



# KULDEEP ARORA & ASSOCIATES

CHARTERED ACCOUNTANTS

"CHARTERED CHAMBER" • 64/256 • DAMPIER NAGAR • MATHURA - 281121

PH.: +91-565-2413348 • MOB.: 9837059648

EMAIL: cakuldeeparora@gmail.com, info@cakuldeeparora.com

WEBSITE : www.cakuldeeparora.com

**CA. Kuldeep Arora**

M. Com. • LL.B. • F.C.A. • DICA (ICAI)

## AUDITOR'S REPORT

To the Board of Trustees of

M/s RAJIV ACADEMY FOR TECHNOLOGY AND MANAGEMENT, MATHURA

(a unit of Rajiv Memorial Academic Welfare Society, Mathura)

### Report on the Audit of the Financial Statements

#### Opinion

We have audited the accompanying financial statements of M/s RAJIV ACADEMY FOR TECHNOLOGY AND MANAGEMENT, MATHURA (a unit of Rajiv Memorial Academic Welfare Society, Mathura), having its registered office at Mathura, which comprise the Balance Sheet as at March 31, 2025, the related Statement of Income and Expenditure for the year that ended, and 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 together with the notes thereon and attached thereto, give a true and fair view in conformity with the accounting standards issued by the Institute of Chartered Accountants of India, of the state of affairs of the Trust as at March 31, 2025 and its surplus for the year ended on that date.

#### Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing (SAS) issued by the ICAI. 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 Trust in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the independence requirements that are relevant to our audit of the financial statements under the provisions of the applicable laws and the rules made 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.

#### Responsibilities of the Board of Trustees for the Financial Statements

The Board of Trustees is responsible for the preparation of these financial statements that give a true and fair view of the financial position & financial performance of the Trust in accordance with the accounting principles generally accepted in India, including the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI). This responsibility also includes maintenance of adequate accounting records, for safeguarding of the assets of the Trust 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, implementing 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 Board of Trustees is responsible for assessing the Trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concerned and using the going concern basis of accounting unless management either intends to liquidate the Trust or to cease operations or has no realistic alternative but to do so.

The board of Trustees is also responsible for overseeing the Trust'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 exists. Misstatements can arise from fraud or error and are considered material individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:





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- 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, but not for the purpose of expressing an opinion on the effectiveness of the Trust's internal financial control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the Board of Trustees' 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 Trust'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 Trust 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.

Materiality is the magnitude of misstatements in the annual financial statements that, individually or in the aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and evaluating the results of our work, and (ii) evaluating the effect of any identified misstatements in the financial statements.

We communicate with the Board of Trustees 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 the Board of Trustees 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.

Place: Mathura  
Date: 23.09.2025

for Kuldeep Arora & Associates  
Chartered Accountants  
Firm Registration No.: 006036C



(CA. Kuldeep Arora)  
F.C.A.  
Partner  
Membership No. - 074799

DIN - 25074799 BMKZRA 313

**RAJIV ACADEMY FOR TECHNOLOGY & MANAGEMENT, MATHURA**  
**(A UNIT OF RAJIV MEMORIAL ACADEMIC WELFARE SOCIETY, MATHURA)**

