



FORM NO. 10B

[See Rule 17B]

**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 balance sheet of M/S SHRI RAM MURTI SMARAK TRUST AAATS5596D [name and PAN of the trust or institution] as at 31/03/2021 and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said trust or institution

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the above-named trust visited by us so far as appears from our examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by us subject to the comments given below:

1. In few cases proper supporting were not available for our verification. 2. All such payments are accepted on the basis of approval by the Managing Trustee. 3. No physical verification is carried out by us and the existence of the assets is accepted on the basis of management certificate in this regard. The method of accounting is hybrid. Balances in personal accounts are accepted as stated in books of account and no confirmations have been obtained. Deposits and security deposits are taken from control account. 4. In the Balance Sheet and Income and Expenditure account dealt with by this report, the accounts of the SRMSCET, SRMSIMS, SRMS College of Nursing, Hostel, Trauma and Super Specialty Centre, SRMSCETR, SRMSCETP, SRMS Goodlife, SRMS IPMS, SRMSFIMC and SRMS College of Law run by the Trust are also incorporated. Due to shortage of space in the electronic filing of Form 10B schema our other comments are given in notes on accounts.

In our opinion and to the best of our information, and according to information given to us the said accounts give a true and fair view: -

- i. in the case of the balance sheet of the state of affairs of the above-named trust as at 31/03/2021
- ii. in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31/03/2021

The prescribed particulars are annexed hereto.

For **AGARWAL RAVINDRA & CO.**
Chartered Accountants

(RAVINDRA KUMAR AGARWAL)
PARTNER
Membership No: 072549
Registration No: 003592C

Place : BAREILLY
Date : 23/11/2021
UDIN : 21072549AAAAOQ8768

**ANNEXURE
STATEMENT OF PARTICULARS**

I Application of income for charitable or religious purposes.

1.	Amount of income of the previous year applied to charitable or religious purposes in India during that year.	2057629185
2.	Whether the trust has exercised the option under clause (2) of the Explanation to section 11 (1)? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year.	No
3.	Amount of income Accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust Wholly for such purposes.	32415746
4.	Amount of income eligible for exemption under section 11(1)(c) [Give details]	No
5.	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2)	0
6.	Whether the amount of income of mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b)? If so, the details thereof.	NA
7.	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(B)? If so, the details thereof.	NA
8.	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year :-	
a.	has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	No
b.	has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2) (b) (iii), or	No
c.	has not been utilised for purpose for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof	No

II. Application or use of income or property for the benefit of persons referred to in section 13 [3].

1.	Whether any part of the income or property of the trust was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person) ? If so, give details of the amount, rate of interest charged and the nature of security, if any.	NO
2.	Whether any land, building or other property of the trust was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any.	NO



3.	Whether any payment was made to any such person during the previous year by way of salary allowance or otherwise? If so, give details.	As per annexure "A"
4.	Whether the services of the trust were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any.	NO
5.	Whether any share, security, or other property was purchased by or on behalf of the trust during the previous year from any such person? If so, give details thereof together with the consideration paid.	NO
6.	Whether any share, security, or other property was sold by or on behalf of the trust during the previous year to any such person? If so, the details thereof together with the consideration received.	NO
7.	Whether any income or property of the trust was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted.	NO
8.	Whether the income or property of the trust was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details.	NO

III. Investment held at any time during the previous year(s) in concerns in which persons referred to in section 13(3) have a substantial interest.

Sl.No	Name and address of the concern	Where the concern is a company No. and class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in Col. 4 exceeded 5% of the capital of the concern during the previous year-say. Yes/No
Total			0	0	


AGARWAL RAVINDRA & CO.
 Chartered Accountants
 Rampur Garden
 BAREILLY
 (RAVINDRA KUMAR AGARWAL)
 PARTNER

Membership No: 072549
 Registration No: 003592C

Place : BAREILLY

Date : 23/11/2021

UDIN : 21072549AAAAOQ8768

Annexure "A"

3. Whether any payment was made to any such person during the previous year by way of salary allowance or otherwise?
If so, give details.

Details	Amount
ADITYA MURTI PROFESSIONAL FEES	2490000
RICHA MURTI PROFESSIONAL FEES	1260000
UTOPIAN TECHNOLOGIES LTD SOFTWARE DEVELOPMENT	2293944
Total	6043944



SHRI RAM MURTI SMARAK TRUST

4, LAPLACE, SHAHNAJAF ROAD, LUCKNOW, CAMP - N - 3 , RAMPUR GARDEN , BAREILLY

BALANCE SHEET AS ON 31.03.2021

LIABILITIES	AMOUNT	ASSETS	AMOUNT
CORPUS FUND		FIXED ASSETS - (Annexure - A)	
OPENING - CORPUS FUND	3,50,82,80,986.29	GROSS BLOCK	4,97,58,36,522.49
ADD : CORPUS DONATIONS	4,21,21,260.00	LESS : DEPRECIATION	2,11,36,85,924.67
		NET BLOCK	2,86,21,50,597.82
ADD : EXCESS OF INCOME OVER EXPENDITURE	23,53,42,151.03	INVESTMENTS	
CLOSING CORPUS FUND	3,78,57,44,397.32	CDR'S WITH OBC	8,51,57,515.00
UNSECURED LOANS - (Annexure - F)	43,03,68,280.00	CURRENT ASSETS	
CURRENT LIABILITIES		SUNDRY DEBTORS - (Annexure - B)	18,94,89,745.05
SUNDRY CREDITORS - (Annexure - G)	95,87,356.86	STORES IN HAND - (Annexure - C)	48,95,350.00
BANK OVERDRAFTS - (Annexure - H)	2,27,87,494.58	OTHER CURRENT ASSETS - (Annexure - D)	59,43,59,985.13
OTHER CURRENT LIABILITIES - (Annexure - I)	16,94,42,544.00	CASH AND BANK BALANCES	
		BALANCE WITH BANK - (Annexure - E)	67,56,66,239.95
		CASH BALANCE	62,10,639.80
TOTAL	RS 4,41,79,30,072.76	TOTAL	RS 4,41,79,30,072.76

Statement on accounting policies as per annexure 'K'

