

S.M.SHERKAR & CO
CHARTERED ACCOUNTANTS

Shangrilla Shopping Complex
C B S Road Samrthnagar
Aurangabad – 431001
Ph.(0)2331597

Audit Report

I / We have examined the accounts and records of **Yash Institute of Pharmacy (B. Pharm), Aurangabad** run by **Smt. Taisaheb Kadam Sevabhavi Foundation and Research Centre, Sonai Tq. Newasa Dist. Ahmadnagar** for the year ended as on 31/03/2025 & report that.

- 1) The institution has kept proper books if accounts including that of each segment.
 - 2) The institution is following accounting on accrual basis from years together including that of every segment and there is no change.
 - 3) We have obtained all the information and explanations which were necessary for the purpose of audit and for determination of fees by the authority.
 - 4) The accounts of the trust are submitted by following accounting standard 17 or equivalent Ind As and are true and fair representation of segment reporting. The segment being every course for which the approval of the fees is sought before the authority.
 - 5) The trust has kept proper books of accounts including every segment.
 - 6) In my opinion and according to information and explanation given to me the accounts give true and fair view.
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- i) In case of the Balance Sheet the state of affairs of the institution and segment as at 31st March 2025.
 - ii) In the case of the Income & Expenditure Account of the surplus /deficit of the institutions and segment for the year ended on that date.

Place : Aurangabad

Date : 22/08/2025



For S.M.Sherkar & Co
Chartered Accountants

Partner : R.P. Tambe, M.No.181676
Firm Registration No. 114098W

B. PHARMACY

RECEIPT & PAYMENT ACCOUNT

FOR THE YEAR ENDED

31.03.2025



RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
Total From Page No. 1		68412592.27	Total From Page No. 1		21106833.27
" Fees Receivable		9821595.50	" Property Tax Expenses		102290.00
" Fees Receivable 24-25		14954082.00	PT Penalty Charges		1000.00
			Remuneration Expenses		19000.00
			R.O Water Expenses		63300.00
			Security Expenses		300758.00
			Software Expenses		15705.00
			Sports & Cultural Activities		33070.00
			Staff Accidental Policy Expenses		20436.00
			Staff Welfare Expenses		51450.00
			Travelling Expenses		109365.00
			Affiliation Fee		2478.00
			PCI Affiliation Fee		472000.00
			University Affiliation Fee		482360.00
			Building Insurance		9388.00
			Student Insurance		89043.00
			Audit Fees		23600.00
			" Fixed Assets		
			Inventor Purchase	150000.00	
			Computer & Printer	114460.00	
			Dead Stock	32400.00	
			Lab Equipment	12652.00	
			Software	2995.00	312507.00
			" Salary Deductions		
			Profession Tax	61700.00	
			Provident Fund	317817.00	
			Income Tax	1745935.00	
			Staff Loan (Yash Multi)	96000.00	2221452.00
			" Sundry Creditors		10000.00
			Salary in Advance		35000.00
			" Salary Payable		14022930.00
			TDS		127857.00
			" Refundable Caution Money		2500.00
			Scholarship		13405638.50
			" IIC Grant		20000.00
			" Exces fees		102369.00
			" Practical Exam bill		41080.00
			" N.S.S. GRANT		72170.00
			Seminar and Conference		68490.00
			" Fees Receivable 24-25		28926714.00
			" Anamat S.T.K.S.F.R.C		750000.00
			Anamat- M. Pharmacy		2958706.00
			" Closing Balance		
			Cash in hand	2531.00	
			Saraswat Bank - 1086	496499.96	
			Saraswat Bank - 1473	821508.48	
			SBI - 5098	1848725.55	
			SBI - 4290	36168.46	
			Bank of Mah.	30.55	
			Yash Multi State - C-15	4003316.00	
			SBI -41665959341	0.00	7208780.00
Gross Total		93188269.77	Gross Total		93188269.77

As per our report of even date
 FOR S.M.SHERKAR & CO.
 CHARTERED ACCOUNTANTS

PLACE : AURANGABAD

DATED : 22/08/2025

R.P. TAMBE, M.NO.181876
 Firm Reg. 114098VV



YASH INSTITUTE OF PHARMACY B. PHARMACY
RUN BY SHRIMATI TAISAHEB KADAM SEVABHAVI FOUNDATION & RESEARCH CENTRE, SONAI
INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31.03.2025

