



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 31/03/2022 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 31/03/2022
- ii. in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31/03/2022

The prescribed particulars are annexed hereto.



Place :BAREILLY
Date : 31/08/2022
UDIN : 22072549ASRUQM4734

ANNEXURE
STATEMENT OF PARTICULARS

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.	2238280363
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.	341910184
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



For AGARWAL RAVINDRA & CO.
Chartered Accountants
Rampur Garden
BAREILLY
(RAVINDER KUMAR AGARWAL)
PARTNER
Membership No: 072549
Registration No: 003592C

Place :BAREILLY
Date : 31/08/2022
UDIN : 22072549ASRUQM4734

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
DEV MURTI HUF -BUILDING RENT	840000
RAM MURTI HUF- BUILDING RENT	1080000
ADITYA MURTI- REMUNERATION	1982500
RICHA MURTI- REMUNERATION	1767500
CHANAKYA INFRAHEIGHTS PVT. LTD. - BUILDING STRUCTURE	25502000
Total	31172000



SHRI RAM MURTI SMARAK TRUST

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

BALANCE SHEET AS ON 31.03.2022

LIABILITIES	AMOUNT	ASSETS	AMOUNT
CORPUS FUND		FIXED ASSETS - (Annexure - A)	
OPENING - CORPUS FUND	3,785,744,397.32	GROSS BLOCK	5,391,026,765.94
ADD : CORPUS DONATIONS	66,813,100.00	LESS : DEPRECIATION	2,345,492,509.20
LESS : INTEREST ON TDS PAYMENTS	- 33,569.00	NET BLOCK	3,045,534,256.74
ADD : EXCESS OF INCOME OVER EXPENDITURE	417,292,184.61	INVESTMENTS	
CLOSING CORPUS FUND	4,269,816,112.93	CDR'S WITH OBC	105,107,515.00
UNSECURED LOANS - (Annexure - F)	460,013,120.00	CURRENT ASSETS	
CURRENT LIABILITIES		SUNDRY DEBTORS - (Annexure - B)	675,525,700.90
SUNDRY CREDITORS - (Annexure - G)	42,188,558.18	STORES IN HAND - (Annexure - C)	5,126,852.00
BANK OVERDRAFTS - (Annexure - H)	39,509,237.19	OTHER CURRENT ASSETS - (Annexure - D)	194,188,670.19
OTHER CURRENT LIABILITIES - (Annexure - I)	152,586,017.00	CASH AND BANK BALANCES	
		BALANCE WITH BANK - (Annexure - E)	929,466,173.66
		CASH BALANCE	9,163,876.80
TOTAL RS	4,964,113,045.30	TOTAL RS	4,964,113,045.29

Statement on accounting policies as per annexure 'K'

AS PER OUR REPORT OF EVEN DATE

FOR AGARWAL RAVINDRA & CO

FRN 003592C

CHARTERED ACCOUNTANTS

PLACE : BAREILLY
DATE : 31.08.2022
UDIN - 22072549ASRUQM4734



(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 31.03.2022

EXPENDITURE	AMOUNT(RS)	INCOMES	AMOUNT(RS)
TO SALARY & WAGES	1,064,965,915.94	BY TUITION FEE	1,352,560,963.00
TO APPRENTICESHIP	55,670,648.00	BY HOSTEL FEE	68,225,000.00
TO STIPEND TO STUDENTS	85,316,815.00	BY BUS FEE	18,478,780.00
TO PRINTING & STATIONARY	31,714,528.00	BY HOSPITAL REVENUE	1,065,994,402.80
TO ADVERTISEMENT	58,750,182.00	BY ROYALTY FROM MEDICAL SHOP	12,492,500.00
TO POSTAGE & TELEGRAPH	261,146.00	BY INTEREST RECEIVED	51,590,074.40
TO TELEPHONE	597,753.51	BY MISCELLANIOUS RECEIPTS	11,848,826.70
TO ELECTRICAL EXPENSES	102,903,496.98		
TO GENERATOR & BUS RUNNING EXP	28,418,132.00		
TO AMBULANCE & VEHICLE EXPENSES	9,841,710.00		
TO TRAVELLING & CONVEYANCE	3,500,139.00		
TO INFECTION CONTROL	1,117,851.00		
TO QUALITY CONTROL	5,267,587.10		
TO FREIGHT & CARTAGE	174,514.00		
TO BOOKS, NEWSPAPER & PERIODICALS	20,523,344.00		
TO ANNUAL MEMBERSHIP & INSPECTION FEE	17,298,823.00		
TO STUDENT WELFARE	1,585,795.00		
TO PLACEMENT EXPENSES	2,654,818.00		
TO RESEARCH & DEVELOPMENT EXPENSES	4,651,071.00		
TO SEMINAR EXPENSES	517,207.00		
TO LEGAL EXPENSES/ AUDIT FEE	1,440,800.00		
TO STAFF WELFARE	10,593,507.00		
TO NETWORK & INTERNET	8,852,817.82		
TO BANK CHARGES	802,226.12		
TO INSURANCE EXPENSES	10,770,652.00		
TO LAND & BUILDING RENTAL & TAXES	2,346,772.00		
TO <u>STORE CONSUMED</u>			
WORKSHOP	213,520.00		
LAB	2,599,088.00		
HOSPITAL	194,073,915.19		
GENERAL	835,949.00		
TO FREE MEDICINE DISTRIBUTION	10,497,887.00		
TO GROUND MAINTENANCE EXPENSES	1,956,918.00		
TO SCHOLARSHIP	27,057,600.00		
TO <u>REPAIR & MAINTENANCE & AMC</u>			
VEHICLE	8,349,654.00		
GEN SET/ OTHER EQUIPMENTS	694,027.00		
ELECTRICAL	9,620,235.00		
OFFICE EQUIPMENT/ LAB EQUIPMENT	2,489,773.00		
COMPUTERS	5,595,419.00		
MEDICAL EQUIPMENTS / WORKSHOP	108,883,996.00		
FURNITURE	1,555,960.00		
BUILDING	13,792,835.00		
GENERAL	6,713,524.00		
TO BOOK BINDING EXPENSES	378,840.00		
TO INTEREST PAID	5,943,488.10		
TO CHARITY & DONATION	109,300.00		
TO DEPRECIATION	231,806,584.53		
TO GENERAL EXPENSES	191,598.00		
TO EXCESS OF INCOME OVER EXPENDITURE TRANSFERRED TO THE CORPUS FUND	417,292,184.61		
TOTAL	RS 2,581,190,546.90	TOTAL	RS 2,581,190,546.90

