



# KADAM AND COMPANY

## CHARTERED ACCOUNTANTS

**Address -** Vedant" 8/9, Viraj Estate, Opp. Tarakpur Bus Stand, Ahmednagar- 414004, Tel :  
(0241) 2322120 /30/40, 2358964

Email: uk@kadamandco.com

### **INDEPENDENT AUDITORS' REPORT**

We have audited the accompanying financial statements of **College of Engineering (BE & ME), unit of Dr. Vithalrao Vikhe Patil Foundation, Ahmednagar** which comprise the Balance Sheet as at March 31<sup>st</sup>, 2021, the Income & Expenditure Account and Receipts & Payment Account for the year then ended.

#### **Management's Responsibility for the Financial Statements**

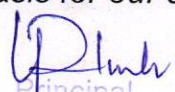
Management is responsible for the preparation of these financial statements in accordance with The Bombay Public Trust Act, and Rules made there under. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that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

#### **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 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.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the units preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing opinion on the effectiveness of the unit 's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

  
Principal  
Dr. Vithalrao Vikhe Patil  
College of Engineering  
Ahmednagar





## Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements of **College of Engineering (BE & ME), unit of Dr. Vithalrao Vikhe Patil Foundation, Ahmednagar** give the information required by The Bombay Public Trust Act, and Rules made there under in the manner so required and give true and fair view in conformity with the accounting principles generally accepted in India:—

- i) In the case of the Balance Sheet, of the state of affairs of Unit as at 31<sup>st</sup> March, 2021;
- ii) In the case of the Income & Expenditure Account, of the Deficit for the year ended on that date; and
- iii) In the case of the Receipt & Payment Account, of the receipts and payments during the year ended on that date

## Report on Other Legal and Regulatory Requirements

- i) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- ii) In our opinion, proper books of accounts as required by the Act and the Rules have been kept by the unit so far as it appears from the examination of these books;
- iii) The Balance Sheet and Profit and Loss account examined by us are in agreement with the books of accounts.

Place: Ahmednagar

Date: 24<sup>th</sup> Sep, 2021

For KADAM AND COMPANY  
CHARTERED ACCOUNTANTS



( U.S KADAM)

Partner

Membership No. 031055

UDIN - 21031055AAAAJL7481

Date - 25/09/2021

Principal  
Dr. Vithalrao Vikhe Patil  
College of Engineering  
Ahmednagar



**DR VITHALRAO VIKHE PATIL FOUNDATION'S COLLEGE OF ENGINEERING**  
**VILAD GHAT, AHMEDNAGAR**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021**

Expenditure	Amount	Income	Amount
Advertisement Exp	826,644	Interest	16,291
Affiliation & Inspection Fee	1,247,310	Misc Income	196,100
Audit Fees & Expenses	163,750	Tution Fees	122,921,232
Bank Charges	31,724	Dep. Drawn from the Grant	176,569
Depreciation	13,930,374	(Surplus) / Deficit	8,354,152
E-Journal	140,345		
Electricity	523,670		
Fees & Subscription	29,500		
Insurance	145,996		
Interest on Working Capital	3,547,697		
Lab & Dept. Current Exps	174,980		
Legal Exp	8,391		
Meeting & Conference Exps	73,083		
Misc Expenses	129,482		
Office / Administrative Expenses	42,756		
Postage & Telegrams	6,503		
Printing & Stationery	59,441		
Professional Charges	748,286		
Rates & Taxes	98,147		
Repair & Maintance of Building	267,401		
Repairs & Maint. Elect	455,697		
Repairs & Maint. Other	1,353,808		
Research Project	53,673		
Salaries & Allow	101,626,279		
Student Exps	3,727,793		
Telephone Exp	582,577		
Travelling Exp	83,132		
Vehicle Exp	1,131,099		
Water Charges	454,806		
<b>Total</b>	<b>131,664,343</b>	<b>Total</b>	<b>131,664,343</b>

As per our report of even date  
**FOR KADAM & COMPANY**  
**CHARTERED ACCOUNTANTS**

