

VIPIN BATAVIA & CO

CHARTERED ACCOUNTANTS

306-Gold Mohur, 3rd Floor, 174-Princess Street, Mumbai – 400 002
Phone : 2206 1233/40149754 E-mail : vipinbataviaca@gmail.com



INDEPENDENT AUDITOR'S REPORT

SHREE AMEYA PUBLIC CHARITABLE TRUST

To,
The Trustees,
Shree Ameya Public Charitable Trust,
Borivali TPS III, Ram Nagar,
Borivali (West), Mumbai – 400 092.

1. Report on the Financial Statements

We have audited the accompanying financial statements of **SHREE AMEYA PUBLIC CHARITABLE TRUST (ADITYA INSTITUTE OF MANAGEMENT STUDIES AND RESEARCH)** which comprise the Balance Sheet as at 31st March, 2025, The Income and Expenditure Accounts and Receipts and Payments Accounts for the year F. Y. 2024-25 along with the relevant schedules.

2. Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with the Maharashtra Public Trust Act, 1950. This responsibility includes design implementation and maintenance of internal control relevant to the financial statements that are free from material misstatement, whether due to fraud or error.

3. Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with generally accepted accounting principles and the standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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dra Batavia

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ADITYA INSTITUTE OF MANAGEMENT STUDIES & RESEARCH (AISMR)
FINANCIAL YEAR : 2024-25

INCOME & EXPENDITURE FOR THE YEAR ENDED 31.03.2025.					
	Expenditure	Amount (₹)	Income	Amount (₹)	
To	Advertisement Expenses	30,21,777.00	By	MMS Fees	3,26,46,600.00
To	Affiliation / Inspection Fees	10,26,800.00	By	MCA Fees	1,00,90,500.00
To	Application Software	10,14,192.00	By	BMS Fees	13,39,800.00
To	Depreciation	19,31,334.00	By	Saving Bank Interest	1,39,712.00
To	Establishment Expenses	41,19,705.00	By	Interest on bank FDR	94,278.00
To	Building Insurance	1,31,510.00	By	Mis Income	4,32,634.00
To	Guest Lectures Expenses	13,270.00			4,47,43,524.00
To	Insurance (Students)	38,232.00			
To	Insurance (Staff)	79,678.00	By	Excess of Expenses over Income	1,26,21,826.00
To	Magazine, Journals, Periodicals Subscription Expenses	2,55,880.00			
To	Meeting Fees and Expenses	1,71,454.00			
To	Printing and Stationery	7,74,745.00			
To	Professional Fees	32,50,900.00			
To	Property Tax	1,98,420.00			
To	Provident Fund	7,09,733.00			
To	Repair and Maintenance	34,02,080.00			
To	Salary	3,01,86,495.00			
To	Students Development Program	22,25,946.00			
To	Students Gathering Expenses	24,37,820.00			
To	Telephone and Communication Expenses	1,47,280.00			
To	University Fees - Students	9,11,729.00			
To	Visiting Faculty Salary	7,85,000.00			
To	Other Expenses	5,31,370.00			
		5,73,65,350.00			5,73,65,350.00

Significant Accounting Policies & Notes to Accounts - ' B '

As per our report of even date
For **VIPIN BATAVIA & CO.**
Chartered Accountants

Vipin
Pravinchandra
Batavia

VIPIN P. BATAVIA (Prop.)
Proprietor
M.No. : 037004
F.R.No. : 111539W

Place : Mumbai
Date : 08.11.2025

For Aditya Institute Of Management Studies
& Research

Heechu
Trustee

Ahmed
Trustee



**ADITYA INSTITUTE OF MANAGEMENT STUDIES & RESEARCH (AIMSR)
FINANCIAL YEAR : 2024-25**

BALANCE SHEET AS AT 31st, MARCH 2025.

LIABILITIES	Amount (₹)	ASSETS	Amount (₹)
Corpus and Other Funds	2,24,46,355.18	Fixed Assets (As per Schedule ' A ')	94,06,176.00
Loans and Borrowings	NIL	Investments	NIL
<u>Current Liabilities</u>		<u>Current Assets.</u>	
Provision	21,50,790.63	<u>Loans & Advances</u>	
Sundry Payables	3,62,723.89	Branch Units	5,53,41,257.02
Security Deposits	NIL	Deposits	NIL
Other Current Liabilities	88,87,328.00	Loans & Advances	28,59,925.74
Branch Units	11,90,58,027.33	Other Receivables	95,84,449.50
		<u>Cash & Bank Balance</u>	
		Bank Accounts	15,25,860.79
		Fixed Deposit with Banks	51,00,000.00
		Cash in Hand	4,50,664.18
		Income & Expenditure A/c.	6,86,36,891.80
	15,29,05,225.03		15,29,05,225.03

Significant Accounting Policies & Notes to Accounts - ' B '

