

Audited statement of account highlighting the financial support to teachers to attend conference/workshop and towards membership fee for professional bodies

  
Registrar  
SGT University  
Baddhera, Gurgaon



**2017-18**





**Pawan Shubham & Co.**  
CHARTERED ACCOUNTANTS

603, Laxmi Deep Building  
9 Laxmi Nagar District Centre  
Laxmi Nagar, Delhi-110092  
E-mail : pawan@pawanshubham.com  
Tel.: 011-45108755, 9312891189

**FORM NO.10B**  
**(See Rules 17-B)**

**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 **DASHMESH EDUCATIONAL CHARITABLE TRUST (Pan No. AAATD2705K)** as at 31<sup>st</sup> March, 2018, Income and Expenditure Account and Receipt and Payment Account for the year ended on that date which is in agreement with the books of account maintained by the said trust.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit. In our opinion, proper books of account have been kept by the trust so far as appears from our examination of the books for the purpose of our audit.

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:

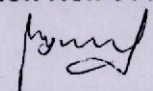
- i) In the case of the Balance Sheet, of the state of affairs of the above-mentioned trust as at 31<sup>st</sup> March, 2018,
- ii) In case of the Income & Expenditure Account, of the Surplus of Income over Expenditure for the ended on that date.
- iii) In case of the Receipt & Payment Account, of the net receipts during the year ended on that date.

The prescribed particulars are annexed hereto have been prepared by the members of the Trust who have certified the same and are broadly in agreement with the information and explanation given to us.

Place: New Delhi  
Date : 28/08/2018

**For PAWAN SHUBHAM & Co.**  
**Chartered Accountants**  
**Firm Registration No.: 011573C**



  
**(CA Pawan Kumar Agarwal)**  
**Partner**

**M. No. : 092345**

**Registrar**  
**SGT University**  
**Budhni, Buxgarh**



**ANNEXURE TO REPORT U/S 12A (b) OF THE INCOME TAX ACT, 1961, STATEMENT  
OF PARTICULARS DASHMESH EDUCATIONAL CHARITABLE TRUST**

**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.   | Rs.1,62,69,45,312/- |
| 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 purpose in India during the previous year.           | Nil                 |
| 3. Amount of Income accumulated or set apart/finally set apart for application to charitable or religious purpose, to the extent it does not exceed 15 percent of the Income derived from property held under trust wholly/in part only for such purpose. | Rs.12,43,67,347/-   |
| 4. Amount of Income eligible for exemption under section 11(1)(c) (Give details)  | Nil                 |
| 5. Amount of Income, in addition of the amount referred to in item 3 above, accumulated or set apart for specified purpose under section 11(2).   | Nil                 |
| 6. Whether the amount of Income mentioned in item 5 above, has been invested or deposited in the manner laid down in section 11(2)(b), if so, the details been invested or deposited in thereof.  | Nil                 |
| 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 section 11 (1B), if so, the details thereof.        | Nil                 |
| 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 the purpose other than charitable or religious purpose or has ceased to be accumulated or set apart for application thereto or  | Nil                 |
| 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) (iii), or   | Nil                 |
| c) Hasn't 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.                     | Nil                 |



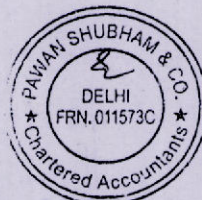
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II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT REFERED TO IN SECTION 13(3)

1. Whether any part of the Income or property of the trust was lent or continues to be let, in the previous year to any person referred to in section 13(3) (herein after 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 institution 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. No
4. Whether 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/institution during the previous year from any such person? If so, give details thereof together with the consideration paid. No
6. Whether any security or other property was sold by or on behalf of the trust/ institution 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
7. Whether any Income or property or the trust/institution 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

  
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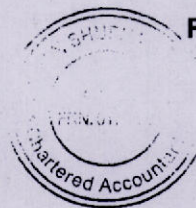
III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST. \*

| S. No. | Name and address of the concern | Where the concern is a company, number and class of shares held | Nominal value of the investment | Income from the investment | Whether the amount in col. 4 exceeded 5 per cent of the capital of the concern during the previous year-say, Yes/No |
|--------|---------------------------------|---|---------------------------------|----------------------------|---|
| 1      | 2                               | 3   | 4                               | 5                          | 6   |
|        | Nil                             | Nil   | Nil                             | Nil                        | Nil   |
| Total  |                                 |   |                                 |                            |   |

\*The investment with other public Charitable Trust, in which there are common trustee, are not considered a concern in which specified person have a substantial interest.

Place: New Delhi  
Date : 28.08.2018

For PAWAN SHUBHAM & Co.  
Chartered Accountants  
Firm Registration No.:011573C



(CA.Pawan Kumar Agarwal)  
Partner  
M. No. : 092345

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# DASHMESH EDUCATIONAL CHARITABLE TRUST

BALANCE SHEET AS AT 31ST MARCH 2018

| PARTICULARS                                 | SCHEDULES  | As At<br>31.03.2018 | As At<br>31.03.2017 |
|---|------------|---------------------|---------------------|
| <b>SOURCES OF FUNDS</b>                     |            |                     |                     |
| CORPUS FUND                                 | "A"        | 12120,81,376        | 9525,15,479         |
| SPECIAL FUND                                | "B"        | 13,36,334           | 13,07,846           |
| SECURED LOANS                               | "C"        | 10413,55,090        | 11186,98,181        |
| <b>Total</b>                                |            | <b>22547,72,800</b> | <b>20725,21,506</b> |
| <b>APPLICATION OF FUNDS</b>                 |            |                     |                     |
| <b>FIXED ASSETS</b>                         | <b>"D"</b> |                     |                     |
| Gross Block                                 |            | 31704,69,287        | 28805,64,728        |
| Less: Depreciation                          |            | 4059,05,375         | 3176,31,471         |
| Net Block                                   |            | 27645,63,912        | 25629,33,257        |
| Capital Work in Progress                    |            | 24,62,522           | 442,56,579          |
| <b>CURRENT ASSETS, LOANS &amp; ADVANCES</b> | <b>"E"</b> |                     |                     |
| Stock of consumable items                   |            | 106,77,356          | 38,81,316           |
| Cash & Bank Balances                        |            | 1100,24,066         | 855,36,830          |
| Loans & Advances                            |            | 3406,16,581         | 2046,28,317         |
|   |            | 4613,18,003         | 2940,46,463         |
| Less: Current Liabilities and Provisions    | <b>"F"</b> | 9735,71,637         | 8287,14,793         |
| Net Current Assets                          |            | (5122,53,634)       | (5346,68,330)       |
| <b>Total</b>                                |            | <b>22547,72,800</b> | <b>20725,21,506</b> |
| Accounting Policies & Notes on Accounts     | "L"        |                     |                     |

As per our report of even date attached.

For Pawan Shubham & Co.

Chartered Accountants

Firm Registration No. : 011573C

(CA Pawan Kumar Agarwal)

Partner

M.No. 092345

Place: New Delhi

Date: 28.08.2018



For Dashmesh Educational Charitable Trust

(Chairman)

(Managing Trustee)

(Treasurer)

**Registrar**  
**SGT University**  
**Budheda, Gurugram**



# DASHMESH EDUCATIONAL CHARITABLE TRUST

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2018

| PARTICULARS  | SCHEDULES | ₹                                | ₹                                |
|--|-----------|----------------------------------|----------------------------------|
|  |           | For the Year ended<br>31.03.2018 | For the Year ended<br>31.03.2017 |
| <b>INCOME</b>  |           |                                  |                                  |
| Gross Revenue  |           |                                  |                                  |
| a) Educational Activities                                  |           | 14162,63,599                     | 11183,54,024                     |
| b) Hostel Activities                                       |           | 612,24,958                       | 498,43,074                       |
| c) Mess Activities   |           | 513,52,367                       | 428,16,996                       |
| d) Hospital Activities                                     |           | 664,47,062                       | 288,38,351                       |
| e) Other Activities  |           | 68,94,560                        | 109,47,380                       |
|  |           | 16021,82,546                     | 12507,99,825                     |
| Voluntary Contribution                                     |           | 9,60,000                         | 7,52,000                         |
| Other Income   | "G"       | 593,66,217                       | 259,41,973                       |
| Increase/(Decrease) in Consumable stock                    | "H"       | 25,19,665                        | 11,51,081                        |
|  |           | 16650,28,428                     | 12786,44,879                     |
| <b>EXPENDITURE</b>   |           |                                  |                                  |
| Establishment Expenses                                     | "I"       | 7081,54,641                      | 5885,10,041                      |
| Finance Charges  | "J"       | 1467,94,323                      | 1077,36,885                      |
| Operation & Maintenance                                    | "K"       | 4620,58,659                      | 4185,80,929                      |
| Depreciation   | "D"       | 884,54,908                       | 750,59,725                       |
|  |           | 14054,62,531                     | 11898,87,580                     |
| Excess of Income Over Expenditure Carried to Balance Sheet |           | 2595,65,897                      | 887,57,299                       |

Accounting Policies & Notes on Accounts

"L"

As per our report of even date attached.

For Pawan Shubham & Co.

Chartered Accountants

Firm Registration No. : 011573C

(CA Pawan Kumar Agarwal)

Partner

M.No. 092345

Place: New Delhi

Date: 28.08.2018



For Dashmesh Educational Charitable Trust

(Chairman)

(Managing Trustee)

(Treasurer)

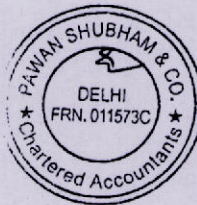
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**DASHMESH EDUCATIONAL CHARITABLE TRUST**

**SCHEDULE FORMING PART OF THE BALANCE SHEET**

| PARTICULARS   | ₹                   |                     | ₹                   |                     |
|---|---------------------|---------------------|---------------------|---------------------|
|   | As At<br>31.03.2018 |                     | As At<br>31.03.2017 |                     |
| <b><u>SCHEDULE "A"</u></b>  |                     |                     |                     |                     |
| <b>CORPUS FUND</b>  |                     |                     |                     |                     |
| Balance as per last year  | 9525,15,479         |                     | 8446,58,180         |                     |
| Add: Addition during the year   | -                   |                     | 191,00,000          |                     |
| Add: Excess of income over expenditure for the year   | 2595,65,897         | 12120,81,376        | 887,57,299          | 9525,15,479         |
|   |                     | <u>12120,81,376</u> |                     | <u>9525,15,479</u>  |
| <b><u>SCHEDULE "B"</u></b>  |                     |                     |                     |                     |
| <b>SPECIAL FUND</b>   |                     |                     |                     |                     |
| <b><u>Student Welfare Activity Fund</u></b>   |                     |                     |                     |                     |
| Balance as per last year  | 9,28,174            |                     | 10,59,070           |                     |
| Add: Received during the year   | 27,32,711           |                     | 35,20,018           |                     |
|   | 36,60,885           |                     | 45,79,088           |                     |
| Less: Expenses incurred during the year   | 27,04,070           | 9,56,815            | 36,50,914           | 9,28,174            |
| <b><u>SGT Belovent Fund</u></b>   |                     |                     |                     |                     |
| Balance as per last year  | 3,79,672            |                     | 3,79,741            |                     |
| Add: Received during the year   | -                   |                     | -                   |                     |
|   | 3,79,672            |                     | 3,79,741            |                     |
| Less: Expenses incurred during the year   | 153                 | 3,79,519            | 69                  | 3,79,672            |
|   |                     | <u>13,36,334</u>    |                     | <u>13,07,846</u>    |
| <b><u>SCHEDULE "C"</u></b>  |                     |                     |                     |                     |
| <b>SECURED LOANS</b>  |                     |                     |                     |                     |
| Over Draft from PNB   |                     | 1351,08,911         |                     | 1420,29,272         |
| Term Loan from PNB  |                     | 4100,12,374         |                     | 5161,27,363         |
| <i>(Secured against equitable mortgage of land and building of Dental College, Medical College and Hospital at Village Budhera, Gurgaon and Hypothecation of other Assets.)</i>   |                     |                     |                     |                     |
| Term Loan from PSB  |                     | 4927,28,288         |                     | 4502,67,814         |
| <i>(Secured, First Pari-Passu charge with PNB by way of equitable mortgage of immovable property of Trust and assets created under Medical cum Hospital project) and first pari-passu charge by way of Hypothecation of movable Assets present and future including wip.)</i> |                     |                     |                     |                     |
| Vehicle Loan  |                     | 35,05,517           |                     | 102,73,732          |
|   |                     | <u>10413,55,090</u> |                     | <u>11186,98,181</u> |



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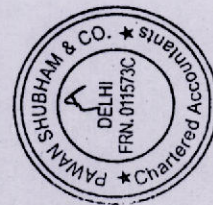


# DASHMESH EDUCATIONAL CHARITABLE TRUST

SCHEDULE "D" Fixed Assets As At 31/03/2018

| SCHEDULE "D" Fixed Assets As At 31/03/2018 |                                  |                   |             |                                  |                                 |           |                     |                    |                   |           |                     |                            |                            |
|--|----------------------------------|-------------------|-------------|----------------------------------|---------------------------------|-----------|---------------------|--------------------|-------------------|-----------|---------------------|----------------------------|----------------------------|
| S.No                                       | PARTICULARS                      | GROSS BLOCK       |             |                                  |                                 |           | DEPRECIATION        |                    |                   |           | NET BLOCK           |                            |                            |
|  |                                  | AS AT<br>1.4.2017 | ADDITION    | Addition<br>Before<br>30.09.2017 | Addition<br>After<br>30.09.2017 | Deletion  | AS AT<br>31.03.2018 | AS AT<br>1.04.2017 | For the<br>Period | Deletion  | UP TO<br>31.03.2018 | W.D.V. As<br>At 31.03.2018 | W.D.V. As<br>At 31.03.2017 |
| <b><u>(A) TANGIBLE ASSETS:</u></b>         |                                  |                   |             |                                  |                                 |           |                     |                    |                   |           |                     |                            |                            |
| 1  | LAND *<br>(Free hold)            | 3104,41,750       | 382,00,529  | -                                | 382,00,529                      | 33,800    | 3486,08,479         | -                  | -                 | -         | -                   | 3486,08,479                | 3104,41,750                |
| 2  | BUILDINGS                        | 19089,14,855      | 1299,19,220 | 624,38,981                       | 674,79,239                      | -         | 20388,34,075        | 1358,23,401        | 326,83,042        | -         | 1685,06,443         | 18703,27,632               | 17730,91,454               |
| 3  | Medical, Dental & Lab Equipments | 2551,73,869       | 300,65,851  | 120,57,195                       | 180,08,656                      | -         | 2852,39,720         | 865,12,747         | 195,29,845        | -         | 1060,42,592         | 1791,97,128                | 1686,61,122                |
| 4  | Generator                        | 103,20,391        | -           | -                                | -                               | -         | 103,20,391          | 31,62,647          | 4,90,218          | -         | 36,52,865           | 66,67,526                  | 71,57,744                  |
| 5  | Computers                        | 394,54,146        | 43,84,642   | 10,41,975                        | 33,42,667                       | -         | 438,38,788          | 199,16,833         | 68,35,345         | -         | 267,52,178          | 170,86,610                 | 195,37,313                 |
| 6  | Library Books                    | 361,64,461        | 47,36,567   | 27,58,963                        | 19,77,604                       | -         | 409,01,028          | 147,45,969         | 38,34,506         | -         | 185,80,475          | 223,20,553                 | 214,18,492                 |
| 7  | Furniture & Fixtures             | 739,96,544        | 123,16,357  | 31,76,587                        | 91,39,770                       | -         | 863,12,901          | 169,48,097         | 51,74,333         | -         | 221,22,430          | 641,90,471                 | 570,48,447                 |
| 8  | Office and General Equipments    | 1594,42,275       | 415,42,619  | 192,07,896                       | 223,34,723                      | -         | 2009,84,894         | 196,14,103         | 88,41,239         | -         | 284,55,342          | 1725,29,552                | 1398,28,172                |
| 9  | Vehicles                         | 799,99,721        | 285,34,527  | 213,30,310                       | 72,04,217                       | 9,52,651  | 1075,81,597         | 185,48,691         | 98,57,266         | 1,81,004  | 282,24,953          | 793,56,644                 | 614,51,030                 |
| <b><u>(B) INTANGIBLE ASSETS:</u></b>       |                                  |                   |             |                                  |                                 |           |                     |                    |                   |           |                     |                            |                            |
| 1  | Software                         | 66,56,714         | 11,90,700   | 4,14,000                         | 7,76,700                        | -         | 78,47,414           | 23,58,983          | 12,09,114         | -         | 35,68,097           | 42,79,317                  | 42,97,731                  |
| GRAND TOTAL                                |                                  | 28805,64,726      | 2908,91,012 | 1224,26,907                      | 1684,64,105                     | 9,86,451  | 31704,69,287        | 3176,31,471        | 884,54,908        | 1,81,004  | 4059,05,375         | 27645,63,912               | 25629,33,255               |
| Previous Year                              |                                  | 22840,52,835      | 5997,41,893 | 1094,78,281                      | 4902,63,612                     | 32,30,000 | 28805,64,728        | 2450,54,246        | 750,59,725        | 24,82,500 | 3176,31,471         | 25629,33,267               | 20389,98,589               |
| C capital work in progress                 |                                  |                   |             |                                  |                                 |           |                     |                    |                   |           |                     | 24,62,522                  | 442,56,579                 |

\* During the year Trust has exchanged a piece of land admeasuring 33 kanal 16 marla situated at Budhera Gurgaon with Guru Gobind Singh Educational Charitable Trust for another piece of land admeasuring 33 kanal 16 marla and situated at Makrola Gurgaon, without any exchange of money or other consideration. For the purpose of accounts and taxation, the cost of acquisition of original asset has been considered as full value of consideration on transfer and the stamp duty paid on registration as cost of improvement.



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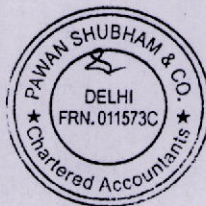
## DASHMESH EDUCATIONAL CHARITABLE TRUST

## SCHEDULE FORMING PART OF THE BALANCE SHEET

| PARTICULARS  | ₹                   |             | ₹                   |             |
|--|---------------------|-------------|---------------------|-------------|
|  | As At<br>31.03.2018 |             | As At<br>31.03.2017 |             |
| <b>SCHEDULE "E"</b>  |                     |             |                     |             |
| <b>CURRENT ASSETS, LOANS &amp; ADVANCES</b>                                |                     |             |                     |             |
| Stock of Consumables items   | 64,00,981           |             | 38,81,316           |             |
| Stock of medicines   | 42,76,375           | 106,77,356  | -                   | 38,81,316   |
| (As certified by the trustee)  |                     |             |                     |             |
| <b>Cash &amp; Bank Balances</b>  |                     |             |                     |             |
| Cash in hand   | 39,80,864           |             | 12,32,096           |             |
| Cash in hand (Student welfare activity Fund)                               | 5,507               |             | 11,507              |             |
| Balance with scheduled bank in saving A/c (Student Fund)                   | 9,51,308            |             | 9,16,667            |             |
| Balance with scheduled bank in saving A/c (Belovent Fund)                  | 3,79,519            |             | 3,79,672            |             |
| Balances with scheduled banks in current A/c                               | 237,33,271          |             | 152,88,261          |             |
| Interest accrued on FDR  | 50,16,792           |             | 38,01,822           |             |
| Fixed Deposit with Punjab National Bank                                    | 759,56,805          | 1100,24,066 | 639,06,805          | 855,36,830  |
| <b>LOANS &amp; ADVANCES</b>  |                     |             |                     |             |
| Advances recoverable in cash or in kind or<br>for the value to be received | 3293,92,304         |             | 1911,72,828         |             |
| Rent Receivable  | 5,81,643            |             | 21,04,933           |             |
| TDS Receivable   | 59,74,162           |             | 72,95,170           |             |
| Security Deposits  | 22,92,373           |             | 22,69,373           |             |
| Staff Advances   | 23,76,099           | 3406,16,581 | 17,86,013           | 2046,28,317 |
|  |                     | 4613,18,003 |                     | 2901,65,147 |

**SCHEDULE "F"****CURRENT LIABILITIES & PROVISIONS****Sundry Creditors**

|  |            |                    |            |                    |
|--|------------|--------------------|------------|--------------------|
| a) Contractor's Liabilities                    | 198,31,290 |                    | 296,86,752 |                    |
| b) Supplier's Liabilities                      | 514,87,811 | 713,19,101         | 387,65,771 | 684,52,523         |
| Security Deposit                               |            | 1265,90,679        |            | 1112,44,850        |
| Advance Rent                                   |            | 1,55,000           |            | 1,05,000           |
| Fee Received in Advance                        |            | 6080,16,216        |            | 5192,12,320        |
| Expenses Payable                               |            | 454,32,174         |            | 452,22,427         |
| Statutory Dues & Taxes Payable                 |            | 107,79,912         |            | 97,29,727          |
| Other Liabilities                              |            | 99,01,689          |            | 66,55,113          |
| Bank Balance (Cheque issued but not presented) |            | 1013,76,866        |            | 680,92,833         |
|  |            | <b>9735,71,637</b> |            | <b>8287,14,793</b> |

