



P. SRINIVASAN & CO.
CHARTERED ACCOUNTANTS

FORM NO. 10B

[See Rule 16CC and 17B]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of subsection (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution.

We have examined the Balance Sheet of **Sri Siddhartha Academy of Higher Education (Deemed to be University), AAHTS 7714 E** as at 31st March 2025 and the Income and Expenditure account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

We have obtained all the information and explanations to the best of our knowledge and belief which are necessary for the purposes of the audit.

In our opinion, proper books of account have been maintained at the registered office of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution at the address mentioned at serial number 14 of the Annexure:

In our opinion and to the best of our information, and according to information given to us the said accounts give a true and fair view: -

(iii) in the case of the Balance Sheet, of the state of affairs of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution as on 31st March 2025 and

(v) in the case of the Income and Expenditure account, of the income and application or surplus or deficit of its accounting year ending on 31st March 2025.

subject to the following observations/qualifications

As per the guidelines of Institute of Chartered Accountants of India, we state that, The Financial statements are the responsibility of the assessee. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material statements. An audit also includes assessing the accounting principles used & significant estimates made by managements as well as evaluating the overall financial statements, presentations etc. We believe that our audit provides a reasonable basis for our opinion.

The prescribed particulars are annexed hereto.

Place: Bangalore

Date: 24-Oct-2025

UDIN: 25026813BMOKYK2578

For P Srinivasan & Co


T S Rajan

Partner, M. No. 026813

Firm reg No. 00040565

S Square, 116/5, 3rd floor, 11th cross,
Margosa road, Malleshwaram



Sri Siddhartha Academy of Higher Education (Deemed to be University)
Agalkote, B.H.Road, Tumkur -572107. Karnataka, India

Consolidated Balance Sheet As at 31st March 2025

			Amount in Rs.
SI No	Particulars	Sch No	31-03-2025
A Sources Of Funds			
Capital Fund			
	Opening Balance		1,88,03,67,914
	Transfer to Branch		-
	Add: Surplus for the year		42,77,72,856
			2,30,81,40,770
Loans			
	Secured Loans	1	33,38,07,046
Current Liabilities			
	Duties & Taxes	2	56,41,296
	Sundry Creditors	3	2,11,52,934
	Caution Deposits	4	14,02,31,201
	Other Liabilities	5	7,29,86,509
	Other Advances	6	12,13,64,211
			36,13,76,152
	Branches/Divisions	7	2,87,52,65,115
	TOTAL		5,87,85,89,083
B Application Of Funds			
Fixed Assets			
	Property Plant & Equipment	8	49,85,87,426
	Work in progress		1,32,08,355
			51,17,95,781
Current Assets			
	Closing Stock		-
	Deposits	9	2,57,23,94,224
	Loans & Advances	10	1,08,06,33,600
	Sundry Debtors	11	15,52,32,384
	Balances with Income Tax		-
	Cash and Bank Balances	12	1,55,85,33,092
			5,36,67,93,300
	TOTAL		5,87,85,89,083

Note: The corresponding figures of the previous year have been reclassified wherever necessary for comparability with the current year's figures


Chancellor


Registrar

Sri Siddhartha Academy of Higher Education

As per our report of even date attached
For P.Srinivasan & Co.,
Chartered Accountants,
FRN No. 004056S


T S Rajan
Partner

Membership No. 026813
UDIN: 25026813BMOKYK2578
Date: 24-10-2025
Place: Bengaluru



Sri Siddhartha Academy of Higher Education (Deemed to be University)
Agalkote, B.H.Road, Tumkur -572107, Karnataka India

Consolidated Income & Expenditure for the year ended 31st March 2025

			Amount in Rs.
Sl No	Particulars	Sch No	31-03-2025
A Sources of Income			
	Academic Receipts	13	2,65,57,75,916
	Hospital Income	14	21,42,97,900
	Other Receipts	15	40,89,41,017
	Other Services	16	1,20,40,510
	Interest Income	17	21,43,26,788
	Total Income		3,50,53,82,132
B Application of Income			
	Academic Expenses	18	18,73,11,070
	Hospital Expenditure	19	1,02,86,472
	Employee Benefit Expenses	20	85,18,51,315
	Administration & General Expenses	21	1,56,15,80,654
	Fee Concession	22	24,05,81,837
	Research Activity Expenses	23	9,53,97,957
	Finance Cost	24	2,71,76,176
	Depreciation	8	10,34,23,796
	Total Expenses		3,07,76,09,276
	Surplus for the year		42,77,72,856
	Appropriations		
	Transfer to Capital Fund		42,77,72,856