As per our report of even date
For **VIPIN BATAVIA & CO.**
Chartered Accountants

Vipin
Pravinchandra
Batavia

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VIPIN P. BATAVIA (Prop.)
M.No. : 037004
F.R.No. : 111539W

Place : Mumbai
Date : 08.11.2025

For Aditya Institute Of Management Studies
& Research

Anurag
Trustee

Almita Dogra

Trustee



ADITYA INSTITUTE OF MANAGEMENT STUDIES & RESEARCH (AISMR)
FINANCIAL YEAR : 2024-25

SCHEDULES FORMING PART OF BALANCE SHEET
SCHEDULE 'A' - FIXED ASSETS

Sr. No.	Assets	Rate of Dep.	WDV as on 01.04.2024	Addition during the year		Deletion / W/Off during the Year	Total	Depreciation for the year	WDV as on 31.03.2025
				Upto 30.09.2024	After 01.10.2024				
1	Lift	15%	3,61,414.00	-	-	-	3,61,414.00	54,212.10	3,07,201.90
2	Furniture & Fixture	10%	56,50,439.00	56,492.72	-	-	56,50,439.00	5,70,693.17	50,79,745.83
3	Other Machinery	15%	5,860.49	-	-	-	5,860.49	879.07	4,981.42
4	Computer Systems	40%	3,28,689.73	4,52,799.00	2,03,550.00	-	3,28,689.73	3,53,305.49	(24,615.76)
5	Equipments	10%	22,77,811.00	3,45,801.00	1,00,548.00	-	27,24,160.00	2,67,388.60	24,56,771.40
6	Air Conditioners	15%	13,31,595.00	-	-	-	13,31,595.00	1,99,739.25	11,31,855.75
7	Library Books	40%	9,97,315.78	1,71,255.00	88,440.00	-	12,57,010.78	4,85,116.31	7,71,894.47
	TOTAL		1,09,53,125.00	10,26,347.72	3,92,538.00	-	1,16,59,169.00	19,31,334.00	97,27,835.00

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ADITYA INSTITUTE OF MANAGEMENT STUDIES & RESEARCH (AISMR)
FINANCIAL YEAR : 2024-25

SCHEDULE FORMING PART OF BALANCE SHEET AND
INCOME & EXPENDITURE ACCOUNT

SCHEDULE ' B ' - STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES AND
NOTES TO ACCOUNTS

4) Investments

Investments have been valued at cost of acquisition including related expenses.

5) Provisions, Contingent Liabilities and Contingent Assets

i) Provisions

Provisions are recognized for liabilities that can be measured only by using a substantial degree of estimation, if

- a) The Society has a present obligation as a result of a past event,
- b) A probable outflow of resources is expected to settle the obligation; and
- c) The amount of the obligation can be reliably estimated.

Reimbursement expected in respect of expenditure required to settle a provision is recognized only when it is virtually certain that the reimbursement will be received.

ii) Contingent liability is disclosed in case of

- (a) A present obligation arising from past events, when it is not probable that an outflow of resources will be required to settle the obligation;
- (b) A present obligation when no reliable estimate is possible; and
- (c) A possible obligation arising from past events where the probability of outflow of resources is not remote.

iii) Contingent Assets

Contingent Assets are neither recognized, nor disclosed.

- iv) Provisions, Contingent Liabilities and Contingent Assets are reviewed at each balance Sheet date.**

Vipin
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STUDIES & RESEARCH**



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ADITYA INSTITUTE OF MANAGEMENT STUDIES & RESEARCH (AISMR)
FINANCIAL YEAR : 2024-25

SCHEDULE FORMING PART OF BALANCE SHEET AND
INCOME & EXPENDITURE ACCOUNT

SCHEDULE ' B ' - STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES AND
NOTES TO ACCOUNTS

B) Notes to accounts:-

- 1) Fees received in cash are deposited in bank on next working day, except in exceptional circumstances it is deposited in the earliest possible working day.
- 2) The keeping and maintaining of books of accounts as per rule 17AA of The Income Tax Rules are followed to the extent possible during the year.
- 3) All closing balances, advances and outstanding liabilities are subject to confirmation.
- 4) In the opinion of the Board of Trustees the advances recoverable in cash or kind are approximate of the value stated in the Balance Sheet.
- 5) The printing and stationery and other such sundry purchases are treated as revenue expenditure for the current year.
- 6) The Accounting Standards issued by the Institute of Chartered Accountants of India are not mandatorily applicable to charitable trusts. However they are complied with to the extent possible.
- 7) Previous year's figures have been regrouped, reallocated or reclassified wherever necessary to conform to this year's classification.

For VIPIN BATAVIA & CO.
CHARTERED ACCOUNTANTS

Vipin
Pravinchan
dra Batavia

VIPIN P. BATAVIA (Prop.)
M.No. : 037004
F.R.No. : 111539W

Place : Mumbai
Date : 08.11.2025

**ADITYA INSTITUTE OF MANAGEMENT
STUDIES & RESEARCH**



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