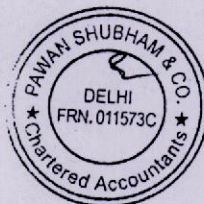


Registrar  
SGT University  
Baddhara, Gurugram



**DASHMESH EDUCATIONAL CHARITABLE TRUST**  
**SCHEDULE FORMING PART OF THE INCOME & EXPENDITURE A/C**

| PARTICULARS  | ₹<br>For the Year<br>ended<br>31.03.2018 | ₹<br>For the Year<br>ended<br>31.03.2017 |
|--|--|--|
| <b><u>SCHEDULE "G"</u></b>                             |  |  |
| <b><u>Other Income</u></b>                             |  |  |
| Interest on FDR  | 60,10,887                                | 54,94,165                                |
| Interest on others                                     | -  | 138,26,850                               |
| Interest on Income Tax Refund                          | 2,31,542                                 | 2,15,003                                 |
| Profit on exchnage/sale of Asset                       | 347,86,208                               | 4,32,500                                 |
| Rent   | 114,30,441                               | 59,73,455                                |
| Surplus on sale of Medicines*                          | 69,07,139                                | -  |
|  | <u>593,66,217</u>                        | <u>259,41,973</u>                        |
| <br><b><u>* Surplus on sale of Medicines</u></b>       |  |  |
| - Sale of Medicine                                     | 248,77,650                               | -  |
| - Closing stock  | <u>42,76,375</u>                         | <u>291,54,025</u>                        |
| Less: Purchases  | 222,46,886                               | -  |
|  | <u>69,07,139</u>                         | <u>-</u>                                 |
| <br><b><u>SCHEDULE "H"</u></b>                         |  |  |
| <b><u>Increase/(Decrease) in Consumable Stocks</u></b> |  |  |
| Opening Stock  | 38,81,316                                | 27,30,235                                |
| Closing Stock  | 64,00,981                                | 38,81,316                                |
|  | <u>25,19,665</u>                         | <u>11,51,081</u>                         |
| <br><b><u>Increase/(Decrease) in Stocks</u></b>        |  |  |
| <br><b><u>SCHEDULE "I"</u></b>                         |  |  |
| <b><u>Establishment Expenses</u></b>                   |  |  |
| Salary & Allowances                                    | 6273,09,531                              | 5304,01,830                              |
| Contribution to PF & Other Fund                        | 141,19,929                               | 85,65,921                                |
| Man Power & Security Expenses                          | 635,46,656                               | 447,37,983                               |
| Staff Welfare & Benefits                               | 31,78,525                                | 48,04,307                                |
|  | <u>7081,54,641</u>                       | <u>5885,10,041</u>                       |



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**SGT University**  
**Budhera, Gurugram**



# DASHMESH EDUCATIONAL CHARITABLE TRUST

## SCHEDULE FORMING PART OF THE INCOME & EXPENDITURE A/C

| PARTICULARS                               | ₹<br>For the Year<br>ended<br>31.03.2018 | ₹<br>For the Year<br>ended<br>31.03.2017 |
|---|--|--|
| <b><u>SCHEDULE "J"</u></b>                |  |  |
| <b><u>Finance Charges</u></b>             |  |  |
| Bank Charges                              | 8,97,296                                 | 12,28,572                                |
| Guarantee Commission & Renewal Fee        | 106,21,228                               | 38,90,679                                |
| Interest on Term Loan                     | 1191,52,808                              | 938,17,156                               |
| Interest on Overdraft                     | 75,69,054                                | 64,72,997                                |
| Interest on Others                        | 85,53,936                                | 23,27,481                                |
|   | <u>1467,94,323</u>                       | <u>1077,36,885</u>                       |
| <b><u>SCHEDULE "K"</u></b>                |  |  |
| <b><u>Operation &amp; Maintenance</u></b> |  |  |
| Advertisement Expenses                    | 881,33,962                               | 1106,49,006                              |
| Communication Expenses                    | 87,55,327                                | 63,37,996                                |
| <b><u>Seminar Expenses</u></b>            | 16,49,435                                | 11,85,056                                |
| Dental & Medical Lab Expenses             | 324,11,319                               | 263,48,003                               |
| Donation                                  | 4,51,000                                 | 10,00,000                                |
| Electricity & Generator Expenses          | 486,91,875                               | 396,29,683                               |
| Function Expenses                         | 81,53,067                                | 80,79,446                                |
| Inspection & University Charges           | 182,33,871                               | 156,66,890                               |
| Insurance Expenses                        | 30,32,771                                | 25,05,572                                |
| Kitchen Operational Expenses              | 237,67,875                               | 205,44,169                               |
| Online Journals , Magazines & Periodicals | 86,81,960                                | 4,68,139                                 |
| <b><u>Membership Fee</u></b>              | 1,50,000                                 | 2,71,000                                 |
| Printing & Stationery                     | 62,87,657                                | 52,99,671                                |
| Professional & Legal Charges              | 201,03,559                               | 169,55,386                               |
| Rent                                      | 30,09,250                                | 40,86,685                                |
| Housekeeping Expenses                     | 40,05,087                                | 38,11,455                                |
| Repair & Maintenance of Assets            | 639,81,117                               | 507,89,210                               |
| Running, Repair & Maintenance of Vehicles | 244,27,859                               | 184,03,939                               |
| Scholarship Exp                           | 724,11,359                               | 706,95,918                               |
| Student Expenses                          | 186,55,709                               | 96,76,896                                |
| Travelling & Conveyance Exp.              | 54,30,561                                | 46,21,022                                |
| Waste Disposable Charges                  | 14,40,000                                | 14,40,000                                |
| Interest on TDS                           | 1,94,039                                 | 1,15,787                                 |
|   | <u>4620,58,659</u>                       | <u>4185,80,929</u>                       |



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**Buchara, Gurugram**



## DASHMESH EDUCATIONAL CHARITABLE TRUST 2017-18

### SCHEDULE "L"

#### STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS FORMING PART OF ANNUAL ACCOUNTS FOR THE YEAR ENDED 31.03.2018.

#### I. SIGNIFICANT ACCOUNTING POLICIES

##### 1). BRIEF :

- A) The Trust is a registered public charitable Trust vide Registered Deed of Trust Dated 20.04.1999 The rules and regulation governing the Trust are primarily governed by such registered Trust Deed 20.04.1999.
- B) Object of the Trust are wholly Charitable and Public Purposes. However any surplus arising out of the operation are meant to be utilized for such Charitable and Public Purposes only.
- C) In pursuit of its objects, the Trust is managing a Dental College, Dental Hospital and General Hospital facilities for charitable and public purposes.

##### 2). RECOGNITION OF INCOME AND EXPENDITURE:

- A. Accounts are prepared on historical cost basis on going concern assumption.
- B. Revenues/Income and cost/Expenditures are generally accounted on accrual as they are earned or incurred in accordance with the generally accepted accounting principles and provisions of the Companies Act 1956 except,

##### B.1 (i) Tuition Fees:-

Tuition fees and fees received for pursuit of other curriculum activities such as library fees etc., is recognized over the relevant period. Any fees received in advance for next accounting year is not recognized as income for the year and shown as a liability in the balance sheet.

##### (ii) Hostel Fees :-

Such fees are apportioned on the basis of the period for which the fee is received. Any fees received in advance or fees outstanding at the end of the accounting period are recognized as assets or liability, as the case may be.

##### (iii) Sale of prospectus and Admission forms :-

Revenue is recognized at the time when the actual sale takes place on the concept of delivery of goods.

##### (iv) Books:

- (a) The addition of books and periodicals having value of enduring nature and forming part of Library collection is capitalized at cost.

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## DASHMESH EDUCATIONAL CHARITABLE TRUST 2017-18

(b) Books, periodicals, not covered under clause (a) are charged to Profit & Loss Accounts.

(v) Foreign Exchange Transactions:

Foreign currency transactions are recognized at the prevalent exchange rate on the date of the transactions. Foreign Assets and Liabilities are stated at the rates on the Balance Sheet date., Any gain or loss in such exchange transaction is charged of to Profit and Loss Account.

(vi) Pre-Operative Expenses :

(a) Pre-Operative Expenses incurred during the construction period before the commencement of commercial operations are allocated over the fixed assets on proportionate basis and included in the Gross Block of Assets.

(b) Any income, if any, accruing during construction period is reduced from aggregate of pre-operative expenses.

(c) Deferred revenue expenses is amortised fully in which year it is incurred.

### B.2 Voluntary Contributions:

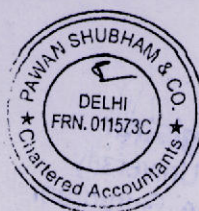
- a) Any voluntary contribution received by the Trust in cash, with the specific direction that they shall form part of the Corpus Fund of the Trust are recognized and credited to Corpus Fund.
- b) The voluntary contributions received by the Trust in cash are recognized as revenue receipt on cash basis of accounting by credit to the Profit & Loss Account.
- c) Any specific contributions received by the Trust in cash for any specific purposes is recognized as Capital Receipt under the appropriate head, signifying the purpose for which such contributions are received.
- d) Any voluntary contribution received in kind is not recognized in these accounts, but same is entered in the fixed assets register, if any.

### B.3 Reserves:

- a) A Reserve created for any specific purposes to meet any specific liability or expense or acquisition of assets, the same is kept under a separate Reserve account.
- b) Any appropriation out of Reserve is charged to such respective reserve.

## 3). FIXED ASSETS AND DEPRECIATION

- i) Fixed assets are stated at historical cost, less accumulated depreciation. The fixed assets are capitalized on the date, the asset is installed or commissioned for commercial use.



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## DASHMESH EDUCATIONAL CHARITABLE TRUST 2017-18

- ii) All direct expenses for acquisition of specific fixed assets for the purpose of capitalization is considered as part of cost. Further, all indirect expenses, wherever possible, and are directly relatable to fixed assets are apportioned with reference to total direct capital cost of different assets.
- iii) Depreciation on Fixed Assets is provided at the relevant rates of depreciation on the basis of Straight Line Method at the following rates:
- |                                    |         |
|------------------------------------|---------|
| - Buildings                        | 1.63 %  |
| - Medical, Dental & Lab Equipments | 7.07 %  |
| - Office & General Equipments      | 4.75 %  |
| - Furniture & Fixtures             | 6.33 %  |
| - Computers                        | 16.21 % |
| - Vehicles                         | 9.50 %  |
| - Library Books                    | 10.00 % |
- iv) Depreciation on additions to assets or on sale/discardment of assets before 30<sup>th</sup> September is taken as complete year and additions to assets or on sale/discardment of assets after the date of 30<sup>th</sup> September is taken as half year as the case may be.
- v) Softwares, which are integral part of the computers are capitalized as part of the computers.

#### 4). INVESTMENTS:

Investments are valued at cost. Investments are made in the specified securities as provided in section 11(5) of the Income Tax Act. 1961.

#### 5). INVENTORY:

Inventories are valued at the lower of cost or net realizable value.

#### 6). RETIREMENT BENEFITS :

Employer's Contributions to Provident Fund, Family Pension Fund are charged off to Profit & Loss Account.

#### 7). BORROWING COST:

Borrowing cost that are directly attributable to the acquisition, construction or production of qualifying assets is capitalised as part of the cost of such assets. A qualifying asset is an asset that necessarily requires a substantial period of time to get ready for intended use or sale. All other borrowing costs are recognized as expenses for the period in which they are incurred.

#### 8). PROVISION FOR INCOME TAX:

Since the objects of the trusts are public charitable which is duly recognized by the Income Tax Authorities, the income of the Trust is exempt, subject to fulfillment of specific obligation under section 11-13 of the Income Tax Act 1961., therefore, no provision of tax is made in these accounts. However, in case of any tax demand arising to the trust or as raised by the tax authorities, shall be recognized, as and when the same is crystallized.

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## II. NOTES TO ACCOUNTS:

### 1. Contingent Liabilities:

Rs.In Lakhs

| S.No. | In Favour of                       | Performance Bank Guarantee |         | Margin money against Bank Guarantee |         |
|-------|------------------------------------|----------------------------|---------|-------------------------------------|---------|
|       |                                    | 2017-18                    | 2016-17 | 2017-18                             | 2016-17 |
| 1.    | Medical Council of India           | 300.00                     | 200.00  | 30.00                               | 20.00   |
| 2.    | Govt.of Haryana Health & Education | 150.00                     | 150.00  | 15.00                               | 15.00   |
| 3.    | Ministry of Ayush                  | 150.00                     | 150.00  | 15.00                               | 15.00   |
| 4.    | Medical Council of India           | 1105.00                    | 85.00   | 119.00                              | 8.50    |
| 5.    | Punjab National Bank               | 26.20                      | 26.20   | 2.62                                | 2.62    |

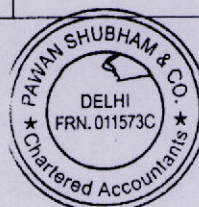
- The Capital Work in Progress of Rs. 24,62,521/- comprises building material, labour expenses, bank interest, architect fee and other related expenses of medical project.
- M/s RSV Builder P Ltd, Civil Contractor, has filed a suit of recovery of Rs.2,35,45,000/- , which has not been acknowledged by trust as debt.
- Related party disclosures:

#### A. List of related parties with whom transactions taken place during year:

| S. No. | Particulars                                    | Relationship         |
|--------|--|----------------------|
| 1      | New Age Hotels & Resorts Ltd                   | Trustee are director |
| 2      | Guru Gobind Singh Educational Charitable Trust | Common Trustee       |

#### B. Transactions during the year with related parties:

| Particulars                             | Nature of Transactions | Transactions During the Year(INR) |
|---|------------------------|-----------------------------------|
| <b>New Age Hotels &amp; Resorts Ltd</b> | Loans & Advances       |                                   |
| Opening Balance                         |                        |                                   |
| Add: Received during the year           |                        | 38000000                          |
| Add: Interest                           |                        | 3979851                           |
| Less: Paid during the the year          |                        | 42377836                          |
| Closing balance- (Debit)                |                        | 397985                            |
| <b>Guru Gobind Singh Edu Ch Trust</b>   | Loans & Advances       |                                   |
| Opening Balance                         |                        | 159757549                         |
| Add: Paid during the the year           |                        | 205369851                         |
| Less: Received during the year          |                        | 85425531                          |
| Closing balance-(Debit)                 |                        | 279701869                         |



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Baddana, Gurugram

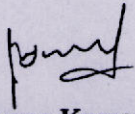


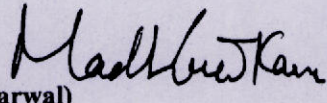
## DASHMESH EDUCATIONAL CHARITABLE TRUST 2017-18

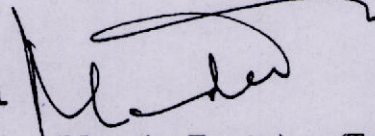
5. In the opinion of management, the aggregate value of Current Assets, Loans & Advances on realization in the ordinary course of business will not be less than the amount at which these are stated in the Balance Sheet.
6. The balances of Sundry creditors and advances are under confirmation.
7. Previous year figures have been rearranged and regrouped wherever necessary.


For PAWAN SHUBHAM & CO.  
Chartered Accountants  
Firm Registration No.: 011573C

For DASHMESH EDUCATIONAL CHARITABLE TRUST

  
(CA Pawan Kumar Agarwal)  
Partner  
M. No.092345

  
(Chairman)

  
(Managing Trustee)

  
(Treasurer)

Place: New Delhi  
Date: 28.08.2018



  
Registrar  
SGT University  
Budhera, Gurgaon



**2018-19**





**Pawan Shubham & Co.**  
CHARTERED ACCOUNTANTS

603, Laxmi Deep Building  
9 Laxmi Nagar District Centre  
Laxmi Nagar, Delhi-110092  
E-mail : pawan@pawanshubham.com  
Tel.: 011-45108755, 9312891189

**FORM NO.10B**  
**(See Rules 17-B)**

**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 **DASHMESH EDUCATIONAL CHARITABLE TRUST** (Pan No. AAATD2705K) as at 31<sup>st</sup> March, 2019, Income and Expenditure Account and Receipt and Payment Account for the year ended on that date which is in agreement with the books of account maintained by the said trust.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit. In our opinion, proper books of account have been kept by the trust so far as appears from our examination of the books for the purpose of our audit subject to comments given below:-

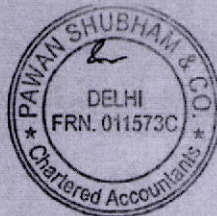
- We draw attention to note no 3 in schedule N, that the management of trust had change the useful life of assets on account of new technology is invented with effect from 01.04.2018, and computed depreciation according during the year. Due to changed in useful life of the assets, depreciation for the year 2018-19 would had been higher by Rs 17,35,53,045/- and surplus reduced by the same amount.

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-mentioned trust as at 31<sup>st</sup> March, 2019,
- ii) In case of the Income & Expenditure Account, of the Surplus of Income over Expenditure for the ended on that date.
- iii) In case of the Receipt & Payment Account, of the net receipts during the year ended on that date.

The prescribed particulars are annexed hereto have been prepared by the members of the Trust who have certified the same and are broadly in agreement with the information and explanation given to us.

Place: New Delhi  
Date : 28/09/2019



**For PAWAN SHUBHAM & Co.**  
**Chartered Accountants**  
Firm Registration Nos.: 011573C

**(CA Pawan Kumar Agarwal)**  
**Partner**

**M. No. : 092345**

**UDIN: 19092345AAAAFZ1161**

**Registrar**  
**SGT University**  
**Budhara, Gurugram**



**ANNEXURE TO REPORT U/S 12A (b) OF THE INCOME TAX ACT, 1961, STATEMENT  
OF PARTICULARS (DASHMESH EDUCATIONAL CHARITABLE TRUST)**

**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.   | Rs.2,05,06,39,181/- |
| 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 purpose in India during the previous year.           | Nil                 |
| 3. Amount of Income accumulated or set apart/finally set apart for application to charitable or religious purpose, to the extent it does not exceed 15 percent of the Income derived from property held under trust wholly/in part only for such purpose. | Rs.33,62,76,389/-   |
| 4. Amount of Income eligible for exemption under section 11(1)(c) (Give details)  | Nil                 |
| 5. Amount of Income, in addition of the amount referred to in item 3 above, accumulated or set apart for specified purpose under section 11(2).   | Nil                 |
| 6. Whether the amount of Income mentioned in item 5 above, has been invested or deposited in the manner laid down in section 11(2)(b), if so, the details been invested or deposited in thereof.  | Nil                 |
| 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 section 11 (1B), if so, the details thereof.        | Nil                 |
| 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 the purpose other than charitable or religious purpose or has ceased to be accumulated or set apart for application thereto or  | Nil                 |
| 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) (iii), or   | Nil                 |
| c) Hasn't 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.                     | Nil                 |

**Registrar**  
**SGT University**  
**Budheda, Gurugram**





II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT REFERED TO IN SECTION 13(3) (DASHMESH EDUCATIONAL CHARITABLE TRUST)

- |   |    |
|---|----|
| 1. Whether any part of the Income or property of the trust was lent or continues to be let, in the previous year to any person referred to in section 13(3) (herein after 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 institution 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.  | No |
| 4. Whether 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/institution during the previous year from any such person? If so, give details thereof together with the consideration paid.  | No |
| 6. Whether any security or other property was sold by or on behalf of the trust/ institution 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 |
| 7. Whether any Income or property or the trust/institution 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 |

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III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST. \*( DASHMESH EDUCATIONAL CHARITABLE TRUST)

| S. No. | Name and address of the concern | Where the concern is a company, number and class of shares held | Nominal value of the investment | Income from the investment | Whether the amount in col. 4 exceeded 5 per cent of the capital of the concern during the previous year-say, Yes/No |
|--------|---------------------------------|---|---------------------------------|----------------------------|---|
| 1      | 2                               | 3   | 4                               | 5                          | 6   |
|        | Nil                             | Nil   | Nil                             | Nil                        | Nil   |
| Total  |                                 |   |                                 |                            |   |

\*The investment with other public Charitable Trust, in which there are common trustee, are not considered a concern in which specified person have a substantial interest.

Place: New Delhi  
Date : 28.09.2019



For PAWAN SHUBHAM & Co.  
Chartered Accountants  
Firm Registration No.:011573C

(CA.Pawan Kumar Agarwal)  
Partner

M. No. : 092345

UDIN: 19092345AAAAFZ1161

Registrar  
SGT University  
Budaheal, Gurugram



# DASHMESH EDUCATIONAL CHARITABLE TRUST

## BALANCE SHEET AS AT 31ST MARCH 2019

| PARTICULARS                             | SCHEDULES | ₹<br>As At<br>31.03.2019 | ₹<br>As At<br>31.03.2018 |
|---|-----------|--------------------------|--------------------------|
| <b><u>SOURCES OF FUNDS</u></b>          |           |                          |                          |
| Corpus Fund                             | "A"       | 1,498,062,765            | 1,212,081,377            |
| Special Fund                            | "B"       | 2,615,886                | 1,336,334                |
| Secured Loans                           | "C"       | 603,376,268              | 1,041,355,090            |
| Current Liabilities                     | "D"       | 1,026,665,665            | 837,079,269              |
| Other Liabilities                       | "E"       | 211,700,670              | 136,492,368              |
| <b>Total</b>                            |           | <b>3,342,421,254</b>     | <b>3,228,344,438</b>     |
| <b><u>APPLICATION OF FUNDS</u></b>      |           |                          |                          |
| Property, Plant & Equipments            | "F"       |                          |                          |
| Gross Block                             |           | 3,470,351,843            | 3,170,469,287            |
| Less: Depreciation                      |           | 703,932,401              | 405,905,375              |
| Net Block                               |           | 2,766,419,442            | 2,764,563,912            |
| Capital Work in Progress                |           | 1,084,287                | 2,462,522                |
| Current Assets, Loans & Advances        | "G"       |                          |                          |
| Stock of consumable items               |           | 4,328,300                | 10,677,356               |
| Cash & Bank Balances                    |           | 200,983,288              | 110,024,067              |
| Loans & Advances                        |           | 369,605,937              | 340,616,581              |
| <b>Total</b>                            |           | <b>3,342,421,254</b>     | <b>3,228,344,438</b>     |
| Accounting Policies & Notes on Accounts | "N"       |                          |                          |

As per our report of even date attached.