Note: The corresponding figures of the previous year have been reclassified wherever necessary for comparability with the current year's figures


Chancellor


Registrar

Sri Siddhartha Academy of Higher Education

As per our report of even date attached
For P.Srinivasan & Co.,
Chartered Accountants,
FRN No. 004056S


T S Rajan
Partner

Membership No. 026813
UDIN: 25026813BMOKYK2578
Date: 24-10-2025
Place: Bengaluru



Schedule to Balance Sheet
Agalkote BH Road Tumkur 572107

Particulars	Sch No	As at 31-03-2025
Secured Loans	1	
Canara Bank Car Loan-20099390001056		38,85,330
Loan Against FD-1-127001396508		4,71,53,098
Loan Against FD-2-127001396228		28,27,68,618
		33,38,07,046
Duties & Taxes	2	
GST Payable		7,53,839
Statutory Payable		25,71,466
TDS Payable		23,15,991
		56,41,296
Sundry Creditors	3	
Medical College		
FO Office		4,41,585
Other Creditors		52,21,075
Medical Hospital		
Dr Abhilash S		81,000
Dr Divya K Kariyappa		54,000
Dr Pratham R Bysani		1,08,000
Dr Praveen N		63,000
Dr Rasan Suresh		90,000
Dr. Anukethan J		63,000
Dr. Athisha M B		63,000
Dr. Sharath Kumar K L		63,000
Dr Sreeram R Cadambe		2,70,000
Dr. Raghavendra B .L		1,08,000
Dr.Ravi Kumar P		1,17,000
Dental College & Hospital		
Best Dental And Surgical		5,833
Connexions		889
Dr Manjula K T		7,703
S K Surgicals		79,555
Sri Siddhartha Institute of Technology		
Aqua Fresh Technology		23,631
Aqua Panni Water Solution		3,82,800
Aryan Coffe and Spices		7,200
Balaji Party Shop		900
Bull Security Services		3,57,874
Co Optex Shop		60,053
Creative Images		833
Deepak Samosa Center		12,760
Diaikik Enterprises		74,335
Digicube Solutions		31,900
Eyeq Security Services		5,83,605
G.P.Caterers		2,500

Ganga Filling Center	3,92,015
Hardware and Hardware	9,625
Ingu's Knowledge Academy Pvt LTD	87,00,000
I-Tech Security and Solutions	2,800
Janapara Cators	7,200
Jinendra Oil Traders	84,350
K K Sweets	6,540
K R Nagaraja	1,01,549
Kushal Electricals	13,933
M .R Enterprises	4,926
Mahaveer Enterprises	21,382
Manipal Media Network Ltd	19,619
Megha City Gas Distribution Pvt Ltd	1,54,404
Muralidhara Advocate	4,50,000
N S Furniture	33,950
Nandini Juice Center	14,421
Narashima Bananna Mandi	30,997
Panorama Facilities India Pvt Ltd	8,64,624
Patel Commercial	27,666
R.G.S. Intruments & Sevices	19,470
Regional Oilseeds Growers Co Op Soc U Ltd	59,000
S.K.B Pest Control Services	11,800
S.L.V . Power Tech	16,200
S.R.Agro Tech	60,000
Safe and Secure Solutions	40,800
Sangam Enterprises	42,060
Sanmathi Traders	4,495
Saroj Agro Industries	25,203
Scrap Merchant & Jcb Demolish	97,515
Shams	32,862
Shivashri Enterprises	2,840
Shri Sai Jumbo Xerox	1,000
Somu Traders	76,559
Sonu Catring	90,090
Sowsriya Enterprises	2,477
Sree Gaviranganathswami Trader	1,20,310
Sree Manjunatha Enterprises	19,000
Sree Maruthi Enterprises	45,797
Sree Omkar Hardware	31,783
Sri Karigiri Electricals	21,016
Sri Lakshmi Electricals	2,360
Sri Raghavendra Enterprises	26,055
Sri Sapthagiri Variety Store	115
Sri Siddhartha Upahara Mandir	2,400