ANNEXED TO BALANCE SHEET OF EVEN DATE

FOR AGARWAL RAVINDRA & CO

ERN 003592C

CHARTERED ACCOUNTANTS

Rampur Garden

BAREILLY

(RAVINDRA K. AGARWAL)

M No 072549

PLACE : BAREILLY
DATE : 31.03.2022
UDIN - 22072549ASRUQM734

TRUSTEE



MANAGING TRUSTEE



SHRI RAM MURTI SMARAK TRUST

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

DEPRECIATION SCHEDULE - SLM - COMPANIES ACT, 1956 for the year ending 31.03.2022

ANNEXURE 'A'

BLOCK OF ASSET	RATE	GROSS BLOCK			DEPRECIATION			NET BLOCK			
		As on 01.04.2021	Additions	Infer. Transf	Total	Up to 31.03.2021	Infer. Transf	During the year	Total	31.03.2021	31.03.2022
SRMS Trust - Head Office											
LAND	NIL	138,460,948.00	12,607,400.00	-	151,068,348.00	-	-	-	138,460,948.00	151,068,348.00	
BUILDING UNDER CONSTRUCTION	NIL	43,110,387.53	246,144,589.81	-	289,254,977.34	-	-	-	43,110,387.53	289,254,977.34	
FURNITURE & FIXTURES	9.50%	914,196.00	-	-	914,196.00	914,096.00	-	-	100.00	100.00	
COMPUTERS	16.21%	15,300.00	-	-	15,300.00	15,200.00	-	-	100.00	100.00	
ELECTRICAL MACHINERY	7.07%	267,620.00	-	-	267,620.00	287,720.00	-	-	100.00	100.00	
TOTAL RS		182,788,651.53	268,751,998.81	-	441,540,650.34	1,217,016.00	-	-	1,217,016.00	181,571,635.53	440,323,634.34
SRMS CET (Engg College)											
BUILDING	3.34%	278,237,522.31	-	-	278,237,522.31	88,246,447.70	-	9,293,133.25	-	188,891,074.61	100,597,941.57
FURNITURE & FIXTURES	9.50%	25,040,965.88	-	-	25,040,965.88	25,040,915.88	-	-	50.00	50.00	
ELECTRICAL MACHINERY	7.07%	26,158,870.63	-	-	26,158,870.63	26,158,770.63	-	-	100.00	100.00	
GENERATOR	4.75%	2,805,952.50	-	-	2,805,952.50	1,889,241.18	-	133,282.74	-	805,711.32	673,428.58
COMPUTERS	16.21%	44,917,969.38	636,778.00	-	45,554,747.38	43,739,353.82	-	103,708.01	-	1,178,815.57	1,714,685.55
BOOKS	40.00%	10,199,166.51	-	-	10,199,166.51	10,199,105.50	-	-	50.00	50.00	
BUSES	11.31%	25,471,035.32	-	-	25,471,035.32	25,470,935.32	-	-	100.00	100.00	
MOTOR CAR, SCOOTERS ETC	9.50%	12,828,866.70	-	-	12,828,866.70	12,829,756.70	-	-	100.00	100.00	
OTHER -PLANT & MACHINERY	16.21%	52,289,949.28	2,458,864.00	-	54,748,813.28	48,309,603.74	-	4,760,109.54	-	2,300,345.54	100.00
TOTAL RS		477,871,278.51	3,099,642.00	-	480,970,920.51	283,694,131.47	-	14,290,233.54	-	194,177,147.04	182,986,555.49
SRMS CET & R (Engg College & Research)											
BUILDING	3.34%	184,246,793.30	-	-	184,246,793.30	48,679,416.41	-	6,153,842.90	-	135,568,376.89	129,414,534.00
FURNITURE & FIXTURES	9.50%	19,862,451.00	-	-	19,862,451.00	19,862,261.00	-	-	100.00	100.00	
ELECTRICAL MACHINERY	7.07%	3,014,050.00	401,200.00	-	3,415,250.00	2,113,037.48	-	241,458.18	-	800,422.54	1,050,164.37
BOOKS	40.00%	3,575,953.00	-	-	3,575,953.00	3,575,863.00	-	-	100.00	100.00	
BUSES	11.31%	9,497,868.00	-	-	9,497,868.00	9,497,769.00	-	-	100.00	100.00	
MOTOR CAR, SCOOTERS ETC	9.50%	2,949,793.00	-	-	2,949,793.00	2,949,693.00	-	-	100.00	100.00	
OTHER -PLANT & MACHINERY	16.21%	52,956,932.00	1,957,134.00	-	54,914,066.00	48,461,844.55	-	317,251.42	-	4,495,087.45	6,134,970.03
TOTAL RS		276,103,861.30	2,358,334.00	-	278,462,195.30	135,139,574.40	-	6,712,552.49	-	140,964,286.90	136,610,068.40
SRMS CET - PHARMACY											
BUILDING	3.34%	40,558,655.17	-	-	40,558,655.17	15,203,211.78	-	1,354,659.08	-	25,355,443.41	24,000,784.33
FURNITURE & FIXTURES	9.50%	2,782,329.54	-	-	2,782,329.54	2,782,278.54	-	-	50.00	50.00	
ELECTRICAL MACHINERY	7.07%	2,829,593.63	-	-	2,829,593.63	2,829,493.62	-	-	100.00	100.00	
GENERATOR	4.75%	311,772.50	-	-	311,772.50	222,137.91	-	14,809.19	-	88,634.58	74,825.40
COMPUTERS	16.21%	2,038,716.49	-	-	2,038,716.49	2,038,616.49	-	-	100.00	100.00	
BOOKS	40.00%	1,133,239.61	-	-	1,133,239.61	1,133,189.61	-	-	50.00	50.00	
BUSES	11.31%	6,367,758.83	-	-	6,367,758.83	6,367,658.83	-	-	100.00	100.00	
MOTOR CAR, SCOOTERS ETC	9.50%	1,385,511.30	-	-	1,385,511.30	1,385,511.30	-	-	100.00	100.00	
OTHER -PLANT & MACHINERY	16.21%	5,979,799.17	885,000.00	-	6,864,799.17	5,979,699.17	-	885,000.00	-	100.00	100.00
TOTAL RS		63,387,476.24	885,000.00	-	64,272,476.24	37,941,798.23	-	2,264,468.28	-	25,445,678.01	24,076,209.73



SHRI RAM MURTI SMARAK TRUST

4, 1, PLACE, SHAHNAJAF ROAD, LUCKNOW, CAMP. N-3, RAMPUR GARDEN, BAREILLY

DEPRECIATION SCHEDULE - SLM - COMPANIES ACT, 1956 for the year ending 31.03.2022

ANNEXURE 'A'