PARTNER  
DATE : 24/09/2021



**For KADAM & COMPANY**  
**Chartered Accountants**

*(Signature)*  
**(U.S. KADAM)**  
**PARTNER**

UDIN-21031055AAAAJL7481

Date - 25/09/2021

*(Signature)*  
Principal  
Dr. Vithalrao Vikhe Patil  
College of Engineering  
Ahmednagar



**DR VITHALRAO VIKHE PATIL FOUNDATION'S  
COLLEGE OF ENGINEERING  
BALANCE SHEET AS AT 31ST MARCH, 2021**

<b>Funds &amp; Liabilities</b>	<b>Amount</b>	<b>Assets &amp; Properties</b>	<b>Amount</b>
Trust Fund or Corpus	-	Gross block	340,421,972
Other Funds	170,784,360	Less : - Depn till date	245,668,853
Grants	1,069,440	Net Block	94,753,119
Loans	39,890,014	Deposit	-
Deposit from students	11,771,362	Investments	437,500
Other Deposit	1,222,295	Advances	826,994
Salary Payable	-		
Current Liabilities	28,697,494	Receivables	84,397,844
Other Liabilities	-	Other Assets	338,312
Receivables	-	Deposit Paid	1,069,555
Inter-unit A/c (net)	67,576,138	Inter-unit A/c (net)	-
		FDR with Bank	2,250,000
		Bank Balance	1,991,134
		Cash in Hand	8,006
		Income & Expenditure	134,938,638
<b>Total</b>	<b>321,011,103</b>	<b>Total</b>	<b>321,011,103</b>

As per our report of even date  
**FOR KADAM & COMPANY**  
**CHARTERED ACCOUNTANTS**

PARTNER  
DATE : 24/09/2021

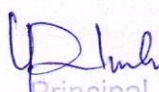
**For KADAM & COMPANY**  
**Chartered Accountants**



(U.S. KADAM)  
PARTNER

UDIN-2103055AAAAJL748)