Page No.1

EXPENDITURE		AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
By	Staff Salary		15918630.00	" Fees Collection		
	Bank Commission		4193.01	Tution Fees	28893160.00	
	Furniture repairing		40330.00	Admission cancel	3000.00	
	Computer Repair & Maint.		62064.00	Hostel Fee	757503.00	
	Electric Exp.		22553.00	Eligibility Fee	128940.00	
	Ganeral Repair & Maint.		145362.00	Bus Fees	106752.00	29889355.00
	Chemical Purchases Expenses		116361.90			
	Website Exp.		10914.00	" Student University Fees		870850.00
	Internet Exp.		13182.00	Green Audit		20000.00
	Building Repair		457250.00	Student Insurance		89043.00
	Eligibility Fee		128940.00			
	Activation Fees		3000.00			
	Advertisement Expenses		68189.00			
	ARA Processing Fee		41900.00			
	Bulding usage Charges		732500.00			
	Bus Transportation Exp		153000.00			
	Cleaning Expenses		252075.00			
	PF Consultant Fees		4800.00			
	Cultural Activities Expenses		34703.00			
	Educational Tour		10000.00			
	Electricity Bill Expenses		146970.00			
	Fire Extenguisher Expenses		17228.00			
	Fire NOC Charges		5000.00			
	FRA Processing Fee		18590.36			
	Garden Exp.		68814.00			
	Generator Expenses		1380.00			
	Green Audit		20000.00			
	Hospility Expenses		211535.00			
	Hostel Rent		607240.00			
	Integrated Software For OBE-ERP & LMS		99500.00			
	Library Exp.		67687.00			
	Medical Expenses		4740.00			
	Membership & Profssional Fees		21594.00			
	News Paper Expenses		5730.00			
	Office Expenses		76521.00			
	PCI Conference Expenses		50000.00			
	P.F. Admin Charges		13242.00			
	PF Employer Share Expenses		331059.00			
	Postage & Telegram Expenses		1039.00			
	Printing & Stationery Expenses		196167.00			
	Professional Fee		47200.00			
	Consultancy Charges		4800.00			
	Student University Fees		870850.00	Continue ...2		
	Page Total		21106833.27	Page Total		30869248.00



YASH INSTITUTE OF PHARMACY B. PHARMACY
RUN BY SHRIMATI TAISAHEB KADAM SEVABHAVI FOUNDATION & RESEARCH CENTRE, SONAI
INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31.03.2025

Page No.2

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
Total From Page No.1		21106833.27	Total From Page No.1		30869248.00
" Property Tax Expenses		102290.00			
PT Penalty Charges		1000.00			
Remuration Expenses		19000.00			
R.O Water Expenses		63300.00			
Security Expenses		300758.00			
Software Expenses		15705.00			
Sports & Culturual Activities		33070.00			
Staff Accidental Policy Expenses		20436.00			
Staff Welfare Expenses		51450.00			
Travelling Expenses		109365.00			
Affiliation Fee		2478.00			
PCI Affiliation Fee		472000.00			
University Affiliation Fee		482360.00			
Building Insurance		9388.00			
Student Insurance		89043.00			
Audit Fees		23600.00			
" Depreciation		700046.00			
" Surplus		7267125.73			
Total		30869248.00	Total		30869248.00