Sri Venkatadri Traders		62,400
Sri Vinayaka Traders		50,290
SS Computer & Printer		4,400
SS Computer & Printer Care		50,209
SSIT Bakery		600
Ssit Coop Society		1,13,850
Subramanya Enterprises		19,660
Tanushree Digitals		4,080
The Karnataka Coir Mat and Mattings		14,400
Thristha Print World		16,812
Tirumala Glass and Plywoods		32,604
Tumkur Co Operative Milk Producers Union Ltd		1,77,862
Tumkur Traders		1,69,250
V M B Traders		1,86,357
Vasanth Arts		38,360
Veerasha Services		43,900
Vijay Enterprises		1,660
		2,11,52,933
Caution Deposits	4	
Batch 2023-24 - Medical College		2,64,00,000
Batch 2024-25 - Medical College		2,44,50,000
Caution Deposit SSIT		1,71,94,990
Caution Deposit-Prior to 2023-24 - Medical College		7,21,86,211
		14,02,31,201
Other Liabilities	5	
Rental Deposits		
Coffee Day		1,65,000
Juice Centre		1,10,000
Siddhartha Upahara Mandhir		1,00,000
SSMC Refreshment		50,000
Grants		
ATAL FDP		67,100
Automotive Training		50,000
Bosch India Foundation		1,00,000
IBIP Project		5,00,000
VGST Ashwini MEL		(287)
KSTEPS-MEL 2		40,408
VGST Annapoorna ISE		1,50,000
Other Payables		
Admission Cancelled Students		32,81,000
Advance Received for 2025-26		5,50,000

Education Loan of Students		22,93,704
Gratuity Payable		15,74,607
Other Recovery From Staff		64,802
Refundable Sanction of KMDC- Minority Students		4,42,107
Reimbursement Payable		69,803
Retention Money		17,13,438
Salary Payables		4,35,32,692
Seed Money Payable		12,82,000
Staff Welfare Fund Employees		26,14,618
Stipend Payable		1,42,07,457
Value added Course		28,061
		7,29,86,509
Other Advances	6	
Sri Siddhartha Education Society		2,50,70,684
Sri Siddhartha College Of Education		3,00,000
Sri Siddhartha College Of Nursing - Tumkur		3,82,71,341
SSIMS-MBA		5,77,22,186
Total		12,13,64,211
Branch / Divisions	7	
Sri Siddhartha Dental College		81,45,671
Sri Siddharatha Medical College		36,56,97,263
Sri Siddhartha Academy of Higher Education		4,08,36,56,521
Sri Siddhartha BSc Paramedical College		74,40,261
Sri Siddhartha Diploma Paramedical College		(1,54,85,012)
Sri Siddhartha Institute of Technology		(72,13,312)
Sri Siddhartha Institute of Technology - MCA		1,49,35,402
Sri Siddhartha Medical College & Hospital		(36,72,02,133)
Sri Siddhartha Pharmacy		(4,54,65,475)
Sri Siddhartha Pharmacy - T Begur		(39,86,695)
Sri Siddhartha School of Engineering		(1,16,62,08,650)
SSAHE-University		5,72,511
SSIMS & Research Centre College - T Begur		11,52,746
SSIMS & Research Centre Hospital - T Begur		(7,73,983)
Total		2,87,52,65,115
Deposits	9	
Fixed Deposits		
SSAHE		
FD - 140203513441/1		5,08,795
FD - 140210726870/1		1,01,07,300
FD - 140210739062/1		2,02,14,600
FD - 140210783386/1		2,02,14,600
FD - 140220845069/1		2,50,09,125
FD - 140220848319/1		2,50,09,125
FD - 145000567640/1		20,13,72,340

Medical College

Bank Guarantees with Canara Bank	6,13,35,876
FD with Canara Bank	1,67,17,23,670
FD with Nanasu Nidhi Deposit	31,65,888
FD with	74,88,083

