

AUDITOR'S REPORT

We have audited the attached **Balance Sheet** of **KDK College of Engineering (B.E.Course), Nagpur managed by Backward Class Youth Relief Committee, Nagpur** as on **31st March 2023**, and also the **Income and Expenditure Account** annexed thereof for the year ending on the date and report that:

- 1] We have obtained all the information and explanations which to the best of our knowledge and belief are necessary, for the purpose of audit.
- 2] Proper books of account as required by law have been kept.
- 3] The Balance Sheet and Income and Expenditure Account referred to in this report are in agreement with the books of accounts.
- 4] In our opinion and to the best of our information & according to the explanation given to us, the said Financial Accounts give a true and fair view.
 - a] In so far as it relates to the Balance Sheet of the state of affairs of the College as on 31st March 2023.
 - b] In case of Income and Expenditure Account of **Excess of Expenditure Over Income** for the year ended on **31st March 2023**.

AS PER OUR REPORT OF EVEN DATE ATTACHED

NAGPUR

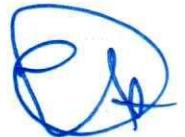
DATED :07.09.2023

UDIN: 23183901BGYSTU4110

**For KND & ASSOCIATES
Chartered Accountants
F.R.N.112180W**




**(SALONI BANG)
Partner
M.No. 183901**



SCHEDULE VIII

[VIDE RULE 17(I)]

TRUST REGISTERED NO. F-1759(N)

NAME OF THE TRUST:-BACKWARD CLASS YOUTH RELIEF COMMITTEE,NAGPUR

UNIT:- KDK COLLEGE OF ENGINEERING (B.E. COURSE), NAGPUR

BALANCE SHEET AS AT 31ST MARCH-2023

FUNDS & LIABILITIES	AMOUNT (Rs.)	AMOUNT (Rs.)	PROPERTIES & ASSETS	AMOUNT (Rs.)	AMOUNT (Rs.)
Trust Fund & Corpus Fund			0		
Development Fund		3,44,73,526	Immovable Properties		
			(As Per Sch. "A")		
			Balance (As Per Last B/S)	15,47,25,705	
			Add: During The Year	31,24,708	15,78,50,413
Depreciation Reserve (As Per Sch. "A")					
Balance As Per Last Balance Sheet	24,38,01,029		Movable Properties		
Add: During The Year	82,36,055		(As Per Sch. "A")		
Less: Transferred	0	25,20,37,084	Balance (As Per Last B/S)	15,03,33,944	
			Add: During The Year	44,32,686	
			Less: Transferred during the year	0	15,47,66,630
Loans & Liabilities					
Secured Loans			0		
Unsecured Loans			0		
			Deposit & Investments:		
			Deposit (As Per Sch. "F")	5,37,427	
			Fixed Deposit With (P.N.B.Khamla)	5,69,72,076	
			Fixed Deposit (With T.U.Bank)	24,44,172	5,99,53,675
Liabilities:					
For Security Deposits (As Per Sch. "B")	1,18,29,494		Loans & Advances		
For Sundry Credit Balances (As Per Sch. "C")	2,04,42,196		Salary Advance	1,76,220	
For Provisions (As Per Sch. "D")	2,52,80,918		Other advance to staff (As Per sch. G)	42,750	2,18,970
For Refundebal balance (As Per Sch. "E")	2,01,722	5,77,54,330			
			Income Outstanding		
			Sundry Debtors (As Per Sch."H")	93,90,955	
Inter Branch Balances (SCH I)		18,14,64,207	Other Receivable (As per Sch. J)	5,18,62,888	6,12,53,843
			Cash & Bank Balances (As Per Sch. "K")		67,08,764
			Income & Expenditure A/C.		
			Balance As Per Last Balance Sheet	8,22,14,008	
			Add: Deficit during the year	27,62,844	8,49,76,852
Total:		52,57,29,147		Total:	52,57,29,147

NOTES TO ACCOUNTS (As Per Sch. "L")

AS PER OUR REPORT OF EVEN DATE ATTACHED

K. D. K. COLLEGE OF ENGINEERING

NAGPUR

For KND & ASSOCIATES

Chartered Accountants

FRN : 112180W



TRUSTEE



DATED: 07.09.2023

[Signature]

(SALONI BANG)

Partner

UDIN: 23183901BGYSTU4110

Mem No. 183901

PRINCIPAL
K.D.K.C.E.
NAGPUR-24.