**BALANCE SHEET AS AT 31-03-2025**

S. No.	Particulars	Schedule	Note No.	As at 31-03-2025	As at 31-03-2024
				Rs.	Rs.
<b>A CAPITAL &amp; LIABILITIES</b>					
1.	<b>Capital Fund</b>			<b>3,95,97,859.80</b>	<b>7,38,92,642.89</b>
(a)	General Fund	A		3,95,97,859.80	7,38,92,642.89
(b)	Corpus Fund			-	-
2.	<b>Non-current Liabilities</b>			<b>1,03,21,543.00</b>	<b>1,84,951.37</b>
(a)	Long Term Borrowings	B		1,03,21,543.00	1,84,951.37
(b)	Other Long Term Liabilities			-	-
(c)	Long Term Provisions			-	-
3.	<b>Current Liabilities</b>			<b>45,81,322.33</b>	<b>45,35,065.00</b>
(a)	Short Term Borrowings			-	-
(b)	Other Current Liabilities	C		45,81,322.33	45,35,065.00
(c)	Short Term Provisions			-	-
<b>TOTAL</b>				<b>5,45,00,725.13</b>	<b>7,86,12,659.26</b>
<b>B ASSETS</b>					
1.	<b>Non-Current Assets</b>			<b>3,81,15,399.36</b>	<b>2,65,49,290.36</b>
(a)	<b>Property, Plant and Equipment &amp; Intangible Assets</b>			<b>3,80,15,399.36</b>	<b>2,64,49,290.36</b>
(i)	Property, Plant & Equipment	D		3,80,15,399.36	2,64,49,290.36
(ii)	Intangible Assets			-	-
(iii)	Capital Work-in-Progress			-	-
(iv)	Intangible Assets under Development			-	-
(v)	Fixed Assets held for Sale			-	-
(b)	Non-Current Investments	E		1,00,000.00	1,00,000.00
(c)	Long-Term Loans and Advances			-	-
(d)	Other Non-Current Assets			-	-
2.	<b>Current Assets</b>			<b>1,63,85,325.77</b>	<b>5,20,63,368.90</b>
(a)	Current Investments	F		33,07,628.00	31,41,117.00
(b)	Cash and Cash Equivalents	G		1,23,41,872.77	4,86,15,336.90
(c)	Short-Term Loans and Advances	H		7,35,825.00	3,06,915.00
(d)	Other-Current Assets	I		-	-
3.	<b>Miscellaneous Expenses</b>			-	-
(a)	Excess of Exps. Over Income			-	-
<b>TOTAL</b>				<b>5,45,00,725.13</b>	<b>7,86,12,659.26</b>

As per our Separate Audit Report of even date annexed  
 Place: Mathura  
 Date : 23-09-2025  
 UDIN: 25074799BMKZRA3137

For Kuldeep Arora & Associates  
 Chartered Accountants  
 FRN.: 006036C



(CA. Kuldeep Arora)  
 F.C.A.  
 Membership No. 074799

FOR RAJIV ACADEMY FOR TECH. & MANAGEMENT

CHAIRMAN

**RAJIV ACADEMY FOR TECHNOLOGY & MANAGEMENT, MATHURA**  
**(A UNIT OF RAJIV MEMORIAL ACADEMIC WELFARE SOCIETY, MATHURA)**

**STATEMENT OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING ON 31-03-2025**

S. No.	Particulars	Schedule	Note No.	As at 31-03-2025	As at 31-03-2024
				Rs.	Rs.
<b>1.</b>	<b>Income</b>				
(a)	Voluntary Contribution			-	-
(b)	Revenue From Operations	J		10,34,35,364.95	11,39,68,110.00
(c)	Interest On SB A/c / FDR /Others	K		12,26,221.00	21,04,401.00
(d)	Other Income	L		-	-
	<b>Total Income</b>			<b>10,46,61,585.95</b>	<b>11,60,72,511.00</b>
<b>2.</b>	<b>Expenses</b>				
(a)	Educational Expenses	M		1,52,80,701.00	1,77,75,692.00
(b)	Charitable Expenses	N		-	21,793.00
(c)	Employee Benefits Expenses	D		20,33,000.00	2,02,50,521.00
(d)	Depreciation and Amortisation Expense	O		27,39,991.00	19,32,345.00
(e)	Finance Charges	P		1,76,877.04	1,34,181.56
(f)	Other Expenses	Q		1,00,49,375.00	1,01,74,357.00
	<b>Total Expenses</b>			<b>3,02,79,944.04</b>	<b>5,02,88,889.56</b>
<b>3.</b>	<b>Excess of Income over Expenditures (1-2)</b>			<b>7,43,81,641.91</b>	<b>6,57,83,621.44</b>

As per our Separate Audit Report of even date annexed  
Place: Mathura  
Date : 23-09-2025  
UDIN: 25074799BMKZRA3137