Medical Hospital

FD-140000068502	1,12,25,025
FD-140027637435	1,14,736
FD -140034563488	1,76,28,980
FD-140034691335	1,76,25,729
FD-140034981296	58,71,996
FD-140200109348	10,20,631
FD-140035113013	1,76,12,741

Dental Hospital & College**Fixed Deposits with Canara Bank**

FD - 140034284178	1,76,35,474
FD - 140034416573	1,76,32,231
FD - 140034981255	58,71,996
FD - 140035579829	1,75,99,746

Fixed Deposit with

FD-10620300011158	64,75,094
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Sri Siddhartha Institute of Technology**Fixed Deposit with Canara Bank (215076056)**

FD-130050033460/1	2,32,32,237
FD-130050033800/1	2,32,43,296
FD-130050034113/1	2,32,43,296
FD-140008667070	11,07,456
FD-140008667819	11,07,456
FD-140149418366	2,05,871
FD-140149418791	1,67,29,817
FD-140207036100/1	2,32,80,312
FD-140207037307/	2,32,80,312
FD-140207037758/1	2,32,80,312
FD-140207039200/1	2,32,46,675
FD- 1402070399441/1	2,32,75,827
FD-140207040223/1	2,32,75,827
FD-140207040503/1	2,32,75,827
FD- 145000522486/1	5,21,93,214
FD- 145000522499/1	5,21,93,214

Fixed Deposit with Canara Bank (209226804)

FD-140011660937/1	2,70,55,671
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Fixed Deposits-Total**2,56,56,90,401**

Security Deposits**Medical College**

BESCOM	22,75,460
Commerical Gas Connection	9,17,500
ESIC Super Speciality	1,00,000
Tumul-Milk Deposit	2,00,000

Medical Hospital

Deposit-I.O.L	16,000
Deposits	10,000
BESCOM	11,74,694
ESI Deposit	50,000
Linde India	1,00,000
N.S.C	4,500
Telephone Deposit	5,000
Universal Air Systems Deposit	3,00,000
Vimta Lab Pvt Ltd	25,000

Sri Siddhartha Institute of Technology

BESCOM	4,25,670
KMF(Mallasandra) Deposit	3,00,000
Rent Deposit-GK Hostel	8,00,000

Other Deposits

67,03,824
2,57,23,94,224

Loans & Advances

10

Site Advance Near Dental College	5,00,00,000
Evexia Life Science	5,00,00,000
Flat Advance Vasanthanarsapur	70,19,136
Salary Advance	80,000
Staff Loan Recovery	3,47,400
Veerabhadreshwara Industries	1,00,000
Sri Siddartha Center for Media Studies	5,85,35,404
Sri Siddartha Education Society	88,59,85,652
Sri Siddhartha Institute of Business Management	6,49,693

Advances to Vendors**SSAHE**

Karlz Storz	2,81,600
Sri Balaji Medical Agency	5,160

Medical College

Dr Veena Krishnamurthy	83,000
H D Motors	15,457
Martin And Samuel Enterprises	1,04,782
Narasimaiah Contingency	(11,278)
Nimisha V Mavatur	11,129
S.V Acrylics	379
Sai Suchith Pest Control	1,556
Sri Annapoorneshwari Infrastructure	47,97,756
Vista Driveline Motors Pvt Ltd	4,74,282

Medical Hospital

Becton dickinson India Pvt Ltd	47,495
Global HVAC & Turnkey Solutions	17,49,552
Global Medical Systems	2,769
Opal Designs And Engineers	3,280
Pabhithra Plumbing Works	17,44,232
Prism Biomedical Pvt Ltd	1,984
Sansmed Life	29,120
Systopic Laboratories Pvt Ltd	10,349
Wipro GE Healthcare Private Limited	9,50,000

Dental College & Hospital

Global HVAC & Turnkey Solutions	24,50,000
Hansa pictures pvt ltd	18,01,707
Planet Dental	51,79,764
Sri Annapoorneshwari Infrastructure	77,60,606
Yathish Kumar N	5,000

