43,00,546.18	To Salary	21,26,53,777.00	
			To PF Employer Contribution	47,72,949.00	
			To PF Admin Exp	3,79,806.00	
RECEIPT FROM STUDENT		31,84,77,018.45	To Bonus Paid	11,92,000.00	
			To Honorarium to Guests & Visiting Faculty	2,30,963.00	
			To Printing and Stationery	1,04,500.00	
OTHER INCOME			To Advertisement Expenses	56,381.00	
Admission Cancellation Charges	7,223.00		To Examination related Expenses	1,32,57,902.00	
Exam Fees	1,93,71,180.87		To Garden Expenses	37,098.00	
Interest Income	20,34,999.00		To Hospitality	5,13,502.00	
Other & Misc. Income	46,17,642.68	2,60,31,045.55	To Laboratory/ Workshop / OPD Consumbles	39,92,077.56	
			To Library & Book Expenses	1,340.00	
			To Membership and Subscription Charges	2,71,795.00	
			To Office & Miscellaneous Expenses	5,11,448.00	
			To Postage & Courier	44,920.00	
			To Professional and Consultancy Charges	7,28,814.00	
Internal Transfer			To Repairs and Maintenance	2,20,435.00	
Dr D Y Patil Enducational Ent Charitable Trust		7,52,53,363.04	To Security Charges	41,300.00	
			To Software Licence & Computer Acc Expenses	34,759.00	
			To Sports & Educational Activities	2,32,867.00	
			To Staff Welfare Expenses	7,10,332.00	
			To Students Activity Expenses	3,62,802.00	
			To Students Events & Cultural Program	7,16,525.00	
			To Students Welfare Expenses	52,428.00	
			Telephone and Internet Charges	8,035.00	
			To Water Charges	21,883.00	
			To Accreditation fees-NAAC	4,79,657.00	
			To Affiliation & Registration Exp	33,64,222.00	
			To Bank Charges	13,288.78	
			To Committee Exp	1,36,000.00	
			To Donation	2,500.00	
			To EPF Penality/interest	153.00	
			To Guest / Visiting Faculty Accomadation Charges	5,61,186.00	
			To Gunvant Vidyarthi Puraskar-2024	27,550.00	
			To Hiring Charges	67,350.00	
			To Hospitality	2,04,690.00	
			To Labour Charges	1,13,000.00	
			To Legal Expenses	29,900.00	
			To Loan Account-Ajay Lall	1,22,490.00	
			To Mechanical Engineering Student Association	1,48,200.00	
			To NCC Activity Expenses	26,423.00	
			To Newspaper and Periodicals Charges	9,828.00	
			To Practical Conduction Session	16,000.00	

			To Rent Charges	1,67,100.00	
			To Shikshan Shulk Samiti Fees	86,069.00	
			To Smart India Hackathon (SHI)	2,57,750.00	
			To Sponsorship Given	1,33,037.00	
			To Sports Prorata Fees	25,839.00	
			To SPPU Committee Member Remuneration	15,000.00	
			To Staff Eligibility Expenses	3,22,227.00	
			To TDS Interest/Penalty	63,610.00	
			To TE Cap Exam Remuneration	67,670.00	
			To Transport Charges	2,27,111.00	
			To Travelling and Conveyance Exp	8,91,459.00	
			To Web Designing	64,087.00	24,87,94,035.34
			Payment to Creditors		13,09,13,737.58
			Payment of Statutory Dues		97,98,933.00
			Addition to Fixed Assets		3,00,951.00
			FD Made		5,00,000.00
			Loan and Advances given		14,11,470.00
			CLOSING BALANCE		
			Bank Account	4,23,42,846.30	4,23,42,846.30
TOTAL		43,40,61,973.22	TOTAL		43,40,61,973.22

FOR AJEENKYA DY PATIL SCHOOL OF ENGINEERING

DR F B SAYYAD
PRINCIPAL

PLACE : PUNE
DATE : 30/10/2025

MR. NIKHIL DHANGE
SR. ACCOUNTANT

Sushant V Pokale

FOR SADANANDA SHETTY & CO
CHARTERED ACCOUNTANTS
(Firm Registration No.108949W)

SADANANDA SHETTY & CO. CHARTERED ACCOUNTANTS PUNE FRN: 108949W

CA AMITKUMAR POKALE
PARTNER
(M.NO.130934)
UDIN: 25130934BMJJBW8473

NOTES TO ACCOUNTS

AJEENKYA DY PATIL SCHOOL OF ENGINEERING

Notes forming part of the Balance Sheet and Income and Expenditure account for the year ended 31st March, 2025.

1. **Significant accounting policies adopted by the Trust :**

   A] System of Accounting :

   The trust follows the mercantile system of accounting and recognizes income and expenditure on accrual basis. The accounting Policies are consistent with generally accepted accounting principles.

   B] Fixed Assets and Depreciation

   i) Fixed Assets are stated at cost of acquisition less accumulated depreciation.
   ii) Depreciation on fixed assets, stated above, is provided on written down value method at the rate and in the manner prescribed under the Income Tax Act, 1961.

   C] Investments :

   Investments are stated at cost of acquisition.

2. Creditors and Advances are subject to confirmation.

Date: 30-10-2025
Place: Pune

As per Our Report of Even Date

For Sadananda Shetty & Co.
Chartered Accountants
Firm Registration No: 108949W

SADANANDA SHETTY & CO. CHARTERED ACCOUNTANTS PUNE FRN: 108949W

Amitkumar Pokale
Partner
Membership No. - 130934
UDIN: 25130934BMJJBW8473