For Kuldeep Arora & Associates  
Chartered Accountants  
FRN.: 006036C



(CA. Kuldeep Arora)  
F.C.A.  
Membership No. 074799

FOR RAJIV ACADEMY FOR TECH. & MANAGEMENT

CHAIRMAN

**RAJIV ACADEMY FOR TECHNOLOGY & MANAGEMENT, MATHURA  
(A UNIT OF RAJIV MEMORIAL ACADEMIC WELFARE SOCIETY, MATHURA)**

**Schedules forming part of the Balance Sheet**

Schedule A		GENERAL FUND			As at 31-03-2025
S. No.	Particulars	Opening Balance As on 01.04.2024	Excess of Income Over Expenditure	Transfer To RMAWS	Amount Rs. As on 31.03.2025
	General Fund	7,38,92,642.89	7,43,81,641.91	10,86,76,425.00	3,95,97,859.80
<b>TOTAL</b>		<b>7,38,92,642.89</b>	<b>7,43,81,641.91</b>	<b>10,86,76,425.00</b>	<b>3,95,97,859.80</b>

Schedule B		LONG TERM BORROWINGS	As at 31-03-2025
S. No.	Particulars		Amount Rs.
1.	HDFC Bank Ltd. (Velfire Loan)		1,03,21,543.00
<b>TOTAL</b>			<b>1,03,21,543.00</b>

Schedule C		OTHER CURRENT LIABILITIES	As at 31-03-2025
S. No.	Particulars		Amount Rs.
<b>SECURITY &amp; DEPOSIT</b>			44,87,865.00
1.	Fee Security		44,87,865.00
<b>TOTAL (A)</b>			<b>44,87,865.00</b>
<b>CREDITORS FOR EXPENDITURE</b>			35,400.00
1.	M/s Kuldeep Arora & Associates		26,600.00
2.	M/s Hallmark		
<b>TOTAL (B)</b>			<b>62,000.00</b>
<b>OTHER PAYABLE</b>			31,457.33
1.	Punjab National Bank, A/c No. 11602010000380		31,457.33
<b>TOTAL (C)</b>			<b>31,457.33</b>
<b>TOTAL (A) + (B) + (C)</b>			<b>45,81,322.33</b>

As per our Separate Audit Report of even date annexed  
Place: Mathura  
Date : 23-09-2025

For Kuldeep Arora & Associates  
Chartered Accountants  
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Schedules forming part of the Balance Sheet

As at 31-03-2025

Schedule E		NON CURRENT INVESTMENT	Amount Rs.
S. No.	Particulars		
1.	Electric Security		1,00,000.00
<b>TOTAL</b>			<b>1,00,000.00</b>

As at 31-03-2025

Schedule F		CURRENT INVESTMENT	Amount Rs.
S. No.	Particulars		
1.	F.D.R	12,75,000.00	33,07,628.00
Add:	Accrued Interest	20,32,628.00	
<b>TOTAL</b>			<b>33,07,628.00</b>

As at 31-03-2025

Schedule G		CASH & CASH EQUIVALENTS	Amount Rs.
S. No.	Particulars		
1.	M/s Punjab National Bank, CA 11601010000030		3,32,354.77
2.	Allahabad Bank A/c No. 50323536883		7,959.00
3.	Cash on Hand		1,559.00
4.	Flexi A/c No. 1160104400030985		20,00,000.00
5.	Flexi A/c No. 1160104400037021		20,00,000.00
6.	Flexi A/c No. 1160104400037234		56,00,000.00
7.	Flexi A/c No. 1160104400037410		23,00,000.00
8.	Flexi A/c No. 1160104400038552		1,00,000.00
<b>TOTAL</b>			<b>1,23,41,872.77</b>

As at 31-03-2025

Schedule H		SHORT TERM LOANS & ADVANCES	Amount Rs.
S. No.	Particulars		
1.	Shri Prakhar Tyagi		22,325.00
2.	Shri Yogesh Sharma		50,000.00
3.	Ms. Anusuiya Sharma		2,67,500.00
4.	Shri Pankaj Sharma		46,000.00
5.	Shri Surendra (Driver)		12,000.00
6.	Shri Krishna Sutradhar		19,000.00
7.	Shri Tejpal Singh		3,00,000.00
8.	Shri Yatendra Sharma		19,000.00
<b>TOTAL</b>			<b>7,35,825.00</b>

As at 31-03-2025

Schedule I		NON CURRENT ASSETS	Amount Rs.
S. No.	Particulars		
1.			-
<b>TOTAL</b>			<b>-</b>

As per our Separate Audit Report of even date annexed  
Place: Mathura  
Date : 23-09-2025