For Pawan Shubham & Co.

Chartered Accountants

Firm Registration No. : 011573C

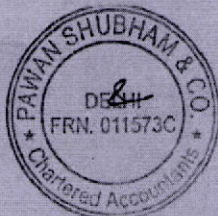
(CA Pawan Kumar Agarwal)  
Partner

M.No. 092346

UDIN: 19092345 AAAA FY 1889

Place: New Delhi

Date: 28.09.2019



For Dashmesh Educational Charitable Trust

(Chairman)

(Managing Trustee)

(Treasurer)

**Registrar**  
SGT University  
Budhera, Gurugram



# DASHMESH EDUCATIONAL CHARITABLE TRUST

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2019

| PARTICULARS  | SCHEDULES | ₹<br>As At<br>31.03.2019 | ₹<br>As At<br>31.03.2018 |
|--|-----------|--------------------------|--------------------------|
| <b>INCOME</b>  |           |                          |                          |
| Educational Activities                                     |           | 1,873,187,128            | 1,416,263,599            |
| Hospital Activities  |           | 97,452,971               | 91,324,712               |
| Hostel Activities  |           | 81,835,068               | 61,224,958               |
| Mess Activities  |           | 59,806,088               | 51,352,367               |
| Other Activities   |           | 7,258,764                | 6,894,560                |
|  |           | 2,119,540,019            | 1,627,060,196            |
| Voluntary Contribution                                     |           | 8,500,000                | 960,000                  |
| Other Income   | "H"       | 18,988,521               | 52,459,078               |
|  |           | 2,147,028,540            | 1,680,479,274            |
| <b>EXPENDITURE</b>   |           |                          |                          |
| Establishment Expenses                                     | "I"       | 883,414,937              | 708,154,641              |
| Finance Charges  | "J"       | 109,030,072              | 146,794,322              |
| Operation & Maintenance                                    | "K"       | 323,120,087              | 272,262,874              |
| Enrollment Expenses  |           | 116,199,133              | 88,133,962               |
| Student Expenses   | "L"       | 123,259,644              | 119,632,334              |
| Decrease/(Increase) in Consumable stock                    | "M"       | 6,400,981                | (2,519,665)              |
| Depreciation   | "F"       | 299,622,298              | 88,454,908               |
|  |           | 1,861,047,152            | 1,420,913,376            |
| Excess of Income Over Expenditure Carried to Balance Sheet |           | 285,981,388              | 259,565,898              |

Accounting Policies & Notes on Accounts

"N"

As per our report of even date attached,

For Pawan Shubham & Co.

Chartered Accountants

Firm Registration No. : 011573C

For Dashmesh Educational Charitable Trust

(CA Pawan Kumar Agarwal)

Partner

M.No. 092345

Place: New Delhi

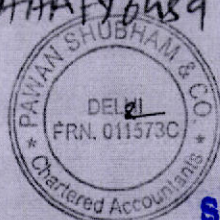
Date: 28.09.2019

(Chairman)

(Managing Trustee)

(Treasurer)

UDIN: 19092345AAAAFY6489



**Registrar**  
SGT University  
Budhera, Gurugram

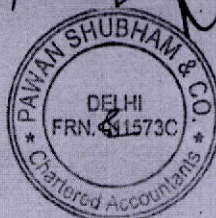


# DASHMESH EDUCATIONAL CHARITABLE TRUST

## SCHEDULE FORMING PART OF THE BALANCE SHEET

| PARTICULARS  | ₹                   |                      | ₹                   |                      |
|--|---------------------|----------------------|---------------------|----------------------|
|  | As At<br>31.03.2019 |                      | As At<br>31.03.2018 |                      |
| <b>SCHEDULE "A"</b>  |                     |                      |                     |                      |
| <b>Corpus Fund</b>   |                     |                      |                     |                      |
| Balance as per last year   | 1,212,081,377       |                      | 952,515,479         |                      |
| Add: Excess of income over expenditure for the year                                  | 285,981,390         | 1,498,062,767        | 259,565,898         | 1,212,081,377        |
|  |                     | <u>1,498,062,767</u> |                     | <u>1,212,081,377</u> |
| <b>SCHEDULE "B"</b>  |                     |                      |                     |                      |
| <b>Special Fund</b>  |                     |                      |                     |                      |
| <b>Student Welfare Activity Fund</b>   |                     |                      |                     |                      |
| Balance as per last year   | 956,815             |                      | 928,174             |                      |
| Add: Received during the year  | 2,553,735           |                      | 2,732,711           |                      |
|  | 3,510,550           |                      | 3,660,885           |                      |
| Less: Expenses incurred during the year  | 1,374,065           | 2,136,485            | 2,704,070           | 956,815              |
|  |                     |                      |                     |                      |
| <b>SGT Benevolent Fund</b>   |                     |                      |                     |                      |
| Balance as per last year   | 379,519             |                      | 379,672             |                      |
| Add: Received during the year  | 379,519             |                      | 379,672             |                      |
|  | 118                 | 379,401              | 153                 | 379,519              |
| Less: Expenses incurred during the year  |                     |                      |                     |                      |
|  |                     |                      |                     |                      |
| <b>Pushpanjali Award</b>   |                     |                      |                     |                      |
| Balance as per last year   | -                   |                      | -                   |                      |
| Add: Received during the year  | 100,000             | 100,000              | -                   | -                    |
|  |                     | <u>2,615,886</u>     |                     | <u>1,336,334</u>     |
| <b>SCHEDULE "C"</b>  |                     |                      |                     |                      |
| <b>Secured Loans</b>   |                     |                      |                     |                      |
| Over Draft from PNB  |                     | 58,588,530           |                     | 135,108,911          |
| Term Loan with PNB   |                     |                      |                     |                      |
| - Payable within 12 Months   | 48,058,452          |                      | 242,167,040         |                      |
| - Payable after 12 Months  | 116,285,882         | 164,344,334          | 167,845,334         | 410,012,374          |
| Term Loan from PSB   |                     |                      |                     |                      |
| - Payable within 12 Months   | 74,838,160          |                      | 117,946,330         |                      |
| - Payable after 12 Months  | 294,557,305         | 369,395,465          | 374,781,958         | 492,728,288          |
| (Loans from Bank against hypothecation of all movable & immovable property of trust) |                     |                      |                     |                      |
| Vehicle Loan   |                     |                      |                     |                      |
| - Payable within 12 Months   | 4,797,199           |                      | 3,505,517           |                      |
| - Payable after 12 Months  | 6,250,740           | 11,047,939           | -                   | 3,505,517            |
| (Against hypothecation of vehicles)  |                     | <u>603,376,268</u>   |                     | <u>1,041,355,090</u> |

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Budhera, Gurugram





# DASHMESH EDUCATIONAL CHARITABLE TRUST

## SCHEDULE FORMING PART OF THE BALANCE SHEET

| PARTICULARS | ₹          |  | ₹          |  |
|-------------|------------|--|------------|--|
|             | As At      |  | As At      |  |
|             | 31.03.2019 |  | 31.03.2018 |  |

### SCHEDULE "D"

#### Current Liabilities & Provisions

##### Sundry Creditors

|  |            |               |            |             |
|--|------------|---------------|------------|-------------|
| a) Contractors' Liabilities                    | 20,706,850 | 83,753,594    | 19,831,290 | 71,319,101  |
| b) Suppliers' Liabilities                      | 63,046,744 | 118,000       | 51,487,811 | 155,000     |
| Advance Rent                                   |            | 847,903,246   |            | 608,016,216 |
| Fee Received in Advance                        |            | 56,963,799    |            | 45,432,174  |
| Expenses Payable                               |            | 12,248,895    |            | 10,779,912  |
| Statutory Dues & Taxes Payable                 |            | 25,678,131    |            | 101,376,866 |
| Bank Balance (Cheque issued but not presented) |            | 1,026,665,665 |            | 837,079,269 |

### SCHEDULE "E"

#### Other Liabilities

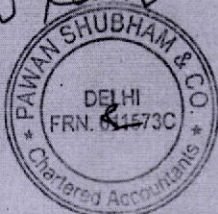
|                        |             |  |             |  |
|------------------------|-------------|--|-------------|--|
| Security Deposit       | 158,739,289 |  | 126,590,679 |  |
| Provision for Gratuity | 46,461,203  |  |             |  |
| Alumni Association     | 3,190,318   |  | 9,901,689   |  |
| Other Liabilities      | 3,309,860   |  |             |  |
|                        | 211,700,670 |  | 136,492,368 |  |

### SCHEDULE "G"

#### CURRENT ASSETS, LOANS & ADVANCES

|  |             |             |             |             |
|--|-------------|-------------|-------------|-------------|
| Stock of medicines   | 4,328,300   | 4,328,300   | 4,276,375   | 10,677,356  |
| Stock of Consumables items<br>(As certified by the trustee)                |             |             | 6,400,981   |             |
| Cash & Bank Balances   |             |             | 3,980,864   |             |
| Cash in hand   | 1,485,364   |             | 5,507       |             |
| Cash in hand (Student welfare activity Fund)                               | 1,093,513   |             | 951,308     |             |
| Balance with scheduled bank in saving A/c (Student Fund)                   | 964,972     |             | 379,519     |             |
| Balance with scheduled bank in saving A/c (Benevolent Fund)                | 379,401     |             | 23,733,271  |             |
| Balances with scheduled banks in current A/c                               | 38,224,421  |             | 5,016,793   |             |
| Interest accrued on FDR  | 7,678,812   |             |             |             |
| Fixed Deposit with Punjab National Bank                                    | 70,000,000  |             |             |             |
| Fixed Deposit with Punjab National Bank lien mark for BG                   | 81,156,805  | 200,983,288 | 75,956,805  | 110,024,067 |
| Loans & Advances   |             |             |             |             |
| Advances recoverable in cash or in kind or<br>for the value to be received | 350,449,861 |             | 329,392,304 |             |
| Rent Receivable  | 906,951     |             | 581,643     |             |
| TDS Receivable   | 7,531,104   |             | 5,974,162   |             |
| Security Deposits  | 7,947,568   |             | 2,292,373   |             |
| Staff Advances   | 2,770,453   | 369,605,937 | 2,376,099   | 340,616,581 |
|  |             | 574,917,525 |             | 461,318,004 |

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Budhora, Punjab

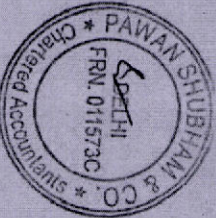




DASHMESH EDUCATIONAL CHARITABLE TRUST

₹

| GROSS BLOCK              |                                  |                   |             |  |                                 |           |                     |                    |                   |           |                     |                            | DEPRECIATION               |  |  |  | NET BLOCK |  |
|--------------------------|----------------------------------|-------------------|-------------|--|---------------------------------|-----------|---------------------|--------------------|-------------------|-----------|---------------------|----------------------------|----------------------------|--|--|--|-----------|--|
| S.No                     | PARTICULARS                      | AS AT<br>1.4.2018 | ADDITION    | Addition on or<br>Before<br>30.09.2018 | Addition<br>After<br>30.09.2018 | Deletion  | AS AT<br>31.03.2019 | AS AT<br>1.04.2018 | For the<br>Period | Deletion  | UP TO<br>31.03.2019 | W.D.V. As<br>At 31.03.2019 | W.D.V. As<br>At 31.03.2018 |  |  |  |           |  |
| (A) TANGIBLE ASSETS:     |                                  |                   |             |  |                                 |           |                     |                    |                   |           |                     |                            |                            |  |  |  |           |  |
| 1                        | LAND (Free hold)                 | 348,608,482       | 109,209,921 | 104,052,218                            | 5,157,703                       | -         | 457,818,403         | -                  | -                 | -         | -                   | 457,818,403                | 348,608,482                |  |  |  |           |  |
| 2                        | BUILDINGS                        | 2,038,834,075     | 53,603,833  | 28,022,707                             | 25,581,126                      | -         | 2,092,437,908       | 168,506,443        | 83,185,894        | -         | 251,692,337         | 1,840,745,571              | 1,870,327,632              |  |  |  |           |  |
| 3                        | Medical, Dental & Lab Equipments | 285,239,720       | 35,436,104  | 13,112,313                             | 22,323,791                      | -         | 320,675,824         | 106,042,592        | 102,930,940       | -         | 208,973,532         | 111,702,292                | 179,197,128                |  |  |  |           |  |
| 4                        | Generator                        | 10,320,391        | -           | -                                      | -                               | -         | 10,320,391          | 3,652,865          | 2,064,078         | -         | 5,716,943           | 4,603,448                  | 6,667,526                  |  |  |  |           |  |
| 5                        | Computers                        | 43,838,788        | 7,024,536   | 966,920                                | 6,057,616                       | -         | 50,863,324          | 26,752,178         | 12,285,917        | -         | 39,038,095          | 11,825,229                 | 17,086,610                 |  |  |  |           |  |
| 6                        | Library Books                    | 40,901,026        | 3,664,655   | 1,357,195                              | 2,307,460                       | -         | 44,565,683          | 18,580,475         | 14,470,651        | -         | 33,051,126          | 11,514,557                 | 22,320,553                 |  |  |  |           |  |
| 7                        | Furniture & Fixtures             | 86,312,901        | 16,904,773  | 4,187,256                              | 12,717,517                      | -         | 103,217,674         | 22,122,430         | 24,214,728        | -         | 46,337,158          | 56,880,516                 | 64,190,471                 |  |  |  |           |  |
| 8                        | Office and General Equipments    | 200,984,894       | 58,673,637  | 15,089,337                             | 43,784,300                      | -         | 259,858,531         | 28,455,342         | 33,995,201        | -         | 62,450,543          | 197,407,986                | 172,529,552                |  |  |  |           |  |
| 9                        | Vehicles                         | 107,581,597       | 16,967,185  | 14,114,789                             | 2,852,396                       | 1,913,098 | 122,635,684         | 28,224,953         | 23,895,636        | 1,595,272 | 50,525,317          | 72,110,367                 | 79,356,644                 |  |  |  |           |  |
| (B) INTANGIBLE ASSETS:   |                                  |                   |             |  |                                 |           |                     |                    |                   |           |                     |                            |                            |  |  |  |           |  |
| 1                        | Software                         | 7,847,414         | 111,007     | 11,007                                 | 100,000                         | -         | 7,958,421           | 3,568,097          | 2,579,251         | -         | 6,147,348           | 1,811,073                  | 4,279,317                  |  |  |  |           |  |
| GRAND TOTAL              |                                  | 3,170,469,290     | 301,795,651 | 180,913,742                            | 120,881,909                     | 1,913,098 | 3,470,351,843       | 405,905,375        | 299,622,296       | 1,595,272 | 703,932,399         | 2,766,419,444              | 2,764,563,915              |  |  |  |           |  |
| Previous Year            |                                  | 2,880,564,726     | 290,891,012 | 122,426,907                            | 168,464,105                     | 986,451   | 3,170,469,287       | 317,631,471        | 88,454,908        | 181,004   | 405,906,375         | 2,764,563,912              | 2,562,933,255              |  |  |  |           |  |
| Capital work in progress |                                  |                   |             |  |                                 |           |                     |                    |                   |           |                     | 1,084,287                  | 2,462,522                  |  |  |  |           |  |



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SGT University  
Bhadra: C



**DASHMESH EDUCATIONAL CHARITABLE TRUST**  
**SCHEDULE FORMING PART OF THE INCOME & EXPENDITURE A/C**

| PARTICULARS | ₹<br>As At<br>31.03.2019 | ₹<br>As At<br>31.03.2018 |
|-------------|--------------------------|--------------------------|
|-------------|--------------------------|--------------------------|

**SCHEDULE "H"**

|                                  |            |            |
|----------------------------------|------------|------------|
| <b><u>Other Income</u></b>       | 10,850,622 | 6,010,887  |
| Interest on FDR                  | -          | 231,542    |
| Interest on Income Tax Refund    | 315,174    | 34,786,208 |
| Profit on exchnage/sale of Asset | 7,557,631  | 11,430,441 |
| Rent                             | 114,591    | -          |
| Insurance Claim                  | 150,503    | -          |
| Training Charges                 | 18,988,521 | 52,459,078 |

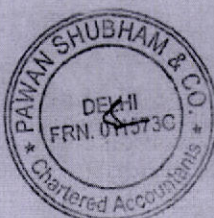
**SCHEDULE "I"**

|                                      |             |             |
|--------------------------------------|-------------|-------------|
| <b><u>Establishment Expenses</u></b> | 741,960,599 | 627,309,531 |
| Salary & Allowances                  | 17,648,775  | 14,119,929  |
| Contribution to PF & Other Fund      | 46,461,203  | -           |
| Provision for Gratuity               | 73,943,027  | 63,546,656  |
| Man Power & Security Expenses        | 3,401,333   | 3,178,525   |
| Staff Welfare & Benefits             | 883,414,937 | 708,154,641 |

**SCHEDULE "J"**

|                                    |             |             |
|------------------------------------|-------------|-------------|
| <b><u>Finance Charges</u></b>      | 1,164,032   | 897,296     |
| Bank Charges                       | 3,766,938   | 10,621,228  |
| Guarantee Commission & Renewal Fee | 93,663,285  | 119,152,808 |
| Interest on Term Loan              | 3,424,806   | 7,569,054   |
| Interest on Overdraft              | 7,011,011   | 8,553,936   |
| Interest on Others                 | 109,030,072 | 146,794,322 |

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**Budhara, Gurugram**



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**18/04/20**



# DASHMESH EDUCATIONAL CHARITABLE TRUST

## SCHEDULE FORMING PART OF THE INCOME & EXPENDITURE A/C

| PARTICULARS                               | ₹                   | ₹                   |
|---|---------------------|---------------------|
|   | As At<br>31.03.2019 | As At<br>31.03.2018 |
| <b>SCHEDULE "K"</b>                       |                     |                     |
| <b>Operation &amp; Maintenance</b>        |                     |                     |
| Communication Expenses                    | 7,338,189           | 8,755,327           |
| Dental & Medical Lab Expenses             | 37,684,017          | 32,411,319          |
| Donation                                  | 13,756,000          | 451,000             |
| Electricity & Generator Expenses          | 58,720,830          | 48,691,875          |
| Function Expenses                         | 9,253,364           | 8,153,067           |
| Insurance Expenses                        | 3,633,392           | 3,032,771           |
| Kitchen Operational Expenses              | 27,226,201          | 23,767,875          |
| <b>Membership Fee</b>                     | 1,215,730           | 150,000             |
| Purchases of Medicines                    | 22,466,657          | 17,970,511          |
| Printing & Stationery                     | 7,565,715           | 6,287,657           |
| Professional & Legal Charges              | 29,087,808          | 20,103,559          |
| Rent                                      | 4,657,420           | 3,009,250           |
| Housekeeping Expenses                     | 5,840,455           | 4,005,087           |
| Repair & Maintenance of Assets            | 58,089,460          | 63,981,117          |
| Running, Repair & Maintenance of Vehicles | 29,713,261          | 24,427,859          |
| Travelling & Conveyance Exp.              | 4,974,083           | 5,430,561           |
| Waste Disposable Charges                  | 1,576,800           | 1,440,000           |
| Interest on TDS                           | 320,705             | 194,039             |
|   | <u>323,120,087</u>  | <u>272,262,874</u>  |

## SCHEDULE "L"

### Student Expenses

|   |                    |                    |
|---|--------------------|--------------------|
| Scholarship Exp                           | 74,082,316         | 72,411,359         |
| Student Expenses                          | 26,596,375         | 18,655,709         |
| Inspection & University Charges           | 13,034,652         | 18,233,871         |
| Online Journals , Magazines & Periodicals | 6,631,464          | 8,681,960          |
| <b>Seminar Expenses</b>                   | 2,914,837          | 1,649,435          |
|   | <u>123,259,644</u> | <u>119,632,334</u> |

## SCHEDULE "M"

### Increase/(Decrease) in Consumable Stocks

|               |           |           |
|---------------|-----------|-----------|
| Opening Stock | 6,400,981 | 3,881,316 |
| Closing Stock | -         | 6,400,981 |

### Increase/(Decrease) in Stocks

|  |                    |                  |
|--|--------------------|------------------|
|  | <u>(6,400,981)</u> | <u>2,519,665</u> |
|--|--------------------|------------------|

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Budhera, Gurugram





# DASHMESH EDUCATIONAL CHARITABLE TRUST 2018-19

## SCHEDULE "N"

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS FORMING PART OF ANNUAL ACCOUNTS FOR THE YEAR ENDED 31.03.2019.