Date - 25/09/2021

  
Principal  
Dr. Vithalrao Vikhe Patil  
College of Engineering  
Ahmednagar



**Dr. Vithalrao Vikhe Patil  
College of Engineering**

*Fixed Assets Schedule*  
01.04.2020 to 31.03.2021

Name of Assets	% Rate	COST			DEPRECIATION			WDV	
		As on 31.03.2020	Add. During the year	Total on 31.03.2021	As on 31.03.2020	For the year	Total on 31.03.2021	As on 31.03.2021	As on 31.03.2020
<b>IMMOVABLE PROPERTIES</b>									
ROADS & BRIDGES	5	2916373.26	0.00	2916373.26	771215.74	107257.88	878473.62	2037899.64	2145157.52
PIPE & PIPELINE	5	1966484.88	0.00	1966484.88	1259612.52	35343.62	1294956.14	671528.74	706872.36
STAFF QUARTER BUID	5	9068182.37	2547333.00	11615515.37	3763896.94	266306.53	4030203.47	7585311.90	5304285.43
ADMINISTRATIVE BUILD	10	149192980.42	0.00	149192980.42	92858973.57	6259334.12	99118307.69	50074672.73	56334006.85
MISC WORK BULD	10	5215957.84	0.00	5215957.84	2054376.19	311581.28	2365957.47	2850000.37	3161581.65
<b>TOTAL</b>		<b>168359978.77</b>	<b>2547333.00</b>	<b>170907311.77</b>	<b>100708074.96</b>	<b>6979823.43</b>	<b>107687898.39</b>	<b>63219413.38</b>	<b>67651903.81</b>
<b>FURNITURE &amp; DEAD STOCK</b>	15	13972631.45	0.00	13972631.45	11395175.39	386618.41	11781793.80	2190837.65	2577456.06
<b>OTHER ASSETS</b>									
ELECTRICAL INSTALLATION	15	5614104.02	0.00	5614104.02	3616053.12	299707.64	3915760.76	1698343.26	1998050.90
VEHICLE-FIXED ASSETS	15	4461637.00	0.00	4461637.00	2570354.82	333755.70	2904110.52	1557526.48	1891282.18
LIBRARY BOOKS	25	10832260.26	0.00	10832260.26	10030981.81	200319.61	10231301.42	600958.84	801278.45
SOLAR ENERGY SYSTEM	25	15005976.00	0.00	15005976.00	6240383.93	2191398.02	8431781.95	6574194.05	8765592.07
NON RECURRING CHEMISTRY	15	135354.85	0.00	135354.85	108946.00	3961.33	112907.33	22447.52	26408.85
NON RECURRING CIVIL	15	12076655.90	0.00	12076655.90	9143941.90	439907.10	9583849.00	2492806.90	2932714.00
NON RECURRING ELECTRICAL	15	10307410.46	0.00	10307410.46	8563741.01	261550.42	8825291.43	1482119.03	1743669.45
NON RECURRING ELECTRONICS	15	19252239.23	0.00	19252239.23	15357669.68	584185.43	15941855.11	3310384.12	3894569.55
NON RECURRING INSTRU	15	8243810.65	0.00	8243810.65	7080066.08	174561.69	7254627.77	989182.88	1163744.57
NON RECURRING MECH	15	18022619.52	0.00	18022619.52	13754116.26	640275.49	14394391.75	3628227.77	4268503.26
NON RECURRING PHYSICS	15	622836.80	0.00	622836.80	525147.96	14653.33	539801.29	83035.51	97688.84
NON RECURRING WORKSHOP	15	3052446.74	180540.00	3232986.74	2686511.68	68430.76	2754942.44	478044.30	365935.06
NON RECURRING COMPUTER LAB	25	16929109.71	0.00	16929109.71	16420240.21	127217.38	16547457.59	381652.12	508869.50
ELECTRIC MOTOR	15	16174.00	0.00	16174.00	14032.59	321.21	14353.80	1820.20	2141.41
TELEPHONE EPBX	15	1052281.00	0.00	1052281.00	829066.84	33482.12	862548.96	189732.04	223214.16
XEROX MACHINE	15	1301839.00	1180.00	1303019.00	344670.80	143663.73	488334.53	814684.47	957168.20
ELECTRIFICATION	15	6306898.04	0.00	6306898.04	4527757.30	266871.11	4794628.41	1512269.63	1779140.74
NON RECURRING GYNKHANA	15	273229.00	0.00	273229.00	239211.76	5102.59	244314.35	28914.65	34017.24
NON RECURRING IT	25	14574302.50	0.00	14574302.50	13131940.00	360590.63	13492530.63	1081771.87	1442362.50
VEHICLE PARKING SHED	15	4012910.00	0.00	4012910.00	2430189.73	237408.04	2667597.77	1345312.23	1582720.27
<b>TOTAL</b>		<b>152094094.68</b>	<b>181720.00</b>	<b>152275814.68</b>	<b>117615023.48</b>	<b>6387363.33</b>	<b>124002386.81</b>	<b>28273427.87</b>	<b>34479071.20</b>
<b>FIXED ASSET FROM GRANT</b>									
NON RECURRING MECH- GRANT	15	2477479.00	0.00	2477479.00	1649212.18	124240.02	1773452.20	704026.80	828266.82
NON RECURRING CIVIL- GRANT	15	88735.00	0.00	88735.00	29432.29	8895.41	38327.70	50407.30	59302.71
CANTEEN BUILDING GRANT	10	500000.00	0.00	500000.00	219517.25	28048.28	247565.53	252434.47	280482.75
LCD PROJECTOR GRANT	25	100000.00	0.00	100000.00	63085.94	9228.52	72314.46	27685.54	36914.06
XEROX MACHINE GRANT	15	100000.00	0.00	100000.00	58957.26	6156.41	65113.67	34886.33	41042.74
<b>TOTAL</b>		<b>3266214.00</b>	<b>0.00</b>	<b>3266214.00</b>	<b>2020204.92</b>	<b>176568.64</b>	<b>2196773.56</b>	<b>1069440.44</b>	<b>1246009.08</b>
<b>GRAND TOTAL RS</b>		<b>337692918.90</b>	<b>2729053.00</b>	<b>340421971.90</b>	<b>231738478.75</b>	<b>13930373.81</b>	<b>245668852.56</b>	<b>94753119.34</b>	<b>105954440.15</b>

