

DWARIKA & ASSOCIATES

CHARTERED ACCOUNTANTS

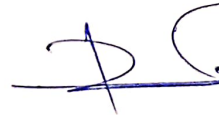

TO WHOM SO EVER IT MAY CONCERN

We hereby certify that we have verified the below mentioned figures from the records of ASTHA School of Management (Promoted by Shree Panchamukhi Educational & Charitable Trust) (PAN – AAHTS1875L) situated at 261, Panchamukhi Vihar, Atala, Baliana, Bhubaneswar – 752101. The below mentioned figures are found to be true and correct to the best of our understanding and knowledge, as per the records provided to us.

Budget & Expenditure for Infrastructure Augmentation

Year	Budget allocated for infrastructure augmentation (In Lakhs)	Expenditure for infrastructure augmentation (In Lakhs)	Total expenditure excluding salary (In Lakhs)
2023-24	90.00	92.27	358.33
2022-23	85.00	87.65	326.90

For Dwarika & Associates
Chartered Accountants

CA Dwarika Swain (FCA)
Partner
Membership No. 304162
FRN – 328230E
Ref – Ds/929/2024-25

Place: Bhubaneswar
Date: 26/12/2024

UDIN:- 24304162BKCRUA3765

AUDIT REPORT

OF

ASTHA SCHOOL OF MANAGEMENT

UNDER: SHREE PANCHAMUKHI EDUCATIONAL AND CHARITABLE TRUST

**261, PANCHAMUKHI VIHAR, ATALA, BALIANTA,
BHUBANESWAR-752101**

FOR THE FINANCIAL YEAR 2022-2023

Leah
ACCOUNTS OFFICER
Astha School of Management

AUDITED BY:-

Sharnika
Principal
Astha School Of Management

DWARIKA AND ASSOCIATES
Chartered accountants
Plot No-3243/15626, Dwarika Vihar, Puri By Pass Road,
Pandra, Bhubaneswar, Odisha- 751010

Depreciation Schedule As on 31.03.2023

Sl No	Particulars	Rates of DEP.	Gross Block			Depreciation			Net Block			
			As on 31.03.22	more than 180 days	180 days or less	Total Addition	Deduction	As on 31.03.23	Depreciation During the Year	As on 31.03.22	As on 31.03.23	
Block-1 (Land & Building)												
I	Land	0%	33,45,278.00	-	-	-	-	-	-	-	33,45,278.00	33,45,278.00
II	Building	10%	1,64,20,026.36	-	-	-	-	-	-	-	1,64,20,026.36	1,64,20,026.36
	Building WIP	0%	8,06,383.00	11,16,576.00	60,75,049.00	71,93,625.00	-	-	-	-	80,00,008.00	8,06,383.00
Block-2 (Furniture & Fixture)												
I	Furniture & Fixture	10%	24,70,202.40	99,300.00	4,01,950.00	5,01,250.00	-	-	-	-	29,71,452.40	5,33,625.78
Block-3 (Plant and Machinery)												
I	Bore Well Account	15%	34,139.31	-	-	-	34,139.31	-	-	-	6,024.59	11,145.48
II	Electrical Installation	15%	8,07,896.37	-	7,04,336.00	7,04,336.00	15,12,221.37	1,42,988.18	1,74,008.08	3,16,576.26	8,07,896.37	13,33,213.29
III	C.C. TV Installation charges	15%	62,953.11	41,460.00	-	41,450.00	1,04,408.11	11,110.25	15,661.22	26,771.47	62,953.11	89,745.39
IV	Generator	15%	54,845.29	-	-	-	54,845.29	9,678.58	8,226.79	17,905.37	54,845.29	49,913.50
V	Air Conditioner	15%	3,58,683.23	-	-	-	3,58,686.26	59,547.57	53,802.94	1,13,350.51	3,59,699.25	3,04,893.32
VI	Acqua Guard	15%	28,690.89	-	-	-	28,690.86	5,063.09	4,303.63	9,366.72	23,690.86	24,987.23
VII	Office Equipment	15%	2,28,591.65	-	1,89,386.00	1,89,386.00	4,11,977.55	40,339.69	48,042.69	88,392.37	2,23,591.55	3,53,334.87
VIII	Mike & Sound	15%	55,368.80	-	-	-	55,368.80	9,770.96	8,905.32	18,076.28	55,368.80	47,061.48
IX	Motor Cycle	15%	6,667.16	-	-	-	6,667.16	1,176.56	1,000.07	2,176.63	6,667.16	5,897.03
X	Audi Car	15%	15,57,733.10	-	-	-	15,57,733.10	2,74,894.08	2,33,859.97	5,03,554.04	15,57,733.10	19,24,073.14
XI	Jeep car	15%	12,26,413.35	-	-	-	12,26,413.35	2,16,625.83	1,83,962.00	4,00,387.89	12,26,413.35	10,42,451.35
XII	TATA Winger	15%	4,27,573.65	-	-	-	4,27,573.65	75,454.17	64,136.05	1,39,590.22	4,27,573.65	3,53,437.60
Block-4 (Computer & Accessories)												
I	Computer	40%	3,35,739.78	1,13,288.00	28,125.00	1,41,423.00	4,77,162.78	1,61,789.85	1,85,240.11	3,47,029.97	3,35,739.78	2,51,522.57
II	UPS	40%	18,069.87	-	-	-	18,069.87	12,713.11	7,627.87	20,340.98	19,069.87	11,441.80
III	Projector A/c	40%	91,621.36	-	-	-	91,621.36	30,500.90	36,948.54	67,149.45	91,621.36	54,972.31
IV	Library Books	40%	2,22,476.74	59,341.00	92,997.00	1,52,338.00	3,74,814.74	96,831.16	1,31,326.49	2,28,157.65	2,22,476.74	2,43,483.24
	Gross Total		2,85,60,351.10	14,31,965.00	74,85,842.00	89,17,807.00	3,74,78,158.10	32,34,914.05	30,80,123.04	53,15,037.09	2,85,60,351.10	3,43,98,035.07

For DWARIKA & ASSOCIATES
 Chartered Accountants
 FRN-328230E
 DWARIKA SWAIN (FCA)
 PARTNER
 M.NO: 304162
 Place: Bhubaneswar
 Date: 29/10/2023

For Astha School of Management
 For Astha School of Management
 Bankim Mohanty,
 SECRETARY

For Astha School of Management
 For Astha School of Management
 Nijay Kumar Sahoo
 CHAIRMAN

For Astha School of Management
 For Astha School of Management
 Tharni,
 Principal
 Astha School Of Management

Expenditure on Infrastructure Augmentation = Building WIP + Furniture & Fixture +
 Electrical Installation + CC TV Installation charges + Office Equipment + computer
 = 71,93,625 + 5,01,250 + 70,43,375 + 41,450 + 1,83,986 + 1,41,423 = 87,65,429
 In lakhs = 87.65