PLACE : BAREILLY
DATE : 23.11.2021

TRUSTEE



MANAGING TRUSTEE



AS PER OUR REPORT OF EVEN DATE
FOR AGARWAL RAVINDRA & CO
FRN 003592C
Rampur Garden
BAREILLY
CHARTERED ACCOUNTANTS
RAVINDRA K. AGARWAL)
M No 072549



SHRI RAM MURTI SMARAK TRUST

4, LAPLAKE, SHYAMRAJ ROAD, LUCKNOW, CAMP - N-3, HAMPUR GARDEN, BAREILLY

DEPRECIATION SCHEDULE - SLM - COMPANIES ACT, 1966 for the year ending 31.03.2021

BLOCK OF ASSET	RATE	GROSS BLOCK		DEPRECIATION		NET BLOCK	ANNEXURE 'A'		
		As on 01.04.2020	Additions	Inter - Transf	Total			Up to 31.03.2020	Inter - Transf
SRMS Trust - Head Office									
LAND	NIL	132,423,328.00	6,037,620.00	-	139,460,948.00	-	132,423,328.00		
BUILDING UNDER CONSTRUCTION	NIL	117,758,835.31	310,116,027.22	(384,764,475.00)	42,110,387.53	-	117,758,835.31		
FURNITURE & FIXTURES	9.50%	914,195.30	-	-	914,195.30	-	914,195.30		
COMPUTERS	16.21%	15,300.00	-	-	15,300.00	-	15,300.00		
ELECTRICAL MACHINERY	7.07%	287,820.00	-	-	287,820.00	-	287,820.00		
TOTAL RS		251,389,479.31	316,183,847.22	(384,764,475.00)	182,788,851.53	-	250,182,463.31		
SRMS CET (Engg College)									
BUILDING	3.34%	280,758,754.31	-	17,477,720.00	276,237,522.31	8,709,377.13	191,122,723.74		
FURNITURE & FIXTURES	9.50%	25,040,965.68	-	-	25,040,965.68	-	25,040,919.88		
ELECTRICAL MACHINERY	7.07%	26,158,870.63	-	-	26,158,870.63	-	26,158,770.83		
GENERATOR	4.75%	2,805,952.30	-	-	2,805,952.30	133,262.74	1,999,241.18		
COMPUTERS	16.21%	43,511,458.39	1,400,511.00	-	44,911,969.39	227,985.43	43,739,353.02		
BOOKS	40.00%	10,189,158.51	-	-	10,189,158.51	-	10,189,108.50		
BUSES	11.31%	23,471,035.32	-	-	23,471,035.32	78,872.88	25,470,935.32		
MOTOR CAR, SCOOTERS ETC	9.50%	12,829,958.70	-	-	12,829,958.70	8,463,232.78	12,829,758.70		
OTHER PLANT & MACHINERY	16.21%	45,637,898.28	6,602,381.00	-	52,240,279.28	-	49,808,603.74		
TOTAL RS.		452,384,888.61	5,008,862.00	17,477,720.00	477,871,278.61	17,010,481.07	486,301,018.10		
SRMS CET & R (Engg College & Research)									
BUILDING	3.34%	132,888,826.90	2,287,800.00	-	135,176,626.90	-	135,588,376.88		
FURNITURE & FIXTURES	9.50%	19,862,461.00	-	-	19,862,461.00	-	19,862,361.00		
ELECTRICAL MACHINERY	7.07%	2,812,850.00	200,160.00	-	3,013,010.00	213,063.34	2,113,027.46		
BOOKS	40.00%	3,575,963.00	-	-	3,575,963.00	-	3,575,863.00		
BUSES	11.31%	9,467,859.00	-	-	9,467,859.00	-	9,467,759.00		
MOTOR CAR, SCOOTERS ETC	9.50%	2,949,763.00	-	-	2,949,763.00	-	2,949,663.00		
OTHER PLANT & MACHINERY	16.21%	47,562,345.00	5,364,387.00	-	52,926,732.00	869,269.55	48,461,844.55		
TOTAL RS		219,191,147.30	7,862,547.00	49,059,167.00	276,103,861.30	5,596,260.21	283,094,131.47		
SRMS CET - PHARMACY									
BUILDING	3.34%	40,559,655.17	-	-	40,559,655.17	-	40,578,416.41		
FURNITURE & FIXTURES	9.50%	2,782,329.54	-	-	2,782,329.54	-	2,782,279.54		
ELECTRICAL MACHINERY	7.07%	2,829,593.63	-	-	2,829,593.63	-	2,829,493.62		
GENERATOR	4.75%	311,772.50	-	-	311,772.50	14,808.16	222,137.61		
COMPUTERS	16.21%	2,038,716.48	-	-	2,038,716.48	-	2,038,616.46		
BOOKS	40.00%	1,133,239.61	-	-	1,133,239.61	-	1,133,188.61		
BUSES	11.31%	8,367,758.83	-	-	8,367,758.83	-	8,367,658.83		
MOTOR CAR, SCOOTERS ETC	9.50%	1,385,611.30	-	-	1,385,611.30	-	1,385,511.30		
OTHER PLANT & MACHINERY	16.21%	5,878,758.17	-	-	5,878,758.17	-	5,878,658.17		
TOTAL RS		63,387,476.24	-	-	63,387,476.24	1,389,488.28	26,515,146.28		
SRMS COLLEGE OF LAW									
BOOKS	40.00%	532,028.00	40,154.00	-	572,182.00	220,672.60	191,332.00		
FURNITURE & FIXTURES	9.50%	12,250.00	-	-	12,250.00	1,163.75	11,086.25		
TOTAL RS		544,278.00	40,154.00	-	584,432.00	230,836.35	202,419.00		
TOTAL RS		219,191,147.30	7,862,547.00	49,059,167.00	276,103,861.30	5,596,260.21	486,301,018.10		
SRMS CET - PHARMACY									
BUILDING	3.34%	40,559,655.17	-	-	40,559,655.17	-	40,578,416.41		
FURNITURE & FIXTURES	9.50%	2,782,329.54	-	-	2,782,329.54	-	2,782,279.54		
ELECTRICAL MACHINERY	7.07%	2,829,593.63	-	-	2,829,593.63	-	2,829,493.62		
GENERATOR	4.75%	311,772.50	-	-	311,772.50	14,808.16	222,137.61		
COMPUTERS	16.21%	2,038,716.48	-	-	2,038,716.48	-	2,038,616.46		
BOOKS	40.00%	1,133,239.61	-	-	1,133,239.61	-	1,133,188.61		
BUSES	11.31%	8,367,758.83	-	-	8,367,758.83	-	8,367,658.83		
MOTOR CAR, SCOOTERS ETC	9.50%	1,385,611.30	-	-	1,385,611.30	-	1,385,511.30		
OTHER PLANT & MACHINERY	16.21%	5,878,758.17	-	-	5,878,758.17	-	5,878,658.17		
TOTAL RS		63,387,476.24	-	-	63,387,476.24	1,389,488.28	26,515,146.28		
SRMS COLLEGE OF LAW									
BOOKS	40.00%	532,028.00	40,154.00	-	572,182.00	220,672.60	191,332.00		
FURNITURE & FIXTURES	9.50%	12,250.00	-	-	12,250.00	1,163.75	11,086.25		
TOTAL RS		544,278.00	40,154.00	-	584,432.00	230,836.35	202,419.00		