As per our report even date  
FOR KADAM & COMPANY  
CHARTERED ACCOUNTANTS

PARTNER  
DATE:-24/09/2021



Date: 25/09/2021  
UDIN - 21031055AAAA JL7481

*Principal*  
Dr. Vithalrao Vikhe Patil  
College of Engineering  
Ahmednagar



**Dr. Vithalrao Vikhe Patil  
College of Engineering**

*Fixed Assets Schedule*  
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Name of Assets	% Rate	COST			DEPRECIATION			WDV	
		As on 31.03.2020	Add. During the year	Total on 31.03.2021	As on 31.03.2020	For the year	Total on 31.03.2021	As on 31.03.2021	As on 31.03.2020
<b>STAFF QUARTER BUILDING</b>									
C TYPE QUARTER BLOCK- I	5	2834351.00	520873.00	3355224.00	674946.7	50124.97	725071.67	2630152.33	742062.89
C TYPE QUARTER BLOCK- II	5	2029160.00	0.00	2029160.00	942525.06	57191.31	999716.37	1029443.63	1143826.25
D TYPE QUARTER BLOCK- I	5	512465.41	871782.00	1384247.41	286971.08	33662.67	320633.75	1063613.66	237362.45
D TYPE QUARTER BLOCK- II	5	472472.79	1154678.00	1627150.79	264574.65	39808.96	304383.61	1322767.18	218840.15
E TYPE QUARTER BLOCK- I	5	296094.00	0.00	296094.00	139254.59	8254.71	147509.30	148584.70	165094.12
E TYPE QUARTER BLOCK- II	5	296094.00	0.00	296094.00	139544	8239.47	147783.47	148310.53	164789.47
E TYPE QUARTER BLOCK- III	5	523118.17	0.00	523118.17	285256.96	12519.01	297775.97	225342.20	250380.22
PRINCIPAL BUNGLOW A	5	612803.00	0.00	612803.00	288896.12	17047.73	305943.85	306859.15	340954.61
GUEST HOUSE BUILDING	5	1491624.00	0.00	1491624.00	741927.78	39457.70	781385.48	710238.52	789153.92
<b>TOTAL</b>		<b>9068182.37</b>	<b>2547333.00</b>	<b>11615515.37</b>	<b>3763896.94</b>	<b>266306.53</b>	<b>4030203.47</b>	<b>7585311.90</b>	<b>4052464.08</b>
<b>ADMINISTRATIVE BUILDING</b>									
MULTI PURPOSE HALL	10	6254867.00	0.00	6254867.00	4520795.63	192674.60	4713470.23	1541396.77	1926745.97
MAIN BUILDING NO 1	10	12709338.00	0.00	12709338.00	8506215.40	467013.62	8973229.02	3736108.98	4670136.22
ADD TO ENG & POLY I & II	10	12030260.00	0.00	12030260.00	8747892.28	364707.52	9112599.80	2917660.20	3647075.24
HYDROLIC LAB BUILDING	10	4301250.00	0.00	4301250.00	3012104.37	143238.40	3155342.77	1145907.23	1432384.03
ADMINISTRATIVE BUILDING	10	37615110.00	0.00	37615110.00	17292970.01	2258015.56	19550985.57	18064124.43	22580155.55
PCB LAB & KAPLINE TRIBUNE	10	292797.61	0.00	292797.61	219684.24	8123.71	227807.95	64989.66	81237.08
WORKSHOP NO 1	10	910784.00	0.00	910784.00	572127.81	37628.47	609756.28	301027.72	376284.66
WORKSHOP NO 2	10	808385.00	0.00	808385.00	556809.37	27952.85	584762.22	223622.78	279528.48
DRAWING HALL A	10	248763.75	0.00	248763.75	184754.27	7112.16	191866.43	56897.32	71121.64
DRAWING HALL B	10	337667.97	0.00	337667.97	251288.44	9597.73	260886.17	76781.80	95977.26
STORE & SMITHY SHOP	10	596660.00	0.00	596660.00	412405.44	20472.73	432878.17	163781.83	204727.29
SHOPPING CENTRE BUILDING	10	93778.70	0.00	93778.70	69702.49	2675.13	72377.62	21401.08	26751.34