For Kuldeep Arora & Associates  
Chartered Accountants  
FRN.: 006036C

(CA. Kuldeep Arora)  
F.C.A.  
Membership No. 074799

FOR RAJIV ACADEMY FOR TECH. & MANAGEMENT

CHAIRMAN

**RAJIV ACADEMY FOR TECHNOLOGY & MANAGEMENT, MATHURA  
(A UNIT OF RAJIV MEMORIAL ACADEMIC WELFARE SOCIETY, MATHURA)**

**Schedules forming part of the Income & Expenditure Account**

<b>Schedule J</b>		<b>As at 31-03-2025</b>
<b>REVENUE FROM OPERATIONS</b>		<b>Amount Rs.</b>
S. No.	Particulars	
1	Fees From Students	10,34,35,364.95
<b>TOTAL</b>		<b>10,34,35,364.95</b>

<b>Schedule K</b>		<b>As at 31-03-2025</b>
<b>INTEREST ON SB A/C /FDR /OTHERS</b>		<b>Amount Rs.</b>
S. No.	Particulars	
1	Interest on S B A/c	57,726.00
2	Interest on FDR	11,68,495.00
<b>TOTAL</b>		<b>12,26,221.00</b>

<b>Schedule L</b>		<b>As at 31-03-2025</b>
<b>OTHER INCOME</b>		<b>Amount Rs.</b>
S. No.	Particulars	
<b>TOTAL</b>		-

As per our Separate Audit Report of even date annexed  
Place: Mathura  
Date : 23-09-2025

For KULDEEP ARORA & ASSOCIATES  
Chartered Accountants  
FRN : 006036C



(CA. Kuldeep Arora)  
F.C.A.  
Membership No. 074799

FOR RAJIV ACADEMY FOR TECH. & MANAGEMENT

*[Signature]*  
CHAIRMAN

**RAJIV ACADEMY FOR TECHNOLOGY & MANAGEMENT, MATHURA**  
**(A UNIT OF RAJIV MEMORIAL ACADEMIC WELFARE SOCIETY, MATHURA)**

**Schedules forming part of the Income & Expenditure Account**

**As at 31-03-2025**

**Schedule M**

**EDUCATIONAL EXPENSES**

S. No.	Particulars	Amount Rs.
1.	Maintenance on Lab	10,70,020.00
2.	Bus Exps.	17,06,058.00
3.	Cleaning & Maintenance Exps.	24,03,064.00
4.	Computer Running & Maintenance Exps	6,950.00
5.	Consultation Exps	27,600.00
6.	Cultural Programme Exps	6,21,550.00
7.	Electricity Exps.	26,40,468.00
8.	Examination Expenses	66,94,586.00
9.	Lab Exps	17,311.00
10.	Library Journals & Exps	9,260.00
11.	Student Welfare Exps	74,594.00
12.	Training & Placement Exps	9,240.00
<b>TOTAL</b>		<b>1,52,80,701.00</b>

**As at 31-03-2025**

**Schedule N**

**CHARITABLE EXPENSES**

S. No.	Particulars	Amount Rs.
1.		-
<b>TOTAL</b>		<b>-</b>

**As at 31-03-2025**

**Schedule O**

**EMPLOYEE BENEFIT EXPENSES**

S. No.	Particulars	Amount Rs.
1.	Guest Lecture/ Honorium Exps	1,95,000.00
2.	Provident Fund	9,52,364.00
3.	Faculty Development Expenses	37,920.00
4.	ESIC	3,49,987.00
5.	Staff Meal Exps	3,39,097.00
6.	Staff Welfare Exp.	1,58,632.00
<b>TOTAL</b>		<b>20,33,000.00</b>

**As at 31-03-2025**

**Schedule P**

**FINANCE COST**

S. No.	Particulars	Amount Rs.
1.	Bank Charges	66,514.04
2.	Interest On Vehicle Loans	1,10,363.00
<b>TOTAL</b>		<b>1,76,877.04</b>