BLOCK OF ASSET	RATE	GROSS BLOCK			DEPRECIATION			NET BLOCK			
		As on 01.04.2021	Additions	Inter - Transf	Total	Up to 31.03.2021	Inter - Transf	Total	31.03.2021	31.03.2022	
SRMS COLLEGE OF LAW											
BOOKS	40.00%	572,192.00	201,099.00	-	773,290.00	569,588.00	-	203,612.00	773,180.00	2,614.00	100.00
FURNITURE & FIXTURES	9.50%	17,250.00	-	-	12,250.00	2,327.50	-	1,163.75	3,491.25	9,922.50	6,758.75
TOTAL RS		584,432.00	201,099.00	-	785,530.00	571,895.50	-	204,775.75	776,671.25	12,536.50	8,858.75
SRMS IMS (Trauma & Super Speciality)											
MEDICAL EQUIPMENTS	7.07%	55,971,144.01	-	-	55,971,144.01	55,871,044.01	-	-	55,971,044.01	100.00	100.00
FURNITURE & FIXTURES	9.50%	11,044,300.00	-	-	11,044,300.00	11,044,200.00	-	-	11,044,200.00	100.00	100.00
TOTAL RS		67,015,444.01	-	-	67,015,444.01	67,015,244.01	-	-	67,015,244.01	200.00	200.00
SRMS IMS (Medical College & Hospital)											
BUILDING	3.34%	974,460,022.13	-	-	974,460,022.13	299,647,678.83	-	32,547,632.74	332,155,511.37	674,832,143.50	642,204,510.76
FURNITURE & FIXTURES	9.50%	52,665,727.02	-	-	52,665,727.02	52,665,627.02	-	-	52,665,627.02	100.00	100.00
ELECTRICAL MACHINERY	7.07%	149,109,182.81	15,742,003.00	-	164,850,185.81	81,379,994.80	-	11,654,908.14	93,034,902.73	67,726,186.21	71,815,283.08
MEDICAL EQUIPMENTS	7.07%	1,086,106,687.37	78,258,628.00	-	1,164,365,315.37	524,131,164.45	-	82,320,484.98	706,451,649.43	461,975,502.92	457,911,645.94
GENERATOR	4.75%	15,804,221.00	8,086,000.00	-	24,890,221.00	6,711,236.29	-	1,182,285.50	7,893,521.79	9,092,884.71	16,996,699.22
BOOKS	40.00%	11,053,810.30	-	-	11,053,810.30	11,053,710.30	-	-	11,053,710.30	100.00	100.00
BUSES	11.31%	9,637,044.00	-	-	9,637,044.00	9,636,944.00	-	-	9,636,944.00	100.00	100.00
MOTOR CAR, SCOOTERS ETC	9.50%	81,470,244.00	17,851,768.00	-	99,322,012.00	52,384,258.82	-	9,435,593.04	61,879,851.86	29,085,885.19	37,502,180.16
PLANT & MACHINERY	16.21%	122,122,600.00	12,211,602.64	-	134,334,202.64	117,659,668.19	-	1,973,500.79	119,638,168.98	4,463,831.81	14,686,033.66
ASSET NOT PUT ON USE		3,417,450.00	3,417,450.00	-	3,417,450.00	-	-	-	3,417,450.00	3,417,450.00	3,417,450.00