SHRI RAM MURTI SMARAK TRUST

4, DEVLACHI, SHRIHARJ ROAD, LUCKNOW, CAMP - N-3, RAJFUR GARDEN, BAREILLY

DEPRECIATION SCHEDULE - SLM - COMPANIES ACT, 1956 for the year ending 31.03.2021

BLOCK OF ASSET	RATE	GROSS BLOCK			DEPRECIATION			NET BLOCK		ANNEXURE 'A'
		As on 01.04.2020	Additions	Inscr. Transf.	Total	Up to 31.03.2020	During the year	Total	31.03.2020	
SRMS IMS (Trauma & Super Specialty)										
MEDICAL EQUIPMENTS	7.07%	55,877,146.01	-	-	55,877,146.01	55,877,146.01	-	55,877,146.01	100.00	100.00
FURNITURE & FIXTURES	6.00%	11,044,200.00	-	-	11,044,200.00	11,044,200.00	-	11,044,200.00	100.00	100.00
TOTAL RS		67,015,444.01	-	-	67,015,444.01	67,015,444.01	-	67,015,444.01	200.00	200.00
SRMS IMS (Medical College & Hospital)										
BUILDING	3.34%	942,163,850.13	2,474,080.00	20,001,800.00	974,640,222.13	31,250,242.21	-	974,340,213.71	674,832,143.50	674,832,143.50
FURNITURE & FIXTURES	6.00%	52,000,127.02	5,000.00	-	52,005,127.02	5,000.00	-	52,000,127.02	100.00	100.00
ELECTRICAL MACHINERY	7.07%	137,741,752.81	11,365,420.00	-	149,107,172.81	10,541,940.32	-	149,107,172.81	67,725,193.21	67,725,193.21
MEDICAL EQUIPMENTS	7.07%	1,035,031,730.37	31,074,807.00	-	1,066,106,537.37	76,787,741.30	-	1,066,106,537.37	461,975,902.82	461,975,902.82
ELEVATOR	4.75%	15,804,221.00	-	-	15,804,221.00	750,700.00	-	15,804,221.00	9,032,884.71	9,032,884.71
BOOKS	60.00%	11,083,810.30	-	-	11,083,810.30	-	-	11,083,810.30	100.00	100.00
BUSES	11.31%	9,817,044.00	-	-	9,817,044.00	-	-	9,817,044.00	100.00	100.00
MOTOR CAR, SCOOTERS ETC.	9.50%	74,280,808.00	7,179,440.00	-	81,460,248.00	7,735,675.18	-	81,460,248.00	29,085,985.19	29,085,985.19
PLANT & MACHINERY	19.21%	116,705,195.00	5,307,404.00	-	122,012,600.00	863,072.19	-	122,012,600.00	4,403,931.91	4,403,931.91
COMPUTERS	18.21%	7,253,174.40	1,950,470.00	-	9,203,644.40	322,652.19	-	9,203,644.40	1,007,014.01	1,007,014.01
TOTAL RS		2,452,451,805.03	59,418,331.00	23,851,552.00	2,511,732,183.03	1,28,562,131.17	-	2,511,732,183.03	1,288,128,771.32	1,288,128,771.32
SRMS FIMC										
BUILDING	3.34%	31,201,725.00	-	-	31,201,725.00	2,161,729.91	-	31,201,725.00	26,079,956.09	26,079,956.09
FURNITURE & FIXTURES	6.00%	6,054,001.00	-	-	6,054,001.00	533,070.06	-	6,054,001.00	4,349,255.54	4,349,255.54
MEDICAL EQUIPMENTS	7.07%	282,076,402.00	1,410,100.00	-	283,486,502.00	20,042,217.35	-	283,486,502.00	173,085,994.54	173,085,994.54
ELECTRICAL MACHINERY	7.07%	11,136,175.00	-	-	11,136,175.00	3,345,271.40	-	11,136,175.00	7,794,403.00	7,794,403.00
PLANT & MACHINERY	16.21%	16,374,036.00	38,112.00	-	16,412,148.00	2,680,405.19	-	16,412,148.00	2,002,705.83	2,002,705.83
MOTOR CAR, SCOOTERS ETC.	9.50%	807,850.00	-	-	807,850.00	75,765.17	-	807,850.00	347,390.95	347,390.95
TOTAL RS		345,223,569.00	1,448,212.00	-	346,671,781.00	25,234,226.89	-	346,671,781.00	232,615,151.50	232,615,151.50
SRMS GOOD LIFE										
BUILDING	3.34%	45,642,918.00	12,352,390.00	-	57,995,308.00	1,097,155.09	-	57,995,308.00	42,500,071.08	42,500,071.08
FURNITURE & FIXTURES	6.00%	9,395,038.00	-	-	9,395,038.00	804,487.76	-	9,395,038.00	5,154,053.49	5,154,053.49
MEDICAL EQUIPMENTS	7.07%	78,500,850.00	209,250.00	-	78,710,100.00	5,545,463.83	-	78,710,100.00	87,803,035.10	87,803,035.10
ELECTRICAL MACHINERY	7.07%	17,412,948.00	80,000.00	-	17,492,948.00	1,296,746.45	-	17,492,948.00	14,854,307.78	14,854,307.78
PLANT & MACHINERY	16.21%	5,061,853.00	-	-	5,061,853.00	617,260.25	-	5,061,853.00	3,506,370.65	3,506,370.65
MOTOR CAR, SCOOTERS ETC.	9.50%	405,872.00	82,000.00	-	487,872.00	44,764.88	-	487,872.00	333,267.32	348,534.59
TOTAL RS		153,378,577.00	12,704,140.00	-	166,082,717.00	19,205,175.60	-	166,082,717.00	134,350,915.51	136,359,284.91
SRMS College of Nursing										
BUILDING	3.34%	68,294,176.00	-	6,011,175.00	74,305,351.00	3,222,261.48	-	74,305,351.00	53,140,043.16	60,929,879.88
MEDICAL EQUIPMENTS	7.07%	2,055,558.00	-	-	2,055,558.00	20,531.05	-	2,055,558.00	20,981.00	50.00
BOOKS	60.00%	504,841.00	-	-	504,841.00	-	-	504,841.00	50.00	50.00
FURNITURE & FIXTURES	9.50%	2,187,936.00	-	-	2,187,936.00	307,553.95	-	2,187,936.00	260,749.50	61,009.55
PLANT & MACHINERY	16.21%	238,000.00	-	-	238,000.00	38,555.60	-	238,000.00	123,253.20	82,977.60
TOTAL RS		71,819,715.00	-	6,011,175.00	78,030,890.00	3,609,261.49	-	78,030,890.00	68,502,050.73	61,072,944.24
SRMS Institute of Paramedical Sciences										
BUILDING	3.34%	28,117,100.00	-	-	28,117,100.00	939,111.14	-	28,117,100.00	21,075,953.21	20,136,822.07
MEDICAL EQUIPMENTS	7.07%	1,492,807.00	-	-	1,492,807.00	1,477,481.50	-	1,492,807.00	1,452,837.00	50.00
BOOKS	40.00%	2,013,555.00	-	-	2,013,555.00	2,013,555.00	-	2,013,555.00	2,013,555.00	50.00
FURNITURE & FIXTURES	6.50%	3,344,350.00	-	-	3,344,350.00	3,344,279.00	-	3,344,279.00	3,344,279.00	50.00
PLANT & MACHINERY	16.21%	2,065,000.00	-	-	2,065,000.00	1,094,209.50	-	2,065,000.00	1,205,848.00	725,054.00
TOTAL RS		37,032,812.00	-	-	37,032,812.00	1,299,622.05	-	37,032,812.00	20,803,028.07	20,803,028.07