### I. SIGNIFICANT ACCOUNTING POLICIES

#### 1. BRIEF:

The Trust Dashmesh Educational Charitable Trust is a registered public charitable Trust vide Registered Deed of Trust Dated 20.04.1999 The rules and regulation governing the Trust are primarily governed by such registered Trust Deed dated 20.04.1999.

Object of the Trust are wholly Charitable and Public Purposes. Any surplus arising out of the operation are meant to be utilized for such Charitable and Public Purposes only.

In pursuit of its objects, the Trust is managing a Dental College, Dental Hospital, General Hospital for charitable and public purposes and Shree Guru Gobind Singh Tricentenary University (SGT University) for educational activities purposes.

#### 2. RECOGNITION OF INCOME AND EXPENDITURE:

Accounts are prepared on historical cost basis on going concern assumption.

Revenues/Income and cost/Expenditures are generally accounted on accrual as they are earned or incurred in accordance with the generally accepted accounting principles.

##### **Tuition Fee:**

Tuition fees and other fees received for pursuit of other curriculum activities such as library fees, hostel fee, transport fee etc., is recognized over the relevant period. Any fees received in advance for next accounting year is not recognized as income for the year and shown as a liability in the Annual Balance Sheet.

For sale of prospectus and Admission forms revenue is recognized at the time when the actual sale takes place on the concept of delivery of goods.

##### **Books:**

The addition of books and periodicals having value of enduring nature and forming part of Library collection is capitalized at cost. Rest all are charged to Income & Expenditure Accounts.

##### **Foreign Exchange Transactions:**

Foreign currency transactions are recognized at the prevalent exchange rate on the date of the transactions. Foreign Assets and Liabilities are stated at the rates on the Balance Sheet date., Any gain or loss in such exchange transaction is charged off to Income & Expenditure Account.

##### **Voluntary Contributions:**

Any voluntary contribution received by the Trust with the specific direction that they shall form part of the Corpus Fund of the Trust are recognized and credited to Corpus Fund. Other voluntary contributions received by the Trust are recognized as revenue receipt.

However, any voluntary contribution received in kind is not recognized in books of accounts, but is recorded in the fixed assets register, if any.

Any specific contributions received by the Trust for any specific purposes is recognized as Capital Receipt under the appropriate head, signifying the purpose for which such contributions are received.

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Budhara, Gurugram





## DASHMESH EDUCATIONAL CHARITABLE TRUST 2018-19

### 3 PROPERTY, PLANT AND EQUIPMENTS:

Property, Plant and Equipment are stated at historical cost, less accumulated depreciation. The fixed assets are capitalized on the date, the asset is installed or commissioned for use,

All direct expenses for acquisition of specific fixed assets for the purpose of capitalization is considered as part of cost. Further, all indirect expenses, wherever possible, and are directly relatable to fixed assets are apportioned with reference to total direct capital cost of different assets.

#### DEPRECIATION:

The trust has reviewed the useful life of assets and found that assets life is over stretched and in a fast-changing technological world most of the equipment are rendered obsolete as soon as new technology is invented. Hence, effective 1<sup>st</sup> April 2018, in order to have a realistic & true representation of assets management has amended the useful life of asses as a result the charge of depreciation for the years is higher by Rs.17,35,53,045/- as compared to previous methodology and surplus reduced by the same amount. The following are the changes:

| Name of Assets                    | Earlier Life | Revised Life |
|-----------------------------------|--------------|--------------|
| - Buildings                       | 61           | 25           |
| - Medical, Dental & Lab Equipment | 14           | 3            |
| - Office & General Equipment      | 21           | 7            |
| - Furniture & Fixtures            | 16           | 4            |
| - Computers/Software              | 6            | 3            |
| - Vehicles                        | 11           | 5            |
| - Library Books                   | 10           | 3            |
| - Generator                       | 21           | 5            |

Depreciation on property, plant and equipment is provided at the relevant rates of depreciation on the basis of Straight-Line Method at the following rates:

| Name of Assets                    | Revised Rate | Earlier Rate |
|-----------------------------------|--------------|--------------|
| - Buildings                       | 4.00%        | 1.63 %       |
| - Medical, Dental & Lab Equipment | 33.33%       | 7.07 %       |
| - Office & General Equipment      | 14.29%       | 4.75 %       |
| - Furniture & Fixtures            | 25.00%       | 6.33 %       |
| - Computers/Software              | 33.33%       | 16.21 %      |
| - Vehicles                        | 20.00%       | 9.50 %       |
| - Library Books                   | 33.33%       | 10.00 %      |
| -Generator                        | 20.00%       | 4.75 %       |

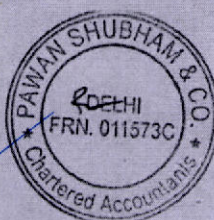
Depreciation on additions to assets or on sale/discardment of assets before 1<sup>st</sup> October is taken as complete year and additions to assets or on sale/discardment of assets after the date of 30<sup>th</sup> September is taken as half year as the case may be.

Software's, which are integral part of the computers are capitalized as part of the computers.

### 4.INVESTMENTS:

Investments are valued at cost. Investments are made in the specified securities as provided in section 11(5) of the Income Tax Act. 1961.

Registrar  
SGT University  
Budhha, Gurugram





## DASHMESH EDUCATIONAL CHARITABLE TRUST 2018-19

### 5. INVENTORY:

Inventories meant for re-sale are valued at the lower of cost or net realizable value. However, consumables bought for internal consumption are expensed out in the year of purchase.

### 6. RETIREMENT BENEFITS:

Employer's Contributions to Provident Fund, Family Pension Fund are charged off to Income & Expenditure Account. In addition, provision also made in books for payment of gratuity worked out as per provisions of Payment of Gratuity Act.

### 7. BORROWING COST:

Borrowing cost that are directly attributable to the acquisition, construction or production of qualifying assets is capitalized as part of the cost of such assets. A qualifying asset is an asset that necessarily requires a substantial period of time to get ready for intended use or sale. All other borrowing costs are recognized as expenses for the period in which they are incurred.

### 8. PROVISION FOR INCOME TAX:

Since the objects of the trusts are public charitable which is duly recognized by the Income Tax Authorities, the income of the Trust is exempt, subject to fulfillment of specific obligation under section 11-13 of the Income Tax Act 1961., therefore, no provision of tax is made in these accounts. However, in case of any tax demand arising to the trust or as raised by the tax authorities, shall be recognized, as and when the same is crystallized.

### 9. Schedule of Contingent Liabilities:

#### Contingent Liabilities:

Rs. In Lakhs

| S.No. | In Favour of                        | Performance Bank Guarantee |         | Margin money against Bank Guarantee |         |
|-------|-------------------------------------|----------------------------|---------|-------------------------------------|---------|
|       |                                     | 2018-19                    | 2017-18 | 2018-19                             | 2017-18 |
| 1.    | Medical Council of India            | 300.00                     | 200.00  | 30.00                               | 20.00   |
| 2.    | Govt. of Haryana Health & Education | 150.00                     | 150.00  | 15.00                               | 15.00   |
| 3.    | Ministry of Ayush                   | 150.00                     | 150.00  | 15.00                               | 15.00   |
| 4.    | Medical Council of India            | 1105.00                    | 85.00   | 119.00                              | 8.50    |
| 5.    | Punjab National Bank                | 26.92                      | 26.92   | 2.69                                | 2.69    |

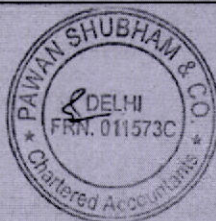
10. The Capital Work in Progress of Rs. 10,84,287/- comprises building material, labour expenses and other related expenses of medical project.

### 11. Related party disclosures:

a. List of related parties with whom transactions taken place during year:

| S. No. | Particulars                                    | Relationship         |
|--------|--|----------------------|
| 1      | New Age Hotels & Resorts Ltd                   | Trustee are director |
| 2      | Guru Gobind Singh Educational Charitable Trust | Common Trustee       |

Registrar  
SGT University  
Buddha, Gurugram





# DASHMESH EDUCATIONAL CHARITABLE TRUST 2018-19

**b. Transactions during the year with related parties:**

| Particulars                             | Nature of Transactions | Transactions During the Year Rs. |
|---|------------------------|----------------------------------|
| <b>New Age Hotels &amp; Resorts Ltd</b> | Unsecured loan         |                                  |
| Opening Balance (Debit)                 |                        | 3,97,985                         |
| Less: Received during the year          |                        | 9,22,14,349                      |
| Less: Interest credited during the year |                        | 36,67,945                        |
| Add: Paid during the year               |                        | 9,54,84,309                      |
| Closing balance                         |                        | 0.00                             |
| <b>Guru Gobind Singh Edu. Ch Trust</b>  | Loans & Advances       |                                  |
| Opening Balance                         |                        | 27,97,01,869                     |
| Add: Paid during the year               |                        | 5,57,92,090                      |
| Less: Received during the year          |                        | 2,32,15,842                      |
| Closing balance                         |                        | 31,22,78,117                     |

12. M/s RSV Builder Pvt Ltd, Civil Contractor, has filed a suit for recovery of Rs.2,35,45,000/- and case has been awarded in favour of RSV Builder P Ltd an amount of Rs.1,19,07,43/- with interest @ 6% since commencement of arbitration proceedings by sole arbitrator wide verdict dated 26/02/2018. Out of this an amount equivalent to 50% of principal amount that is Rs.59,53,522/- has already been paid to party, as directed by Delhi High Court wide order dated 31/05/2018, rest of the amount has been recorded in books as liability. The case is still at appeal level with Delhi High Court..

13. In the opinion of management, the aggregate value of Current Assets, Loans & Advances on realization in the ordinary course of business will not be less than the amount at which these are stated in the Balance Sheet.

14. The balances of Sundry creditors and advances are under confirmation.

15. Previous year figures have been rearranged and regrouped wherever necessary.

**For PAWAN SHUBHAM & CO.**

Chartered Accountants

Firm Registration Nos.: 011573C

(CA Pawan Kumar Agarwal)

Partner

**For DASHMESH EDUCATIONAL CHARITABLE TRUST**

(Chairman)

(Managing Trustee)

(Treasurer)

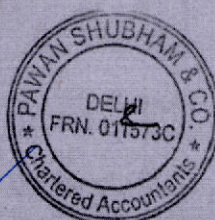
M. No.092345

UDIN: 19092345AAAFY6489

Place: New Delhi

Date: 28.09.2019

**Registrar**  
SGT University  
Buzhera, Gurugram







WSS  
PROTECTING YOUR FUTURE

Mob. + 91-9953047444

9999813222

9811610333

# Western Security Solutions

NH-8, Hari Nagar, Near Under, Pass, Gurgaon (Hr.) 122001

E-mail: westernsecuritysolutions@gmail.com

To

The Registrar,

SGT University,

Gurugram.

Sub: Approval for the grant for the research

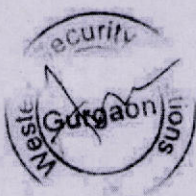
Dear Sir,

Reference to your application dated 30/7/18 Western Security Solutions, Gurugram is please to inform you that the company has sanctioned Rs 10 Lakhs for the research project titled: A newer method of risk assessment for early inconspicuous malignant area in oral potentially malignant diseases through quantified reflected light by a novel optical tool by Dr. G N Suma and Dr. Astha Chaudhry.

The finances will be released on six month basis in installment after getting satisfactory progress report of the research through the university authorities.

Thank you,

Regards,



  
**Registrar**  
**SGT University**  
**Budhera, Gurugram**



**2019-20**





**Pawan Shubham & Co.**  
CHARTERED ACCOUNTANTS

603, Laxmi Deep Building  
9, District Center  
Laxmi Nagar, Delhi-110092  
Pawan@pawanshubham.com  
Tel 011-45108755

**FORM NO.10B**  
(See Rules 17-B)

**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 **DASHMESH EDUCATIONAL CHARITABLE TRUST (Pan No. AAATD2705K)** as at 31<sup>st</sup> March, 2020, Income and Expenditure Account and Receipt and Payment Account for the year ended on that date which is in agreement with the books of account maintained by the said trust.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit. In our opinion, proper books of account have been kept by the trust so far as appears from our examination of the books for the purpose of our audit.

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:

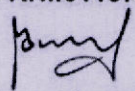
- i) In the case of the Balance Sheet, of the state of affairs of the above-mentioned trust as at 31<sup>st</sup> March, 2020,
- ii) In case of the Income & Expenditure Account, of the Surplus of Income over Expenditure for the ended on that date.
- iii) In case of the Receipt & Payment Account, of the net receipts during the year ended on that date.

The prescribed particulars are annexed hereto have been prepared by the members of the Trust who have certified the same and are broadly in agreement with the information and explanation given to us.

Place: New Delhi  
Date : 29-12-2020

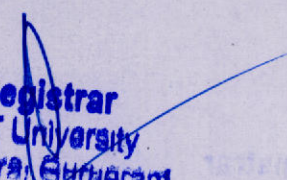
For **PAWAN SHUBHAM & Co.**  
Chartered Accountants  
(FRN.:011573C)



  
(Pawan Kumar Agarwal)  
Partner

M. No.: 092345

UDIN : 20092345AAAAHM2126

  
**Registrar**  
**SGT University**  
**Budhera, Gurugram**



**ANNEXURE TO REPORT U/S 12A (b) OF THE INCOME TAX ACT, 1961, 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.   | Rs.2,40,27,93,343/- |
| 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 purpose in India during the previous year.           | Nil                 |
| 3. Amount of Income accumulated or set apart/finally set apart for application to charitable or religious purpose, to the extent it does not exceed 15 percent of the Income derived from property held under trust wholly/in part only for such purpose. | Rs. 42,34,49,559/-  |
| 4. Amount of Income eligible for exemption under section 11(1)(c) (Give details)  | Nil                 |
| 5. Amount of Income, in addition of the amount referred to in item 3 above, accumulated or set apart for specified purpose under section 11(2).   | Nil                 |
| 6. Whether the amount of Income mentioned in item 5 above, has been invested or deposited in the manner laid down in section 11(2)(b), if so, the details been invested or deposited in thereof.  | Nil                 |
| 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 section 11 (1B), if so, the details thereof.        | Nil                 |
| 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 the purpose other than charitable or religious purpose or has ceased to be accumulated or set apart for application thereto or  | Nil                 |
| 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) (iii), or   | Nil                 |
| c) Hasn't 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.                     | Nil                 |

**Registrar**  
**SGT University**  
Budheda, Gurugram





II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT REFERED TO IN SECTION 13(3)

1. Whether any part of the Income or property of the trust was lent or continues to be let, in the previous year to any person referred to in section 13(3) (herein after 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 institution 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. Yes

| Particulars           | Nature Of Transactions | Transactions during the Year (in Rs.) |
|-----------------------|------------------------|---------------------------------------|
| Expenditure           |                        |                                       |
| Manmohan Singh Chawla | Remuneration           | 24,00,000                             |
| Amrit Singh Chawla    | Consultancy Fee        | 4,35,000                              |

4. Whether 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/institution during the previous year from any such person? If so, give details thereof together with the consideration paid. No
6. Whether any security or other property was sold by or on behalf of the trust/ institution 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
7. Whether any Income or property or the trust/institution 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



Registrar  
SGT University  
Budhera, Gurugram



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. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST. \***

| S. No. | Name and address of the concern | Where the concern is a company, number and class of shares held | Nominal value of the investment | Income from the investment | Whether the amount in col. 4 exceeded 5 per cent of the capital of the concern during the previous year-say, Yes/No |
|--------|---------------------------------|---|---------------------------------|----------------------------|---|
| 1      | 2                               | 3   | 4                               | 5                          | 6   |
|        | Nil                             | Nil   | Nil                             | Nil                        | Nil   |
| Total  |                                 |   |                                 |                            |   |

\*The investment with other public Charitable Trust, in which there are common trustee, are not considered a concern in which specified person have a substantial interest.

Place: New Delhi

Date : 29-12-2020

For PAWAN SHUBHAM & Co.  
Chartered Accountants  
Firm Registration No.:011573C



(CA. Pawan Kumar Agarwal)  
Partner  
M. No. 092345

UDIN : 20092346AAAAHM2126

Registrar  
SGT University  
Buhara, Gurugram



# DASHMESH EDUCATIONAL CHARITABLE TRUST

## BALANCE SHEET AS AT 31ST MARCH 2020

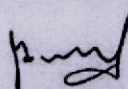
| PARTICULARS                             | Note | ₹<br>As At<br>31.03.2020 | ₹<br>As At<br>31.03.2019 |
|---|------|--------------------------|--------------------------|
| <b><u>SOURCES OF FUNDS</u></b>          |      |                          |                          |
| Corpus Fund                             | 1    | 1,832,671,356            | 1,498,062,767            |
| Special Fund                            | 2    | 1,692,321                | 2,615,886                |
| Secured Loans                           | 3    | 514,841,641              | 603,376,268              |
| Current Liabilities & Other Liabilities | 4    | 1,714,511,986            | 1,313,978,620            |
| Provisions                              | 5    | 65,600,493               | 46,461,203               |
| <b>Total</b>                            |      | <b>4,129,317,797</b>     | <b>3,464,494,744</b>     |
| <b><u>APPLICATION OF FUNDS</u></b>      |      |                          |                          |
| Property, Plant & Machinery             | 6    |                          |                          |
| Gross Block                             |      | 3,962,672,841            | 3,470,351,843            |
| Less: Depreciation                      |      | 997,853,516              | 703,932,399              |
| Net Block                               |      | 2,964,819,325            | 2,766,419,444            |
| Capital Work in Progress                |      | 3,988,425                | 1,084,287                |
| Current Assets, Loans & Advances        | 7    |                          |                          |
| Stock of consumable items               |      | 13,758,519               | 4,328,300                |
| Fee Receivable                          |      | 148,947,812              | 122,073,488              |
| Cash & Bank Balances                    |      | 502,669,251              | 200,983,288              |
| Loans & Advances                        |      | 495,134,465              | 369,605,937              |
| <b>Total</b>                            |      | <b>4,129,317,797</b>     | <b>3,464,494,744</b>     |
| Accounting Policies & Notes on Accounts | 15   |                          |                          |

As per our report of even date attached.

For Pawan Shubham & Co.

Chartered Accountants

Firm Registration No. : 011573C

  
(CA Pawan Kumar Agarwal)  
Partner

M.No. 092345

UDIN: 20092345AAAAHN7734

Place: New Delhi

Date: 29-12-2020



(Chairman)

For Dashmesh Educational Charitable Trust

(Managing Trustee)

(Treasurer)

**Registrar**  
**SGT University**  
**Budhera, Gurugram**



# DASHMESH EDUCATIONAL CHARITABLE TRUST

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2020

| PARTICULARS  | SCHEDULES | ₹<br>As At<br>31.03.2020 | ₹<br>As At<br>31.03.2019 |
|--|-----------|--------------------------|--------------------------|
| <b>INCOME</b>  |           |                          |                          |
| Educational Activities                                     |           | 2,162,135,759            | 1,873,187,128            |
| Hospital Activities  |           | 94,207,313               | 97,452,971               |
| Hostel Activities  |           | 94,624,893               | 81,835,068               |
| Mess Activities  |           | 69,011,332               | 59,806,088               |
| Other Activities   |           | 8,327,318                | 7,258,764                |
|  |           | 2,428,306,615            | 2,119,540,019            |
| Increase/(Decrease) in Consumable stock                    | 8         | 6,954,446                | (8,400,981)              |
| Voluntary Contribution                                     |           |                          | 8,500,000                |
| Other Income   | 9         | 37,122,599               | 18,988,521               |
|  |           | <u>2,472,383,660</u>     | <u>2,140,627,559</u>     |
| <b>EXPENDITURE</b>   |           |                          |                          |
| Establishment Expenses                                     | 10        | 1,040,307,504            | 883,414,937              |
| Finance Charges  | 11        | 61,285,756               | 109,030,072              |
| Operation & Maintenance                                    | 12        | 501,319,372              | 336,154,739              |
| Advertisement Expenses                                     |           | 108,023,784              | 116,199,133              |
| Student Expenses   | 13        | 126,149,683              | 110,224,992              |
| Research & Development Expenses                            | 14        | 2,086,138                | -                        |
| Depreciation   | 6         | 298,602,834              | 299,622,296              |
|  |           | <u>2,137,775,071</u>     | <u>1,854,646,169</u>     |
| Excess of Income Over Expenditure Carried to Balance Sheet |           | <u>334,608,589</u>       | <u>285,981,390</u>       |
| Accounting Policies & Notes on Accounts                    | 15        |                          |                          |

As per our report of even date attached.

For Pawan Shubham & Co.