COMPUTERS	16.21%	9,243,844.40	1,865,244.00	-	11,109,088.40	7,575,729.59	-	305,568.05	7,881,327.64	1,667,814.81	3,247,560.76
TOTAL RS		2,511,732,163.03	138,450,715.64	-	2,650,182,878.67	1,252,885,211.87	-	139,426,003.24	1,402,311,216.11	1,248,846,851.16	1,247,871,663.56
SRMS FIMC											
BUILDING	3.34%	31,261,726.00	-	-	31,261,726.00	5,325,671.32	-	1,044,141.72	7,270,013.04	25,035,856.68	23,981,714.96
FURNITURE & FIXTURES	9.50%	6,584,061.00	-	-	6,584,061.00	2,943,721.26	-	623,585.80	3,467,307.06	3,720,339.74	3,096,753.96
MEDICAL EQUIPMENTS	7.07%	283,480,582.00	-	-	283,480,582.00	109,787,597.46	-	20,042,501.35	129,830,088.80	173,696,984.94	153,656,493.20
ELECTRICAL MACHINERY	7.07%	11,139,175.00	-	-	11,139,175.00	4,132,311.07	-	767,539.57	4,919,850.74	7,006,863.93	6,219,324.26
PLANT & MACHINERY	16.21%	16,412,148.00	102,000.00	-	16,514,148.00	13,603,442.37	-	2,676,943.39	16,280,385.77	2,808,705.63	233,762.23
MOTOR CAR, SCOOTERS ETC	9.50%	807,896.00	-	-	807,896.00	460,495.02	-	76,749.17	537,244.19	347,360.98	270,641.81
TOTAL RS		349,671,898.00	102,000.00	-	349,773,898.00	137,953,428.50	-	25,251,461.09	162,304,889.59	212,618,151.50	187,468,690.41
SRMS GOOD LIFE											
BUILDING	3.34%	57,985,778.00	-	-	57,985,778.00	4,966,005.91	-	1,937,058.89	6,923,064.89	53,069,772.09	51,072,713.11
FURNITURE & FIXTURES	9.50%	6,363,028.00	-	-	6,363,028.00	1,813,463.27	-	604,487.76	2,417,951.02	4,849,065.74	3,945,077.98
MEDICAL EQUIPMENTS	7.07%	78,719,149.00	-	-	78,719,149.00	16,254,387.64	-	5,505,443.83	21,819,831.48	62,464,781.36	56,898,317.52
ELECTRICAL MACHINERY	7.07%	17,492,806.00	-	-	17,492,806.00	3,686,326.87	-	1,236,748.45	4,892,075.13	13,797,579.33	12,560,830.87
PLANT & MACHINERY	16.21%	5,041,893.00	-	-	5,041,893.00	2,352,801.58	-	617,209.23	3,170,098.82	2,896,081.42	1,971,792.16
MOTOR CAR, SCOOTERS ETC	9.50%	470,972.00	-	-	470,972.00	122,447.02	-	44,742.34	167,188.36	348,524.59	303,782.64
TOTAL RS		166,083,717.00	-	-	166,083,717.00	29,224,432.09	-	10,206,770.80	39,430,202.69	136,859,284.91	126,653,516.31



SHRI RAM MURTI SMARAK TRUST

4, LAPLACE, SHAHNAJAF ROAD, LUCKNOW, CAMP - N - 3, RAMPUR GARDEN, BAREILLY
DEPRECIATION SCHEDULE - SLM - COMPANIES ACT, 1956 for the year ending 31.03.2022