WORKSHOP BETWEEN I & II	10	377875.65	0.00	377875.65	281139.66	10748.44	291888.10	85987.55	107484.43
FLUD MECH LAB BUILDING	10	577303.00	0.00	577303.00	354247.03	24784.00	379031.03	198271.97	247839.97
ADMINISTRATIVE OFFICE	10	6258848.17	0.00	6258848.17	5082628.43	130691.08	5213319.51	1045528.66	1306910.82
CANTEEN BUILDING	10	5551890.00	0.00	5551890.00	2536058.08	335092.44	2871150.52	2680739.48	3350924.36
AUTO LAB SHED	10	1138440.00	0.00	1138440.00	761501.69	41882.04	803383.73	335056.27	418820.35
AD. ALTRATION OF WORKSHOP	10	45942.03	0.00	45942.03	34459.24	1275.87	35735.11	10206.92	12758.66
ELECTRICAL BLOCK	10	12396509.00	0.00	12396509.00	8665406.17	414566.98	9079973.15	3316535.85	4145669.81
BUILDING C	10	23871591.62	0.00	23871591.62	16053598.91	868665.86	16922264.77	6949326.85	8686658.57
BUILDING A	10	8089652.00	0.00	8089652.00	5477446.40	290245.07	5767691.47	2321960.53	2902450.67
MAIN BUILDING NO 2	10	7374025.00	0.00	7374025.00	4942048.27	270219.64	5212267.91	2161757.09	2702196.37
WORKSHOP NO 3	10	662737.00	0.00	662737.00	449556.15	23686.76	473242.91	189494.09	236867.61
DRAWING HALL	10	186837.92	0.00	186837.92	136428.92	5601.00	142029.92	44808.00	56010.00
ADMN OFFICE	10	6101686.00	0.00	6101686.00	3495555.30	289570.08	3785125.38	2316560.62	2895700.78
SMITHY SHOP	10	359981.00	0.00	359981.00	242149.57	13092.38	255241.95	104739.05	130923.81
<b>TOTAL</b>		<b>149192980.42</b>	<b>0.00</b>	<b>149192980.42</b>	<b>92858973.57</b>	<b>6259334.12</b>	<b>99118307.69</b>	<b>50074672.73</b>	<b>62593340.97</b>
<b>MISC. WORK BUILDING</b>									
GENTS TOILET	10	857315.04	0.00	857315.04	140317.66	39960.81	180278.47	677036.57	399608.09
WATER PROFING WORK	10	902758.30	0.00	902758.30	414185.62	54285.85	468471.47	434286.83	542858.53
SHED BUILDING	10	265789.50	0.00	265789.50	84379.14	20156.71	104535.85	161253.65	201567.07
WALL CONSTRUCTION WORK	10	462377.00	0.00	462377.00	200854.42	29058.06	229912.48	232464.52	290580.64
DRAINAGE LINE WORK	10	2727718.00	0.00	2727718.00	1214639.35	168119.85	1382759.20	1344958.80	1681198.50
<b>TOTAL</b>		<b>5215957.84</b>	<b>0.00</b>	<b>5215957.84</b>	<b>2054376.19</b>	<b>311581.28</b>	<b>2365957.47</b>	<b>2850000.37</b>	<b>3115812.83</b>
<b>VEHICLE</b>									
Auto Riksha 2180	15	134270.00	0.00	134270.00	130652.71	638.35	131291.06	2978.94	4255.64
Nissan -MH 16 AV 8998	15	1030231.00	0.00	1030231.00	670821.22	63425.26	734246.48	295984.52	422835.04
Xylo MH 16 AJ 4880	15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Innova MH-16-AB-8998	15	1357266.00	0.00	1357266.00	954790.75	71025.05	1025815.80	331450.20	473500.30
Xylo MH-16-BH-3380	15	920212.00	0.00	920212.00	475882.32	78411.12	554293.44	365918.56	522740.80
Xylo MH-16-BY-3752	15	1019658.00	0.00	1019658.00	338207.82	120255.92	458463.74	561194.26	801706.10
<b>TOTAL</b>		<b>4461637.00</b>	<b>0.00</b>	<b>4461637.00</b>	<b>2570354.82</b>	<b>333755.70</b>	<b>2904110.52</b>	<b>1557526.48</b>	<b>2225037.88</b>