Chartered Accountants

Firm Registration No. : 011573C

(CA Pawan Kumar Agarwal)

Partner

M.No. 092345

Place: New Delhi

Date: 29-12-2020

UDIN : 20092345 AAA AHN 7734

For Dashmesh Educational Charitable Trust

(Chairman)

(Managing Trustee)

(Treasurer)



Registrar  
SGT University  
Budhera, Gurugram



# DASHMESH EDUCATIONAL CHARITABLE TRUST

## SCHEDULE FORMING PART OF THE BALANCE SHEET

| PARTICULARS  | ₹<br>As At<br>31.03.2020 | ₹<br>As At<br>31.03.2019 |
|--|--------------------------|--------------------------|
| <b>Note 1</b>  |                          |                          |
| <b>Corpus Fund</b>   |                          |                          |
| Balance as per last year   | 1,498,062,767            | 1,212,081,377            |
| Add: Excess of income over expenditure for the year  | 334,608,589              | 285,981,390              |
|  | <u>1,832,671,356</u>     | <u>1,498,062,767</u>     |
| <b>Note 2</b>  |                          |                          |
| <b>Special Fund</b>  |                          |                          |
| <b>Student Welfare Activity Fund</b>   |                          |                          |
| Balance as per last year   | 2,136,485                | 956,815                  |
| Add: Received during the year  | 476,889                  | 2,553,735                |
|  | <u>2,613,374</u>         | <u>3,510,550</u>         |
| Less: Expenses incurred during the year  | 1,021,053                | 1,374,065                |
|  | <u>1,592,321</u>         | <u>2,136,485</u>         |
| <b>SGT Benevolent Fund</b>   |                          |                          |
| Balance as per last year   | 379,401                  | 379,519                  |
| Add: Received during the year  | -                        | -                        |
|  | <u>379,401</u>           | <u>379,519</u>           |
| Less: Expenses incurred during the year  | 379,401                  | 118                      |
|  | <u>379,401</u>           | <u>379,401</u>           |
| <b>Pushpanjali Award</b>   |                          |                          |
| Balance as per last year   | 100,000                  | -                        |
| Add: Received during the year  | -                        | 100,000                  |
|  | <u>100,000</u>           | <u>100,000</u>           |
|  | <u>1,692,321</u>         | <u>2,615,886</u>         |
| <b>Note 3</b>  |                          |                          |
| <b>Secured Loans</b>   |                          |                          |
| Over Draft from PNB  | 122,010,631              | 58,588,530               |
| Term Loan with PNB   |                          |                          |
| - Payable within 12 Months   | 66,200,000               | 48,058,452               |
| - Payable after 12 Months  | 50,768,476               | 116,285,882              |
| (Secured against equitable mortgage of land and building of Dental College, Medical College and Hospital at Village Budhera, Gurgaon and Hypothecation of other Assets.)   | <u>116,968,476</u>       | <u>164,344,334</u>       |
| Term Loan from PSB   |                          |                          |
| - Payable within 12 Months   | 164,184,000              | 74,838,160               |
| - Payable after 12 Months  | 88,063,322               | 294,557,305              |
| (Secured, First Pari-Passu charge with PNB by way of equitable mortgage of immovable property of Trust and assets created under Medical cum Hospital project) and first pari-passu charge by way of Hypothecation of movable Assets present and future including wip.) | <u>252,247,322</u>       | <u>369,395,465</u>       |
| Vehicle Loan   |                          |                          |
| - Payable within 12 Months   | 13,125,340               | 4,797,199                |
| - Payable after 12 Months  | 10,489,872               | 6,250,740                |
| (Secured against Hypothecation of Vehicles.)   | <u>23,615,212</u>        | <u>11,047,939</u>        |
|  | <u>514,841,641</u>       | <u>603,376,268</u>       |



**Registrar**  
**SGT University**  
**Budhera, Gurugram**



Note "6" Property, Plant & Machinery As At 31/03/2020

| S.No                     | PARTICULARS                      | GROSS BLOCK       |             |  |                                 |           | DEPRECIATION        |                    |                   |           | NET BLOCK           |                            |                            |
|--------------------------|----------------------------------|-------------------|-------------|--|---------------------------------|-----------|---------------------|--------------------|-------------------|-----------|---------------------|----------------------------|----------------------------|
|                          |                                  | AS AT<br>1.4.2018 | ADDITION    | Addition on or<br>Before<br>30.08.2019 | Addition<br>After<br>30.08.2019 | Deletion  | AS AT<br>31.03.2020 | AS AT<br>1.04.2019 | For the<br>Period | Deletion  | UP TO<br>31.03.2020 | W.D.V. As<br>At 31.03.2020 | W.D.V. As<br>At 31.03.2019 |
| (A) TANGIBLE ASSETS:     |                                  |                   |             |  |                                 |           |                     |                    |                   |           |                     |                            |                            |
| 1                        | LAND (Free hold)                 | 457,818,402       | 340,720,754 | 184,580,039                            | 146,130,715                     | -         | 798,539,156         | -                  | -                 | -         | -                   | 798,539,156                | 457,818,403                |
| 2                        | BUILDINGS*                       | 2,092,437,908     | 17,284,439  | 10,887,434                             | 6,397,005                       | 2,407,044 | 2,107,315,303       | 251,692,337        | 84,260,954        | -         | 335,953,281         | 1,771,362,012              | 1,840,745,571              |
| 3                        | Medical, Dental & Lab Equipments | 320,675,824       | 46,687,196  | 3,330,206                              | 43,356,990                      | 81,400    | 367,281,620         | 208,973,532        | 81,872,538        | 81,400    | 290,864,670         | 76,416,950                 | 111,702,292                |
| 4                        | Generator                        | 10,320,391        | 513,951     | 513,951                                | -                               | -         | 10,834,342          | 5,716,943          | 2,166,868         | -         | 7,883,811           | 2,950,531                  | 4,603,448                  |
| 5                        | Computers                        | 50,863,324        | 8,927,135   | 2,339,375                              | 6,587,760                       | -         | 59,790,459          | 38,038,095         | 15,462,302        | -         | 54,500,367          | 5,290,062                  | 11,825,229                 |
| 6                        | Library Books                    | 44,585,683        | 4,777,646   | 2,961,681                              | 1,815,965                       | -         | 48,343,329          | 33,051,126         | 14,193,109        | -         | 47,244,235          | 2,089,095                  | 11,514,557                 |
| 7                        | Furniture & Fixtures             | 103,217,674       | 12,172,438  | 3,136,703                              | 9,035,735                       | -         | 115,390,112         | 46,337,158         | 27,718,061        | -         | 74,055,219          | 41,334,893                 | 56,880,516                 |
| 8                        | Office and General Equipments    | 259,858,531       | 31,707,328  | 13,979,684                             | 17,727,684                      | -         | 291,565,859         | 62,450,543         | 40,386,004        | -         | 102,836,547         | 188,729,312                | 197,407,968                |
| 9                        | Vehicles                         | 122,635,684       | 33,317,387  | 21,051,737                             | 12,265,650                      | 4,268,368 | 151,684,703         | 50,525,317         | 29,066,133        | 4,268,368 | 75,323,082          | 76,361,621                 | 72,110,367                 |
| (B) INTANGIBLE ASSETS:   |                                  |                   |             |  |                                 |           |                     |                    |                   |           |                     |                            |                            |
|                          | Software                         | 7,958,421         | 3,301,486   | 2,270,554                              | 1,030,932                       | 331,949   | 10,927,958          | 6,147,348          | 3,376,865         | 331,949   | 9,192,264           | 1,735,894                  | 1,811,073                  |
| GRAND TOTAL              |                                  | 3,470,361,842     | 499,409,760 | 255,061,344                            | 244,348,416                     | 7,088,761 | 3,982,672,841       | 703,932,398        | 298,602,834       | 4,681,717 | 987,853,516         | 2,964,819,325              | 2,766,419,444              |
| Previous Year            |                                  | 3,170,469,290     | 301,795,661 | 180,913,742                            | 120,881,909                     | 1,913,098 | 3,470,361,843       | 406,906,376        | 299,622,296       | 1,596,272 | 703,832,399         | 2,766,419,444              | 2,764,563,916              |
| Capital work in progress |                                  |                   |             |  |                                 |           |                     |                    |                   |           |                     | 3,988,425                  | 1,084,287                  |

\* Rs. 2407044 excess booked in Previous Year, Now reversed due to settlement with the party.

\*\* The Capital Work in Progress of Rs. 39,86,425\* comprises building material, labor expenses and other related expenses of project.



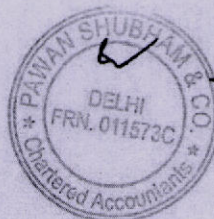
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**DASHMESH EDUCATIONAL CHARITABLE TRUST**

**SCHEDULE FORMING PART OF THE BALANCE SHEET**

| PARTICULARS   | ₹                   |                      | ₹                   |                      |
|---|---------------------|----------------------|---------------------|----------------------|
|   | As At<br>31.03.2020 |                      | As At<br>31.03.2019 |                      |
| <b>Note 4</b>   |                     |                      |                     |                      |
| <b>Current Liabilities &amp; Other Liabilities</b>  |                     |                      |                     |                      |
| Sundry Creditors  |                     |                      |                     |                      |
| a) Contractors' Liabilities   | 18,920,867          |                      | 20,706,850          | 83,753,594           |
| b) Suppliers' Liabilities   | 77,533,641          | 96,454,508           | 63,046,744          | 118,000              |
| Advance Rent  |                     | 118,000              |                     | 969,976,734          |
| Fee Received in Advance   |                     | 1,323,835,976        |                     | 56,963,799           |
| Expenses Payable  |                     | 63,012,264           |                     | 12,248,895           |
| Statutory Dues & Taxes Payable  |                     | 15,387,924           |                     | 25,678,131           |
| Bank Balance (Cheque issued but not presented)  |                     | -                    |                     | 158,739,289          |
| Security Deposit  |                     | 210,850,527          |                     | 3,190,318            |
| Alumni Association  |                     | 3,863,576            |                     | 3,309,860            |
| Other Liabilities   |                     | -                    |                     | -                    |
| Unutilised R & D Grant  |                     | 989,211              |                     | -                    |
|   |                     | <u>1,714,511,986</u> |                     | <u>1,313,978,620</u> |
| <b>Note 5</b>   |                     |                      |                     |                      |
| <b>Provisions</b>   |                     |                      |                     |                      |
| Provision for Employee's Long Term Benefits   |                     | 65,600,493           |                     | 46,461,203           |
|   |                     | <u>65,600,493</u>    |                     | <u>46,461,203</u>    |
| <b>Note 7</b>   |                     |                      |                     |                      |
| <b>CURRENT ASSETS, LOANS &amp; ADVANCES</b>   |                     |                      |                     |                      |
| Stock of medicines  | 6,804,073           |                      | 4,328,300           |                      |
| Stock of Consumables Items  | 6,954,446           | 13,758,519           | -                   | 4,328,300            |
| (As certified by the trustee)   |                     |                      |                     |                      |
| Fee Receivable  |                     | 148,947,812          |                     | 122,073,488          |
| <b>Cash &amp; Bank Balances</b>   |                     |                      |                     |                      |
| Cash in hand  | 4,130,193           |                      | 2,578,877           |                      |
| Balance with scheduled bank*  | 34,596,030          |                      | 39,568,794          |                      |
| Interest accrued on Term Deposits   | 9,637,618           |                      | 7,678,812           |                      |
| Term Deposit with Bank**  | 454,305,410         | 502,669,251          | 151,156,805         | 200,983,288          |
| *(includes an amount of Rs.52,22,227 (Py Rs.66,93,512) against Specific funds)                            |                     |                      |                     |                      |
| **(includes Rs. 789,56,805 (Py 811,56,805) margin of Bank Guarantees and Marked with lien for securities) |                     |                      |                     |                      |
| <b>Loans &amp; Advances</b>   |                     |                      |                     |                      |
| Advances recoverable in cash or in kind or<br>for the value to be received                                | 476,940,122         |                      | 350,449,861         |                      |
| Rent Receivable   | 1,248,772           |                      | 906,951             |                      |
| TDS Receivable  | 5,732,784           |                      | 7,531,104           |                      |
| Security Deposits   | 9,263,668           |                      | 7,947,568           |                      |
| Staff Advances & Imprest  | 1,949,119           | 495,134,465          | 2,770,453           | 369,605,937          |
|   |                     | <u>1,160,510,047</u> |                     | <u>696,991,013</u>   |

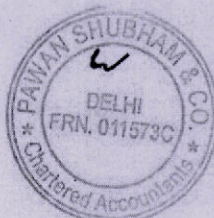


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**DASHMESH EDUCATIONAL CHARITABLE TRUST**  
**SCHEDULE FORMING PART OF THE INCOME & EXPENDITURE A/C**

| PARTICULARS                              | ₹<br>As At<br>31.03.2020 | ₹<br>As At<br>31.03.2019 |
|--|--------------------------|--------------------------|
| <b>Note 8</b>                            |                          |                          |
| Increase/(Decrease) in Consumable Stocks |                          |                          |
| Opening Stock                            | -                        | 6,400,981                |
| Closing Stock                            | 6,954,446                | -                        |
| Increase/(Decrease) in Stocks            | <u>6,954,446</u>         | <u>(6,400,981)</u>       |
| <b>Note 9</b>                            |                          |                          |
| <b>Other Income</b>                      |                          |                          |
| Conference & Consultancy Charges         | 1,075,258                | -                        |
| Interest on Term Deposit                 | 25,238,872               | 10,850,622               |
| Interest on Income Tax Refund            | 955,614                  | -                        |
| Profit on exchange/sale of asset         | -                        | 315,174                  |
| Rent                                     | 8,852,001                | 7,557,631                |
| Insurance Claim                          | -                        | 114,591                  |
| Training Charges                         | 1,000,854                | 150,503                  |
|  | <u>37,122,599</u>        | <u>18,988,521</u>        |
| <b>Note 10</b>                           |                          |                          |
| <b>Establishment Expenses</b>            |                          |                          |
| Salary & Allowances                      | 903,605,782              | 741,960,599              |
| Contribution to PF & Other Fund          | 20,449,955               | 17,048,775               |
| Man Power & Security Expenses            | 88,402,908               | 73,943,027               |
| Staff Welfare & Benefits                 | 8,709,569                | 3,401,333                |
| Provision for Employee Benefits          | 19,139,290               | 46,461,203               |
|  | <u>1,040,307,504</u>     | <u>883,414,937</u>       |
| <b>Note 11</b>                           |                          |                          |
| <b>Finance Charges</b>                   |                          |                          |
| Bank Charges                             | 1,663,178                | 1,164,032                |
| Guarantee Commission & Renewal Fee       | 1,133,981                | 3,766,938                |
| Interest on Term Loan                    | 56,625,989               | 93,663,285               |
| Interest on Overdraft                    | 1,862,608                | 3,424,806                |
| Interest on Others                       | -                        | 7,011,011                |
|  | <u>61,285,756</u>        | <u>109,030,072</u>       |



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**DASHMESH EDUCATIONAL CHARITABLE TRUST**

**SCHEDULE FORMING PART OF THE INCOME & EXPENDITURE A/C**

| PARTICULARS                               | ₹                   | ₹                   |
|---|---------------------|---------------------|
|   | As At<br>31.03.2020 | As At<br>31.03.2019 |
| <b>Note 12</b>                            |                     |                     |
| <b>Operation &amp; Maintenance</b>        |                     |                     |
| Communication Expenses                    | 7,998,390           | 7,338,189           |
| Dental & Medical Lab Expenses             | 51,063,780          | 37,684,017          |
| Donation (Without Contribution to Corpus) | 8,882,628           | 13,756,000          |
| Electricity & Generator Expenses          | 69,947,771          | 58,720,830          |
| Festivities Expenses                      | 7,600,612           | 9,253,364           |
| Insurance Expenses                        | 4,026,041           | 3,633,392           |
| Inspection & University Charges           | 10,993,842          | 13,034,652          |
| Kitchen Operational Expenses              | 38,976,573          | 27,226,201          |
| Membership Fee                            | 1,287,202           | 1,215,730           |
| Purchases of Medicines                    | 30,165,998          | 22,466,657          |
| Printing & Stationery                     | 9,210,936           | 7,565,715           |
| Professional & Legal Charges              | 45,061,240          | 29,087,808          |
| Rent                                      | 9,374,542           | 4,657,420           |
| Housekeeping Expenses                     | 7,509,279           | 5,840,455           |
| Repair & Maintenance of Assets            | 155,367,985         | 58,089,460          |
| Running, Repair & Maintenance of Vehicles | 34,244,882          | 29,713,261          |
| Travelling & Conveyance Exp.              | 7,457,253           | 4,974,083           |
| Waste Disposable Charges                  | 1,780,952           | 1,576,800           |
| Interest on TDS                           | 369,466             | 320,705             |
|   | <b>501,319,372</b>  | <b>336,154,739</b>  |

**Note 13**

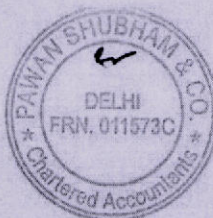
**Student Expenses**

|  |                    |                    |
|--|--------------------|--------------------|
| Scholarship Exp                          | 80,653,393         | 74,082,316         |
| Student Expenses                         | 35,606,957         | 26,596,375         |
| Online Journals, Magazines & Periodicals | 5,852,260          | 6,631,464          |
| Seminar Expenses                         | 4,037,073          | 2,914,837          |
|  | <b>126,149,683</b> | <b>110,224,992</b> |

**Note 14**

**Research & Development Expenses**

|   |                  |          |
|---|------------------|----------|
| Financial support to faculty for conference | 361,071          | -        |
| Incentives for research publications        | 1,507,832        | -        |
| Lab consumables for research                | 217,235          | -        |
|   | <b>2,086,138</b> | <b>-</b> |



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## DASHMESH EDUCATIONAL CHARITABLE TRUST 2019-20

NOTE "15"

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS FORMING PART OF ANNUAL ACCOUNTS FOR THE YEAR ENDED 31.03.2020.

### I. SIGNIFICANT ACCOUNTING POLICIES

#### **1. BRIEF:**

The Trust Dashmesh Educational Charitable Trust is a registered public charitable Trust vide Registered Deed of Trust Dated 20.04.1999 The rules and regulation governing the Trust are primarily governed by such registered Trust Deed dated 20.04.1999.

Object of the Trust are wholly Charitable and Public Purposes. Any surplus arising out of the operation are meant to be utilized for such Charitable and Public Purposes only.

In pursuit of its objects, the Trust is managing Shree Guru Gobind Singh Tricentenary University (SGT University) including Medical & Dental College, Non- Medical Colleges, Dental Hospital, General Hospital for charitable and educational activities purpose.

The Trust is registered u/s 12A vide registration No. 599294 order dated 25/08/2000.

The Exemption u/s 80G (5) (vi) was last granted vide letter no. DEL-DE21150-18112009/2331 dated 18/11/2009 for the period from A.Y. 2010-11 to 2012-13.

#### **2. RECOGNITION OF INCOME AND EXPENDITURE:**

Accounts are prepared on historical cost basis on going concern assumption.

Revenues/Income and cost/Expenditures are generally accounted on accrual as they are earned or incurred in accordance with the generally accepted accounting principles.

##### **Tuition Fee:**

Tuition fees and other fees received for pursuit of other curriculum activities such as library fees, hostel fee, transport fee etc., is recognized over the relevant period. Any fees received in advance for next accounting year is not recognized as income for the year and shown as a liability in the Annual Balance Sheet.

For sale of prospectus and Admission forms revenue is recognized at the time when the actual sale takes place on the concept of delivery of goods.

##### **Books:**

The addition of books and periodicals having value of enduring nature and forming part of Library collection is capitalized at cost. Rest all are charged to Income & Expenditure Accounts.

##### **Foreign Exchange Transactions:**

Foreign currency transactions are recognized at the prevalent exchange rate on the date of the transactions. Foreign Assets and Liabilities are stated at the rates on the Balance Sheet date., Any gain or loss in such exchange transaction is charged off to Income & Expenditure Account.

##### **Voluntary Contributions:**

Any voluntary contribution received by the Trust with the specific direction that they shall form part of the Corpus Fund of the Trust are recognized and credited to Corpus Fund. Other voluntary contributions received by the Trust are recognized as revenue receipt.

However, any voluntary contribution received in kind is not recognized in books of accounts, but is recorded in the fixed assets register, if any.

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## DASHMESH EDUCATIONAL CHARITABLE TRUST 2019-20

Any specific contributions received by the Trust for any specific purposes is recognized as Capital Receipt under the appropriate head, signifying the purpose for which such contributions are received

### 3.PROPERTY, PLANT AND EQUIPMENTS:

Property, Plant and Equipment are stated at historical cost, less accumulated depreciation. The fixed assets are capitalized on the date, the asset is installed or commissioned for use,

All direct expenses for acquisition of specific fixed assets for the purpose of capitalization is considered as part of cost. Further, all indirect expenses, wherever possible, and are directly relatable to fixed assets are apportioned with reference to total direct capital cost of different assets.

#### DEPRECIATION:

The trust has reviewed the useful life of assets and found that assets life is over stretched and in a fast-changing technological world most of the equipment are rendered obsolete as soon as new technology is invented. Hence, effective 1<sup>st</sup> April 2018, in order to have a realistic & true representation of assets following changes have been made:

| Name of Assets                    | Earlier Life | Revised Life |
|-----------------------------------|--------------|--------------|
| - Buildings                       | 61           | 25           |
| - Medical, Dental & Lab Equipment | 14           | 3            |
| - Office & General Equipment      | 21           | 7            |
| - Furniture & Fixtures            | 16           | 4            |
| - Computers/Software              | 6            | 3            |
| - Vehicles                        | 11           | 5            |
| - Library Books                   | 10           | 3            |
| - Generator                       | 21           | 5            |

Depreciation on property, plant and equipment is provided at the relevant rates of depreciation on the basis of Straight-Line Method at the following rates:

|                                   |        |
|-----------------------------------|--------|
| - Buildings                       | 4.00%  |
| - Medical, Dental & Lab Equipment | 33.33% |
| - Office & General Equipment      | 14.29% |
| - Furniture & Fixtures            | 25.00% |
| - Computers/Software              | 33.33% |
| - Vehicles                        | 20.00% |
| - Library Books                   | 33.33% |
| -Generator                        | 20.00% |



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## DASHMESH EDUCATIONAL CHARITABLE TRUST 2019-20

Depreciation on additions to assets or on sale/discardment of assets before 1<sup>st</sup> October is taken as complete year and additions to assets or on sale/discardment of assets after the date of 30<sup>th</sup> September is taken as half year as the case may be.

