

AUDIT FINANCIAL STATEMENT OF

SHRI SHANKARACHARYA MAHAVIDYALAYA : JUNWANI : BHILAI

FOR THE YEAR ENDED ON 31ST MARCH 2022



B. P. WAGHELA & CO.

CHARTERED ACCOUNTANTS

208, 2nd Floor, Jeevan Plaza, G. E. Road,
Ganjpara, Durg - 491 001 Chhattisgarh

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INDEPENDENT AUDITOR'S REPORT

To the Members of Shri Gangajali Education Society, Bhilai

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **SHRI SHANKARACHARYA MAHAVIDYALAYA, JUNWANI, BHILAI** which comprise the Balance Sheet as at 31st March 2022, and the statement of Income & Expenditure, 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 and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information as required and give a true and fair view in conformity with the accounting principles generally accepted in India.

Basis for Opinion

We conducted our audit in accordance with the 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 institution in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

The Management is responsible for the other information. The other information comprises the information included in the report, but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

Responsibilities of Management & those Charged with Governance for the Financial Statements

The Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position & financial performance of the institution in accordance with the accounting principles generally accepted in India, including the accounting Standards specified. This responsibility also includes maintenance of adequate accounting records for safeguarding of the assets of the institution and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.



In preparing the financial statements, the Management is responsible for assessing the institution'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 the Management either intends to liquidate the institution or to cease operations, or has no realistic alternative but to do so. Those executive committee are also responsible for overseeing the institution'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 SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the institution's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the institution to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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 also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other



matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

As required, we report that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the institution so far as it appears from our examination of those books as produced before us for verification.
- (c) The Balance Sheet & the income and expenditure account are in agreement with the books of account.

Place: Durg

Date: September 28, 2022

For, B. P. Waghela & Co.
Chartered Accountants



CA. Sanket Jain
(Partner)

Membership No.: 445262

FRN: 000038C

UDIN-22445262AVWOIX6314

SHRI SHANKARACHARYA MAHAVIDYALAYA : JUNWANI : BHILAI

[RUN BY : SHRI GANGAJALI EDUCATION SOCIETY : BHILAI]

BALANCE SHEET AS ON 31ST MARCH 2022

PARTICULARS	Annexure Number	AMOUNT
<u>SOURCE OF FUNDS</u>		
GENERAL FUND	1	249,012,432
DONATION IN KIND	2	22,000
CURRENT LIABILITIES & PROVISIONS	3	6,795,071
TOTAL OF SOURCE		255,829,503
<u>APPLICATION OF FUNDS</u>		
FIXED ASSETS	4	47,473,998
INVESTMENTS IN FIXED DEPOSITS	5	14,493,607
LOANS & ADVANCES	6	160,361,792
CURRENT ASSETS	7	33,500,105
TOTAL OF APPLICATION		255,829,503

Certified that the above set statement to the
best of our knowledge & belief is true & correct.

For Shri Shankaracharya Mahavidyalaya,

(0)
As per our report of even date

For, B. P. Waghela & Co.
Chartered Accountants.

Chairman/President

CHAIRMAN

Director/Principal

HC PRINCIPAL



Partner

Shri Gangajali Education Society
Sector- VI, Bhilai

Shri Shankaracharya Mahavidyalaya
Junwani, Bhilai (C.G.)

28 SEP 2022

SHRI SHANKARACHARYA MAHAVIDYALAYA : JUNWANI : BHILAI
[RUN BY : SHRI GANGAJALI EDUCATION SOCIETY : BHILAI]
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2022