BACKWARD CLASS YOUTH RELIEF COMMITTEE, NAGPUR
UNIT:- K.D.K.COLLEGE OF ENGINEERING, NAGPUR
SCHEDULE "A" MOVABLE & IMMOVABLE PROPERTIES AS ON 31ST MARCH-2023

SR.NO	PARTUCULAR	RATE	Balance as on 01-04-2022	Addition During the Year			Total	DEPRECIATION			W.D.V. 31-03-2023	W.D.V. 31-03-2022
				Up to 30-09-2022	After 30-09-2022	During the Year		Up to 01-04-2022	During the Year	Transfe rred		
"A"	IMMOVABLE PROPERTIES Building	10%	15,47,25,705	21,800	31,02,908	-	15,78,50,413	11,40,01,127	42,29,783	-	11,82,30,910	4,07,24,578
	TOTAL (A)		15,47,25,705	21,800	31,02,908	-	15,78,50,413	11,40,01,127	42,29,783	-	11,82,30,910	4,07,24,578
"B"	MOVABLE PROPERTIES FURNITURE & FIXTURE BLOCK-I	10%	2,40,71,156	26,800	1,07,463	-	2,42,05,419	1,82,34,407	5,91,728	-	1,88,26,135	58,36,749
2	Furniture & Fixture	15%	5,54,17,998	5,56,442	2,84,721	-	5,62,59,161	4,69,27,588	13,78,382	-	4,83,05,970	84,90,410
	BLOCK-I		80,640	11,39,241	1,14,553	-	12,53,794	6,048	1,79,478	-	1,79,478	-
	Equipment		1,24,93,474	-	-	-	80,640	-	11,189	-	17,237	74,592
	Equipment - Electrical equipment - Projector		4,61,78,676	10,12,500	9,55,535	-	1,24,93,474	74,65,508	7,54,195	-	82,19,703	50,27,936
	BLOCK-III	40%	1,20,92,000	10,651	83,540	-	1,21,86,191	1,19,77,750	66,668	-	1,20,44,418	1,14,250
	Computer		15,03,33,944	27,66,874	16,65,812	-	15,47,66,630	12,97,99,902	40,06,272	-	13,38,06,174	2,09,60,456
	Software- ERP		30,50,59,649	27,88,674	47,68,720	-	31,26,17,043	24,38,01,029	82,36,055	-	25,20,37,084	6,05,79,959
	Software- TALLY											
	BLOCK-IV											
	Library Books	40%										
	TOTAL (B)		15,03,33,944	27,66,874	16,65,812	-	15,47,66,630	12,97,99,902	40,06,272	-	13,38,06,174	2,09,60,456
	TOTAL (A) + (B)		30,50,59,649	27,88,674	47,68,720	-	31,26,17,043	24,38,01,029	82,36,055	-	25,20,37,084	6,05,79,959

NOTES TO ACCOUNTS (As Per Sec. 'L')

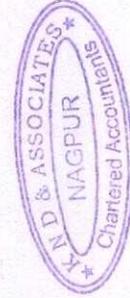
AS PER OUR REPORT OF EVEN DATE ATTACHED

K.D.K. COLLEGE OF ENGINEERING



TREASURER
DATED: 07.09.2023

UDIN: UDIN: 23183901BGYSTU4110



For KND & ASSOCIATES
Chartered Accountants
FRN : 112180W

(SALONI BANG)
Partner
Mem No. 183901

PRINCIPAL
K.D.K.C.E.
NAGPUR-24

BACKWARD CLASS YOUTH RELIEF COMMITTEE, NAGPUR
UNIT:- K.D.K.COLLEGE OF ENGINEERING, NAGPUR
SCHEDULE:- "B" SECURITY DEPOSITS

SR.NO	PARTICULAR	AMOUNT
1	Security Deposit	1,97,047
2	Security Deposit- canteen	20,000
3	Caution Money	1,02,76,016
4	Security Deposit- Ganorkar Facility	25,000
5	Security Deposit- shree Manpowar	30,000
6	Security Deposit- Vaidhehi Associates	2,81,431
7	Security Deposit- Alumini Meet	6,00,000
8	Security Deposit-grant sports	4,00,000
	TOTAL	1,18,29,494