Software's, which are integral part of the computers are capitalized as part of the computers.

### 4. INVESTMENTS:

Investments are valued at cost. Investments are made in the specified securities as provided in section 11(5) of the Income Tax Act. 1961.

### 5. INVENTORY:

Inventories meant for re-sale are valued at the lower of cost or net realizable value. However, consumables bought for internal consumption are expensed out in the year of purchase.

### 6. RETIREMENT BENEFITS:

Employer's Contributions to Provident Fund, Family Pension Fund are charged off to Income & Expenditure Account. In addition, provision also made in books for payment of gratuity worked out as per provisions of Payment of Gratuity Act.

### 7. BORROWING COST:

Borrowing cost that are directly attributable to the acquisition, construction or production of qualifying assets is capitalized as part of the cost of such assets. A qualifying asset is an asset that necessarily requires a substantial period of time to get ready for intended use or sale. All other borrowing costs are recognized as expenses for the period in which they are incurred.

### 8. PROVISION FOR INCOME TAX:

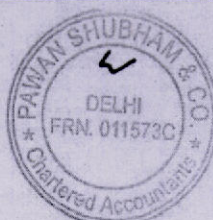
Since the objects of the trusts are public charitable which is duly recognized by the Income Tax Authorities, the income of the Trust is exempt, subject to fulfillment of specific obligation under section 11-13 of the Income Tax Act 1961., therefore, no provision of tax is made in these accounts. However, in case of any tax demand arising to the trust or as raised by the tax authorities, shall be recognized, as and when the same is crystallized.

### 9. SCHEDULE OF CONTINGENT LIABILITIES:

#### Contingent Liabilities:

Rs. In Lakhs

| S.No. | In Favour of                        | Performance Bank Guarantee |         | Margin money against Bank Guarantee |         |
|-------|-------------------------------------|----------------------------|---------|-------------------------------------|---------|
|       |                                     | 2019-20                    | 2018-19 | 2019-20                             | 2018-19 |
| 1.    | Medical Council of India            | 300.00                     | 300.00  | 30.00                               | 30.00   |
| 2.    | Govt. of Haryana Health & Education | 150.00                     | 150.00  | 15.00                               | 15.00   |



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## DASHMESH EDUCATIONAL CHARITABLE TRUST 2019-20

|    |                          |         |         |        |        |
|----|--------------------------|---------|---------|--------|--------|
| 3. | Ministry of Ayush        | 150.00  | 150.00  | 15.00  | 15.00  |
| 4. | Medical Council of India | 1105.00 | 1105.00 | 119.00 | 119.00 |
| 5. | Punjab National Bank     | 26.92   | 26.92   | 2.69   | 2.69   |

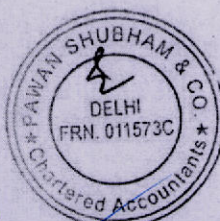
### 10. Related party disclosures:

#### a. List of related parties with whom transactions taken place during year:

| S. No. | Particulars                                    | Relationship         |
|--------|--|----------------------|
| 1      | New Age Hotels & Resorts Ltd                   | Trustee are director |
| 2      | Guru Gobind Singh Educational Charitable Trust | Common Trustee       |
| 3      | Manmohan Singh Chawla                          | Managing Trustee     |
| 4      | Amrit Singh Chawla                             | Trustee              |
| 5      | Yash Construction Prop. Manmeet Singh Chawla   | Relative of Trustee  |

#### b. Transactions during the year with related parties:

| Particulars   | Nature of Transactions | Transactions During the Year Rs. |
|---|------------------------|----------------------------------|
| <b>New Age Hotels &amp; Resorts Ltd</b>             | Unsecured loan         |                                  |
| Opening Balance (Debit)                             |                        | 0.00                             |
| Less: Received during the year                      |                        | 69,46,187.00                     |
| Add: Paid during the year                           |                        | 69,46,187.00                     |
| Closing balance                                     |                        | 0.00                             |
| <b>Guru Gobind Singh Edu. Ch Trust</b>              | Loans & Advances       |                                  |
| Opening Balance                                     |                        | 31,22,78,117.00                  |
| Add: Paid/ Adjusted during the year                 |                        | 5,00,37,293.00                   |
| Less: Received/ Adjusted during the year            |                        | 11,47,22,065.00                  |
| Closing balance                                     |                        | 24,75,93,345.00                  |
| <b>Manmohan Singh Chawla</b>                        | Remuneration           | 24,00,000.00                     |
| <b>Manmohan Singh Chawla</b>                        | Rent                   | 25,36,065.00                     |
| <b>Yash Construction Prop, Manmeet Singh Chawla</b> | Civil Works            | 48,49,206.00                     |
| <b>Amrit Singh Chawla</b>                           | Consultancy Charges    | 4,35,000.00                      |



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## DASHMESH EDUCATIONAL CHARITABLE TRUST 2019-20

11. In the opinion of management, the aggregate value of Current Assets, Loans & Advances on realization in the ordinary course of business will not be less than the amount at which these are stated in the Balance Sheet and subject to confirmation letter to be received from Sundry Creditors.

12. Previous year figures have been rearranged and regrouped wherever necessary.

For PAWAN SHUBHAM & CO.

Chartered Accountants

Firm Registration Nos.: 011573C

(CA Pawan Kumar Agarwal)  
Partner

For DASHMESH EDUCATIONAL CHARITABLE TRUST

(Chairman)

(Managing Trustee)

(Treasurer)

M. No.092345

UDIN: 20092345AAA AHN7734

Place: New Delhi

Date: 29-12-2020



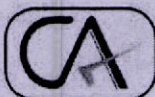
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**2020-21**





**FORM NO.10B**  
**(See Rules 17-B)**

**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 **DASHMESH EDUCATIONAL CHARITABLE TRUST (Pan No. AAATD2705K)** as at 31<sup>st</sup> March, 2021, Income and Expenditure Account and Receipt and Payment Account for the year ended on that date which is in agreement with the books of account maintained by the said trust.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit. In our opinion, proper books of account have been kept by the trust so far as appears from our examination of the books for the purpose of our audit.

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:

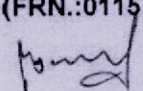
- i) In the case of the Balance Sheet, of the state of affairs of the above-mentioned trust as at 31<sup>st</sup> March, 2021,
- ii) In case of the Income & Expenditure Account, of the Surplus of Income over Expenditure for the ended on that date.
- iii) In case of the Receipt & Payment Account, of the net receipts during the year ended on that date.

The prescribed particulars are annexed hereto have been prepared by the members of the Trust who have certified the same and are broadly in agreement with the information and explanation given to us.

Place: New Delhi  
Date: 08.12.2021

**For Pawan Shubham & Co.**  
**Chartered Accountants**  
**(FRN.:011573C)**



  
**(Pawan Kumar Agarwal)**  
**Partner**  
**M. No. :092345**

**UDIN: 22092345AAKHEE8846**

  
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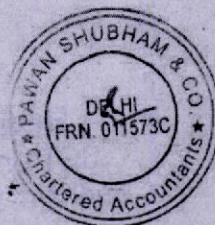


**ANNEXURE TO REPORT U/S 12A (b) OF THE INCOME TAX ACT, 1961, STATEMENT  
OF PARTICULARS OF DASHMESH EDUCATIONAL CHARITABLE TRUST**

**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.   | Rs.2,97,45,47,127/- |
| 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 purpose in India during the previous year.           | Nil                 |
| 3. Amount of Income accumulated or set apart/finally set apart for application to charitable or religious purpose, to the extent it does not exceed 15 percent of the Income derived from property held under trust wholly/in part only for such purpose. | Nil                 |
| 4. Amount of Income eligible for exemption under section 11(1)(c) (Give details)  | Nil                 |
| 5. Amount of Income, in addition of the amount referred to in item 3 above, accumulated or set apart for specified purpose under section 11(2).   | Nil                 |
| 6. Whether the amount of Income mentioned in item 5 above, has been invested or deposited in the manner laid down in section 11(2)(b), if so, the details been invested or deposited in thereof.  | Nil                 |
| 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 section 11 (1B), if so, the details thereof.        | Nil                 |
| 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 the purpose other than charitable or religious purpose or has ceased to be accumulated or set apart for application thereto or  | Nil                 |
| 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) (iii), or   | Nil                 |
| c) Hasn't 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.                     | Nil                 |

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II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT REFERED TO IN SECTION 13(3)

1. Whether any part of the Income or property of the trust was lent or continues to be let, in the previous year to any person referred to in section 13(3) (herein after 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 institution 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.

Yes

| Particulars               | Nature of Transactions | Transactions during the Year (in Rs. ) |
|---------------------------|------------------------|--|
| Expenditure               |                        |  |
| Mr. Manmohan Singh Chawla | Remuneration           | 2900000                                |
| Mr. Amrit Singh Chawla    | Consultancy Fee        | 900000                                 |

4. Whether 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/institution during the previous year from any such person? If so, give details thereof together with the consideration paid.

No

6. Whether any security or other property was sold by or on behalf of the trust/ institution 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.

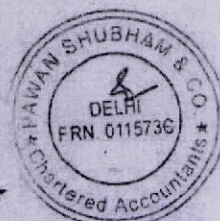
No

7. Whether any Income or property or the trust/institution 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

*[Handwritten Signature]*

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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

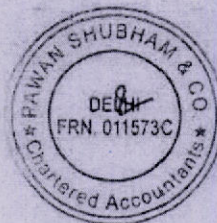
III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST. \*

| S. No. | Name and address of the concern | Where the concern is a company, number and class of shares held | Nominal value of the investment | Income from the investment | Whether the amount in col. 4 exceeded 5 per cent of the capital of the concern during the previous year-say, Yes/No |
|--------|---------------------------------|---|---------------------------------|----------------------------|---|
| 1      | 2                               | 3   | 4                               | 5                          | 6   |
|        | Nil                             | Nil   | Nil                             | Nil                        | Nil   |
| Total  |                                 |   |                                 |                            |   |

\*The investment with other public Charitable Trust, in which there are common trustee, are not considered a concern in which specified person have a substantial interest.

Place: New Delhi  
Date : 08.12.2021

For Pawan Shubham & Co.  
Chartered Accountants  
Firm Registration No.:011573C



(CA. Pawan Kumar Agarwal)  
Partner

M. No. :092345

UDIN: 22092345AAKHCE8846

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Budhera, Gurugram



# DASHMESH EDUCATIONAL CHARITABLE TRUST

## BALANCE SHEET AS AT 31ST MARCH 2021

| PARTICULARS                             | Note | ₹<br>As At<br>31.03.2021 | ₹<br>As At<br>31.03.2020 |
|---|------|--------------------------|--------------------------|
| <b>SOURCES OF FUNDS</b>                 |      |                          |                          |
| Corpus Fund                             | 1    | 2,330,701,744            | 1,832,671,356            |
| Special Fund                            | 2    | 10,903,410               | 2,681,532                |
| Secured Loans                           | 3    | 216,474,517              | 514,841,641              |
| Current Liabilities & Other Liabilities | 4    | 2,244,787,446            | 1,713,522,775            |
| Provisions                              | 5    | 102,678,785              | 65,600,493               |
| <b>Total</b>                            |      | <b>4,905,545,902</b>     | <b>4,129,317,797</b>     |
| <b>APPLICATION OF FUNDS</b>             |      |                          |                          |
| Property, Plant & Machinery             | 6    |                          |                          |
| Gross Block                             |      | 5,187,938,360            | 3,962,672,841            |
| Less: Depreciation                      |      | 1,275,536,168            | 997,853,516              |
| <b>Net Block</b>                        |      | <b>3,912,402,192</b>     | <b>2,964,819,325</b>     |
| Capital Work in Progress                |      | 17,054,347               | 3,988,425                |
| Current Assets, Loans & Advances        | 7    |                          |                          |
| Stock of consumable items               |      | 6,951,454                | 13,758,519               |
| Fee Receivable                          |      | 339,059,673              | 148,947,812              |
| Investment with ACIC                    |      | 99,800                   | -                        |
| Cash & Bank Balances                    |      | 262,251,394              | 493,031,633              |
| Loans & Advances                        |      | 367,727,041              | 504,772,083              |
| <b>Total</b>                            |      | <b>4,905,545,902</b>     | <b>4,129,317,797</b>     |
| Accounting Policies & Notes on Accounts | 15   |                          |                          |

As per our report of even date attached.

For Pawan Shubham & Co.

Chartered Accountants

Firm Registration No. : 011573C

For Dashmesh Educational Charitable Trust

(CA Pawan Kumar Agarwal)

Partner

M.No. 092345

Place: New Delhi

Date: 08.12.2021

UDIN: 22092345AAKBLW59266

(Chairman)

(Managing Trustee)

(Treasurer)



**Registrar**  
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**Budhara, Gurugram**



# DASHMESH EDUCATIONAL CHARITABLE TRUST

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2021

| PARTICULARS  | Note | ₹<br>AS AT<br>31.03.2021 | ₹<br>AS AT<br>31.03.2020 |
|--|------|--------------------------|--------------------------|
| <b>INCOME</b>  |      |                          |                          |
| Educational Activities                                     |      | 2,230,517,418            | 2,162,135,759            |
| Hospital Activities  |      | 90,218,061               | 94,207,313               |
| Hostel Activities  |      | 95,859,193               | 94,624,893               |
| Mess Activities  |      | 71,316,151               | 69,011,332               |
| Other Activities   |      | 6,140,424                | 8,327,318                |
|  |      | 2,494,051,247            | 2,428,306,615            |
| Increase/(Decrease) in Consumable stock                    | 8    | (6,807,065)              | 9,430,219                |
| Other Income   | 9    | 29,132,375               | 38,815,132               |
|  |      | <u>2,516,376,557</u>     | <u>2,476,551,966</u>     |
| <b>EXPENDITURE</b>   |      |                          |                          |
| Establishment Expenses                                     | 10   | 997,496,520              | 1,040,307,504            |
| Finance Charges  | 11   | 41,071,973               | 61,285,756               |
| Operation & Maintenance                                    | 12   | 520,498,822              | 505,487,678              |
| Advertisement Expenses                                     |      | 80,408,839               | 108,023,784              |
| Student Expenses   | 13   | 96,960,048               | 126,149,683              |
| Research & Development Expenses                            | 14   | 4,227,316                | 2,086,138                |
| Depreciation   | 6    | 277,682,652              | 298,602,834              |
|  |      | <u>2,018,346,169</u>     | <u>2,141,943,377</u>     |
| Excess of Income Over Expenditure Carried to Balance Sheet |      | <u>498,030,388</u>       | <u>334,608,589</u>       |

Accounting Policies & Notes on Accounts 15

As per our report of even date attached.

For Pawan Shubham & Co.

Chartered Accountants

Firm Registration No. : 011573C

For Dashmesh Educational Charitable Trust

(CA Pawan Kumar Agarwal)

Partner

M.No. 092345

Place: New Delhi

Date: 08.12.2021

(Chairman)

(Managing Trustee)

(Treasurer)

UDIN: 22092345AAKBWS9266



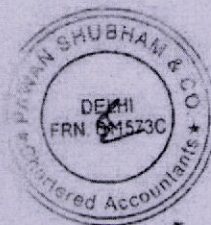
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## DASHMESH EDUCATIONAL CHARITABLE TRUST

## SCHEDULE FORMING PART OF THE BALANCE SHEET

| PARTICULARS   | ₹                 |                      | ₹                |                      |
|---|-------------------|----------------------|------------------|----------------------|
|   | As At             |                      | As At            |                      |
|   | 31.03.2021        |                      | 31.03.2020       |                      |
| <b>Note 1</b>   |                   |                      |                  |                      |
| <b>Corpus Fund</b>  |                   |                      |                  |                      |
| Balance as per last year  | 1,832,671,356     |                      | 1,498,062,767    |                      |
| Add: Excess of income over expenditure for the year   | 498,030,388       | 2,330,701,744        | 334,608,589      | 1,832,671,356        |
|   |                   | <u>2,330,701,744</u> |                  | <u>1,832,671,356</u> |
| <b>Note 2</b>   |                   |                      |                  |                      |
| <b>Special Fund</b>   |                   |                      |                  |                      |
| <b>Student Welfare Activity Fund</b>  |                   |                      |                  |                      |
| Balance as per last year  | 1,592,321         |                      | 2,515,886        |                      |
| Add: Received during the year   | 32,002            |                      | 476,889          |                      |
|   | <u>1,624,323</u>  |                      | <u>2,992,775</u> |                      |
| Less: Expenses incurred during the year   | 578,173           | 1,046,150            | 1,400,454        | 1,592,321            |
|   |                   |                      |                  |                      |
| <b>Pushpanjali Award</b>  |                   |                      |                  |                      |
| Balance as per last year  | 100,000           |                      | 100,000          |                      |
| Add: Received during the year   | -                 | 100,000              | -                | 100,000              |
|   |                   |                      |                  |                      |
| <b>Research &amp; Grant</b>   |                   |                      |                  |                      |
| Balance as per last year  | 989,211           |                      | 3,314,860        |                      |
| Add: Received during the year   | 12,836,203        |                      | 2,082,917        |                      |
|   | <u>13,825,414</u> |                      | <u>5,397,777</u> |                      |
| Less: Expenses incurred during the year   | 4,068,154         | 9,757,260            | 4,408,566        | 989,211              |
|   |                   | <u>10,903,410</u>    |                  | <u>2,681,532</u>     |
| <b>Note 3</b>   |                   |                      |                  |                      |
| <b>Secured Loans</b>  |                   |                      |                  |                      |
| Over Draft from PNB   |                   | 61,591,380           |                  | 122,010,631          |
| Term Loan with PNB  |                   |                      |                  |                      |
| - Payable within 12 Months  | 49,677,973        |                      | 66,200,000       |                      |
| - Payable after 12 Months   | -                 | 49,677,973           | 50,768,476       | 116,968,476          |
| <i>(Secured against equitable mortgage of land and building of Dental College, Medical College and Hospital at Village Budhera, Gurgaon and Hypothecation of other Assets.)</i>   |                   |                      |                  |                      |
| Term Loan from PSB  |                   |                      |                  |                      |
| - Payable within 12 Months  | 93,852,263        |                      | 164,184,000      |                      |
| - Payable after 12 Months   | -                 | 93,852,263           | 88,063,322       | 252,247,322          |
| <i>(Secured, First Pari-Passu charge with PNB by way of equitable mortgage of immovable property of Trust and assets created under Medical cum Hospital project) and first pari-passu charge by way of Hypothecation of movable Assets present and future including wip.)</i> |                   |                      |                  |                      |
| Vehicle Loan  |                   |                      |                  |                      |
| - Payable within 12 Months  | 11,352,901        |                      | 13,125,340       |                      |
| - Payable after 12 Months   | -                 | 11,352,901           | 10,489,872       | 23,615,212           |
| <i>(Secured against Hypothecation of Vehicles.)</i>   |                   |                      |                  |                      |
|   |                   | <u>216,474,517</u>   |                  | <u>514,841,641</u>   |



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# DASHMESH EDUCATIONAL CHARITABLE TRUST

## SCHEDULE FORMING PART OF THE BALANCE SHEET

| PARTICULARS   | ₹<br>As At<br>31.03.2021 | ₹<br>As At<br>31.03.2020 |
|---|--------------------------|--------------------------|
| <b>Note 4</b>   |                          |                          |
| <b>Current Liabilities &amp; Other Liabilities</b>  |                          |                          |
| Sundry Creditors  |                          |                          |
| a) Contractors' Liabilities   | 1,96,63,945              | 1,89,20,867              |
| b) Suppliers' Liabilities   | 7,36,69,209              | 8,13,97,217              |
| Advance Rent  | 2,45,000                 | 10,03,18,084             |
| Fee Received in Advance   | 1,78,20,06,545           | 1,18,000                 |
| Expenses Payable  | 8,46,88,584              | 1,32,38,35,976           |
| Statutory Dues & Taxes Payable  | 1,21,83,636              | 6,30,12,264              |
| Security Deposit Student  | 27,23,30,527             | 1,53,87,924              |
|   | <u>2,24,47,87,446</u>    | <u>1,71,35,22,775</u>    |
| <b>Note 5</b>   |                          |                          |
| <b>Provisions</b>   |                          |                          |
| Provision for Employee's Long Term Benefits   | 10,26,78,785             | 6,56,00,493              |
|   | <u>10,26,78,785</u>      | <u>6,56,00,493</u>       |
| <b>Note 7</b>   |                          |                          |
| <b>CURRENT ASSETS, LOANS &amp; ADVANCES</b>   |                          |                          |
| Stock of medicines  | 38,69,246                | 68,04,073                |
| Stock of Consumables items<br>(As certified by the trustee)   | 30,82,208                | 69,51,454                |
|   | <u>69,51,454</u>         | <u>69,54,446</u>         |
| Fee Receivable from Students  | 33,90,59,673             | 14,89,47,812             |
| <b>Cash &amp; Bank Balances</b>   |                          |                          |
| Cash in hand  | 55,38,185                | 41,30,193                |
| Balance with scheduled bank*  | 9,69,50,083              | 3,45,96,030              |
| Term Deposit with Bank**  | 15,97,63,126             | 26,22,51,394             |
|   | <u>26,22,51,394</u>      | <u>45,43,05,410</u>      |
| *(Includes an amount of Rs. 1,07,87,881 (Py Rs. 52,22,227) against Specific funds)                        |                          |                          |
| **(Includes Rs. 819,56,805 (Py 789,56,805) margin of Bank Guarantees and Marked with lien for securities) |                          |                          |
| <b>Investments</b>  |                          |                          |
| (9980 (PY-Nil) Shares ACIC SGTU Community Innovation Centre Rs. 10/-each, fully paid up)                  | 99,800                   |                          |
| <b>Loans &amp; Advances</b>   |                          |                          |
| Advances recoverable in cash or in kind or for the value to be received                                   | 31,97,92,631             | 47,69,40,122             |
| Rent Receivable   | 6,51,348                 | 12,48,772                |
| Other Receivable- from Haryana Govt.  | 2,05,46,507              |                          |
| Interest accrued on Term Deposits   | 1,09,48,730              | 96,37,618                |
| TDS Receivable  | 60,59,404                | 57,32,784                |
| Security Deposits   | 84,93,868                | 92,63,668                |
| Staff Advances & Imprest  | 12,34,553                | 19,49,119                |
|   | <u>36,77,27,041</u>      | <u>50,47,72,083</u>      |
|   | <u>97,60,89,363</u>      | <u>1,16,05,10,047</u>    |