**As at 31-03-2025**

**Schedule Q**

**OTHER EXPENSES**

S. No.	Particulars	Amount Rs.
1.	Administration Expenses	7,62,061.00
2.	Advertisement Expenses	1,35,000.00
3.	Audit Fees Expenses	23,600.00
4.	Dispatch	2,156.00
5.	FEE of UPPCB	1,00,000.00
6.	Maintenance on Building	9,28,303.00
7.	Maintenance on Electric	4,83,999.00
8.	Maintenance on Furniture	99,706.00
9.	Maintenance on Other Assets	94,390.00
10.	News Paper & Periodicals	16,573.00
11.	Office Exps.	43,426.00
12.	Plantation Exps	62,52,525.00
13.	Printing & Stationery Exps.	3,69,457.00
14.	Property/ Water Tax	4,52,233.00
15.	TA/DA	1,92,582.00
16.	TDS Return Filling Exps	58,600.00
17.	Telephone Exp	25,264.00
18.	Website Exps	9,500.00
<b>TOTAL</b>		<b>1,00,49,375.00</b>

As per our Separate Audit Report of even date annexed

Place: Mathura

Date : 23-09-2025

For Kuldeep Arora & Associates  
Chartered Accountants  
FRN.: 006036C



(CA. Kuldeep Arora)  
F.C.A.  
Membership No. 074799

FOR RAJIV ACADEMY FOR TECH. & MANAGEMENT

CHAIRMAN

**RAJIV ACADEMY FOR TECHNOLOGY & MANAGEMENT, MATHURA**  
(A UNIT OF RAJIV MEMORIAL ACADEMIC WELFARE SOCIETY, MATHURA)

STATEMENT OF FIXED ASSETS & DEPRECIATION (As on 31-03-2025)

As at 31-03-2025

S. No.	Particulars	Gross Block		Less: Surd During the Year	Less: Depreciation on Sold Assets	Rate of Depreciation	Depreciation upto 31.03.2024	Depreciation during the year	Depreciation upto 31.03.2025	Net Block		W.D.V. as on 31.03.25
		Balance as on 31.03.2024	Addition During the Year							W.D.V. as on 31.03.2024	Less: Sold Assets on 31.03.2024	
<b>Property, Plant and Equipments (A+B)</b>		<b>6,92,31,193.36</b>	<b>1,43,06,100.00</b>			0%	<b>4,27,81,903.00</b>	<b>27,39,991.00</b>	<b>4,55,21,894.00</b>	<b>2,64,49,200.36</b>	<b>5,39,263.25</b>	<b>3,80,15,309.36</b>
<b>A. Property</b>		<b>5,39,263.25</b>				0%				<b>5,39,263.25</b>		<b>5,39,263.25</b>
<b>Land</b>						0%						
<b>TOTAL (A)</b>		<b>5,39,263.25</b>				0%				<b>5,39,263.25</b>		<b>5,39,263.25</b>
<b>B. Plant &amp; Machinery</b>												
1	Air Conditioner	43,81,470.00	2,10,000.00			10%	13,63,332.00	3,12,334.00	16,75,666.00	30,18,338.00		29,16,008.00
	Building	3,53,05,456.91				5%	2,29,79,054.00	5,66,320.00	2,45,45,374.00	1,13,26,402.91		1,07,60,002.91
	Car	6,20,871.00				10%	4,54,206.00	16,659.00	4,70,865.00			1,40,526.00
	Car Mahindra Bolero	8,29,469.00				10%	5,54,213.00	27,476.00	5,82,189.00			2,47,280.00
	Bus 11	17,13,638.00				10%	8,02,941.00	91,020.00	8,94,011.00			8,19,627.00
	Bus 12	9,10,000.00				10%	7,84,794.00	91,020.00	8,75,814.00			8,19,627.00
	Bus 6	9,25,000.00				10%	7,75,200.00	12,322.00	7,87,522.00			1,34,694.00
	Bus 7	9,65,000.00				10%	7,81,216.00	14,974.00	7,96,190.00			1,05,406.00
	Bus 8	15,63,800.00				10%	10,46,800.00	18,378.00	10,65,178.00			4,66,200.00
	Bus 9	15,85,750.00				10%	10,46,800.00	51,800.00	10,98,600.00			6,46,482.00
	Bus 10	1,83,700.00				10%	1,66,214.00	72,054.00	2,38,268.00			69,574.00
	Camera	26,500.00				10%	1,06,396.00	7,730.00	1,14,126.00			14,945.00
	Electric Filing	13,200.00				10%	8,994.00	1,691.00	10,685.00			3,926.00
	Frigo	31,96,734.00				10%	24,71,136.00	73,209.00	25,44,345.00			6,65,389.00
	Furniture & Fixtures	42,19,682.00	12,980.00			10%	17,57,496.00	2,46,218.00	20,03,714.00			22,15,967.00
	Generator	24,26,900.00				10%	19,03,130.00	52,385.00	19,55,515.00			4,71,385.00
	Library Books	1,39,450.00	26,600.00			10%	1,02,012.00	4,984.00	1,07,096.00			58,154.00
	Mobile Phone	22,62,357.20				10%	19,14,351.00	34,800.00	19,49,151.00			3,13,203.20
	Science Equipment	32,941.00				10%	29,680.00	385.00	29,970.00			3,467.00
	Sprinter	2,76,275.00				10%	88,590.00	19,069.00	1,04,685.00			3,997.00
	Stabilizer & UPS	33,500.00				10%	29,059.00	444.00	29,503.00			21,082.00
	Sound System	1,13,720.00				10%	90,295.00	2,343.00	92,638.00			6,820.00
	Submersible Pump	55,000.00				10%	47,502.00	758.00	48,260.00			3,54,528.00
	Xerox Machine	5,57,775.00				10%	2,66,243.00	34,003.00	3,00,246.00			11,90,554.00
	Water Cooler	93,600.00				10%	6,57,583.00	1,32,991.00	7,90,574.00			13,036.00
	Computer	6,57,319.00	97,000.00			10%	78,440.00	1,535.00	79,975.00			2,623.00
	Duplicating Machine	8,000.00				10%	3,66,920.00	28,000.00	3,94,920.00			2,623.00
	LCD Projector	8,800.00				10%	5,880.00	291.00	6,171.00			37,706.00
	Television	64,193.00				10%	1,04,900.00	4,180.00	1,09,080.00			40,010.00
	Motor Cycle	1,46,800.00				10%	1,04,900.00	4,180.00	1,09,080.00			10,48,484.00
	Car (Honda City 2022)	16,82,163.00				10%	16,82,163.00	1,16,488.00	17,98,651.00			1,32,61,540.00
	Car (Velfra)	1,39,59,516.00				10%	5,17,181.00	6,97,976.00	6,33,679.00			10,48,484.00
	<b>TOTAL (B)</b>	<b>6,96,91,930.11</b>	<b>1,43,06,100.00</b>				<b>4,27,81,903.00</b>	<b>27,39,991.00</b>	<b>4,55,21,894.00</b>	<b>2,64,49,200.36</b>	<b>2,89,10,027.11</b>	<b>3,74,76,136.11</b>