*Dr. Vithalrao Vikhe Patil*  
Principal  
Dr. Vithalrao Vikhe Patil  
College of Engineering  
Ahmednagar



As per our report even date  
FOR KADAM & COMPANY  
CHARTERED ACCOUNTANTS

PARTNER  
DATE:-24/09/2021

*Dak - 25/09/2021*

*UDIN - 21031055AAAAJL7481*



**DR VITHALRAO VIKHE PATIL FOUNDATION**  
**Vilad Ghat, Ahmednagar**  
**COLLEGE OF ENGINEERING**

**SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS**  
**FOR THE YEAR ENDED 31.03.2021**

Method of Accounting followed is Mercantile. Specific policies are given below:-

**1. Income :-**

a. Income from fees has been accounted for on the accrual basis.

The fees are approved by Fees Regulating Authority in two parts viz.(a) tuition fees which are accounted under the head income and (b) Development Fund Fees which are also accounted under the head income. In case of old fees outstanding for a long time, adequate provision is made.

**2. Expenditure :-**

Expenses have also been accounted on the basis of accrual concept. Adequate provisions have been made for expenses incurred but not paid. In case of shared resources, allocation on suitable basis has been done.

**a. Salary & Wages :-**

Salary includes payments made to teaching and non-teaching staff including outsourced services. Compensation paid to retrenched employees of Polytechnic forms part of the Salary since the unit was allied to Engineering College. It also includes contribution to Provident Fund.

Retirement benefits - Contributions to Provident Fund and Pension Fund in respect of eligible employees are accounted on the basis of contribution to the respective schemes. In case of Gratuity the Institution is in the process of selecting a scheme with an agency like LIC so as to make annual contributions.

**b. Repairs & Maintenance, Equipment, Building & Others :-**

It primarily includes equipment repairs including computers, Generators and others and Garden maintainance.

**c. Electricity Charges :-**

It comprises of electricity purchased from MSEB and electricity supplied through generator.

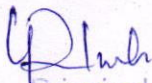
**d. Travelling Expenses :-**

This includes travelling by employees in connection with institutional visits, inspection etc.

**e. Printing & Stationery :-**

It comprises of printing of Prospectus, admission forms, student related record and general purpose office stationery.



  
Principal  
Dr.Vithalrao Vikhe Patil  
College of Engineering  
Ahmednagar



**DR VITHALRAO VIKHE PATIL FOUNDATION**  
**Vilad Ghat, Ahmednagar**  
**COLLEGE OF ENGINEERING**

**SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS**  
**FOR THE YEAR ENDED 31.03.2021**

**f. Depreciation :-**

This has been charged as per WDV method generally in line with Income Tax Act, 1961. Depreciation in respect of assets purchased from grants is adjusted against the grants.

**3. Liabilities :-**

Liabilities includes deposits from students, others and routine payable to suppliers and contractors and inter unit payables, and loans from banks.

Reasonable provision has been made for Development Fund for expansion/replacement etc.

**4. Assets :-**

a. Fixed Assets are initially recorded at historical cost of acquisition. They are then depreciated as per Written Down Value Method. Revaluation of building have been made wherever the assets were old.

b. Current Assets comprise of Advances, Receivables and Deposits.

Figures for previous year have been regrouped/reclassified wherever necessary for better presentation.

For Kadam and Company  
Chartered Accountants

Place :- Ahmednagar

Date :- 24/09/2021

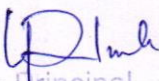
PARTNER

**For KADAM & COMPANY**  
**Chartered Accountants**



*(U.S. KADAM)*  
**PARTNER**

UDIN - 21031055AAAAJL7481

  
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