SETHIA & SETHIA
CHARTERED ACCOUNTANTS

1, Chandney Chawk Street
'B' Block, 1st Floor, Suite No. 7
Kolkata – 700 072
Mobile : 9831072202
Email: karni_holdings@yahoo.com

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, 2024 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 25051234BMJQFC3119

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, 2024

LIABILITIES	Amount	ASSETS	Amount
CONSOLIDATED FUND		**FIXED ASSETS**	49,63,74,843
As per Last Balance Sheet	20,50,50,592	(As per Schedule 'A' Annexed)	
Add: Surplus during the year	25,92,32,224		
	46,42,82,816	**CURRENT ASSETS**	
Less : Transferred	58,43,345	Security deposit	8,42,676
	45,84,39,471	Advances	18,82,646
CURRENT LIABILITIES		TDS	3,69,202
Sundry Creditors	3,19,18,970	Student Fees Receivable	7,35,20,820
Adjustable Student Fees	10,67,88,300	Bank Balance	
Advance Fees	1,66,44,617	In Fixed Deposit	6,94,38,426
Drop Out Fees	2,39,73,062	In Current Account	88,35,221
Other Liabilities	1,30,51,228		
TDS	7,99,134	Cash in Hand	3,50,948
	65,16,14,782		65,16,14,782

AS PER OUR REPORT OF EVEN DATE

1, Chandney Chawk Street,
Kolkata - 700072.

Dated : the 19th day of November 2025

FOR & ON BEHALF OF
SETHIA & SETHIA
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
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024

EXPENDITURE	Amount	INCOME	Amount
To Advertisment & Digital Marketing	1,47,44,946	By Receipts from Students	57,30,54,119
,, Affiliation Fees	6,00,698	" Grants Received	16,00,000
,, Audit Fees	25,000	,, Interest on Fixed Deposit	30,65,706
,, Bank Charges	18,917	,, Interest from Savings bank	4,34,468
,, Consultancy Charges	1,65,52,823		
,, Depreciation	1,44,96,984		
,, Computer Expenses	1,73,952		
" Donation & Subscription	12,450		
,, Electricity Charges	25,05,000		
,, EPF & ESI Contribution	11,61,782		
,, Examination Expenses	53,52,031		
,, Faculty Recruitment Expenses	1,11,940		
,, General Expenses	1,11,250		
,, Hostel Rent Fooding Expenses	1,00,16,885		
,, Statutory Payments	36,492		
,, Lab Expenses	14,87,226		
,, Manpower Service Charges	46,17,965		
,, Bus , Petrol & Diesel Expenses	2,36,993		
,, Postage & Courier	2,02,046		
,, Printing & Stationery	12,03,675		
,, Professional Fees	39,28,916		
Research & Development Expenses	1,21,17,693		
,, Repair & Maintenance	19,03,636		
,, Salary & Bonus	13,39,50,440		
Seminar & Promotion	24,71,946		
,, Student Recruitment Expenses	8,97,580		
,, Student Scholarship	7,75,25,500		
,, Student Training & Placement	61,78,251		
,, Student Welfare	13,09,877		
,, Telephone & Internet	9,64,452		
,, Travelling Expenses	21,42,639		
,, Uniform	18,62,084		
,, Excess of Income transferred to Consolidated Account	25,92,32,224		
	57,81,54,293		57,81,54,293

1, Chandney Chawk Street,
Kolkata - 700072.

Dated : the 19th day of November 2025

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

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

SETHIA & SETHIA ★ Kolkata ★ Chartered Accountants

REGENT EDUCATION & RESEARCH FOUNDATION (TRUST) **SCHEDULE -'A'**

Unit: SWAMI VIVEKANANDA UNIVERSITY

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

SCHEDULE OF FIXED ASSETS ATTACHED TO AND FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2

SL NO	ITEMS	BALANCE AS ON 01.04.2023	ADDITIONS	TOTAL	DEPRECIATION	BALANCE AS ON ON 31.3.2024
1	Land	2,50,89,318	8,56,41,768	11,07,31,086	0	11,07,31,086
2	Building	8,57,96,848	5,03,47,736	13,61,44,584	18,08,823	13,43,35,761
3	Computer	1,23,66,239	2,28,10,451	3,51,76,690	48,31,724	3,03,44,966
4	Furniture & Fixtures	1,90,96,121	1,59,23,087	3,50,19,208	19,97,895	3,30,21,313
5	Laboratory Equipment	2,19,77,936	4,37,04,268	6,56,82,204	24,30,925	6,32,51,279
6	Electrical Equipment	22,25,489	2,82,14,214	3,04,39,703	10,78,319	2,93,61,383
7	Electronic Equipment	1,52,688		1,52,688	7,253	1,45,435
8	Fire Safety Equipment (PM)	2,72,788	68,853	3,41,641	14,593	3,27,048
9	Generator (PM)	13,03,853	34,18,000	47,21,853	1,79,448	45,42,405
10	Library Books	82,55,525	52,12,636	1,34,68,161	20,83,130	1,13,85,031
11	Office Equipment	5,444	16,500	21,944	1,042	20,901
12	Motor Vehicle	0	4,25,000	4,25,000	20,188	4,04,813
13	Water Cooler/Office Eqp	2,40,132	22,490	2,62,622	12,475	2,50,147
14	Canteen Equipment (PM)	3,46,082	4,08,706	7,54,788	26,906	7,27,882
15	Sports Equipment	47,100	85,299	1,32,399	4,263	1,28,136
16	Patent	7,57,650	6,25,000	13,82,650	0	13,82,650
	TOTAL	17,79,33,212	25,69,24,008	43,48,57,220	1,44,96,982	42,03,60,238
	Building Under Construction	3,18,33,720	4,41,80,885	7,60,14,605	0	7,60,14,605
	TOTAL	20,97,66,932	30,11,04,893	51,08,71,825	1,44,96,982	49,63,74,843

SETHIA & SETHIA ★ Kolkata ★ Chartered Accountants