SCHEDULE:- "C" SUNDRY CREDITORS

SR.NO	PARTICULAR	AMOUNT
1	AASSAAN EDUCARE FOUNDATION	52,786
2	A I INSTRUMENT PVT LTD	77,437
3	AJANTA ENTERPRISES	58,961
4	AKRUTI POWER ENGINEERS	1,41,428
5	A K TRADERS	1,79,848
6	Alert Facility Management	4,69,136
7	AMIT ADVERTISEMENT AGENCY	1,71,292
8	Amit Nikam	88,048
9	ANUJ GRAPHICS	3,93,688
10	APPEX INNOVATION PVT . LTD	46,819
11	ASHEQUE ANSARI	53,224
12	ASHUTOSH SWARNKAR	20,000
13	AUTUMN EVENTS	52,967
14	AVANEESH BUILD CARE PVT LTD	3,57,215
15	BHARAT NARSARY	23,413
16	CHAITNYA ENGINEERING WORKS	69,156
17	C S CHOTRE	1,34,216
18	DASMAN JOHN DANIAL	2,38,255
19	DEEP KAWELOO BHANDAR	27,524
20	DREAM INFOTECH	20,440
21	DREAMS GRAPHICS & CARDS	56,700
22	Eros Motors Pvt Ltd	32,360
23	GANDHI ELECTRICALS	29,928
24	GANORKAR FACILITY MANAGMENT (OPC) PVT. LTD.	2,262
25	GURUDEO TRADERS	1,08,920
26	HCL INFOTHECH LTD.	2,31,075
27	JAYSHRI CONSTRUCTION	12,82,173
28	JMD ENTERPRSES	1,68,210
29	KHUSHAL CHANDRA ENGGI WORK	90,248
30	KND & ASSOCIATES	36,850
31	KULKARNI CERAMICS	1,65,885
32	KWALITY BUILDERS	11,23,900
33	LAL MOHAMMAD ANSARI	28,865
34	LAXMI ENGINEERING SERVICES	4,68,102


 PRINCIPAL
 K.D.K.C.E.



SCHEDULE:-"C" SUNDRY CREDITORS

SR.NO	PARTICULAR	AMOUNT
35	LAXMI SALES AGENCIES	37,850
36	LOGIC SOFTWARE SOLUTION	75,000
37	LPM ASSOCIATES	72,741
38	MAHENDRA TEMBHRE	13,427
39	MARATHA HARDWARE	1,00,015
40	MARK IFREA SOLUTION	1,25,708
41	M D CONSTRUCTION	5,24,954
42	M E SYSTEMS	42,142
43	NAGPUR TRADDRS	46,179
44	NARENDRA GABHANE	84,614
45	NARSINHA OIL SERVICES	7,344
46	NATIONAL BOARD OFACCERETATION	1,49,500
47	NATIONAL ENTERPRSES	41,817
48	NEW AMAR PLWOODS	1,10,066
49	NIKITA MEDIA SERVICES	2,78,387
50	PANIPAT CARPETS	2,228
51	PARSRAM DAHAKE	4,741
52	Perfect Proofing Enterprises	9,472
53	PRAKASH ENGINEERING WORKS	61,205
54	PRAMOD KULKARNI	49,000
55	PULSE SYSTEMS	9,91,978
56	RADIANT BRAND SOLUTION	7,08,000
57	RAJAT EXPORT	2,33,539
58	RAJENDRA JANGID	70,644
59	RATHI STEEL	6,06,241
60	RIYA SERVO AUTOPMOBILE	25,000
61	R K STEEL TRADERS	2,86,392
62	ROYAL HARDWARE	30,510
63	R R CORPORATION	3,173
64	RUSTHAM KHAN	40,279
65	SABRESWAR DIWAKAR DHAL.	29,399
66	SAI MAINTANCE	87,806
67	SAI SAMARTH	23,500
68	SAI TECH	4,87,148
69	SAKSHI TRADERS	2,025
70	SAMRAT ENTERPRISES	1,02,662
71	SANDEEP NURSERY	2,50,317
72	Sanskar Priinting Press & Stationers	46,34,479
73	SAWADA ENTERPRSES	28,000
74	SEEPAGE CONTROL PRIVATE LIMITED	4,19,751



PRINCIPAL
K.D.K.C.E.
NAGPUR-24.