Handwritten signature

SHRI RAM MURTI SMARAK TRUST

4, LAPLACE, SHAHNAJAF ROAD, LUCKNOW, CAMP - N - 3, RAMPUR GARDEN, BAREILLY

ANNEXURE ' B '

SUNDRY DEBTORS AS ON 31.03.2021

S.No.	PARTICULARS	AMOUNT(RS)
1	CHANAKYA INFRA HEIGHTS PVT LTD	1,112,025.22
2	VISIONTECH SYSTEMS PVT LTD	140,000.00
3	HANGAR'S	18,620.00
4	INFOTECH SERVICES	409,405.00
5	RAC TECHNOLOGIES	249,570.00
6	HDFC ERGO GENERAL INSURANCE CO TPA	254,332.00
7	HERITAGE HEALTH	264,899.00
8	STAR HEALTH AND ALLIED INSURANCE	59,500.00
9	CGHS, LUCKNOW	621,808.00
10	ESI	119,062.00
11	NORTHERN RAILWAYS	154,503.00
12	NER RAILWAYS, GORAKHPUR	33,428.00
13	CARESTREAM HEALTH INDIA PVT LTD	2,250.00
14	IRFAN MUSICAL HOUSE	54,860.00
15	MUSEE MUSICAL PVT LTD	12,910.00
16	FABTECH INDUSTRIES	656,180.00
17	SIEMENS HEALTHCARE PVT LTD	425,000.00
18	ANANT FIRE & ELECTRICALS	17,198.00
19	ULTRA-TECH LABORATORIES CANCER-2861	28,025.00
20	B.L. MEDICAL SOLUTIONS	72,576.00
21	BIO TAQ WORLD	101,360.00
22	AARC SURGICAL	168,000.00
23	ULTRA-TECH LABORATORIES P LTD 2733	183,844.00
24	NISHI DUCT MAKER	25,258.00
25	MEHROTRA & MEHROTRA	184,080.00
26	HINDUSTAN MEDIA VENTURES LTD	200,870.00
27	JAGRAN PRAKASHAN LIMITED	222,750.00
28	S.P. ENTERPRISES	377,921.00
29	DSS IMAGETECH PVT LTD	1,216,096.00
30	DIVINE HEALTHWARE	1,520,000.00
31	OTIS ELEVATOR ADVANCE A/C	6,267,985.00
32	AAYUSHMAN BHARAT BIMA YOJANA	55,758,578.00
33	BPCL FULLY A/C	36,234.00
34	CMO BAREILLY (MDR)	1,220,000.00
35	DISTRIST HOSPITAL(DBCS)	1,046,000.00
36	JSY (JANNI SURAKASHA YOJANA)	780,000.00
37	SIFPSA - STERLISATION	21,000.00
38	UP SWASTHA BIMA - COVID 19	4,287,300.00
39	BAJAJ ALLIANZ GENERAL INSURANCE CO. LTD	30,297.00
40	BHARAT SANCHAR NIGAM LTD AGRA	115,992.00
41	BHARAT SANCHAR NIGAM LTD BADUAN	446,690.00
42	BHARAT SANCHAR NIGAM LTD BAREILLY	2,373,242.00
43	BHARAT SANCHAR NIGAM LTD. PILIBHIT	659,459.00
44	CARE HEALTH INSURANCE TPA	205,233.00
45	CGHS INCOME TAX	240,360.00
46	CGHS, SSB RANIKHET	18,019.00
47	DEDICATED HEALTH SERVICES (I) PVT LTD	12,914.00
48	DIRECTOR IVRI	3,877,590.00
49	ECHS BAREILLY (ONLINE)	43,507,481.21
50	ECHS DEHRADUN	3,831,297.29
51	E-MEDITEK SOLUTIONS LIMITED	35,374.00
52	ESI BLY & KANPUR ONLINE	20,420,798.36