PLACE : AURANGABAD

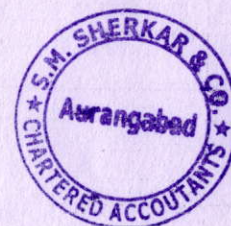
DATED : 22/08/2025

As per our report of even date
FOR S.M.SHERKAR & CO.
CHARTERED ACCOUNTANTS

R.P. TAMBE, M.NO.181676
Firm Reg. 114098W



FUNDS & LIABILITIES		AMOUNT	AMOUNT	PROPERTY & ASSETS		AMOUNT	AMOUNT
Anamat - STKSFR				Fixed Assets			
As per last B/s	27597627.60			As per Statement			4176881.55
Add during the year	0.00						
Less during the year	750000.00	26847627.60		MSEB Deposit			
				As per last B/s			10750.00
M. Pharmacy Scholarship				Advances (as per list)			
Add during the year		188000.00		As per last B/s	127959.00		
				Add during the year	0.00		
Salary Payable				Less during the year	57959.00		70000.00
As per last B/s	3859522.00						
Add during the year	13757444.00			IIC Grant			
Less during the year	14022930.00	3594036.00		Add during the year			20000.00
Refundable Caution Money				Anamat- M. Pharmacy			
As per last B/s	165540.00			As per last B/s	6590932.00		
Less during the year	2500.00	163040.00		Add during the year	2958706.00		9549638.00
Professional Tax				Fees Receivable			
As per last B/s	4775.00			As per last B/s	22011318.26		
Add during the year	61200.00			Less during the year	9821595.50		12189722.76
Less during the year	61700.00	4275.00					
Provident Fund				Fees Receivable 24-25			
As per last B/s	16801.00			Add during the year	28926714.00		
Add during the year	316932.00			Less during the year	14954082.00		13972632.00
Less during the year	317817.00	15916.00					
Income Tax				N.S.S. GRANT			
As per last B/s	208505.00			As per last B/s	-5106.00		
Add during the year	1650054.00			Add during the year	72170.00		
Less during the year	1745935.00	112624.00		Less during the year	17750.00		49314.00
Scholarship				Seminar and Conference			
As per last B/s	12809.50			Less during the year	61445.00		
Add during the year	13405638.50			Add during the year	68490.00		7045.00
Less during the year	13405638.50	12809.50					
Anamat				Sundry Creditors			
As per last B/s		3043.00		As per last B/s	146266.36		
				Add during the year	10000.00		
Staff Loan (Yash Multi State)				Less during the year	0.00		156266.36
As per last B/s	5500.00						
Add during the year	96000.00						
Less during the year	96000.00	5500.00					
Page Total		30946871.10		Page Total			40202249.67



FUNDS & LIABILITIES		AMOUNT	AMOUNT	PROPERTY & ASSETS	AMOUNT	AMOUNT
Total From Page No. 1			30946871.10	Total From Page No. 1		40202249.67
Practical Exam Bill				Closing Balance		
As per last B/s	181165.00			Cash in hand	2531.00	
Add during the year	85661.00			Saraswat Bank - 1086	496499.96	
Less during the year	41080.00	225746.00		Saraswat Bank - 1473	821508.48	
				SBI - 5098	1848725.55	
				SBI - 4290	36168.46	
				Bank of Mah.	30.55	
				Yash Multi State - C-15	4003316.00	
				SBI -41665959341	0.00	7208780.00
T.D.S.						
As per last B/s	58845.00					
Add during the year	69522.00					
Less during the year	127857.00	510.00				
L.I.C.						
As per last B/s		9000.00				
Excess Fees						
As per last B/s	82159.00					
Add during the year	102369.00					
Less during the year	102369.00	82159.00				
Practical Exam Grant						
As per last B/s		1090.00				
Theory Exam Grant						
As per last B/s	28381.50					
Add during the year	40869.00					
Less during the year	0.00	69250.50				
Building Usage Charges Payable						
Add during the year		732500.00				
Salary Advance						
As per last B/s	-1996.00					
Add during the year	37000.00					
Less during the year	35000.00	4.00				
Income & Expenditure Account						
As per last B/s	8076773.34					
Add surplus	7267125.73	15343899.07				
GRAND TOTAL		47411029.67		GRAND TOTAL		47411029.67

PLACE : AURANGABAD

DATED : 22/08/2025

As per our report of even date
FOR S.M.SHERKAR & CO.
CHARTERED ACCOUNTANTSR.P. TAMBE, M.NO.181676
Firm Reg. 114098W

YASH INSTITUTE OF PHARMACY **B. PHARMACY**
RUN BY SHRIMATI TAISAHEB KADAM SEVABHAVI FOUNDATION &
DEPRECIATION STATEMENT AS ON **31.03.2025**