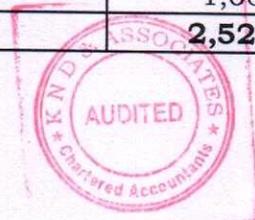
SCHEDULE:-"C" SUNDRY CREDITORS

SR.NO	PARTICULAR	AMOUNT
75	SELECTION LAMINATES & PLY	35,253
76	SHIVANI TRADERS & TRANSPORT	1,92,227
77	SHIVSHANKAR KANCH BHANDAR	21,568
78	SHNEHALP HUMNE	4,033
79	SHREE ENTERPRISES	71,522
80	SHRI SAI MARKETING AND REFRIGERATION SERVI	24,750
81	SHRI SERVICES	52,247
82	SHRI SHYAM SYSTEM	83,176
83	S K SERVO PETROLEUAM	25,000
84	SOFTA CORE	17,640
85	SOHAM POLY CORBONERT WORK	39,315
86	S.S KULKARNI	1,91,105
87	Staff Welfare Fund	13,03,548
88	SUDASHAN SOLAR HOUSE	8,998
89	TANNISHAK TRADERS	50,346
90	Tanushree Constructions	1,86,133
91	UJWALA PATIL	17,500
92	UP TECH ENGG. WORKS	55,710
93	VAIDHEHI ASSOCIATES	1,65,817
94	VARSHA CONSULTANCY	23,490
95	VESTERIA	2,04,150
96	VITA CRANITO PVT LTD	1,96,541
97	VIVEK SUDHAKAR SHIVANKAR	12,755
98	WAHID TRADING CORPORATION	60,808
	TOTAL	2,04,42,196

SCHEDULE:-"D" PROVISIONS

SR.NO	PARTICULAR	AMOUNT
1	ANNUAL MAINTENANCE PAYBLE	57,767
2	CLEANING SERVICE CHARGES PAYABLE	9,26,816
3	CONSULTANCY CHARGES PAYBLE	2,88,544
4	ELECTRICITY CHARGES PAYABLE	9,40,221
5	EXAMINATION EXP - UNIVERSITY	3,99,142
6	EXAMINATION FEE	3,93,475
7	EXAMINTAION EXP OTHER	8,448
8	ADMINISTRATIVE CHARGES PAYABLE	76,500
9	GARDEN MAINTENANCE PAYBLE	69,300
10	GRANT A/C (DR HANDA SIR)	87,000
11	GRATUIETY EXP PAYABLE	54,95,057
12	HOUSING KEEPING CHARGES PAYABLE	3,18,098
13	INCOME TAX (SALARY)	1,63,330
14	LIC RECEOVERY	46,801
15	MODROB GRANT A/C.	10,47,655
16	PROFESSIONAL TAX	34,275
17	PROVIDENT FUND EMPLOYEES CONTRI.	2,79,500
18	SALARY & WAGES NON TEACH PAYABLE	40,30,198
20	SALARY & WAGES TEACH. PAYABLE	1,06,18,791
	Total	2,52,80,918


PRINCIPAL
K.D.K.C.E.



SCHEDULE:-"E" REFUNDABLE BALANCES

SR.NO	PARTICULAR	AMOUNT
1	Anil Vanalkar	6,897
2	Anshul Nikhade	15,000
3	Anup Fartode	16,929
4	Chandrakant shrma	9,900
5	Mukunda R Deshakar	25,071
6	Prabhakar Khandaiet	31,280
7	S.S.Kshirsagar	5,160
8	Sunanda Khandaiet	9,373
9	Ramesh Mulak	33,544
10	Rajanand Raut	6,615
11	Principal K.D.K.College Of Engineering	4,364
12	Swapnil R Satone	21,090
13	Vedanand Mujbaile	1,673
14	Vijay Pimparikar	5,118
15	Valsson Varghese	9,708
	Total	2,01,722

UNIT:- K.D.K.COLLEGE OF ENGINEERING,NAGPUR**SCHEDULE:-"F" DEPOSITS**

SR.NO	PARTICULAR	AMOUNT
1	Building fund (RTMUN)	1,90,000
2	Deposit Jio Internet	2,500
3	Deposit Mseb	2,69,927
4	Deposit Univrsity	75,000
	TOTAL	5,37,427

SCHEDULE:-"G" ADVANCE TO STAFF SCHEDULE

SR.NO	PARTICULAR	AMOUNT
1	Mr. R. B. Khule	42,750
	Total	42,750

SCHEDULE:-"H" SUNDRY DEBIT BALANCES

SR.NO	PARTICULAR	AMOUNT
1	Ashwin Computer	1,18,505
2	Chandrika Ceremics	1,91,207
3	JSN Enterprises	7,14,525
4	Omega Solution	36,000
5	B.G.Mulak Charitaable Trust	81,05,217
6	B.M. College of D Phamacy Umrer	2,00,000
7	Harish Furniture Mart	158
8	Sarswati construction	25,343
	Total	93,90,955



PRINCIPAL
K.D.K.C.E.
NAGPUR-24



SCHEDULE - "I" INTER BRANCH BALANCE DR.