SHRI RAM MURTI SMARAK TRUST

4, LAPLACE, SHAHNAJAF ROAD, LUCKNOW, CAMP - N - 3, RAMPUR GARDEN, BAREILLY

ANNEXURE ' B '

SUNDRY DEBTORS AS ON 31.03.2021

S.No.	PARTICULARS	AMOUNT(RS)
53	ESI DEHRADUN OFF LINE	1,293,391.00
54	ESI DEHRADUN ON LINE	1,927,019.00
55	ESI KANPUR OFF LINE	480,904.20
56	FAMILY HEALTH PLAN INSURANCE TPA LTD (FHPL)	676,793.00
57	FUTURE GENERALI INDIA INSURANCE CO. LTD.	50,203.88
58	GENIUS INDIA TPA	270,811.00
59	GOOD HEALTH INSURANCE	69,910.00
60	HDFC ERGO GENERAL INSURANCE CO LTD	9,890.20
61	HEALTH INDIA INSURANCE TPA	1,028,906.00
62	HERITAGE HEALTH TPA	49,699.00
63	ICICI LOMBARD GENERAL INSURANCE CO LTD	88,137.00
64	ICICI PRUDENTIAL LIFE INSURANCE CO	42,731.00
65	IFFCO -AONLA	7,700.00
66	IFFCO TOKIO GENERAL INSURANCE	105,036.01
67	LIBERTY GENERAL INSURANCE CO	20,943.00
68	LIC D D PURAM BAREILLY	96,624.00
69	MAX BUPA HEALTH INSURANCE	364,533.40
70	MD INDIA HEALTH CARE SERVICES TPA	276,671.00
71	MEDI ASSIST INDIA TPA PVT LTD	1,220,833.98
72	MEDSAVE HEALTH TPA	22,538.00
73	N.E.R.HOSPITAL	17,497,270.00
74	NORTH RAILWAY HOSPITAL MORADABAD	4,129,728.00
75	PARAMOUNT HEALTH SERVICE PVT.LTD.	334,151.20
76	PRIME MINISTER NATIONAL RELIEF FUND	309,410.00
77	QUANTUM CORP HEALTH	1,953.00
78	RAKSHA TPA	2,361,411.50
79	RELIANCE GENERAL INSURANCE	47,832.00
80	RELIGARE HEALTH CARE TPA	96,603.80
81	SAFEWAY INSURANCE TPA	10,557.00
82	SIFPSA - STATE INNOVATIONS AND FAMILY PLANNING	279,200.00
83	STAR ALLIED & HEALTH SERVICES	1,210,715.80
84	STATION HEAD QUATER	104,868.00
85	UNITED HEALTH CARE (PAREKH) TPA INDIA (P) LTD.	167,416.00
86	UNIVERSAL SOMPO	85,042.00
87	VIDAL HEALTH TPA PVT. LTD.	652,138.00
TOTAL Rs		189,489,745.05

PLACE : BAREILLY
DATE : 21.11.2021

ANNEXED TO BALANCE SHEET OF EVEN DATE
FOR AGARWAL RAVINDRA & CO

FRN 003592C

CHARTERED ACCOUNTANTS

TRUSTEE

MANAGING TRUSTEE

(RAVINDRA K. AGARWAL)

M No 072549

SHRI RAM MURTI SMARAK TRUST

4, LAPLACE, SHAHNAJAF ROAD, LUCKNOW, CAMP - N - 3, RAMPUR GARDEN, BAREILLY

ANNEXURE ' C '

CONSUMABLE STOCKS AS ON 31.03.2021

S.No.	DEPARTMENTS	AMOUNT(RS)
1	MEDICINE WARD CONSUMABLES	265,845.00
2	PATHOLOGY CONSUMABLES	465,254.00
3	MICROBIOLOGY CONSUMABLES	625,361.00
4	RADIOLOGY CONSUMABLES	65,844.00
5	SURGICAL / OT CONSUMABLES	156,829.00
6	DIALYSIS CONSUMABLES	15,483.00
7	BLOOD BANK CONSUMABLES	685,748.00
8	INTENSIVE CARE UNIT CONSUMABLES	485,694.00
9	OPTHELMOLOGY CONSUMABLES	185,642.00
10	OPERATION THEATER CONSUMABLES	256,874.00
11	HISTOPATHOLOGY CONSUMABLES	115,843.00
12	BIOCHEMISTRY CONSUMABLES	380,212.00
13	I V F CONSUMABLES	240,826.00
14	SURGICAL WARD CONSUMABLES	162,358.00
15	ANATOMY CONSUMABLES	12,658.00
16	CSSD CONSUMABLES	458,698.00
17	MISC CONSUMABLES	316,181.00
TOTAL		Rs 4,895,350.00

ANNEXURE ' D '

CONSOLIDATED OTHER CURRENT ASSETS AS ON 31.03.2021

S.No.	PARTICULARS	AMOUNT(RS)
1	ADVANCE SALARY	509,435.00
2	BSNL TOWER	43,728.00
3	CONSUMER FORUM PAID UNDER PROTEST	173,805.00
4	FEE RECEIVABLE	49,673,481.00
5	INCOME TAX DEPARTMENT	439,787,141.15
6	DEPUTY LABOUR COMMISSIONER	425,330.00
7	BANK BRANCH A/CS	72,521.00
8	SATISH KUMAR JAIN	2,000,000.00
9	SECURITY DEPOSIT	100,506,317.00
10	INDUSTRIAL PROJECT	900,940.00
11	SERVICE TAX PAID UNDER PROTEST	21,525.00
12	TAX DEDUCTION AT SOURCE	245,761.98
TOTAL		Rs 594,359,985.13

PLACE : BAREILLY

DATE : 23.11.2021

ANNEXED TO BALANCE SHEET OF EVEN DATE

FOR AGARWAL RAVINDRA & CO

FRN 003592C

CHARTERED ACCOUNTANTS

TRUSTEE

MANAGING TRUSTEE

(RAVINDRA K. AGARWAL)

M No 072549

SHRI RAM MURTI SMARAK TRUST

4, LAPLACE, SHAHNAJAF ROAD, LUCKNOW, CAMP - N - 3 , RAMPUR GARDEN , BAREILLY

ANNEXURE ' E '