ANNEXURE 'A'

BLOCK OF ASSET	RATE	GROSS BLOCK			DEPRECIATION			NET BLOCK			
		As on 01.04.2021	Additions	Inter - Transf	Total	Up to 31.03.2021	Inter - Transf	During the year	Total	31.03.2021	31.03.2022
SRMS College of Nursing											
BUILDING	3.34%	71,545,351.00	-	-	71,545,351.00	10,616,374.32	-	2,389,614.72	13,006,989.04	60,928,976.68	58,539,361.96
MEDICAL EQUIPMENTS	7.07%	2,056,968.00	-	-	2,056,968.00	2,056,918.00	-	-	2,056,918.00	50.00	50.00
BOOKS	40.00%	904,641.00	-	-	904,641.00	904,591.00	-	-	904,591.00	50.00	50.00
FURNITURE & FIXTURES	9.50%	2,187,930.00	-	-	2,187,930.00	2,126,040.05	-	61,839.95	2,187,890.00	61,989.95	50.00
PLANT & MACHINERY	16.21%	236,000.00	-	-	236,000.00	153,022.40	-	38,255.60	191,278.00	82,977.60	44,722.00
TOTAL RS		76,930,890.00	-	-	76,930,890.00	15,856,945.76	-	2,489,710.27	18,346,656.04	61,073,944.24	58,584,233.96
SRMS Institute of Paramedical Sciences											
BUILDING	3.34%	28,117,100.00	-	-	28,117,100.00	7,980,277.93	-	938,111.14	8,919,389.07	20,136,822.07	19,197,710.93
MEDICAL EQUIPMENTS	7.07%	1,492,687.00	-	-	1,492,687.00	1,492,637.00	-	-	1,492,637.00	50.00	50.00
BOOKS	40.00%	2,013,555.00	-	-	2,013,555.00	2,013,505.00	-	-	2,013,505.00	50.00	50.00
FURNITURE & FIXTURES	9.50%	3,344,320.00	-	-	3,344,320.00	3,344,270.00	-	-	3,344,270.00	50.00	50.00
PLANT & MACHINERY	16.21%	2,065,000.00	-	-	2,065,000.00	1,338,946.00	-	334,736.50	1,673,682.50	726,054.00	391,317.50
TOTAL RS		37,032,662.00	-	-	37,032,662.00	16,169,635.93	-	1,273,847.84	17,443,483.57	20,863,026.07	19,589,176.43
SRMS RIDDHIMA											
BUILDING	3.34%	80,746,279.00	-	-	80,746,279.00	2,699,925.72	-	2,696,925.72	5,393,851.44	78,049,353.28	75,352,427.56
FURNITURE & FIXTURES	9.50%	2,018,702.00	-	-	2,018,702.00	191,776.69	-	191,776.69	383,553.38	1,826,925.31	1,635,148.62
BOOKS	40.00%	64,639.00	1,171.00	-	65,810.00	25,855.50	-	25,324.00	52,179.60	38,763.40	13,630.40
ELECTRICAL MACHINERY	7.07%	3,184,149.00	242,000.00	-	3,426,149.00	226,119.33	-	242,228.73	467,348.07	2,959,029.67	2,958,800.93
PLANT & MACHINERY	16.21%	385,857.00	1,781,237.00	-	2,177,094.00	64,169.42	-	352,906.94	417,075.36	331,688.56	1,760,018.64
TOTAL RS		86,409,626.00	2,024,408.00	-	88,434,034.00	3,203,845.76	-	3,510,162.08	6,714,007.84	83,206,780.24	81,720,026.16
SRMS CET (Hostel)											
BUILDING	3.34%	642,356,381.22	-	-	642,356,381.22	91,042,152.67	-	21,454,703.13	112,486,855.81	551,314,228.55	529,859,525.41
FURNITURE & FIXTURES	9.50%	12,999,831.00	-	-	12,999,831.00	12,999,731.00	-	-	12,999,731.00	100.00	100.00
ELECTRICAL MACHINERY	7.07%	8,491,962.81	-	-	8,491,962.81	4,019,637.09	-	600,381.77	4,620,018.86	4,472,325.72	3,871,943.95
BUSES	11.31%	200,000.00	-	-	200,000.00	199,900.00	-	-	199,900.00	100.00	100.00
OTHER - PLANT & MACHINERY	16.21%	16,176,565.84	9,317,047.00	-	25,493,612.84	15,451,344.35	-	4,132,514.64	19,583,859.00	725,221.49	5,509,753.84
TOTAL RS		680,224,740.87	9,317,047.00	-	689,541,787.87	123,712,765.12	-	26,187,599.54	149,900,384.67	566,511,976.75	539,641,423.20
TOTAL FIXED ASSETS		4,976,836,522.49	415,190,243.45	-	5,391,026,765.94	2,113,685,924.68	-	231,806,584.53	2,345,492,509.21	2,862,150,597.81	3,045,534,256.73