Sri Siddhartha Institute of Technology**Advance Given to Staff**

Annapoorna H S	20,000
G A Srinidhi	90,000
G D Shivaraju	94,634
Gurunandhan P H	10,000
Hemanth Kumar	23,000
Mahalingappa	30,000
Mohan Kumar B J	6,000
Ravikiran	48,500
Ravindra Sagar	50,000
Sharadagupta	2,000
Siddaraju	2,500
Sushma	10,000
Venkatesh S H	30,000

1,08,06,33,600

Sundry Debtors	11
Fees Receivables	
Hostel fees Receivables	
Medical College	
Dental Hostel	1,49,000
Hostel Fee Receivable UG & PG	10,17,000
Hostel-Paramedical	(3,54,000)
Tuition Fees Receivables	
Medical College	
PG	
PG Batch 2022-2023	51,08,000
PG Batch 2023-2024	1,06,09,000
PG Batch 2024-2025	1,30,820
UG	
MBBS 19-20 Batch	83,67,750
MBBS 20-21 Batch	25,33,750
MBBS 21-22 Batch	76,61,250
MBBS 22-23 Batch	55,37,953
MBBS 23-24 Batch	8,30,000
MBBS 24-25 Batch	2,58,000
Dental College & Hospital	
Fee Receivables -PG	8,73,500
Fee Receivables -UG	5,64,500
Old Batch Students	(1,00,000)
Sri Siddhartha Institute of Technology	
Fee Collection Receivables	7,36,99,609
Hostel Fee Receivable	1,22,76,034
CET Receivables	76,57,140
Students Control Account	(4,43,144)
Hospital Receivables	
Medical Hospital	
OPD, Insurance, Cathlab Receivables	
Cathlab Card Collections	(66,751)
Insurance Receivables	1,72,94,437
Other Receivables	
Bio needs India Private Limited	4,18,432
Directorate	3,53,934
Cognoscente Invnted Private Limited	27,146
Managing Director Tumkur Co Operative Milk Producers	81,000
Usv Private Limited	1,35,000
Haier Smart Solution Private Ltd	5,71,080
Mess Collection-Cash	5,804

Rent Receivables		
Canara Bank-SSMC Campus		9,000
Sree Siddhartha Upahar Mandira		27,140
		15,52,32,384
Cash and Bank Balances	12	
Cash in Hand		4,11,531
Bank Balances		
Sri Siddhartha Academy of Higher Education		
Canara Bank - 221/10840		2,46,66,984
Canara Bank - 20092010020315		3,31,985
Canara Bank - 201/1514		3,83,91,749
Canara Bank - 201/2520		2,82,643
Canara Bank - 201/2631		7,38,47,062
Canara Bank - 220/14740		38,39,036
Canara Bank - 221/10836		93,30,830
Canara Bank -20093070001832 SSRDF		26,42,367
Medical College		
Canara Bank - 0734		73,00,475
Canara Bank -220/26723		16,91,425
Canara Bank -220/26820		1,81,93,939
Canara Bank -220/26926		43,92,550
Canara Bank -220/27300		50,39,47,515
Canara Bank -26868		2,76,811
Canara Bank -101/105		21,07,68,778
Canara Bank -27170		1,56,67,478
Canara Bank -220/26795		20,29,769
Canara Bank -220/26800		2,70,79,268
Canara Bank -220/26815		37,31,440
Canara Bank -220/26907		9,50,800
Canara Bank -220/26911		1,93,62,686
Canara Bank -220/26964		52,48,074
Canara Bank -220/26983		18,51,657
Canara Bank -220/27199		29,86,013
Canara Bank -220/27261		2,49,49,793
Canara Bank -220/27276		31,06,961
Canara Bank -220/37732		2,11,50,380
Canara Bank -220/37858		7,542
Canara Bank -220/49762		1,09,703
Canara Bank -307/772		7,63,610
Canara Bank -41720		11,58,507
UCO Bank-106201000003957		1,52,318
UCO Bank-10620100001332		67,73,576
UCO Bank-10620110056585		2,556
UCO Bank-DEAF Scheme		
UCO Bank - 0841 - RBI Deaf Scheme		86,179
UCO Bank - 4077 - RBI Deaf Scheme		16,724
UCO Bank - 4079 - Deaf Scheme		1,439
UCO Bank - 4953 - RBI Deaf Scheme		36,485