INCOME		AMOUNT
Receipts from main objects - Educational Fees		57,285,140
i	Tuition Fee	57,285,140
Receipts from main objects - Incidental Fees		2,218,745
i	Admission Fee	5,000
ii	Lab Fee	316,950
iii	Miscellaneous Fee	466,995
iv	Other Fees	2,800
v	Prospectus	1,427,000
Interest income		1,678,660
i	On Saving Bank	561,666
ii	On Fixed Deposits	1,116,994
Other Income		939,196
i	Scrap Sales	26,250
ii	Photocopy & typing	2,884
iii	Verification Fee	10,500
iv	Badminton Court Rent	423,726
v	Seminar & Workshop	22,500
vi	Notice Pay Receipt	21,354
vii	Other Miscellaneous Income	7,300
viii	TA. DA. to External	1,000
ix	IQC Seminar & Workshop Activity	1,000
x	Swimming Pool Rent	330,508
xi	Student Scholarship	11,101
xii	Other Ded Salary	13,600
xiii	Bank Charges	29,035
xiv	Journal & Magazine	30,038
xv	Seminar Sponsorship	8,400
TOTAL OF INCOME		62,121,741
EXPENDITURE		AMOUNT
Advertisement		321,015
Repairs & Maintenance		958,155
Salary & Wages including Gratuity, PF & ESIC (As Per ANNEXURE NO. 8)		21,988,064
Scholarship, Awards & Gift to Students and Staff		47,000
Professional / Consultancy fees		139,900
Conveyance and Travelling expenses		200
Audit Fees		30,000
Other Expenses		5,031,680
i	Consumable Expenses (As Per ANNEXURE NO. 9)	195,716
ii	Operating & Other Expenses (As Per ANNEXURE NO. 10)	4,028,177
iii	Administrative Expenses (As Per ANNEXURE NO. 11)	207,602
iv	Fees to Regulatory Bodies (As Per ANNEXURE NO. 12)	146,500
v	Education Tour & Function Expenses (As Per ANNEXURE NO. 13)	188,095
vi	Other Miscellaneous Expenses (As Per ANNEXURE NO. 14)	265,590
Depreciation on Fixed Assets		6,406,602
TOTAL EXPENDITURE		34,922,616
SURPLUS: Being excess of Income over Expenditure c/f to Balance Sheet		27,199,125

Certified that the above set statement to the best of our knowledge & belief is true & correct.

As per our report of even date.

For Shri Shankaracharya Mahavidyalaya,

For B. P. Waghela & Co.
Chartered Accountants.

Chairman/President

Director / Principal

Partner

CHAIRMAN

I/C. PRINCIPAL



Shri Gangajali Education Society Shri Shankaracharya Mahavidyalaya
Sector- VI, Bhilai Junwani, Bhilai (C.G.)

12 8 SEP 2022

SHRI SHANKARACHARYA MAHAVIDYALAYA : JUNWANI : BHILAI

[RUN BY : SHRI GANGAJALI EDUCATION SOCIETY : BHILAI]

ANNEXURES FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED ON 31ST MARCH 2022

PARTICULARS		AMOUNT
ANNEXURE NO. - 1 OF GENERAL FUND		249,012,432
Balance as per last balance sheet	221,813,308	
ADD: Surplus of the year	27,199,125	
ANNEXURE NO. - 2 OF DONATION IN KIND		22,000
Balance as per last balance sheet	22,000	
ANNEXURE NO. - 3 OF CURRENT LIABILITIES & PROVISIONS		6,795,071
1. LIABILITY FOR EXPENSES		2,121,986
Admin Chrges Payable	4,909	
Audit Fees (As Per Last Balance Sheet)	10,000	
Examination Adv. Annual Durg University	131,081	
GST Expenses Payable	20,660	
Internal Audit Fees Payable (As per Last balance Sheet)	27,575	
P.F. & ESIC Contribution (Employer's & Employee's Share)	264,314	
Salary Grant	960	
Salary Payable	1,521,915	
Tds On Contractors Payable	4,158	
Tds payable on Professional & Technical fees	21,357	
Grant For Bio Technology	100,000	
Valuation Remuneration	15,057	
2. LIABILITY TOWARDS STUDENTS		3,879,215
Caution Money	3,879,215	
3. OTHER LIABILITIES		701,731
NEFT BOM	593,399	
NEFT(ICICI)	14,800	
POS(ICICI)	45,832	
SSMV Alumni	47,700	
4. PAYABLE TOWARDS PARTIES & SUPPLIERS		92,139
Alfa Scientific Works	27,896	
Anil Book Depot	1,108	
Dinesh Mishra	270	
Drive-in-Fules	5,555	
Gupta Scientific Works	1,396	
J.P. Drags	16,500	
Newton Scientific & Sports Co.	37,788	
Prakash Printers	468	
RSR Network & Communication	1,158	

For Shri Shankaracharya Mahavidyalaya,

Chairman/President

CHAIRMAN

Director/Principal

HC. PRINCIPAL



Chartered Accountant

Shri Gangajali Education Society
Sector- VI, Bhilai

Shri Shankaracharya Mahavidyalaya
Jurwani, Bhilai (C.G.)