SR.NO	PARTICULAR	AMOUNT
1	Backward Class Youth Relief Committee	24,80,98,634
2	K.D.K.College Of MBA	(2,02,11,583)
3	K.D.K.College Of M.Tech	(2,61,16,606)
4	K D K Nagpur Polytechnic,Nagpur	(1,01,35,799)
5	K D K Umrer College Of Engineering	(68,46,158)
6	K D K Umrer Polytechnic Umrer	(21,76,243)
7	SMT Rajashri Mulak college of engg	(11,87,723)
8	BCYRC Diploma In Pharmacy,Nagpur	(11,63,818)
9	B. M PHYSIOTHERPY COLLEGE NAPGUR	(4,00,000)
10	B M AYURVED MAHAVIDYALAY NAPGUR	37,03,503
11	B.M NURSHING COLLEGE NAGPUR	(7,00,000)
12	B M AYURVED MAHAVIDYALAY UMARER	(16,00,000)
13	Sanskar Vidyasagar Nagpur	2,00,000
	TOTAL	18,14,64,207

SCHEDULE - "J" RECEIVABLE

SR.NO	PARTICULAR	AMOUNT
1	Tuition fee receivable	4,52,87,285
2	Book Bank Scheme	20,700
3	Tds receivable	13,975
4	Income tax receivable	1,57,530
5	Intt receivable on fdr	63,53,301
6	Intt receivable on mseb	30,097
	TOTAL	5,18,62,888

SCHEDULE - "K" CASH & BANK BALANCES

SR.NO	PARTICULAR	AMOUNT
1	Cash In Hand	5,06,569
2	Abhudaya co op. Bank Ltd A/No	5,295
3	Punjab National Bank Khamla A/C.No 369719	21,375
4	Punjab National Bank Khamla A/c.No.14552	15,80,534
5	Punjab National Bank A/c.No.343748	3,39,925
6	State Bank of India A/c.No.34433632458	9,69,719
7	Tirupati Urban Co.Op.Bank A/c.No.361	3,46,220
8	Tirupati Urban Co.Op.Bank A/c.No.364	20,92,825
9	State Bank of India A/c.No.9822	1,77,569
10	State Bank of India A/c.No.40100740283	6,68,733
	Total	67,08,764

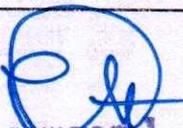


PRINCIPAL
K.D.K.C.E.
NAGPUR-24



BACKWARD CLASS YOUTH RELIEF COMMITTEE, NAGAPUR
UNIT:- K.D.K.COLLEGE OF ENGINEERING, NAGPUR
SCH. "1" EXPENDITURE ON OBJECT OF TRUST

SR.NO	PARTICULAR	AMOUNT
1	Salary Teaching Staff	14,02,70,872
2	Non-Teaching Salary	2,44,93,847
3	Salalry Non-Teaching Staff (Cleaning)	84,34,898
4	Provident Fund Employer Contribution	32,94,591
5	Administrative Charges to p f	1,25,587
6	Gratuity	1,13,17,320
7	Activities For Promotion of Universal Values And Ethics	10,34,806
8	Administrative Charges	9,87,816
9	Admission Expenses	99,579
10	Advertisement	2,67,355
11	Affiliation Fee University	1,68,000
12	Annual Maintenance Charges	4,91,506
13	Audit Fee	3,53,528
14	Alumini Meet exp	29,530
15	Annual Maintenance cahrges - libaray	8,400
17	Bank Charges	30,693
18	Camp and Social exp	13,82,730
19	College Expenses	12,87,944
20	Consumable Expenses	17,23,161
21	Committee exp	52,367
22	Cpmputer consumable exp	6,86,708
23	Consultancy charges	1,87,473
24	Conveyance charges	28,143
25	Cariar fair exp	64,700
26	Chemiacal and Glaswre	9,51,129
27	Consumable Electrical	7,09,509
28	Education tour	36,780
29	Examination Expenses	1,95,320
30	Extension and Outreach Expenses	10,21,773
31	Electricity Charges	22,79,358
32	Financial Charges	11,46,621
33	F R A FEE	1,48,154
34	Garden Expenses	7,71,896
35	Guest Lecture	1,59,000
36	Garden Maintaanace	8,82,716
37	Generator Exp	25,534
38	Institutional Values and Social Responsibility Expenses	11,41,942
39	House Keeping Charges	7,54,332
40	Hostel exp	48,659
41	Industrial tour	52,150
42	Insurance (Employee)	21,721
43	Insurance Students	21,134
44	Insurance of vehical	3,38,591
45	Insurance General	80,976
46	Internet Charges	8,26,295


 PRINCIPAL
 K.D.K.C.E.



