



D. R. & COMPANY

CHARTERED ACCOUNTANTS

AUDITOR'S REPORT

1. We have examined the Statement of Affairs of **BIYANI SIKSHAN SAMITI**, as at 31st March, 2019 and Income and Expenditure Account for the year ended on 31st March 2019. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We have conducted the audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

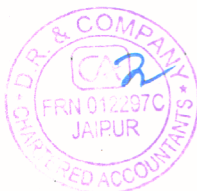
We further report that :-


- (a) We have obtained all the information and explanation which to the best of our Knowledge and belief were necessary for the purposes of the audit.
- (b) The Statement of Affairs and Income and Expenditure account dealt with the Report are in agreement with the books of accounts.
- (c) In our opinion proper books of accounts have been maintained by samiti.
- (d) The statement of affairs and the income and expenditure account drawn up comply With the mandatory accounting standards to the extent they are applicable.
- (c) In our opinion and to the best of our information and according to the explanation Given to us, the financial statements read with notes to financial statements and accounting policies attached thereto or appearing thereon give true and fair view in Conformity with the accounting principles generally accepted in India:-
 - (i) In the case of Statement of Affairs of the state of affairs as at 31st March, 2019
 - (ii) In the case of Income and Expenditure Account of the excess of Income over Expenditure for the year ended on that date.

UDIN 19401350 AAAA BY 2101

Place : - Jaipur
Dated : 31/10/2019

for : D.R. AND COMPANY
(Chartered Accountants)




(Radha Mohan Maheshwari)
Partner
M . No . 401350



D. R. & COMPANY
CHARTERED ACCOUNTANTS

**Audit Report under section 12A(b) of the Income Tax Act, 1961,
in the case of charitable or religious trusts or institutions**

We have examined the statement of affairs of BIYANI SIKSHAN SAMITI as at 31st March, 2019 and the income & expenditure account for the year ended on that date which are in agreement with the book of accounts maintained by the said samiti.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of audit. In our opinion, proper books of accounts have been kept by the above named samiti visited by us so far as appears from our examination of the books of samiti, subject to the comments given below.

In our opinion and to the best of our information and according to the explanation given to us, the statements given a true and fair view:-


- (i) In the case of Statement of Affairs of the state of affairs as at 31st March, 2019
- (ii) In the case of Income and Expenditure Account of the excess of Income over
~~Expenditure for the year ended on that date.~~

The prescribed particulars are annexed hereto.

Place :- Jaipur
Dated :- 31/10/2019

for : D.R. AND COMPANY
(Chartered Accountants)




(Radha Mohan Maheshwari)
Partner
M. No. 401350

BIYANI SHIKSHAN SAMITI

STATEMENT OF AFFAIRS AS ON 31st MARCH, 2019

Liabilities	ANNEX URE	As on 31-03-2019	Assets	ANNEX URE	As on 31-03-2019
Capital Fund		308317023.82	Fixed Assets :		
Loan Funds :			Land		118421003.00
Term Loan from HDFC Bank		341519537.36	Building & Campus		685834392.21
Bank O/D Accounts		267010867.42	Equipments & Machinery		19556535.60
Unsecured Loans		235958816.61	Furniture & Fixtures		27093720.00
Creditors & Others:			Books & Library		5260730.79
Creditors for Expenses	A	5319703.44	Computers		2218261.00
Current Liabilities		6689871.00	Vehicles		3127210.00
			Deposits :		
			FDR with Bank		256681582.05
			Balika Shiksha Foundation		125000.00
			Security Deposit		1144645.00
			Current Assets & Advances :		
			Loans & Advances for Expenses		2516480.00
			Loans & Advances for Assets		12747882.00
			Cash & Bank Balances		12615160.74
			TDS & Income Tax Receivable		13767196.26
			Tax Deducted at Source (C. Year)		3706021.00
TOTAL		1164815819.65	TOTAL		1164815819.65