12 8 SEP 2022

SHRI SHANKARACHARYA MAHAVIDYALAYA : JUNWANI : BHILAI
 [RUN BY : SHRI GANGAJALI EDUCATION SOCIETY : BHILAI]
 ANNEXURES FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED ON 31ST MARCH 2022
ANNEXURE -4 OF FIXED ASSETS & DEPRECIATION THEREON

DESCRIPTION	RATE OF DEPN.	GROSS BLOCK				DEPRECIATION		NET BLOCK		
		OPENING AS ON 01.04.2021	ADDITION 1st HALF	ADDITION 2nd HALF	TOTAL ADDITION	TOTAL AS ON 31.03.2022	OPENING AS ON 01.04.2021		FOR THE YEAR	TOTAL UPTO 31.03.2022
LAND	0%	633,600				-				633,600
BUILDINGS	10%	64,168,838	2,430,110	1,231,189	3,661,299	67,830,137	31,855,320	3,535,922	35,391,242	32,438,895
FURNITURE AND FITTINGS										
ELECTRICAL FITTINGS	10%	4,743,387			-	4,743,387	1,710,450	303,294	2,013,744	2,729,643
FURNITURE AND FIXTURE	10%	10,587,173	151,375		151,375	10,738,548	5,933,875	480,467	6,414,342	4,324,206
PLANT AND MACHINERY										
BUS	30%	742,500			-	742,500	740,921	474	741,395	1,105
CAR	15%	1,290,047			-	1,290,047	875,658	62,158	937,816	352,231
COMPUTERS & PERIPHERALS	40%	14,951,060			11,695	14,962,755	12,588,675	947,293	13,535,968	1,426,787
COOLER	15%	68,383			-	68,383	35,191	4,979	40,170	28,213
GENERATOR/TRANSFORMER	15%	2,816,725			-	2,816,725	1,846,062	145,599	1,991,661	825,064
LAB EQUIPMENTS	15%	5,433,637			-	5,433,637	4,635,617	119,703	4,755,320	678,317
LIBRARY BOOKS	40%	6,052,993	14,748	113,440	128,188	6,181,181	5,769,167	142,118	5,911,285	269,896
MUSICAL INSTRUMENTS	15%	190,860			-	190,860	86,284	15,686	101,970	88,890
OFFICE EQUIPMENTS	15%	1,696,108	100,000		100,000	1,796,108	1,012,474	117,545	1,130,019	666,089
PUMP & WATER SUPPLY	15%	984,020			-	984,020	395,096	88,339	483,435	500,585
SOLAR POWER SYSTEM	15%	3,276,000			-	3,276,000	1,415,017	279,147	1,694,164	1,581,836
SPORTS EQUIPMENTS	15%	1,910,205			-	1,910,205	817,686	163,878	981,564	928,641
TOTAL		119,545,536	2,696,233	1,356,324	4,052,557	123,598,093	69,717,493	6,406,602	76,124,095	-47,473,998

For Shri Shankaracharya Mahavidyalaya,

Chairman/President

CHAIRMAN

Director/Principal

I/C. PRINCIPAL

Shri Gangajali Education Society

Sector-VI, Bhilai

12 8 SEP 2022

Shri Shankaracharya Mahavidyalaya
Junwani, Bhilai (C.G.)