ANNEXED TO BALANCE SHEET OF EVEN DATE
FOR AGARWAL RAVINDRA & CO
FRN 003592C
CHARTERED ACCOUNTANTS
BAREILLY

Smt. Ram Murti Smarak Trust
Bareilly

Smt. Ram Murti Smarak Trust
Bareilly
TRUSTEE

PLACE : BAREILLY
DATE : 31.08.2022

MANAGING TRUSTEE

SHRI RAM MURTI SMARAK TRUST

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

ANNEXURE ' B '

SUNDRY DEBTORS AS ON 31.03.2022

S.No.	PARTICULARS	AMOUNT(RS)
1	ALI YAVAR JUNG NATIONAL INSTITUTE	19,881.00
2	AYUSHMAN YOJNA	72,499,127.00
3	BHARAT SANCHAR NIGAM LTD AGRA	115,992.00
4	BHARAT SANCHAR NIGAM LTD BADUAN	446,690.00
5	BHARAT SANCHAR NIGAM LTD BAREILLY	1,357,655.00
6	BHARAT SANCHAR NIGAM LTD. PILIBHIT	659,459.00
7	BLUE STAR LTD	438,254.00
8	BPCL FULLY A/C	6,800.00
9	CARE HEALTH INSURANCE TPA	297,973.40
10	CGHS INCOME TAX	305,271.00
11	CGHS LUCKNOW	1,593,894.00
12	CHOLAMANDALAM MS GENERAL INSURANCE	18,000.00
13	CMO BAREILLY (MDR)	884,800.00
14	CMO, BAREILLY	2,738,988.00
15	DEDICATED HEALTH SERVICES (I) PVT LTD	12,914.00
16	DIRECTOR IVRI	4,037,107.00
17	DISTRIST HOSPITAL (DBCS)	4,302,000.00
18	E S I - CORPORATE	93,313.00
19	ECHS BAREILLY (ONLINE)	78,487,051.45
20	ECHS DEHRADUN	2,710,422.63
21	E-MEDITEK SOLUTIONS LIMITED	35,374.00
22	ERICSON TPA	8,381.00
23	ESI BLY & KANPUR ON LINE	33,237,614.76
24	ESI DEHRADUN OFF LINE	1,293,391.00
25	ESI DEHRADUN ON LINE	1,927,019.00
26	ESI KANPUR OFF LINE	480,904.20
27	FAMILY HEALTH PLAN INSURANCE TPA LTD (FHPL)	419,190.80
28	FEE RECEIVABLE	426,797,646.00
29	FUTURE GENERALI INDIA INSURANCE CO. LTD.	103,815.38
30	GENINS INDIA INSURANCE TPA LTD.	25,805.00
31	GK MEDICALS AND ENGINEERS	537,600.00
32	GOOD HEALTH INSURANCE	85,000.00
33	HDFC ERGO GENERAL INSURANCE CO LTD	118,993.35
34	HDFC ERGO GENERAL INSURANCE CO TPA	5,698.40
35	HEALTH INDIA INSURANCE	19,747.00
36	HEALTH INDIA INSURANCE TPA	1,373,967.00
37	HERITAGE HEALTH TPA	740,175.00
38	ICICI LOMBARD GENERAL INSURANCE CO LTD	67,731.20
39	ICICI PRUDENTIAL LIFE INSURANCE CO	69,188.05
40	IFFCO -AONLA	191,770.00
41	INDIA FURNITURE	211,264.00
42	JSY (JANNI SURAKASHA YOJANA)	780,000.00
43	LIBERTY GENERAL INSURANCE CO	32,278.00
44	LIC D D PURAM BAREILLY	50,124.00
45	MAX BUPA HEALTH INSURANCE	25,958.40
46	MD INDIA HEALTH CARE SERVICES TPA	394,188.00
47	MEDI ASSIST INDIA TPA PVT LTD	3,393,550.58
48	MEDSAVE HEALTH TPA	137,850.00
49	N.E.R.HOSPITAL	7,967,856.00
50	NER RAILWAY-GORAKHPUR	180,774.00
51	NIVA BUPA	177,668.20
52	NORTH RAILWAY HOSPITAL MORADABAD	5,253,321.00
53	NORTHERN RAILWAY	465,427.00
54	OTIS ELEVATOR ADVANCE A/C	3,659,708.00



SHRI RAM MURTI SMARAK TRUST

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

ANNEXURE ' B '