(B) Intangible Assets  
(ii) Capital Work-in-Progress  
(iv) Intangible Assets under Development  
(v) Fixed Assets held for Sale

TOTAL (A+B)		6,92,31,193.36	1,43,06,100.00	8,35,37,293.36	4,27,81,903.00	4,55,21,894.00	2,64,49,200.36	3,80,15,309.36
1	Land	5,39,263.25		5,39,263.25				5,39,263.25
2	Building	3,53,05,456.91		3,53,05,456.91				3,53,05,456.91
3	Equipments	1,31,10,000.00	3,37,650.00	1,34,476,650.00				1,34,476,650.00
4	Furniture & Fixtures	1,26,05,400.00	1,19,40,516.00	2,45,45,916.00				2,45,45,916.00
5	Vehicles	24,26,900.00		24,26,900.00				24,26,900.00
6	Library Books							
<b>TOTAL (A+B)</b>		<b>6,92,31,193.36</b>	<b>1,43,06,100.00</b>	<b>8,35,37,293.36</b>	<b>4,27,81,903.00</b>	<b>4,55,21,894.00</b>	<b>2,64,49,200.36</b>	<b>3,80,15,309.36</b>

Note: 1. Depreciation on Assets as on 31.03.2024 has been changed for full year, while the depreciation on assets purchased during the year has been charged for half year.  
2. Rate of Depreciation has been taken on the basis of estimated life of the assets.

As per our Separate Audit Report of even date annexed  
Place: Mathura  
Date: 23-09-2025

FOR RAJIV ACADEMY FOR TECH. & MANAGEMENT  
CHAIRMAN

For Kulddeep Arora & Associates  
Chartered Accountants  
FRN: 000603BC  
MATHURA  
(OK Kulddeep Arora)  
F.C.A.  
Membership No. 074759