CHARTERED ACCOUNTANT

SHRI SHANKARACHARYA MAHAVIDYALAYA : JUNWANI : BHILAI

[RUN BY : SHRI GANGAJALI EDUCATION SOCIETY : BHILAI]

ANNEXURES FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED ON 31ST MARCH 2022

PARTICULARS		AMOUNT
ANNEXURE NO. - 5 OF INVESTMENTS		14,493,607
1. FIXED DEPOSITS		
Fixed Deposit With Bank of Maharashtra	11,900,000	
Fixed Deposit With Canara Bank Sector -6	614,133	
Fixed Deposit With PNB, Bhilai	1,891,173	
Add : Interest Accrued on FDR	88,301	
ANNEXURE NO. - 6 OF LOANS & ADVANCES		160,361,792
1. STAFF ADVANCE		494,039
Dinesh Mishra	48,000	
Rahul Mene	31,860	
Manju Mishra	197,000	
Hembai Paswan	48,000	
Shri V.K. Singh	48,000	
Subodh Kumar Dvedi	8,000	
Soniya Verma	79,000	
Suraj Kumar Nanda	34,179	
2. ADVANCES TO PARTIES & OTHERS		3,157,920
Jai Shankar Sahu Associates	1,000,000	
National Psychological Corporation Agra	32,580	
Sunday Campus Bhilai	10,000	
Shri Hanuman Mandir Sanatan Dharam Trust	2,115,340	
3. WITH PARENT SOCIETY & ITS UNITS		146,386,275
Shri Gangajali Education Society, Bhilai	146,347,525	
Shri Shankaracharya Mahavidyalaya Hostel	38,750	
4. FEES RECEIVABLE FROM STUDENTS & OTHERS		10,323,558
Amount Due From Student	10,314,932	
Grant for National Seminar	1,873	
C. Cost Fund (science Day)	795	
GST Chalan Payable	2,377	
Prepaid Expenses	3,581	
ANNEXURE NO. - 7 OF CURRENT ASSETS		33,500,105
1. SECURITY DEPOSITS		6,196,952
Electricity Connection deposits	158,256	
For Telephone Connection	12,250	
Interest Accrued on S.D	21,246	
LIC For Gratuity	6,000,000	
Shakti Gas Agency, Sector -4, Bhilai	5,200	
2. SUNDRY DEBTORS		636,000
Dolphine Swimming Services Durg	240,000	
Jayant Dewangan	396,000	
3. CASH & BANK BALANCES		3,326,372
3.1. Cash In Hand	3,326,372	
3.2. Bank Balance		23,340,781
BOM A/c No. 60248635294	630,408	
BOM A/c No. 60269546105	12,111,508	
Canara Bank - A/c No. 12506	31,714	
Icici Bank A/c no. 018601007462	10,176,437	
PAYTM(ICICI)	31,450	
Punjab National Bank, Bhilai A/c no. 628556	356,264	
Shri Shankaracharya Mahavidyalaya - NIOS	3,000	

For Shri Shankaracharya Mahavidyalaya,

Chairman/President

CHAIRMAN

Director/Principal

I/C. PRINCIPAL



Chartered Accountant

Shri Gangajali Education Society Shri Shankaracharya Mahavidyalaya

Sector- VI, Bhilai

Junwani, Bhilai (C.G.)

12 8 SEP 2022

SHRI SHANKARACHARYA MAHAVIDYALAYA : JUNWANI : BHILAI		
[RUN BY : SHRI GANGAJALI EDUCATION SOCIETY : BHILAI]		
ANNEXURES FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED ON 31ST MARCH 2022		
PARTICULARS		AMOUNT
ANNEXURE NO. - 8 SALARY & EMPLOYEE COST		21,988,064
Salary to Teaching Staff	16,188,610	
Admin Charges	58,529	
Diwali Bonus	56,000	
E.S.I.C.	235,634	
EDLI Charges	58,543	
Honorarium charges	3,500	
Pension Fund	968,558	
Provident Fund	436,049	
Salary to External	224,000	
Salary to Non Teaching Staff	3,611,615	
Salary to Security Guards	147,026	
ANNEXURE NO. - 9 CONSUMABLE EXPENSES		195,716
Lab & Workshop	195,016	
Magazine, Journals, Newspapers etc.	700	
ANNEXURE NO. 10 - OPERATING & OTHER EXPENSES		4,028,177
Diesel/ Expenses Car	96,319	
Diesel/ Expenses Generator	7,688	
Diwali Gift	35,800	
Electricity	197,628	
Internet & Website Charges	687,286	
Office & General	109,371	
Postage & Telegram	399	
Insurance	7,470	
Tally Software Services	12,744	
Telephone	77,514	
Transportation Charges	2,000	
Refreshment	8,191	
Printing & Stationery	611,647	
Labour Charges	3,500	
Car Fast Tag Charges	1,000	
IQAC Scholarship	1,594,420	
Washing & Cleaning	574,000	
Water Charges	1,200	
ANNEXURE NO. 11 - ADMINISTRATIVE EXPENSES		207,602
GST Expenses	143,709	
Green Initiative	46,893	
Inspection Expenses	17,000	


