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, 2025 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 25051234BMJQFD7294

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, 2025

LIABILITIES		Amount	ASSETS	Amount
CONSOLIDATED FUND			**FIXED ASSETS**	69,73,02,013
As per Last Balance Sheet	46,42,82,816		(As per Schedule 'A' Annexed)	
Add: Surplus during the year	30,96,61,731			
	77,39,44,547		**CURRENT ASSETS**	
Less : Transferred	66,01,558		Security deposit	8,42,676
		76,73,42,989	Advances	51,49,192
			TDS	9,22,821
CURRENT LIABILITIES			Student Fees Receivable	16,65,84,628
Sundry Creditors		3,04,31,898	Bank Balance	
Adjustable Student Fees		14,84,79,750	In Fixed Deposit	9,23,62,022
Advance Fees		4,77,58,944	In Current Account	5,28,39,600
Other Liabilities		2,12,33,791		
TDS/P Tax		11,06,528	Cash in Hand (As certified)	3,50,948
		1,01,63,53,900		1,01,63,53,900

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
(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 31 March 2025

EXPENDITURE	Amount	INCOME	Amount
To Advertisment & Digital Marketing	60,00,109	By Student Fees	79,82,45,098
,, Affiliation Fees	27,32,052	" Grants Received	12,60,000
,, Audit Fees	55,000	,, Interest on Fixed Deposit	61,60,075
,, Bank Charges	1,42,455	,, Interest from Savings bank	16,66,895
,, Depreciation	2,33,41,872		
,, Computer Expenses	6,13,554		
" Corp Social Responsibility	2,05,761		
,, Electricity Charges	40,00,000		
,, EPF & ESI Contribution	13,40,425		
,, Examination Expenses	66,89,052		
,, General Expenses	44,484		
,, Hostel Rent Fooding Expenses	1,48,39,372		
,, Lab Expenses	11,65,873		
,, Bus , Petrol & Diesel Expenses	6,349		
,, Printing & Stationery	20,59,699		
,, Rate & Taxes	47,865		
Research & Development Expenses	1,54,24,325		
,, Repair & Maintenance	34,48,310		
,, Salary & Bonus	22,03,45,132		
Security Service Charges/Facility Manag	1,55,01,811		
Seminar & Promotion	14,88,618		
,, Staff Welfare	1,43,738		
,, Student Recruitment Expenses	4,62,08,500		
,, Student Scholarship	11,24,48,500		
,, Student Training & Placement	95,35,551		
,, Student Welfare	13,09,247		
,, Telephone & Internet	23,54,479		
,, Travelling Expenses	61,78,204		
,, Excess of Income transferred to Consolidated Account	30,96,61,731		
	80,73,32,068		80,73,32,068

1, Chandney Chawk Street,
Kolkata - 700072.

Dated : the 19th day of November 2025

FOR & ON BEHALF OF
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CHARTERED ACCOUNTANTS
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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, 2025

SL NO	ITEMS	BALANCE AS ON 01.04.2024	ADDITIONS	TOTAL	DEPRECIATION	BALANCE AS ON ON 31.3.2025
1	Land	11,07,31,086	97,63,483	12,04,94,569	0	12,04,94,569
2	Building	13,43,35,761	8,60,14,605	22,03,50,366	21,89,673	21,81,60,693
3	Computer	3,03,44,966	3,27,67,378	6,31,12,344	92,53,522	5,38,58,822
4	Furniture & Fixtures	3,30,21,313	2,18,44,504	5,48,65,817	31,43,191	5,17,22,626
5	Laboratory Equipment	6,32,51,279	3,26,58,831	9,59,10,110	41,56,828	9,17,53,282
6	Electrical Equipment	2,95,06,818	1,86,16,115	4,81,22,933	20,70,725	4,60,52,208
7	Fire Safety Equipment (PM)	3,27,048	0	3,27,048	15,535	3,11,513
8	Generator (PM)	45,42,405	0	45,42,405	2,15,764	43,26,641
9	Library Books	1,13,85,031	21,11,646	1,34,96,677	21,12,709	1,13,83,968
10	Office Equipment.Bio Metric	20,901	1,48,820	1,69,721	4,527	1,65,194
11	Motor Vehicle	4,04,813	0	4,04,813	38,457	3,66,355
12	Water Cooler/Office Eqp	2,50,147	12,74,595	15,24,742	58,951	14,65,792
13	Canteen Equipment (PM)	7,27,882	12,000	7,39,882	34,859	7,05,023
14	Sports Equipment	1,28,136	8,64,055	9,92,191	47,129	9,45,062
15	Patent	13,82,650	38,42,971	52,25,621	0	52,25,621
	TOTAL	42,03,60,238	20,99,19,003	63,02,79,241	2,33,41,872	60,69,37,369
	Building Under Construction	7,60,14,605	1,43,50,039	9,03,64,644	0	9,03,64,644
	TOTAL	49,63,74,843	22,42,69,042	72,06,43,885	2,33,41,872	69,73,02,013

SETHIA & SETHIA ★ Kolkata ★ Chartered Accountants