Medical Hospital

Canara Bank - 5141201000135	13,87,509
Canara Bank -220/26738	1,23,60,827
Canara Bank -220/26742	6,34,87,170
Canara Bank -220/26891	20,27,219
Canara Bank -220/27257	5,11,88,788
Canara Bank -220/45171	2,94,48,389
Canara Bank -220/47045	1,88,104

Dental Hospital & College

Canara Bank - 220/26998	80,959
Canara Bank - 220/27040	3,61,53,656
Canara Bank - 220/27184	14,44,353

Sri Siddhartha Institute of Technology

Canara Bank - 201/12871	6,48,644
Canara Bank - 201/14730	20,607
Canara Bank - 220/1257	31,08,871
Canara Bank - 220/1763	27,18,426
Canara Bank - 220/2037	1,39,25,035
Canara Bank - 220/23647	1,03,522
Canara Bank - 220/23816	5,72,280
Canara Bank - 220/33	12,66,01,394
Canara Bank - 220/424	1,92,33,843
Canara Bank - 220/4290	2,62,42,276
Canara Bank - 220/46445	43,30,566
Canara Bank - 220/46450	40,41,599
Canara Bank - 220/46464	5,47,817
Canara Bank - 220/46479	5,29,510
Canara Bank - 220/481	1,54,41,118
Canara Bank - 220/48	2,07,40,428
Canara Bank - 220/52	2,29,67,509
Canara Bank - 220/535	2,17,17,489
Canara Bank - 220/62481	1
Canara Bank - 220/62496	10,553
Canara Bank - 220/62501	10,44,103
Canara Bank - 220/62540	42,705
Canara Bank - 24726	68,456
Canara Bank - 4974	868
Canara Bank - 5278	31,310
Canara Bank - 220/646	3,58,29,465
Canara Bank - 220/62535 SWF	19,42,974
Punjab National Bank - 320/4047	7,62,818
State Bank of India - 2338	3,291
	1,55,85,33,092

**Schedule Annexed to & Forming the Part Of Profit and Loss A/c
for the year ended 31st March 2025**

Particulars	Sch No	Amount in Rs.
		31-03-2025
Academic Receipts	13	
Tuition Fees		2,65,57,75,916
		2,65,57,75,916
Hospital Income	14	
Hospital OPD Collection		15,11,18,451
Hospital Insurance Collection		6,31,79,450
		21,42,97,900
Other Receipts	15	
Other Fees		13,17,63,235
Other Income		21,72,97,826
Examination & Registration Fee		5,98,79,956
		40,89,41,017
Other Services	16	
Certification Fees		38,54,705
Incidental Services		64,01,177
Rental income		17,84,628
		1,20,40,510
Interest Income	17	
FD Interest		17,48,56,540
Electricity Deposit Interest		3,33,563
SB Interest		3,91,36,685
		21,43,26,788
Total Income		3,50,53,82,132

Academic Expenses	18	
Hostel Expenses		5,96,92,784
University,Registration & Inspection Charges		4,42,13,000
Student, Cultural & Programme Expenses		2,96,34,937
Workshop & Examination Expenses		3,92,91,901
Books to Students		1,44,78,447
		18,73,11,070
Hospital Expenditure	19	
Consumables for Insurance & Camps		51,78,790
Other Hospital Expenditure		51,07,682
		1,02,86,472
Employee Benefit Expenses	20	
Salary & Employee Benefit Expenses		69,81,59,633
Contract & Outsourced Expenses		15,36,91,683
		85,18,51,315
Administration & General Expenses	21	
Consultation Charges		3,50,12,269
Office Expenses		1,02,04,148
Other Expenses		18,29,46,356
Management Fee		1,30,92,00,000
Power & Fuel		2,42,17,881
		1,56,15,80,654
Fee Concession	22	
Discount given - Hostel Fees		7,12,650
Discount given - Tuition Fees		23,98,69,187
		24,05,81,837
Research Activity Expenses	23	
Lab Expenditure		1,28,84,560
Department Expenditure		8,14,76,082
Research Expenses		10,37,315
		9,53,97,957
Finances Cost	24	
Bank Charges		9,86,958
Interest on Loan		2,61,89,218
		2,71,76,176
Total Expenses		2,97,41,85,481

Sri Siddhartha Academy of Higher Education (Deemed to be University)
Notes forming part of the Financial Statements for the year ended 31st March, 2025

8 Property, Plant and Equipment

(Amount in Rs.)