BACKWARD CLASS YOUTH RELIEF COMMITTEE, NAGAPUR
UNIT:- K.D.K.COLLEGE OF ENGINEERING, NAGPUR
SCH. "1" EXPENDITURE ON OBJECT OF TRUST

SR.NO	PARTICULAR	AMOUNT
47	Journal & Piradicals	2,68,708
48	Legal fee	85,800
49	News Paper & Perodicals	6,237
50	NB A Acrediation exp	1,87,756
51	Membership Fees	1,28,856
52	National Innovation and Start Up Policy	8,26,147
53	Practical Examinatin	19,755
54	Office Expenses	2,60,417
55	Professtional charges	10,987
56	Postage & Telegramme	23,308
57	Promotional Activity	4,55,892
58	Processing Fee	6,17,550
59	Project Expenses	4,25,811
60	Recruitment exp.	57,935
61	Registration Fee	1,34,397
62	Repair & Maintenance	12,78,117
63	Repairs & Maintenance Building	32,95,987
64	Repair & Maintenance(Computer)	2,90,028
65	Repair & Maintenance (Electrical)	7,86,524
66	Repair & Maintenance (Furniture)	5,44,686
67	Repair & Maintenance (Vehical)	2,75,326
68	Repair & Maintenance (Equipment)	2,43,141
69	Road tax exp.	1,39,600
70	Security Charges	33,75,800
71	Seminar & Confarance	4,61,318
72	Software	1,48,260
73	Sponsharship fee	14,985
74	Sport & Games	39,539
75	Staff Welfare	62,168
76	Stationery & Printing	5,26,672
77	Students Welfare	10,30,163
78	Supervision Charges	12,13,369
79	Tax on corporation	8,24,256
80	Telephone Charges	76,034
81	Travelling Expenses	47,407
82	Tranining & Placement	1,41,761
83	Vehicle Expenses	9,33,283
84	Website exp	40,540
85	Waterproofing Expenses	10,45,258
86	Water Charges	38,423
87	Workshop and Lab Exp.	10,47,372
88	Xerox exp.	1,658
	Total	22,98,66,375



PRINCIPAL
K.D.K.C.E.
NAGPUR-24.



BACKWARD CLASS YOUTH RELIEF COMMITTEE, NAGAPUR
UNIT:- K.D.K.COLLEGE OF ENGINEERING, NAGPUR
SCH. "2" FEES AND FINES

SR.NO	PARTICULAR	AMOUNT
1	Tuition Fee	21,38,38,303
2	Development Fund Fee	2,03,96,391
	Total	23,42,34,694

Sch."3" Other Income

SR.NO	PARTICULAR	AMOUNT
1	Fine	26,002
2	Other income	4,12,393
3	Seminar entry fee	2,86,951
4	Misce income	1,34,376
	Total	8,59,722



A handwritten signature in blue ink, consisting of a stylized 'P' followed by a cursive 'K' and 'E'.

PRINCIPAL
K.D.K.C.E.
NAGPUR-24.

**KDK COLLEGE OF ENGINEERING (B.E. COURSE), NAGPUR
SCHEDULE "L": NOTES TO ACCOUNTS**

SIGNIFICANT ACCOUNTING POLICIES

- I. Basis of Accounting
The accounts are prepared under the historical cost convention and in accordance with the applicable accounting standards, except where otherwise stated. For recognition of income and expenses, accrual basis of accounting is being followed.
- II. Fixed Assets
The depreciation on depreciable Fixed Assets is charged using written down value method (WDV) of depreciation. The amount of depreciation is added to the Depreciation Fund.
- III. Revenue Recognition
Receipts are recognised on Accrual Basis.
- IV. There is no contingent liability.

AS PER OUR REPORT OF EVEN DATE ATTACHED

NAGPUR

**For KND & ASSOCIATES
Chartered Accountants
F.R.N.112180W**



A handwritten signature in blue ink, appearing to read "Saloni Bang".

DATED :07.09.2023

**(SALONI BANG)
Partner
M.No. 183901**

UDIN: 23183901BGYSTU4110

A handwritten signature in blue ink, consisting of a large circle and a vertical line.

**PRINCIPAL
K.D.K.C.E.
NAGPUR-24.**