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**DASHMESH EDUCATIONAL CHARITABLE TRUST**  
**SCHEDULE FORMING PART OF THE INCOME & EXPENDITURE A/C**

| PARTICULARS                                     | ₹<br>AS AT<br>31.03.2021 | ₹<br>AS AT<br>31.03.2020 |
|---|--------------------------|--------------------------|
| <b>Note 8</b>                                   |                          |                          |
| <b>Increase/(Decrease) in Consumable Stocks</b> |                          |                          |
| Opening Stock                                   |                          |                          |
| Stock of Medicines                              | 6,804,073                |                          |
| Stock of Consumables Items                      | 6,954,446                | 4,328,300                |
|   | 13,758,519               | 4,328,300                |
| Closing Stock                                   |                          |                          |
| Stock of Medicines                              | 3,869,246                | 6,804,073                |
| Stock of Consumables Items                      | 3,082,208                | 6,954,446                |
|   | 6,951,454                | 13,758,519               |
| Increase/(Decrease) in Stocks                   | (6,807,065)              | 9,430,219                |
| <b>Note 9</b>                                   |                          |                          |
| <b>Other Income</b>                             |                          |                          |
| Conference & Consultancy Charges                | 193,212                  | 2,767,791                |
| Interest on Term Deposit                        | 16,799,574               | 25,238,872               |
| Interest on Income Tax Refund                   | 51,295                   | 955,614                  |
| Rent & other Income                             | 10,376,656               | 8,852,001                |
| Training Charges                                | 1,711,638                | 1,000,854                |
|   | 29,132,375               | 38,815,132               |
| <b>Note 10</b>                                  |                          |                          |
| <b>Establishment Expenses</b>                   |                          |                          |
| Salary & Allowances                             | 877,999,909              | 903,605,782              |
| Contribution to PF & Other Fund                 | 19,345,995               | 20,449,955               |
| Man Power & Security Expenses                   | 57,319,137               | 88,402,908               |
| Staff Welfare & Benefits                        | 5,561,342                | 8,709,569                |
| Provision for Employee Benefits                 | 37,270,137               | 19,139,290               |
|   | 997,496,520              | 1,040,307,504            |
| <b>Note 11</b>                                  |                          |                          |
| <b>Finance Charges</b>                          |                          |                          |
| Bank Charges                                    | 2,534,605                | 1,663,178                |
| Guarantee Commission & Renewal Fee              | 1,746,514                | 1,133,981                |
| Interest on Term Loan                           | 33,513,051               | 56,625,989               |
| Interest on Overdraft                           | 3,277,802                | 1,862,608                |
|   | 41,071,973               | 61,285,756               |



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# DASHMESH EDUCATIONAL CHARITABLE TRUST

## SCHEDULE FORMING PART OF THE INCOME & EXPENDITURE A/C

| PARTICULARS                               | ₹<br>AS AT<br>31.03.2021 | ₹<br>AS AT<br>31.03.2020 |
|---|--------------------------|--------------------------|
| <b>Note 12</b>                            |                          |                          |
| <b>Operation &amp; Maintenance</b>        |                          |                          |
| Communication Expenses                    | 7,870,123                | 7,998,390                |
| Hospital and other Lab Consumable         | 42,597,756               | 51,063,780               |
| Donation (Without Contribution to Corpus) | 130,000                  | 8,882,628                |
| Electricity & Generator Expenses          | 84,885,595               | 69,947,771               |
| Festivities Expenses                      | 12,607,266               | 7,600,612                |
| Insurance Expenses                        | 1,611,894                | 1,669,917                |
| Inspection & University Charges           | 19,905,685               | 10,993,842               |
| Kitchen Operational Expenses              | 32,875,901               | 38,976,573               |
| Membership Fee                            | 2,732,014                | 1,287,202                |
| Purchases of Medicines                    | 22,282,095               | 32,641,771               |
| Printing & Stationery                     | 2,618,012                | 9,210,936                |
| Professional & Legal Charges              | 44,825,832               | 45,061,240               |
| Rent                                      | 10,670,638               | 9,374,542                |
| Housekeeping Expenses                     | 7,090,740                | 7,509,279                |
| Repair & Maintenance of Assets            | 145,441,469              | 155,367,985              |
| Running, Repair & Maintenance of Vehicles | 24,128,966               | 36,601,006               |
| Travelling & Conveyance                   | 2,054,016                | 7,457,253                |
| Waste Disposable Charges                  | 2,665,682                | 1,780,952                |
| Interest on TDS, GST, PF, ESI             | 1,929,804                | 369,466                  |
| Conferences & Seminars                    | 254,762                  | 1,692,533                |
| Local Social Welfare                      | 9,420,572                | -                        |
| Water line cost to HUDA                   | 41,900,000               | -                        |
|   | <u>520,498,822</u>       | <u>505,487,678</u>       |

### Note 13

#### Student Expenses

|  |                   |                    |
|--|-------------------|--------------------|
| Scholarships                             | 67,086,499        | 80,653,393         |
| Student Expenses                         | 23,093,188        | 35,606,957         |
| Online Journals, Magazines & Periodicals | 5,816,927         | 5,852,260          |
| Seminar Expenses                         | 963,434           | 4,037,073          |
|  | <u>96,960,048</u> | <u>126,149,683</u> |

### Note 14

#### Research & Development Expenses

|   |                  |                  |
|---|------------------|------------------|
| Financial support to faculty for conference | 69,687           | 361,071          |
| Incentives for research publications        | 1,688,752        | 1,507,832        |
| Grant For Seed Research                     | 2,181,589        | -                |
| Lab consumables for research                | 287,288          | 217,235          |
|   | <u>4,227,316</u> | <u>2,086,138</u> |



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# DASHMESH EDUCATIONAL CHARITABLE TRUST

Note "6" Property, Plant & Machinery As At 31/03/2021

| ₹                          |                                  |                   |               |  |                                 |           |                     |                    |                   |           |                     |                            |                            |
|----------------------------|----------------------------------|-------------------|---------------|--|---------------------------------|-----------|---------------------|--------------------|-------------------|-----------|---------------------|----------------------------|----------------------------|
|                            |                                  | GROSS BLOCK       |               |  |                                 |           |                     | DEPRECIATION       |                   |           | NET BLOCK           |                            |                            |
| S.No                       | PARTICULARS                      | AS AT<br>1.4.2020 | ADDITION      | Addition on or<br>Before<br>30.09.2020 | Addition<br>After<br>30.09.2020 | Deletion  | AS AT<br>31.03.2021 | AS AT<br>1.04.2020 | For the<br>Period | Deletion  | UP TO<br>31.03.2021 | W.D.V. As<br>At 31.03.2021 | W.D.V. As<br>At 31.03.2020 |
| (A) TANGIBLE ASSETS:       |                                  |                   |               |  |                                 |           |                     |                    |                   |           |                     |                            |                            |
| 1                          | LAND (Free hold)                 | 798,539,156       | 1,163,407,679 | 209,332,823                            | 954,074,856                     | 2,983,000 | 1,958,983,835       | -                  | -                 | -         | -                   | 1,958,983,835              | 798,539,156                |
| 2                          | BUILDINGS*                       | 2,107,315,303     | 835,113       | 835,113                                | -                               | -         | 2,108,150,416       | 335,953,291        | 84,326,017        | -         | 420,279,307         | 1,687,871,109              | 1,771,362,012              |
| 3                          | Medical, Dental & Lab Equipments | 367,281,620       | 14,358,354    | 3,673,653                              | 10,684,701                      | -         | 381,639,974         | 290,864,870        | 63,313,200        | -         | 354,177,870         | 27,462,104                 | 76,416,950                 |
| 4                          | Generator                        | 10,834,342        | 572,149       | -                                      | 572,149                         | -         | 11,406,491          | 7,883,811          | 2,224,083         | -         | 10,107,895          | 1,298,596                  | 2,950,531                  |
| 5                          | Computers                        | 59,790,459        | 15,058,982    | 7,236,348                              | 7,822,634                       | -         | 74,849,441          | 54,500,397         | 19,480,069        | -         | 73,980,466          | 868,975                    | 5,290,062                  |
| 6                          | Library Books                    | 49,343,329        | 1,120,979     | -                                      | 1,120,979                       | -         | 50,464,308          | 47,244,235         | 3,137,466         | -         | 50,381,701          | 82,607                     | 2,099,095                  |
| 7                          | Furniture & Fixtures             | 115,390,112       | 11,977,494    | 1,744,434                              | 10,233,060                      | -         | 127,367,606         | 74,055,219         | 30,562,769        | -         | 104,617,988         | 22,749,618                 | 41,334,893                 |
| 8                          | Office and General Equipments    | 291,585,859       | 15,744,506    | 5,089,178                              | 10,655,328                      | -         | 307,310,365         | 102,836,547        | 43,140,386        | -         | 145,976,933         | 161,333,432                | 188,729,312                |
| 9                          | Vehicles                         | 151,684,703       | 5,006,659     | 1,241,636                              | 3,765,023                       | 120,000   | 156,571,362         | 75,323,082         | 30,271,580        | -         | 105,594,662         | 50,976,700                 | 76,361,621                 |
| (B) INTANGIBLE ASSETS:     |                                  |                   |               |  |                                 |           |                     |                    |                   |           |                     |                            |                            |
| 1                          | Software                         | 10,927,958        | 266,604       | 28,716                                 | 237,888                         | -         | 11,194,562          | 9,192,264          | 1,227,081         | -         | 10,419,345          | 775,217                    | 1,735,694                  |
| GRAND TOTAL                |                                  | 3,962,672,841     | 1,228,348,519 | 229,181,901                            | 999,166,618                     | 3,083,000 | 5,187,938,360       | 997,853,516        | 277,682,652       | -         | 1,275,536,168       | 3,912,402,192              | 2,964,819,325              |
| Previous Year              |                                  | 3,470,351,842     | 499,409,760   | 255,061,344                            | 244,348,416                     | 7,088,761 | 3,962,672,841       | 703,932,399        | 298,602,834       | 4,681,717 | 997,853,516         | 2,964,819,325              | 2,766,419,444              |
| Capital work in progress** |                                  |                   |               |  |                                 |           |                     |                    |                   |           |                     | 17,054,347                 | 3,988,425                  |

\*\* The Capital Work in Progress of Rs.17,054,348/- comprises building material, labor expenses and other related expenses of Dental and Medical building extension.



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## DASHMESH EDUCATIONAL CHARITABLE TRUST 2020-21

### SCHEDULE "15"

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS FORMING PART OF ANNUAL ACCOUNTS FOR THE YEAR ENDED 31.03.2021.

#### 1. SIGNIFICANT ACCOUNTING POLICIES

##### **1. BRIEF:**

The Trust Dashmesh Educational Charitable Trust is a registered public charitable Trust vide Registered Deed of Trust Dated 20.04.1999. The rules and regulation governing the Trust are primarily governed by such registered Trust Deed dated 20.04.1999.

Object of the Trust are wholly Charitable and Public Purposes. Any surplus arising out of the operation are meant to be utilized for such Charitable and Public Purposes only.

In pursuit of its objects, the Trust is managing Shree Guru Gobind Singh Tricentenary University (SGT University) including Medical & Dental College, Non-Medical colleges, Dental Hospital, General Hospital for charitable and public purposes and for educational activities purposes.

The Trust is registered u/s 12A vide registration no. 599294 order dated 25/08/2000. Trust renewed the registration and approved for Assessment Year 2022-23 to Assessment Year 2026-27 u/s 12A with Unique registration number is AAATD2705KE20000.

The exemption u/s 80G (5) (vi) was last granted vide letter no. DEL-DE21150-18112009/2331 dated 18/11/2009 and now renewed registration exemption u/s 80G (5) (vi) is approved for Assessment Year 2022-23 to Assessment Year 2026-27 with Unique registration number is AAATD2705KF20008.

##### **2. RECOGNITION OF INCOME AND EXPENDITURE:**

Accounts are prepared on historical cost basis on going concern assumption.

Revenues/Income and cost/Expenditures are generally accounted on accrual as they are earned or incurred in accordance with the generally accepted accounting principles.

##### **Tuition Fee:**

Tuition fees and other fees received for pursuit of other curriculum activities such as library fees, hostel fee, transport fee etc., is recognized over the relevant period. Any fees received in advance for next accounting year is not recognized as income for the year and shown as a liability in the Annual Balance Sheet.

For sale of prospectus and Admission forms revenue is recognized at the time when the actual sale takes place on the concept of delivery of goods.

##### **Books:**

The addition of books and periodicals having value of enduring nature and forming part of Library collection is capitalized at cost. Rest all are charged to Income & Expenditure Accounts.

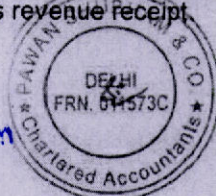
##### **Foreign Exchange Transactions:**

Foreign currency transactions are recognized at the prevalent exchange rate on the date of the transactions. Foreign Assets and Liabilities are stated at the rates on the Balance Sheet date., Any gain or loss in such exchange transaction is charged off to Income & Expenditure Account.

##### **Voluntary Contributions:**

Any voluntary contribution received by the Trust with the specific direction that they shall form part of the Corpus Fund of the Trust are recognized and credited to Corpus Fund. Other voluntary contributions received by the Trust are recognized as revenue receipt.

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## DASHMESH EDUCATIONAL CHARITABLE TRUST 2020-21

However, any voluntary contribution received in kind is not recognized in books of accounts, but is recorded in the fixed assets register, if any specific contributions received by the Trust for any specific purposes is recognized as Capital Receipt under the appropriate head, signifying the purpose for which such contributions are received.

### 3.PROPERTY, PLANT AND EQUIPMENTS:

Property, Plant and Equipment are stated at historical cost, less accumulated depreciation. The fixed assets are capitalized on the date, the asset is installed or commissioned for use,

All direct expenses for acquisition of specific fixed assets for the purpose of capitalization is considered as part of cost. Further, all indirect expenses, wherever possible, and are directly relatable to fixed assets are apportioned with reference to total direct capital cost of different assets.

### DEPRECIATION:

The trust has reviewed the useful life of assets and found that assets life is over stretched and in a fast-changing technological world most of the equipment are rendered obsolete as soon as new technology is invented. Hence, effective 1<sup>st</sup> April 2018, in order to have a realistic & true representation of assets following changes have been made:

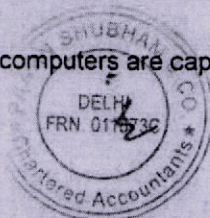
| Name of Assets                    | Earlier Life | Revised Life |
|-----------------------------------|--------------|--------------|
| - Buildings                       | 61           | 25           |
| - Medical, Dental & Lab Equipment | 14           | 3            |
| - Office & General Equipment      | 21           | 7            |
| - Furniture & Fixtures            | 16           | 4            |
| - Computers/Software              | 6            | 3            |
| - Vehicles                        | 11           | 5            |
| - Library Books                   | 10           | 3            |
| - Generator                       | 21           | 5            |

All the new addition to Income & Expenditure after 01.04.2018, the depreciation is provided at the relevant rates of depreciation on the basis of Straight-Line Method at the following rates:

|                                   |        |
|-----------------------------------|--------|
| - Buildings                       | 4.00%  |
| - Medical, Dental & Lab Equipment | 33.33% |
| - Office & General Equipment      | 14.29% |
| - Furniture & Fixtures            | 25.00% |
| - Computers/Software              | 33.33% |
| - Vehicles                        | 20.00% |
| - Library Books                   | 33.33% |
| -Generator                        | 20.00% |

Depreciation on additions to assets or on sale/discardment of assets before 1<sup>st</sup> October is taken as complete year and additions to assets or on sale/discardment of assets after the date of 30<sup>th</sup> September is taken as half year as the case may be.

Software's, which are integral part of the computers are capitalized as part of the computers.



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## DASHMESH EDUCATIONAL CHARITABLE TRUST 2020-21

### 4. INVESTMENTS:

Investments are valued at cost. Investments are made in the specified securities as provided in section 11(5) of the Income Tax Act, 1961.

### 5. INVENTORY:

Inventories meant for re-sale are valued at the lower of cost or net realizable value. However, consumables bought for internal consumption are expensed out in the year of purchase.

### 6. RETIREMENT BENEFITS:

Employer's Contributions to Provident Fund, Family Pension Fund are charged off to Income & Expenditure Account. In addition, provision also made in books for payment of gratuity worked out as per provisions of Payment of Gratuity Act.

### 7. BORROWING COST:

Borrowing cost that are directly attributable to the acquisition, construction or production of qualifying assets is capitalized as part of the cost of such assets. A qualifying asset is an asset that necessarily requires a substantial period of time to get ready for intended use or sale. All other borrowing costs are recognized as expenses for the period in which they are incurred.

### 8. PROVISION FOR INCOME TAX:

Since the objects of the trusts are public charitable which is duly recognized by the Income Tax Authorities, the income of the Trust is exempt, subject to fulfillment of specific obligation under section 11-13 of the Income Tax Act 1961., therefore, no provision of tax is made in these accounts. However, in case of any tax demand arising to the trust or as raised by the tax authorities, shall be recognized, as and when the same is crystallized.

### 9. Schedule of Contingent Liabilities:

#### Contingent Liabilities:

Rs. In Lakhs

| S.No. | In Favour of                        | Performance Bank Guarantee |         | Margin money against Bank Guarantee |         |
|-------|-------------------------------------|----------------------------|---------|-------------------------------------|---------|
|       |                                     | 2020-21                    | 2019-20 | 2020-21                             | 2019-20 |
| 1.    | Medical Council of India            | 1205.00                    | 1205.00 | 129.00                              | 129.00  |
| 2.    | Govt. of Haryana Health & Education | 200.00                     | 200.00  | 20.00                               | 20.00   |
| 3.    | Ministry of Ayush                   | 150.00                     | 150.00  | 15.00                               | 15.00   |
| 4.    | Nursing Council of India            | 150.00                     | 150.00  | 15.00                               | 15.00   |
| 5.    | Punjab National Bank                | 26.92                      | 26.92   | 2.69                                | 2.69    |

### 10 RELATED PARTY DISCLOSURE

List of related parties with whom transactions taken place during year:

#### A. Names of related parties and description of relationship:

##### Key Managerial Personnel:

- Mr. Manmohan Singh Chawla, Managing Trustee
- Ms. Madhupreet Kaur, Chairperson

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# DASHMESH EDUCATIONAL CHARITABLE TRUST 2020-21

- c. Mr. Manpreet Singh Chawla, Treasurer  
d. Ms. Harjeet Kaur, Trustee  
e. Mr. Simranjeet Singh, Trustee

## Relative of Key Managerial Personnel

Mr. Amrit Singh Chawla

## Enterprises over which Key Managerial Personnel are able to exercise significant influences:

- a. Guru Gobind Educational Charitable Trust

## B. Transactions during the year and balances outstanding As at year end with related parties:

| S.No. | Particulars  | Nature of Transactions | Amount       |              |
|-------|--|------------------------|--------------|--------------|
|       |  |                        | 2020-21      | 2019-20      |
| (a)   | <b>Expenditure</b>   |                        |              |              |
|       | <b>Key Managerial Personnel</b>  |                        |              |              |
|       | Manmohan Singh Chawla  | Remuneration           | 29,00,000    | 24,00,000    |
|       | Manmohan Singh Chawla  | Rent                   | 12,22,200    | 25,36,065    |
|       | Yesh Construction Prop, Manmeet Singh Chawla   | Civil Work             | 63,96,346    | 48,49,206    |
|       | <b>Relative of Key Managerial Personnel</b>  |                        |              |              |
|       | Amrit Singh Chawla   | Consultancy Fee        | 9,00,000     | 4,35,000     |
| (b)   | <b>Enterprises over which Key Managerial Personnel are able to exercise significant influences</b> |                        |              |              |
|       | <b>Loans &amp; Advances</b>  |                        |              |              |
|       | Opening Balance  |                        | 24,75,93,345 | 31,22,78,117 |
|       | Guru Gobind Educational Charitable Trust   | Loans Paid             | 14,75,122    | 5,00,37,293  |
|       | Guru Gobind Educational Charitable Trust   | Loans received         | -            | 11,47,22,065 |
|       | Closing Balance  |                        | 24,90,68,467 | 24,75,93,345 |

11. In the opinion of management, the aggregate value of Current Assets, Loans & Advances on realization in the ordinary course of business will not be less than the amount at which these are stated in the Balance Sheet.