BALANCES WITH BANKS AS ON 31.03.2021

S.No.	PARTICULARS	AMOUNT(RS)
1	SHORT TERM CDRS WITH PNB	117,890,000.00
2	SHORT TERM CDRS WITH HDFC	503,850,000.00
3	AXIS BANK - 053010100364614	262,550.66
4	PNB - 17882011000039	46,302.80
5	PNB - 52241010000050	1,297,455.97
6	PNB - 52241011000754	16,810.40
7	PNB - 52241131000047	32,551.40
8	PNB - 52242041024024	33,336.20
9	PNB - 52242041024031	48,019.90
10	PNB - 52242041024086	3,100,219.90
11	HDFC - 50200039465367	247,114.08
12	PNB - 52241010000080	1,561,151.36
13	PNB - 52242011026591	356,379.19
14	PNB - 52242011012457	15,023.60
15	PNB - 52241011027185	354,770.70
16	HDFC - 50200039466561	305,108.92
17	PNB - 52241011000273	8,346.27
18	PNB - 52241010000040	36,294.40
19	PNB - 52241011000051	19,947,270.55
20	PNB - 52241011000488	1,238,188.57
21	PNB - 52241132000386	5,193,047.12
22	PNB - 52242010002630	4,641,303.28
23	HDFC - 50200054118876	1,188,013.72
24	PNB - 52242011028410	403,439.70
25	PNB - 52242111000057	274,072.14
26	PNB - 52242151012317	288,595.28
27	PNB - 52242151014816	31,712.80
28	UBI - 396902010009522	124,440.40
29	PNB - 07121132000955	2,328,818.63
30	PNB - 52241010000070	281,800.66
31	HDFC - 03041110000033	155,012.40
32	HDFC - 50200028185216	148,067.10
33	PNB - 06871132000224	28,580.50
34	PNB - 06872191012131	513,040.94
35	PNB - 51902191007971	460,993.56
36	PNB - 52242191008967	784,370.20
37	PNB - 52242191009704	168,274.66
38	PNB - 52241011000594	931,545.10
39	PNB - 52242191008806	11,581.54
40	PNB - 52241011000136	258,747.57
41	PNB - 52241012000017	196,103.48
42	HDFC - 50200055888249	49,091.02
43	PNB - 52241010000030	233,900.40
44	HDFC - 50100314368172	4,067,656.01
45	PNB - 52241011000211	2,241,663.57
46	PNB - 52242011028229	15,473.30
TOTAL		Rs 675,666,239.95

ANNEXED TO BALANCE SHEET OF EVEN DATE
FOR AGARWAL RAVINDRA & CO
FRN 003592C
CHARTERED ACCOUNTANTS
BAREILLY
(RAVINDRA K. AGARWAL)
M No 072549

PLACE DATE 23.11.2021

TRUSTEE

MANAGING TRUSTEE



SHRI RAM MURTI SMARAK TRUST

4, LAPLACE, SHAHNAJAF ROAD, LUCKNOW, CAMP - N - 3, RAMPUR GARDEN, BAREILLY

ANNEXURE ' F '

UNSECURED LOANS AS ON 31.03.2021

S.No.	PARTICULARS	AMOUNT(RS)
1	DEPOSITORS	12,729,250.00
2	ALUMANI FUND	13,041,204.00
3	EMOLOYEE'S SECURITY DEP.	38,464,381.00
4	STUDENT'S SECURITY	366,133,445.00
TOTAL		430,368,280.00

ANNEXURE ' G '

SUNDRY CREDITORS AS ON 31.03.2021

S.No.	PARTICULARS	AMOUNT(RS)
1	WATWA ENGINEERS PVT LTD	134,084.00
2	MONOTECH SYSTEMS LTD	1,078,000.00
3	ASHOKA GASES	41,211.00
4	FRONTLINE ELECTRO MEDICAL LTD	71,230.00
5	MEDICARE	8,830.00
6	SHIV SECURITY SERVICES	188,500.00
7	A R N POWER SOLUTIONS	34,338.00
8	INFOTECH SERVICES	2,450.00
9	LBD LED PVT LTD	6,720.00
10	MANJU WALTER	5,049.00
11	SANGAM APPLIANCES & ELECTRICALS PVT LTD	29,624.00
12	SHIV SECURITY SERVICES	22,500.00
13	S K FLORIST	16,000.00
14	ADTEK PRINT & MEDIA PVT.LTD	21,571.00
15	ANANTA GROUP PVT LTD	3,024,299.00
16	ARJOHUNTLEIGH HEALTHCARE INDIA PVT LTD	89,533.00
17	BHARAT EDUCATIONAL STORES	29,500.00
18	GESCO HEALTHCARE PVT LTD	1,085,000.00
19	HINDUSTAN COOLING TOWER	87,000.00
20	KRISHNA PRINTING PRESS	107,145.00
21	LAWRENCE & MAYO I PVT LTD.	406,724.00
22	LAXMAN TENT HOUSE & DACORATION	850.00
23	MEDISURGE INSTURMENTS	48,160.00
24	MEP CONTRACT & SERVICES	1,101,890.00
25	M.K.PHARMA	551,685.86
26	NEERAJ KUMAR GIHAR	6,700.00
27	NEETU KULFI	7,000.00
28	OCEANIC FITNESS PVT.LTD.	587,500.00
29	ORANGE KLEEN	27,612.00
30	PARICO ENTERPRISES	7,947.00
31	PROF.CHARG SRL LTD	28,704.00
32	SIDWAL REFRIGERATION INDUSTRIES PVT LTD	730,000.00
TOTAL		9,587,356.86

PLACE : BAREILLY

DATE : 23.11.2021

ANNEXED TO BALANCE SHEET OF EVEN DATE

FOR AGARWAL RAVINDRA & CO

FRN 003592C

CHARTERED ACCOUNTANTS

TRUSTEE

MANAGING TRUSTEE

(RAVINDRA K. AGARWAL)

M No 072549

SHRI RAM MURTI SMARAK TRUST

4, LAPLACE, SHAHNAJAF ROAD, LUCKNOW, CAMP - N - 3, RAMPUR GARDEN, BAREILLY

ANNEXURE 'H'