SUNDRY DEBTORS AS ON 31.03.2022

S.No.	PARTICULARS	AMOUNT(RS)
55	PARAMOUNT HEALTH SERVICE PVT.LTD.	1,523,081.80
56	POWER GRID CORPORATION	104,515.00
57	PRIME MINISTER NATIONAL RELIEF FUND	469,254.00
58	QUANTUM CORP HEALTH	1,953.00
59	RAKSHA TPA	3,825,454.50
60	RAKSHA TPA	47,396.00
61	RASHTRIYA BAL SWASTHYA KARYAKRAM (RBSK)	37,785.00
62	RELIANCE GENERAL INSURANCE	47,832.00
63	RELIGARE HEALTH CARE TPA	96,603.80
64	SAFEMAY INSURANCE TPA	113,732.00
65	SIFPSA - STATE INNOVATIONS AND FAMILY PLANNING	279,200.00
66	SIFPSA - STERILISATION	21,000.00
67	STAR ALLIED & HEALTH SERVICES	1,100.00
68	STAR HEALTH AND ALLIED INSURANCE	58,000.00
69	STATION HEAD QUATER	104,868.00
70	SURGIDENT (INDIA)	315,060.00
71	ULTRA-TECH LABORATORIES CANCER-2861	26,904.00
72	ULTRA-TECH LABORATORIES P LTD 2733	147,075.00
73	ULTRA-TECH LABORATORIES P LTD 2733	14,349.00
74	UNITED HEALTH CARE (PAREKH) TPA INDIA (P) LTD.	453,170.00
75	UNIVERSAL SOMPO	108,602.00
76	UP SWASTHA BIMA - COVID 19	5,745,300.00
77	VIDAL HEALTH TPA PVT. LTD.	688,895.00
TOTAL		675,525,700.90

PLACE : BAREILLY
DATE : 08.03.2022

TRUSTEE



MANAGING TRUSTEE



ANNEXED TO BALANCE SHEET OF EVEN DATE
FOR AGARWAL RAVINDRA & CO
PRN-003592C
CHARTERED ACCOUNTANTS



(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 31.03.2022

S.No.	DEPARTMENTS	AMOUNT(RS)
1	MICROBIOLOGY CONSUMABLES	825,364.00
2	RADIOLOGY CONSUMABLES	125,628.00
3	ENDOSCOPY CONSUMABLES	225,628.00
4	DIALYSIS CONSUMABLES	231,564.00
5	BLOOD BANK CONSUMABLES	901,236.00
6	INTENSIVE CARE UNIT CONSUMABLES	469,523.00
7	OPTHELMOLOGY CONSUMABLES	128,569.00
8	OPERATION THEATER CONSUMABLES	355,628.00
9	HISTOPATHOLOGY CONSUMABLES	112,256.00
10	BIOCHEMISTRY CONSUMABLES	335,685.00
11	I V F CONSUMABLES	155,687.00
12	WARD CONSUMABLES	201,562.00
13	ANATOMY CONSUMABLES	18,234.00
14	CSSD CONSUMABLES	475,682.00
15	MISC CONSUMABLES	564,606.00
TOTAL		5,126,852.00

ANNEXURE ' D '

CONSOLIDATED OTHER CURRENT ASSETS AS ON 31.03.2022

S.No.	PARTICULARS	AMOUNT(RS)
1	ADVANCE SALARY	1,079,303.00
2	BANK BRANCH A/CS	65,651.20
3	BSNL TOWER	86,220.00
4	CONSUMER FORUM PAID UNDER PROTEST	341,790.00
5	DEPUTY LABOUR COMMISSIONER	425,330.00
6	INCOME TAX DEPARTMENT	47,652,640.48
7	INDUSTRIAL PROJECT	1,342,210.00
8	RELIANCE JIO TOWER	36,000.00
9	SATISH KUMAR JAIN	2,000,000.00
10	SECURITY DEPOSIT	95,506,317.00
11	SERVICE TAX PAID UNDER PROTEST	21,525.00
12	TAX DEDUCTION AT SOURCE	45,631,683.51
TOTAL		194,188,670.19



SHRI RAM MURTI SMARAK TRUST

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

BALANCES WITH BANKS AS ON 31.03.2022

S.No.	PARTICULARS	AMOUNT(RS)
1	SHORT TERM CDRS WITH PNB	721,492,200.00
2	SHORT TERM CDRS WITH HDFC	167,880,000.00
3	AXIS BANK - 053010100364614	185,238.02
4	HDFC - 03041110000033	1,499,825.15
5	HDFC - 50100314368172	5,988,321.23
6	HDFC - 50200026787571	1,128,663.65
7	HDFC - 50200028185216	642,219.09
8	HDFC - 50200029285451	771,082.83
9	HDFC - 50200055888249	235,237.18
10	PNB - 06871132000224	10,110.50
11	PNB - 06872191012131	242,694.54
12	PNB - 07121132000955	5,286,336.09
13	PNB - 17882011000039	47,532.00
14	PNB - 51902191007971	78,707.76
15	PNB - 52241010000010	1,834,972.14
16	PNB - 52241010000030	299,821.40
17	PNB - 52241010000040	593,455.40
18	PNB - 52241010000080	271,974.80
19	PNB - 52241011000051	6,585,890.65
20	PNB - 52241011000136	59,108.57
21	PNB - 52241011000273	553,785.27
22	PNB - 52241011000457	123,265.40
23	PNB - 52241011000488	2,083,145.19
24	PNB - 52241011000594	681,617.90
25	PNB - 52241011027185	90,508.66
26	PNB - 52241012000017	37,433.48
27	PNB - 52241131000238	11,016.72
28	PNB - 52241132000386	2,001,615.12
29	PNB - 52242011012457	254,121.20
30	PNB - 52242011026591	368,903.41
31	PNB - 52242111000057	6,207,962.32
32	PNB - 52242191008806	1,373,077.94
33	PNB - 52242191009704	123,612.65
34	UBI - 396902010009522	422,717.40
TOTAL		Rs 929,466,173.66



