SETHIA & SETHIA
CHARTERED ACCOUNTANTS

1, Chandney Chawk Street
'B' Block, 1st Floor, Suite No. 7
Kolkata – 700 072
Mobile : 9831072202
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AUDITOR'S REPORT

We have checked the attached Balance Sheet of **REGENT EDUCATION & RESEARCH FOUNDATION (TRUST) Unit: SWAMI VIVEKANANDA UNIVERSITY**, 11/3, Dr. Biresh Guha Road, Kolkata - 700017 as at 31st March, 2023 and Income & Expenditure Account for the year ended on that date and report that the Balance Sheet and Income & Expenditure Account are in agreement with the Books of Accounts submitted to us.

FOR & ON BEHALF OF
SETHIA & SETHIA
CHARTERED ACCOUNTANTS
FRN – 313140E

Dated: The 19th day of November 2025.

J. P. SETHIA
(PARTNER)
M. No. 051234

UDIN 25051234BMJQFB8207

SETHIA & SETHIA Kolkata Chartered Accountants

REGENT EDUCATION & RESEARCH FOUNDATION (TRUST)
Unit: SWAMI VIVEKANANDA UNIVERSITY
11/3,Dr.Biresh Guha Street, Kolkata - 700017

BALANCE SHEET AS AT 31ST MARCH, 2023

LIABILITIES	Amount	ASSETS	Amount
CONSOLIDATED FUND		**FIXED ASSETS**	
As per Last Balance Sheet	7,31,77,491	(As per Schedule 'A' Annexed)	20,97,66,931
Add: Surplus during the year	13,18,73,101		
	20,50,50,592	**CURRENT ASSETS**	
Less : Transferred	59,04,802	Advances	7,02,555
	19,91,45,790	TDS	48,422
CURRENT LIABILITIES		Student Fees Receivable	3,26,07,930
Sundry Creditors	1,63,80,129	Bank Balances	
Adjustable Student Fees	6,29,68,500	In Fixed Deposit	3,72,47,871
Other Liabilities	85,35,733	In Current Account	62,77,995
		Cash in Hand	3,78,448
	28,70,30,152		28,70,30,152

AS PER OUR REPORT OF EVEN DATE

1, Chandney Chawk Street,
Kolkata - 700072.

FOR & ON BEHALF OF
SETHIA & SETHIA
CHARTERED ACCOUNTANTS
FRN - 313140E

Dated : the 19th day of November 2025

J. P. SETHIA
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SETHIA & SETHIA
Kolkata
Chartered Accountants

REGENT EDUCATION & RESEARCH FOUNDATION (TRUST)
Unit: SWAMI VIVEKANANDA UNIVERSITY
11/3,Dr.Biresh Guha Street, Kolkata - 700017

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

EXPENDITURE	Amount	INCOME	Amount
To Advertisment & Digital Marketing	68,43,353	By Receipts from Students	26,30,69,388
,, Affiliation Fees	2,25,975	,, Interest on Fixed Deposit	2,75,413
,, Audit Fees	25,000	,, Interest from Savings Bank	5,13,374
,, Bank Charges	1,480		
,, Depreciation	64,03,344		
,, Computer Expenses	1,20,000		
,, EPF & ESI Contribution	8,50,101		
,, Examination Expenses	11,13,735		
,, General Expenses	6,225		
,, Hostel Rent & Fooding Expenses	51,78,345		
,, Lab Expenses	8,71,159		
,, Bus , Petrol & Diesel Expenses	45,964		
,, Postage & Courier	438		
,, Printing & Stationery	6,27,880		
,, Professional Fees	1,70,600		
,, Project Expenses	1,21,726		
,, Rate & Taxes	12,000		
Research & Development Expenses	29,49,920		
,, Repair & Maintenance	6,58,762		
,, Salary & Bonus	8,70,39,913		
Security Service Charges	5,87,603		
,, Staff Welfare	6,959		
,, Student Recruitment Expenses	64,07,408		
,, Student Scholarship	67,00,000		
,, Student Welfare	4,65,836		
,, Telephone & Internet	3,47,222		
,, Travelling Expenses	7,99,994		
,, Uniform	34,04,132		
,, Excess of Income transferred to Consolidated Account	13,18,73,101		
	26,38,58,175		26,38,58,175

1, Chandney Chawk Street,
Kolkata - 700072.

Dated : the 19th day of November 2025

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CHARTERED ACCOUNTANTS
FRN - 313140E

J. P. SETHIA
(PARTNER)
M No.051234

SETHIA & SETHIA ★ Kolkata ★ Chartered Accountants

REGENT EDUCATION & RESEARCH FOUNDATION (TRUST)

Unit: SWAMI VIVEKANANDA UNIVERSITY

11/3,Dr.Biresh Guha Street, Kolkata - 700017

SCHEDULE -'A'

SCHEDULE OF FIXED ASSETS ATTACHED TO AND FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2023

SL. No.	ITEMS	BALANCE AS ON 01.04.2022	ADDITIONS	TOTAL	DEPRECIATION	BALANCE AS ON 31.3.2023
1	Land	1,35,80,000	1,15,09,318	2,50,89,318	0	2,50,89,318
2	Building	3,88,60,926	4,79,60,231	8,68,21,157	10,24,309	8,57,96,848
3	Computer	51,62,169	91,45,584	1,43,07,753	19,41,514	1,23,66,239
4	Furniture & Fixtures	83,17,484	1,18,02,386	2,01,19,870	10,23,749	1,90,96,121
5	Laboratory Equipment	92,84,362	1,35,59,036	2,28,43,398	8,65,462	2,19,77,936
6	Electrical Equipment	2,30,486	20,76,186	23,06,672	81,183	22,25,489
7	Electronic Equipment	1,60,302		1,60,302	7,614	1,52,688
8	Fire Safety Equipment	0	2,79,424	2,79,424	6,636	2,72,788
9	Generator	5,23,875	8,45,000	13,68,875	65,022	13,03,853
10	Library Books	54,11,840	41,99,686	96,11,526	13,56,001	82,55,525
11	Office Equipment	5,715	0	5,715	271	5,444
12	Water Cooler	2,52,107	0	2,52,107	11,975	2,40,132
13	Canteen Equipment	3,63,341	0	3,63,341	17,259	3,46,082
14	Sports Equipment	49,449	0	49,449	2,349	47,100
15	Patent	67,650	6,90,000	7,57,650	0	7,57,650
	TOTAL	8,22,69,706	10,20,66,851	18,43,36,557	64,03,345	17,79,33,212
	Building Under Construction	0	3,18,33,720	3,18,33,720	0	3,18,33,720
	TOTAL	8,22,69,706	13,39,00,571	21,61,70,277	64,03,345	20,97,66,932

SETHIA & SETHIA ★ Kolkata ★ Chartered Accountants