BANK OVERDRAFTS AS ON 31.03.2021

S.No.	PARTICULARS	AMOUNT(RS)
1	PNB - 52241011000457	165,686.60
2	PNB - 52241131000238	5,471,142.78
3	HDFC - 50200026787571	16,141,512.73
4	HDFC - 50200029285451	33,357.08
5	PNB - 52241010000010	975,795.39
TOTAL Rs		22,787,494.58

ANNEXURE 'I'

OTHER CURRENT LIABILITIES AS ON 31.03.2021

S.No.	PARTICULARS	AMOUNT(RS)
1	CHIEF MINISTER RELIEF FUND & JILA GRAM	25,768,624.00
2	HDFC - ADVANCE RENTAL	63,000.00
3	OBC - ADVANCE RENTAL	36,048.00
4	SAMUDAYIK SWASTH YOJNA (SSY)	399,495.00
5	GRANT - APJAKT UNIVERSITY	20,743.00
6	ADVANCE ADMISSION REGISTRATION	16,705,000.00
7	GRANT - ISTMODROB SCHEME	1,600,000.00
8	TDS PAYABLE	304,014.00
9	PG STUDENT'S STIPEND PAYABLE	239,033.00
10	STAFF TRUST FUND	124,306,587.00
TOTAL Rs		169,442,544.00

PLACE : BAREILLY

DATE : 23.11.2021

ANNEXED TO BALANCE SHEET OF EVEN DATE

FOR AGARWAL RAVINDRA & CO

FRN 003592C

CHARTERED ACCOUNTANTS

TRUSTEE

MANAGING TRUSTEE

(RAVINDRA K. AGARWAL)

M No 072549

SHRI RAM MURTI SMARAK TRUST

4, LAPLACE, SHAHNAJAF ROAD, LUCKNOW, CAMP - N - 3, RAMPUR GARDEN, BAREILLY
INCOME & EXPENDITURE A/C FOR THE YEAR ENDED ON 31.03.2021

EXPENDITURE	AMOUNT(RS)	INCOMES	AMOUNT(RS)
TO SALARY & WAGES	90,83,08,623.00	BY TUITION FEE	1,18,49,47,058.00
TO APPRENTICESHIP	5,99,18,189.00	BY HOSTEL FEE	9,54,93,018.00
TO STIPEND TO STUDENTS	10,50,55,287.00	BY BUS FEE	1,22,54,300.00
TO PRINTING & STATIONARY	2,07,27,782.00	BY HOSPITAL REVENUE	74,06,58,482.06
TO ADVERTISEMENT	3,92,82,051.00	BY ROYALTY FROM MEDICAL SHOP	1,34,75,745.00
TO POSTAGE & TELEGRAPH	1,82,592.00	BY INTEREST RECEIVED	4,05,32,013.97
TO TELEPHONE	17,64,971.00	BY MISCELLANIOUS RECEIPTS	26,84,314.00
TO ELECTRICAL EXPENSES	7,66,96,667.00		
TO GENERATOR & BUS RUNNING EXP	2,10,17,030.00		
TO AMBULANCE & VEHICLE EXPENSES	91,57,047.00		
TO TRAVELLING & CONVEYANCE	13,57,876.00		
TO INFECTION CONTROL	53,36,904.00		
TO QUALITY CONTROL	23,15,307.00		
TO FREIGHT & CARTAGE	2,15,078.00		
TO BOOKS, NEWSPAPER & PERIODICALS	37,56,262.00		
TO ANNUAL MEMBERSHIP & INSPECTION FEE	37,54,995.00		
TO STUDENT WELFARE	15,78,497.00		
TO STUDENT INDUSTRIAL VISITS	35,000.00		
TO RESEARCH & DEVELOPMENT EXPENSES	61,70,567.00		
TO SEMINAR EXPENSES	24,95,677.40		
TO LEGAL EXPENSES/ AUDIT FEE	12,74,785.00		
TO STAFF WELFARE	53,67,184.00		
TO NETWORK & INTERNET	24,59,541.00		
TO BANK CHARGES	55,699.61		
TO INSURANCE EXPENSES	94,90,760.00		
TO LAND & BUILDING RENTAL & TAXES	29,20,778.00		
TO <u>STORE CONSUMED</u>			
WORKSHOP	64,004.00		
LAB	11,72,921.00		
HOSPITAL	17,59,99,908.03		
GENERAL	6,12,665.00		
TO FREE MEDICINE DISTRIBUTION	44,83,739.00		
TO GROUND MAINTENANCE EXPENSES	12,77,949.00		
TO SCHOLARSHIP	1,09,96,878.00		
TO <u>REPAIR & MAINTENANCE & AMC</u>			
VEHICLE	65,43,496.00		
GEN SET/ OTHER EQUIPMENTS	4,93,231.00		
ELECTRICAL	2,19,23,556.42		
OFFICE EQUIPMENT/ LAB EQUIPMENT	6,18,601.00		
COMPUTERS	71,22,559.00		
MEDICAL EQUIPMENTS / WORKSHOP	7,28,74,022.37		
FURNITURE	18,83,090.00		
BUILDING	3,10,71,937.00		
GENERAL	67,26,308.00		
TO BOOK BINDING EXPENSES	3,35,870.00		
TO INTEREST PAID	55,27,553.00		
TO CHARITY & DONATION	4,22,824.00		
TO DEPRECIATION	21,38,08,858.17		
TO GENERAL EXPENSES	47,660.00		
TO EXCESS OF INCOME OVER EXPENDITURE TRANSFERRED TO THE CORPUS FUND	23,53,42,151.03		
TOTAL	RS 2,09,00,44,931.03	TOTAL	RS 2,09,00,44,931.03

PLACE : BAREILLY
DATE : 23/11/2021

Arta
TRUSTEE



MANAGING TRUSTEE



ANNEXED TO BALANCE SHEET OF EVEN DATE



FRN 003592C

CHARTERED ACCOUNTANTS

(RAVINDRA K. AGARWAL)

M No 072549



Annexed to & forming part of Balance Sheet

Name : Shri Ram Murti Smarak Trust
Address : 4 Laplakhe, Shahnajaf Road, Lucknow
Year ending : 31st March 2021

Statement on Accounting Policies / Notes on Account

1. System of Accounting of Income / Expenditure-

The Trust has followed Hybrid system of accounting consistently.