Sr.No	Name of Assets	Bal. as on 01.04.2024	Add	Sale	Total Amt.	Rate of Dep.	Depreciation	WDV as on 31.03.2025
1	Computer & Printer	196911.00	114460.00	0.00	311371.00	40%	124548.00	186823.00
2	Electric Fitting	20407.00	0.00	0.00	20407.00	10%	2041.00	18366.00
3	Invertor & Battery	79296.00	150000.00	0.00	229296.00	40%	91718.00	137578.00
4	Dead Stock	138854.00	32400.00	0.00	171254.00	10%	17125.00	154129.00
5	Well & Borewell	103896.00	0.00	0.00	103896.00	10%	10390.00	93506.00
6	Water Tank	2575.00	0.00	0.00	2575.00	10%	258.00	2317.00
7	Library Books	832207.10	0.00	0.00	832207.10	10%	83221.00	748986.10
8	Furniture	1449882.50	0.00	0.00	1449882.50	10%	144988.00	1304894.50
9	Sports Material	1621.00	0.00	0.00	1621.00	10%	162.00	1459.00
10	Lab Equipment	1137907.95	12652.00	0.00	1150559.95	10%	115056.00	1035503.95
11	Lab Glassware	424220.00	0.00	0.00	424220.00	15%	63633.00	360587.00
12	Lab Machinery	25981.00	0.00	0.00	25981.00	10%	2598.00	23383.00
13	Educational Aids	4508.00	0.00	0.00	4508.00	10%	451.00	4057.00
14	Vehical (Deccan Hond	0.00	0.00	0.00	0.00	0%	0.00	0.00
15	Motor Cycle	8338.00	0.00	0.00	8338.00	15%	1251.00	7087.00
16	CCTV Camera	53783.00	0.00	0.00	53783.00	40%	21513.00	32270.00
17	R.O. Water Filter	38227.00	0.00	0.00	38227.00	15%	5734.00	32493.00
18	Software	29160.00	2995.00	0.00	32155.00	40%	12862.00	19293.00
19	Projector	16646.00	0.00	0.00	16646.00	15%	2497.00	14149.00
	Total	4564420.55	312507.00	0.00	4876927.55		700046.00	4176881.55



YASH INSTITUTE OF PHARMACY
RUN BY SHRIMATI TAISAHEB KADAM SEVABHAVI FOUNDATION &
RESEARCH CENTRE, SONAI
LIST OF SUNDRY CREDITORS 31.03.2025

B. PHARMACY

Sr. No.	Name of Party	Op. Bal. 01.04.2024	Add during the year	Less During the year	Bal. as on 31.03.2025
1	V.M. Enterprises	-0.36	0.00	0.00	-0.36
2	Atul Offset	-5000.00	0.00	0.00	-5000.00
3	Balaji Enterprises	-292094.00	0.00	0.00	-292094.00
4	Renukamata Mandap	102762.00	0.00	0.00	102762.00
5	Spectrum Sales & Services	8000.00	0.00	0.00	8000.00
6	Rhino International	34115.00	0.00	0.00	34115.00
7	A.S. Patil	5951.00	0.00	0.00	5951.00
8	Shree Management Services	0.00	0.00	10000.00	-10000.00
	Total	-146266.36	0.00	10000.00	-156266.36

YASH INSTITUTE OF PHARMACY
RUN BY SHRIMATI TAISAHEB KADAM SEVABHAVI FOUNDATION &
LIST OF ADVANCE 31.03.2025

B. PHARMACY

Sr. No.	Name of Employees	Op. Bal. 01.04.2024	Add during the year	Less During the year	Bal. as on 31.03.2025
1	Mr. S.S. Parkhi	50000.00	0.00	0.00	50000.00
2	Kiran Bansod	10000.00	0.00	0.00	10000.00
3	Anil Gaikwad	5000.00	0.00	0.00	5000.00
4	Ashish Vijay Kaware	50000.00	0.00	50000.00	0.00
5	Shaikh Mehaboob	5000.00	0.00	0.00	5000.00
6	Sonawane Dipali Manoj	7959.00	0.00	7959.00	0.00
	Total	127959.00	0.00	57959.00	70000.00