Particulars /Assets	TANGIBLE ASSETS									Total
	Buildings	Furniture & Fixtures	Plant and Equipment	Computer & Components	Library Books	Plant & Machinery	Life saving medical equipments	Research and equipments	Grants	
WDV At 1 April 2023	10,04,51,750	5,54,50,222	21,09,69,115	67,24,816	60,73,570	1,38,86,504	8,45,47,559	2,63,795	18,23,460	48,01,90,790
Additions	4,75,48,819	54,09,243	6,37,42,603	1,34,81,552	8,44,526	10,27,300	81,41,309	7,36,455	3,90,520	14,13,22,327
Deductions/Adjustments	-	-	-	-	-	(1,70,000)	-	-	-	(1,70,000)
WDV At 1 April 2024	13,42,20,153	5,48,48,999	23,69,75,748	1,46,66,163	42,41,348	88,54,142	5,69,65,383	6,00,150	13,75,574	51,27,47,662
Classification Adjustment	1,59,50,000	16,46,282	(2,39,14,998)	(4,29,905)	14,04,737	1,52,11,238	(98,10,242)	(57,118)	(0)	(0)
WDV At 1 April 2024	15,01,70,153	5,64,95,282	21,30,60,750	1,42,36,259	56,46,086	2,40,65,380	4,71,55,141	5,43,032	13,75,574	51,27,47,657
Additions	1,30,98,265	84,17,662	3,42,01,157	2,67,87,106	30,39,408	-	3,52,295	26,45,037	17,65,800	9,03,06,728
Classification Adjustment	-	-	(9,44,107)	-	(99,060)	-	-	-	-	-
Deductions/Adjustments	-	-	(9,44,107)	-	(99,060)	-	-	-	-	(10,43,167)
At 1 April 2024	14,80,00,569	6,08,59,465	27,47,11,718	2,02,06,367	69,18,096	1,47,43,804	9,26,88,868	10,00,250	22,13,980	62,13,43,117
At 1 April 2025	16,32,68,418	6,49,12,944	24,63,17,800	4,10,23,365	85,86,433	2,40,65,380	4,75,07,436	31,88,069	31,41,374	60,20,11,218
Depreciation/Adjustments										
Additions during FY 2023-24	1,37,80,416	60,10,465	3,77,35,970	55,40,204	26,76,747	58,89,662	3,57,23,485	4,00,100	8,38,406	10,85,95,455
Additions during FY 2024-25	1,63,26,842	62,48,498	3,57,87,884	1,11,94,254	34,03,582	96,26,152	1,89,59,586	12,66,031	6,10,969	10,34,23,796
At 31 March 2024	1,37,80,416	60,10,465	3,77,35,970	55,40,204	26,76,747	58,89,662	3,57,23,485	4,00,100	8,38,406	10,85,95,455
At 31 March 2025	1,63,26,842	62,48,498	3,57,87,884	1,11,94,254	34,03,582	96,26,152	1,89,59,586	12,66,031	6,10,969	10,34,23,796
Net Block										
At 31 March 2024	13,42,20,153	5,48,48,999	23,69,75,748	1,46,66,163	42,41,348	88,54,142	5,69,65,383	6,00,150	13,75,574	51,27,47,662
At 31 March 2025	14,69,41,576	5,86,64,446	21,05,29,916	2,98,29,111	51,82,851	1,44,39,228	2,85,47,850	19,22,038	25,30,405	49,85,87,426

Capital Work in Progress	31-03-2024	31-03-2025
Opening Balance	-	-
Add: Additions during the year	-	1,32,08,355
Less: Transfer	-	-
Less: Capitalized during the year	-	-
Closing Balance (B)	-	1,32,08,355