CHAIRMAN
 Shri Gangajali Education Society
 Sector- VI, Bhilai


HC. PRINCIPAL
 Shri Shankaracharya Mahavidyalaya
 Junwani, Bhilai (C.G.)

12 8 SEP 2022



ANNEXURE NO. 12 - FEES TO REGULATORY/AFFILIATING BODIES		146,500
Affiliation Fee	140,000	
Application Fee	5,000	
Registration Fees	1,500	
ANNEXURE NO. 13 - EDUCATIONAL TOUR & FUNCTION EXPENSES		188,095
Festival & Function	131,526	
NCC	55,869	
Traning & Placement	700	
ANNEXURE NO. - 14 OTHER MISCELLANEOUS EXPENSES		265,590
Misc Expenses	2	
Annual Membership Fee	10,900	
Intt & Penalty on TDS/ESIC/Electricity	11,330	
Not Appearing in Exam Write off	11,100	
Student Union Contribution	4,863	
Staff Uniform	185,745	
Writeoff - Left the Collage	41,650	

For Shri Shankaracharya Mahavidyalaya,

Chairman/President

Director/Principal



Chartered Accountant

CHAIRMAN
Gangajali Education Society
Sector- VI, Bhilai

I/C. PRINCIPAL
Shri Shankaracharya Mahavidyalaya
Junwani, Bhilai (C.G.)

12 8 SEP 2022

SHRI SHANKARACHARYA MAHAVIDYALAYA, JUNWANI, BHILAI

(Run by Shri Gangajali Education Society, Bhilai)

NOTES TO THE ACCOUNTS & SIGNIFICANT ACCOUNTING POLICIES

for the period beginning from April 1, 2021 & ending on March 31, 2022

ACCOUNTING POLICIES:

On the basis of such checks as we considered appropriate and according to the information and explanation given to us during the course of our audit, we report that:

- i. **Basis of preparation:** The Financial Statements of the institution are prepared using the historical cost conventions and on the accounting principle of a going concern, with income recognized and expenses accounted on accrual basis except otherwise reported.
- ii. **Use of Estimates:** The preparation of financial statements in conformity with generally accepted accounting principles which requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the results of operations during the reporting period. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates.
- iii. **Fixed Assets:** Fixed Assets are stated at cost, freight and all other expenses directly attributable to bringing the assets to its intended use & depreciation on fixed assets is provided on written down value method at the rates as provided in the Income Tax Act, 1961 and the rules made there under.
- iv. **Inventories:** N.A.
- v. **Contingent Liabilities:** As informed by the management there is no contingent liability as at the date of Balance Sheet.
- vi. **Events occurring after Balance Sheet date:** As informed to us of by the management no significant event has come to the notice.
- vii. **Changes in the Accounting Policies:** There is no change in accounting policies.
- viii. **Extraordinary Items:** There are no significant items were observed during the course of audit.

NOTES TO ACCOUNTS:

That in some cases, expenses are not supported by vouchers, however in view of the nature and extend of expenses incurred and details and information given to us and considering the prevailing practices in trade, the same have been accepted as incurred properly and reasonably.

That balance of amount due from students, balance written off, advance to parties and sundry creditors are as per books and due to non-availability of proper documents the same are subject to confirmation.

That cash in hand is as certified by the management and not physically verified by us.

That previous year figures have been regrouped / reclassified wherever necessary.

For, Shri Shankaracharya Mahavidyalaya, Junwani, Bhilai

As per our report of Even Date

For, B. P. Waghela & Co.

Chartered Accountants

FRN 000038C



CA. Sanket Jain

(Partner)

Membership No.: 445262

Chairman/President

Director/Principal

Date: September 28, 2022