SHRI RAM MURTI SMARAK TRUST

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

ANNEXURE ' F '

UNSECURED LOANS AS ON 31.03.2022

S.No.	PARTICULARS	AMOUNT(RS)
1	DEPOSITORS	12,694,250.00
2	ALUMANI FUND	14,628,254.00
3	EMOLOYEE'S SECURITY DEP.	36,349,849.00
4	STUDENT'S SECURITY	396,340,767.00
TOTAL		Rs 460,013,120.00

ANNEXURE ' G '

SUNDRY CREDITORS AS ON 31.03.2022

S.No.	PARTICULARS	AMOUNT(RS)
1	AGM CARE	127,000.00
2	APPASAMY ASSOCIATES PVT LTD	172,500.00
3	CHANAKYA INFRA HEIGHTS PVT LTD	1,466,452.32
4	M K PHARMA	481,471.86
5	MEDIA CONNECTIONS	75,850.00
6	MEP CONTRACT & SERVICES	820,521.00
7	MP ELECTRONICS APP LTD	13,500.00
8	S.D. ENGINEERS	56,745.00
9	SHRI SAI TRADERS	72,000.00
10	SHRI VAIBHAV LAKSHMI FOOD PRODUCTS	8,960.00
11	SIEMENS HEALTHCARE PVT. LTD (EQUIP A/C)	38,853,130.00
12	STURDIA HEALTHCARE PVT LTD	40,428.00
TOTAL		Rs 42,188,558.18

PLACE : BAREILLY
DATE : 31.03.2022



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

FRN 003592C
CHARTERED ACCOUNTANTS
Rampur Garden
BAREILLY
(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 31.03.2022

S.No.	PARTICULARS	AMOUNT(RS)
1	HDFC - 50100456340005	3,387,078.62
2	PNB - 52241010000050	440,601.27
3	PNB - 52242041024086	35,681,557.30
TOTAL		39,509,237.19

ANNEXURE ' I '

OTHER CURRENT LIABILITIES AS ON 31.03.2022

S.No.	PARTICULARS	AMOUNT(RS)
1	CHIEF MINISTER RELIEF FUND & JILA GRAM	25,782,676.00
2	GRANT - MITTAL GLOBAL CLINIC	100,000.00
3	GRANT - RRTC PROJECT	235,037.00
4	HDFC - ADVANCE RENTAL	63,000.00
5	PNB - ADVANCE RENTAL	36,048.00
6	SAMUDAYIK SWASTH YOJNA (SSY)	1,105,225.00
7	STAFF TRUST FUND	125,264,031.00
TOTAL		152,586,017.00

PLACE : BAREILLY
DATE : 31.03.2022

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





Annexure 'I'

Annexed to & forming part of Balance Sheet

Name : Shri Ram Murti Smarak Trust
Address : 4 Laplace, Shahnajaf Road, Lucknow
Year ending : 31st March 2022

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

(d) 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.

(e) Other incomes are recognized on receipt basis.

(f) Interest on Bank Deposits and FDRs 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.

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

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



Address: 35R/4B-I Rampur Garden, Near Income Tax Office, Bareilly-243001 (U.P.).
Ph: 7017599183 ; e-mail: rkagarwalbr2@gmail.com



- (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.
3. Investments in the form of Bank FDRs include the same pledged with concerned authority. Details of the said pledged investments are as under:

i) <u>SRMS CET, Bareilly (Engineering College)</u>		
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) <u>SRMS IMS, Bareilly (Medical College)</u>		
MJP Rohilkhand Univ., Bareilly for MBBS course		Rs 10.00 lakh
Bank Guarantee with OBC (Now PNB) against theft		Rs. 15.00 lakh
Margin money for bank guarantee to MCI		Rs 260.00 lakh
ECHS, Bareilly for corporate empanelment		Rs 10.00 lakh
NER, Bareilly for corporate empanelment		Rs 4.57515 lakh
ESIC, Kanpur for corporate empanelment		Rs -11.00 lakh
Deposits with ICRI, IVRI		Rs 7.00 lakh
PF Department		Rs 1.00 lakh
Total		Rs. 318.57 lakh
iii) <u>SRMS CETR, Bareilly</u>		
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) <u>SRMS College of Nursing, Bareilly</u>		
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>		
		Rs 500.00 lakh



Total	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
NER Railways as security	Rs 0.50 lakh
Total	Rs. 5.50 lakh
viii) <u>SRMS IPS, Bareilly (Paramedical Science)</u>	
Bank Guarantee with OBC (Now.PNB)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 financial year 2020-21 and FY 2021-22, 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 for FY 2020-21 and Rs. 41.75 Lakh for FY 2021-22 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 : 31.08.2022

For Agarwal Ravindra & Co
Chartered Accountants
FRN 0003592C



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