As per books of accounts produced before us

For BIYANI SHIKSHAN SAMITI

Dr. Rajeev Biyani

(Dr. RAJEEV BIYANI)
President

Dr. Sanjay Biyani

(Dr. SANJAY BIYANI)
Secretary

FOR - D.R. & COMPANY
Chartered Accountants
FRN No. 012297C



Radha Mohan Maheshwari
(RADHA MOHAN MAHESHWARI)
Partner
M.No. 401350

Place: Jaipur
Date : 31/10/2019

BIYANI SHIKSHAN SAMITI

Income & Expenditure Account for the year ending 31ST March, 2019

Expenditure	For the Year 2018-19	Income	For the Year 2018-19
Advertisement Expenses	16814308.00	Fees & Other Receipts	258642028.75
Education Fair & Seminar	576551.00	Interest Income	43438357.24
Seminar & Conference	55000.00		
Affiliation Fees	4347234.60		
Electricity Expenses	1536116.00		
Exam and Other Fees	713730.00		
Garden Expenses	92467.00		
Fees Refund	2209680.00		
College, Classroom & Lab Expenses	6366109.00		
Conveyance Expenses	5424955.00		
Insurance Expenses- Vehicle	601548.00		
Repair & Maintenance Expenses- Vehicle	498786.68		
Running Expense-Vehicle	2640671.00		
Communication Expenses	271671.72		
Website Development Expense	2315024.00		
Bank Charges	3913241.12		
Brokerage & Commission	97642.00		
Interest on U/S Loan	9771525.00		
Interest on Term Loan	32046741.94		
Interest on Bank O/D a/c	21480639.55		
Mess Expenses	7572762.00		
Legal Expense	686337.00		
Lease Rent	1080000.00		
Office & General Expense	989924.00		
Salary to Administrative Staff	15144802.90		
Salary to Teaching Staff	53309044.94		
Printing & Stationery Expenses	2125804.00		
Repair & Maintenance Expenses- Building	1688875.00		
Scholarship & Awards	7046240.00		
Annual Function	233278.00		
Student Welfare Expenses	26980.00		
Student Activity & Event expenses	7134342.68		
Students Tour & Travelling Expenses	224385.00		
Tour & Travelling Expenses	1971079.33		
Unifrom & Dresses	2194522.00		
Charity to Poor & Public(JRHDT)	2400000.00		
Excess of Income over expenditure transferred to capital fund	86478377.53		
TOTAL	302080385.99	TOTAL	302080385.99

As per books of accounts produced before us

For BIYANI SHIKSHAN SAMITI

Rajeev Biyani
(Dr. RAJEEV BIYANI)

Sanjay Biyani
(Dr. SANJAY BIYANI)



FOR - D.R. & COMPANY
Chartered Accountants
FRN No. 012297C

Radha Mohan Maheshwari
(RADHA MOHAN MAHESHWARI)

STATEMENT OF SUNDRY CREDITORS AS ON 31-03-2019

General Scientific Company	13524.00
Jaipur Book Depot	122470.00
Kally Pack Enterprises	-75000.00
Krishna News Paper Agency	3480.00
Sai Baba Interlining	23137.00
Tiwari News Paper Agencies	315.00
Vangaured Security & Consultancy Services	39648.00
Vishnu Motors	17026.00
Yadav News Paper Agency	1887.00
Zai Refrigeration	18220.00
Allied Information	1519.00
Bharat Law House	158066.00
Sasta Pustak Bhandar	3451.00
Atul Publicity Pvt Ltd Grafiti Media Pvt Ltd.	325319.00
Grafiti media pvt. Ltd.	-10000.00
Jagruk Janta	6300.00
Khatu Shyam Patrika	7500.00
Radhika Advertising P. Ltd	165926.00
South Asia FM Ltd	32342.00
D B Print Solution of DBCL- BIYANI TIMES	44696.00
G C Life Science	9501.00
Krishna Printers	60800.00
Maheshwari Textiles	133549.00
Prateek Lighting Pvt Ltd	2541.00
R. K. Enterprises	69456.00
Sharda Printers	14129.00
Shree Agrasen Kutir Udyog	28600.00
Shree Amrit Enterprises	4484.00
A B Power Tech	124000.00
A V Edit Solution Pvt Ltd	1141331.00
Expenses Payable for BICMPL	194298.00
Foam Centre	29400.00
Genex Technologies	78751.00
Infinity Power Technologies	325000.00
R. Biyani & Company	1280737.44
Steel Syndicate of India	153458.00
Strong Board Cast Solution & Services	350000.00
Sulabh Technical Services P Ltd	153990.00
Salary to staff payable	265852.00
TOTAL	5319703.44

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Fees received from students are accounted for on cash basis and others are accounted on Mercantile Basis.

2.Fixed Assets:

No depreciation has been provided on fixed assets.

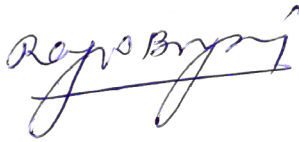
(B) Notes on Financial Statements:

1. The Samiti has approved under section 12A(A) for exemption w.e.f. 04-02-2003 vide letter no. 9/1/2002-03/2146 issued by Commissioner of Income Tax (Exemptions), Jaipur-II. In view of the exemption available under the said section, no provision for tax has been made in the accounts.
2. The Samiti has approved u/s 80G(5)(VI) for exemption w.e.f.31-07-2014 originally valid in perpetuity vide registration no. 17/2014-15 issued by the Commissioner of Income Tax, (Exemption), Jaipur II, Jaipur.
3. Capital amount incurred on capital assets have been included in building and campus group head.
4. Creditors, Unsecured loan and Loans and advances are subjected to confirmation.

As per our report of even date.

As per books of accounts produced before us.

For – BIYANI SHIKSHAN SAMITI



(Dr. RAJEEV BIYANI)
President



(Dr.SANJAY BIYANI))
Secretary



FOR - D.R. & COMPANY
Chartered Accountants
FRN No. 012297C



(RADHA MOHAN MAHESHWARI)
Partner
M.No. 401350

Place: Jaipur

Date : 31/10/2019