2. Revenue Recognition

(a) All the receipts of donation (except donation for corpus of the Trust) are treated as Income at the time of its receipt.

(b) Fee from student is accounted on accrual basis and the dues from students as at the year end are carried to Balance Sheet as fee receivable.

(c) In case of IPD patients, in general, advances from patients are credited to revenue on the assumption that at the time of discharge of patient the bill amount will exceed the advance received. In case of corporate/ patients including CGHS etc., the IPD revenue is recognized at the time of discharge of concerned patient. In case of patients subsidized by the Govt./others, the advance is adjusted to patient account at the time of discharge, except in case of advances for treatment from CM Fund where if the treatment of patient is continued after year end, the revenue is recognized on the basis of treatment record of patient till year end.

(d) Other incomes are recognized on receipt basis.

(e) Interest on Bank Deposits and FDR's whether pledged or otherwise is generally accounted on receipt basis. However, in case where TDS is made by bank on accrued interest, the relevant interest is deemed to have been received and accounted for in the books of the Trust in the year in which TDS is made by the deductor in order to comply with the requirements of Income Tax Act, 1961 for claiming TDS.

(f) The payments on revenue account are recognized as expenditure at the time of its payment consistently.

(g) Students fee under various sub-heads is credited to Tuition fee.

(h) The expenditure on fixed assets being utilization of Trust funds are shown under the head 'Fixed Assets' in the Balance Sheet.



- (i) Depreciation on Fixed Assets is provided on Straight Line Method at the rates decided by the Management looking to past practice of the Trust. These rates are by and large in conformity with the rates prescribed in the **Companies Act, 2013**. Depreciation so calculated is provided for the full year irrespective of date of its purchase. As the hospital is part of Medical College, the depreciation on entire furniture has been provided at rates applicable to College. Residual value of asset is considered at Rs 100/- in the year in which the asset is fully depreciated.
- (j) Replacement of computers, batteries and sports goods is debited to income & expenditure account under the relevant heads in view of the fact that no new asset is created.
- (k) The purchase of text books is debited to income and expenditure account, on the assumption that the course library is already complete and most of the books are new edition for the same subject.
3. Investments in the form of Bank FDR's include the same pledged with concerned authority. Details of the said pledged investments are as under:

i) SRMS CET, Bareilly (Engineering College)

AKTU, Lucknow for B.Tech., MCA & MBA Course	Rs. 18.00 lakh
AKTU, Lucknow for B. Pharma Course	Rs. 3.00 lakh
Total	Rs. 21.00 lakh

ii) SRMS IMS, Bareilly (Medical College)

MJP Rohilkhand Univ., Bareilly for MBBS course	Rs 10.00 lakh
Bank Guarantee with OBC against theft	Rs. 15.00 lakh
Margin money for bank guarantee to MCI	Rs 70.00 lakh
ECHS, Bareilly for corporate empanelment	Rs 2.00 lakh
NER, Bareilly for corporate empanelment	Rs 4.57515 lakh
ESIC, Kanpur for corporate empanelment	Rs 10.00 lakh
Deposits with ICRI, IVRI	Rs 7.00 lakh
PF Department	Rs 1.00 lakh
Total	Rs. 119.57 lakh

iii) SRMS CETR, Bareilly

AICTE, New Delhi for B.Tech Course	Rs 28.00 lakh
AKTU, Lucknow for B.Tech. Course	Rs 10.00 lakh
AICTE, New Delhi for MBA Course	Rs 15.00 lakh
AICTE, New Delhi for Online Course	Rs 7.00 lakh
AKTU, Lucknow for MBA Course	Rs 3.00 lakh
AICTE R.O. for B. Tech (Conversion to Co-Ed.)	Rs 7.00 lakh
Total	Rs. 70.00 lakh

iv) SRMS College of Nursing, Bareilly

MJP Rohilkhand Univ., Bareilly	Rs 6.00 lakh
Total	Rs. 6.00 lakh



v) <u>SRMS College of Law, Bareilly</u>	
MJP Rohilkhand Univ., Bareilly for 3-year course	Rs 4.00 lakh
MJP Rohilkhand Univ., Bareilly for 5-year course	Rs 6.00 lakh
Total	Rs. 10.00 lakh
vii) <u>SRMS Trust University</u>	
Total	Rs 500.00 lakh Rs. 500.00 lakh
vii) <u>SRMS FIMC, Lucknow</u>	
ECHS, Lucknow	Rs 1.00 lakh
ESIC, Kanpur	Rs 1.00 lakh
NER, Gorakhpur for corporate empanelment	Rs 0.50 lakh
CGHS, Lucknow for corporate empanelment	Rs 2.00 lakh
NR, Lucknow for corporate empanelment	Rs 0.50 lakh
Total	Rs. 5.00 lakh
viii) <u>SRMS IPS, Bareilly (Paramedical Science)</u>	
Bank Guarantee with OBC for various courses	Rs 120.00 lakh
Total	Rs.120.00 lakh

4. The mess charges collected from the students is transferred consistently to the students' association formed by Trust. Facilities of building and other plant and machinery required for the mess is owned by the Trust are used by the said association in the interest of the students free of charge.
5. In respect of patients admitted in the hospital run by the Trust, medicines/consumables directly relatable to the concerned patient are billed to him by the Hospital. However, for the purpose of systematic accounting, payment for the said medicines/consumables is reimbursed by the hospital to the medical shop run by the Managing Trustees. Accordingly, while finalizing accounts, the billing to patients in respect of the said items is not considered as revenue of the Hospital.
6. During the year under consideration, the hospital run by the trust was requisitioned by the Govt. of U.P. for COVID-2019 patients treatment under the Epidemic Diseases Act 1897 read with Pandemic Regulation 2020. As such, the paramedical staff had to be present in the hospital round the clock and the expenditure on its fooding etc. was claimed from Govt. The trust has claimed reimbursement of Rs. 139.83 Lakh from Govt. on this account. As no payment is yet received from Govt. the said claim is not entered in the books of account.



Annexed Audit report in Form 10B

1. These financial statements are the responsibility of management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.



Place : Bareilly
Date : 23.11.2021



For Agarwal Ravindra & Co
Chartered Accountants
FRN 0003592C

(CA Ravindra K. Agarwal)
Partner
M No. 072549