12. Previous year figures have been rearranged and regrouped wherever necessary.

For PAWAN SHUBHAM & CO.

Chartered Accountants

Firm Registration Nos.: 011573C

(CA Pawan Kumar Agarwal)

Partner

M. No.092345

Place: New Delhi

Date: 08.12.2021

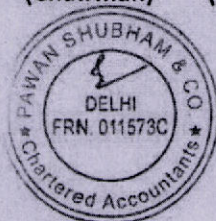
UDIN: 22092345AAKBWS 9266

For DASHMESH EDUCATIONAL CHARITABLE TRUST

(Chairman)

(Managing Trustee)

(Treasurer)



Registrar  
SGT University  
Budhera, Gurugram



**2021-22**





**FORM NO.10B**  
(See Rules 17-B)

**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 **DASHMESH EDUCATIONAL CHARITABLE TRUST** (Pan No. AAATD2705K) as at 31<sup>st</sup> March, 2022, Income and Expenditure Account and Receipt and Payment Account for the year ended on that date which is in agreement with the books of account maintained by the said trust.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit. In our opinion, proper books of account have been kept by the trust so far as appears from our examination of the books for the purpose of our audit.

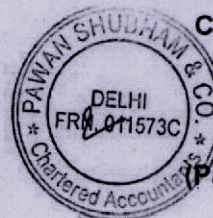
In our opinion and to the best of our information, and according to information given to us, the said accounts give a true and fair view:

- i) In the case of the Balance Sheet, of the state of affairs of the above-mentioned trust as at 31<sup>st</sup> March, 2022,
- ii) In case of the Income & Expenditure Account, of the Surplus of Income over Expenditure for the ended on that date.
- iii) In case of the Receipt & Payment Account, of the net receipts during the year ended on that date.

The prescribed particulars are annexed hereto have been prepared by the members of the Trust who have certified the same and are broadly in agreement with the information and explanation given to us.

Place: New Delhi  
Date : 27.09.2022

For **PAWAN SHUBHAM & Co.**  
Chartered Accountants  
(FRN.:011573C)



*Pawan Kumar Agarwal*  
(Pawan Kumar Agarwal)  
Partner

M. No. : 092345

UDIN: 22092345AWWGH82688

*Registrar*  
SGT University  
Buhara, Buharam



**ANNEXURE TO REPORT U/S 12A (b) OF THE INCOME TAX ACT, 1961, 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.   | Rs. 2,61,43,46,051/- |
| 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 purpose in India during the previous year.           | Nil                  |
| 3. Amount of Income accumulated or set apart/finally set apart for application to charitable or religious purpose, to the extent it does not exceed 15 percent of the Income derived from property held under trust wholly/in part only for such purpose. | Rs. 32,70,03,350/-   |
| 4. Amount of Income eligible for exemption under section 11(1)(c) (Give details)  | Nil                  |
| 5. Amount of Income, in addition of the amount referred to in item 3 above, accumulated or set apart for specified purpose under section 11(2).   | Nil                  |
| 6. Whether the amount of Income mentioned in item 5 above, has been invested or deposited in the manner laid down in section 11(2)(b), if so, the details been invested or deposited in thereof.  | Nil                  |
| 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 section 11 (1B), if so, the details thereof.        | Nil                  |
| 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 the purpose other than charitable or religious purpose or has ceased to be accumulated or set apart for application thereto or  | Nil                  |
| 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) (iii), or   | Nil                  |
| c) Hasn't 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.                     | Nil                  |

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Budhera, Gurugram**





II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT REFERED TO IN SECTION 13(3)

1. Whether any part of the Income or property of the trust was lent or continues to be let, in the previous year to any person referred to in section 13(3) (herein after 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 institution 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. Yes

| Particulars                | Nature of Transactions | Transactions during the Year (in Rs. ) |
|----------------------------|------------------------|--|
| Expenditure                |                        |  |
| Mr. Manmohan Singh Chawla  | Remuneration           | 39,00,000                              |
| Mr. Manmohan Singh Chawla  | Rent                   | 36,00,000                              |
| Ms. Madhupreet Kaur Chawla | Remuneration           | 16,50,000                              |
| Mr. Amrit singh Chawla     | Consultancy Fee        | 9,00,000                               |

4. Whether 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/institution during the previous year from any such person? If so, give details thereof together with the consideration paid. No
6. Whether any security or other property was sold by or on behalf of the trust/ institution 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
7. Whether any Income or property or the trust/institution 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

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Buddha, Gurugram





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. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST. \*

| S. No. | Name and address of the concern | Where the concern is a company, number and class of shares held | Nominal value of the investment | Income from the investment | Whether the amount in col. 4 exceeded 5 per cent of the capital of the concern during the previous year-say, Yes/No |
|--------|---------------------------------|---|---------------------------------|----------------------------|---|
| 1      | 2                               | 3   | 4                               | 5                          | 6   |
|        | Nil                             | Nil   | Nil                             | Nil                        | Nil   |
| Total  |                                 |   |                                 |                            |   |

\*The investment with other public Charitable Trust, in which there are common trustee, are not considered a concern in which specified person have a substantial interest.

Place: New Delhi  
Date : 27.09.2022

For PAWAN SHUBHAM & Co.  
Chartered Accountants

Firm Registration No.: 011573C



(CA. Pawan Kumar Agarwal)  
Partner

M. No. : 092345

UDIN: 22092345AWWGHB268B

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SGT University  
Budhera, Gurugram



# DASHMESH EDUCATIONAL CHARITABLE TRUST

## BALANCE SHEET AS AT 31ST March 2022

| PARTICULARS                             | Note | ₹<br>As At<br>31.03.2022 | ₹<br>As At<br>31.03.2021 |
|---|------|--------------------------|--------------------------|
| <b><u>SOURCES OF FUNDS</u></b>          |      |                          |                          |
| Corpus Fund                             | 1    | 3,17,38,38,629           | 2,33,07,01,744           |
| Special Fund                            | 2    | 62,03,677                | 1,09,03,410              |
| Secured Loans                           | 3    | 75,55,140                | 21,64,74,517             |
| Current Liabilities & Other Liabilities | 4    | 2,60,72,37,854           | 2,24,47,87,446           |
| Provisions                              | 5    | 12,52,55,733             | 10,26,78,785             |
| <b>Total</b>                            |      | <b>5,92,00,91,033</b>    | <b>4,90,55,45,902</b>    |
| <b><u>APPLICATION OF FUNDS</u></b>      |      |                          |                          |
| Property, Plant & Machinery             | 6    |                          |                          |
| Gross Block                             |      | 5,83,99,14,994           | 5,18,79,38,360           |
| Less: Depreciation                      |      | 1,47,62,35,662           | 1,27,55,36,168           |
| Net Block                               |      | 4,36,36,79,332           | 3,91,24,02,192           |
| Capital Work in Progress                |      | 5,88,10,689              | 1,70,54,347              |
| Investments                             | 7    | 99,900                   | 99,800                   |
| Current Assets, Loans & Advances        | 8    |                          |                          |
| Stock of consumable items               |      | 64,70,006                | 69,51,454                |
| Fee Receivable                          |      | 62,44,03,914             | 33,90,59,673             |
| Cash & Bank Balances                    |      | 47,57,05,707             | 26,22,51,394             |
| Loans & Advances                        |      | 39,09,21,485             | 1,49,75,01,112           |
| <b>Total</b>                            |      | <b>5,92,00,91,033</b>    | <b>4,90,55,45,902</b>    |
| Accounting Policies & Notes on Accounts | 16   |                          |                          |

As per our report of even date attached.

For Pawan Shubham & Co.

Chartered Accountants

Firm Registration No. : 011573C

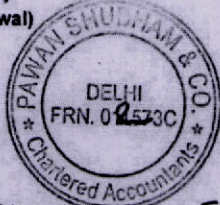
(CA Pawan Kumar Agarwal)

Partner

M.No. 092345

Place: New Delhi

Date: 27.09.2022



(Chairman)

For Dashmesh Educational Charitable Trust

(Managing Trustee)

(Treasurer)

UDIN: 22092345AWWEUE3121

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Budhera, Gurugram



# DASHMESH EDUCATIONAL CHARITABLE TRUST

## INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD APR-21 TO Mar-22

| PARTICULARS  | SCHEDULES | ₹<br>As At<br>31.03.2022 | ₹<br>As At<br>31.03.2021 |
|--|-----------|--------------------------|--------------------------|
| <b>INCOME</b>  |           |                          |                          |
| Educational Activities                                   |           | 2,59,32,01,615           | 2,23,05,17,418           |
| Hospital Activities                                      |           | 16,22,14,243             | 9,02,18,061              |
| Hostel Activities  |           | 8,85,26,543              | 9,58,59,193              |
| Mess Activities  |           | 7,05,38,330              | 7,13,16,151              |
| Other Activities   |           | 84,65,814                | 61,40,424                |
| Increase/(Decrease) in Consumable stock                  | 9         | (4,81,448)               | (68,07,065)              |
| Voluntary Contribution                                   |           | 11,000                   | -                        |
| Other Income   | 10        | 2,04,42,395              | 2,91,32,375              |
|  |           | <u>2,94,29,18,493</u>    | <u>2,51,63,76,557</u>    |
| <b>EXPENDITURE</b>                                       |           |                          |                          |
| Establishment Expenses                                   | 11        | 1,16,88,27,306           | 99,74,96,520             |
| Finance Charges  | 12        | 1,58,16,355              | 4,10,71,973              |
| Operation & Maintenance                                  | 13        | 48,77,44,445             | 52,04,98,822             |
| Advertisement Expenses                                   |           | 6,62,19,324              | 8,04,08,839              |
| Student Expenses   | 14        | 11,69,41,980             | 9,69,60,048              |
| Research & Development                                   | 15        | 87,44,391                | 42,27,316                |
| Loss on Sale of Assets                                   |           | 3,67,88,312              | -                        |
| Depreciation   | 6         | 20,06,99,494             | 27,76,82,652             |
|  |           | <u>2,09,97,81,608</u>    | <u>2,01,83,46,169</u>    |
| Excess of Income Over Expenditure Carried to Corpus Fund |           | <u>84,31,36,885</u>      | <u>49,80,30,388</u>      |
| Accounting Policies & Notes on Accounts                  | 16        |                          |                          |

As per our report of even date attached.

For Pawan Shubham & Co.

Chartered Accountants

Firm Registration No. : 011573C

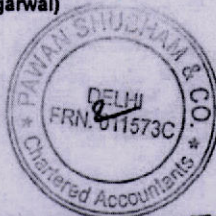
(CA Pawan Kumar Agarwal)

Partner

M.No. 092345

Place: New Delhi

Date: 27.09.2022



For Dashmesh Educational Charitable Trust

*[Signature]*

(Chairman)

*[Signature]*

(Managing Trustee)

*[Signature]*

(Treasurer)

UDIN: 22092345AWWEUE3121

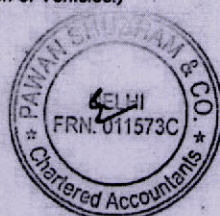
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**SGT University**  
**Budhera, Gurugram**



# DASHMESH EDUCATIONAL CHARITABLE TRUST

## SCHEDULE FORMING PART OF THE BALANCE SHEET

| PARTICULARS   | ₹<br>As At<br>31.03.2022 | ₹<br>As At<br>31.03.2021 |
|---|--------------------------|--------------------------|
| <b>Note 1</b>   |                          |                          |
| <b>Corpus Fund</b>  |                          |                          |
| Balance at the beginning                                    | 2,33,07,01,744           | 1,83,26,71,356           |
| Add: Excess of income over expenditure for the year         | 84,31,36,885             | 49,80,30,388             |
|   | <u>3,17,38,38,629</u>    | <u>2,33,07,01,744</u>    |
| <b>Note 2</b>   |                          |                          |
| <b>Special Fund</b>   |                          |                          |
| <b>Student Welfare Activity Fund</b>                        |                          |                          |
| Balance at the beginning                                    | 10,46,150                | 15,92,321                |
| Add: Received during the year                               | 45,587                   | 32,002                   |
|   | <u>10,91,737</u>         | <u>16,24,323</u>         |
| Less: Expenses incurred during the year                     | 5,62,257                 | 5,78,173                 |
|   | <u>5,29,480</u>          | <u>10,46,150</u>         |
| <b>Pushpanjali Award</b>                                    |                          |                          |
| Balance at the beginning                                    | 1,00,000                 | 1,00,000                 |
| Add: Received during the year                               | 3,500                    | 3,500                    |
|   | <u>1,03,500</u>          | <u>1,03,500</u>          |
| Less: Expenses incurred during the year                     | 3,500                    | 3,500                    |
|   | <u>1,00,000</u>          | <u>1,00,000</u>          |
| <b>Research &amp; Grant</b>                                 |                          |                          |
| Balance at the beginning                                    | 97,57,260                | 9,89,211                 |
| Add: Received during the year                               | 24,50,733                | 1,28,36,203              |
|   | <u>1,22,07,993</u>       | <u>1,38,25,414</u>       |
| Less: Expenses incurred during the year                     | 66,33,796                | 40,68,154                |
|   | <u>55,74,197</u>         | <u>97,57,260</u>         |
|   | <u>62,03,677</u>         | <u>1,09,03,410</u>       |
| <b>Note 3</b>   |                          |                          |
| <b>Secured Loans</b>  |                          |                          |
| Over Draft from PNB   | -                        | 6,15,91,380              |
| Term Loan with PNB  |                          |                          |
| - Payable within 12 Months                                  | -                        | 4,96,77,973              |
| - Payable after 12 Months                                   | -                        | 4,96,77,973              |
| (Secured against equitable mortgage of land and building of |                          |                          |
| Term Loan from PSB  |                          |                          |
| - Payable within 12 Months                                  | -                        | 9,38,52,263              |
| - Payable after 12 Months                                   | -                        | 9,38,52,263              |
| Vehicle Loan  |                          |                          |
| - Payable within 12 Months                                  | 33,73,753                | 1,13,52,901              |
| - Payable after 12 Months                                   | 41,81,387                | -                        |
| (Secured against Hypothecation of Vehicles.)                |                          |                          |
|   | <u>75,55,140</u>         | <u>21,64,74,517</u>      |



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# DASHMESH EDUCATIONAL CHARITABLE TRUST

## SCHEDULE FORMING PART OF THE BALANCE SHEET

| PARTICULARS  | ₹<br>As At<br>31.03.2022 | ₹<br>As At<br>31.03.2021 |
|--|--------------------------|--------------------------|
| <b>Note 4</b>  |                          |                          |
| <b>Current Liabilities &amp; Other Liabilities</b>   |                          |                          |
| Sundry Creditors   |                          |                          |
| a) Contractors' Liabilities  | 2,44,67,053              | 1,96,63,945              |
| b) Suppliers' Liabilities  | 7,06,12,936              | 9,33,33,154              |
| Security Deposit Rent  | 2,15,000                 | 2,45,000                 |
| Fee Received in Advance  | 2,06,57,81,695           | 1,78,20,06,546           |
| Expenses Payable   | 8,68,46,432              | 8,46,88,584              |
| Statutory Dues & Taxes Payable   | 1,86,16,433              | 1,21,83,836              |
| Security Deposit Student   | 34,06,98,306             | 27,23,30,527             |
|  | <u>2,60,72,37,854</u>    | <u>2,24,47,87,446</u>    |
| <b>Note 5</b>  |                          |                          |
| <b>Provisions</b>  |                          |                          |
| Provision for Employee's Long Term Benefits  | 12,52,55,733             | 10,26,78,785             |
|  | <u>12,52,55,733</u>      | <u>10,26,78,785</u>      |
| <b>Note 7</b>  |                          |                          |
| <b>Investments</b>   | 99,900                   | 99,800                   |
| (9990 (PY 9980) shares ACIC SGTU Community Innovation Centre Rs. 10/- each, fully paid up) |                          |                          |
| <b>Note 8</b>  |                          |                          |
| <b>CURRENT ASSETS</b>  |                          |                          |
| Stock of medicines   | 61,95,105                | 38,69,246                |
| Stock of Consumables Items<br>(As certified by the Trustee)                                | 2,74,901                 | 64,70,006                |
|  | <u>64,70,006</u>         | <u>30,82,208</u>         |
| Fee Receivable from Students   | 62,44,03,914             | 33,90,59,673             |
| <b>Cash &amp; Bank Balances</b>  |                          |                          |
| Cash in hand   | 18,74,014                | 55,38,185                |
| Balance with scheduled bank*   | 17,72,31,693             | 9,69,50,083              |
| Term Deposit with Bank**   | 29,66,00,000             | 47,57,05,707             |
|  | <u>47,57,05,707</u>      | <u>15,97,63,126</u>      |
|  | <u>1,49,75,01,112</u>    | <u>97,59,89,563</u>      |
| <b>LOANS AND ADVANCES</b>  |                          |                          |
| Advances recoverable in cash or in kind or<br>for the value to be received                 | 36,00,39,810             | 31,97,92,631             |
| Rent Receivable  | 3,40,104                 | 6,51,348                 |
| Other Receivable- from Haryana Govt.   | 99,93,446                | 2,05,46,507              |
| Interest accrued on Term Deposits  | 41,17,231                | 1,09,48,730              |
| TDS Receivable   | 64,00,997                | 60,59,404                |
| Security Deposits  | 85,39,070                | 84,93,868                |
| Staff Advances & Imprest   | 14,90,827                | 39,09,21,485             |
|  | <u>39,09,21,485</u>      | <u>12,34,553</u>         |
|  | <u>1,49,75,01,112</u>    | <u>97,59,89,563</u>      |

\*(Includes an amount of Rs. 6138544/- (PY Rs.107,87,881) against Specific funds)

\*\*\*(Includes Rs. 11,53,50,000 (PY 819,56,805) margin of Bank Guarantees and Marked with lien for securities)



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**DASHMESH EDUCATIONAL CHARITABLE TRUST**  
**SCHEDULE FORMING PART OF THE INCOME & EXPENDITURE A/C**

| PARTICULARS                                     | ₹<br>As At<br>31.03.2022 | ₹<br>As At<br>31.03.2021 |
|---|--------------------------|--------------------------|
| <b>Note 9</b>                                   |                          |                          |
| <b>Increase/(Decrease) in Consumable Stocks</b> |                          |                          |
| Opening Stock                                   |                          |                          |
| Stock of Medicines                              | 38,69,246                | 68,04,073                |
| Stock of Consumables Items                      | 30,82,208                | 69,54,446                |
|   | 69,51,454                | 1,37,58,519              |
| Closing Stock                                   |                          |                          |
| Stock of Medicines                              | 61,95,105                | 38,69,246                |
| Stock of Consumables Items                      | 2,74,901                 | 30,82,208                |
|   | 64,70,006                | 69,51,454                |
| Increase/(Decrease) in Stocks                   | (4,81,448)               | (68,07,065)              |
| <b>Note 10</b>                                  |                          |                          |
| <b>Other Income</b>                             |                          |                          |
| Conference & Consultancy Charges                | 9,49,111                 | 1,93,212                 |
| Interest on Term Deposit                        | 84,64,066                | 1,67,99,574              |
| Interest on Income Tax Refund                   | 3,08,460                 | 51,295                   |
| Rent & other Income                             | 85,27,789                | 1,03,76,656              |
| Training Charges                                | 21,92,969                | 17,11,638                |
|   | 2,04,42,395              | 2,91,32,375              |
| <b>Note 11</b>                                  |                          |                          |
| <b>Establishment Expenses</b>                   |                          |                          |
| Salary & Allowances                             | 1,04,35,02,324           | 87,79,99,909             |
| Contribution to PF & Other Fund                 | 2,40,21,587              | 1,93,45,995              |
| Man Power & Security Expenses                   | 6,87,73,903              | 5,73,19,137              |
| Staff Welfare & Benefits                        | 79,27,544                | 55,61,342                |
| Provision for Employee Benefits                 | 2,26,01,948              | 3,72,70,137              |
|   | 1,16,68,27,306           | 99,74,96,520             |
| <b>Note 12</b>                                  |                          |                          |
| <b>Finance Charges</b>                          |                          |                          |
| Bank Charges                                    | 51,27,012                | 25,34,605                |
| Guarantee Commission & Renewal Fee              | 26,96,860                | 17,46,514                |
| Interest on Term Loan                           | 46,75,855                | 3,35,13,051              |
| Interest on Overdraft                           | 33,16,627                | 32,77,802                |
|   | 1,58,16,355              | 4,10,71,973              |



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**DASHMESH EDUCATIONAL CHARITABLE TRUST**

**SCHEDULE FORMING PART OF THE INCOME & EXPENDITURE A/C**

| PARTICULARS   | ₹                   | ₹                   |
|---|---------------------|---------------------|
|   | As At<br>31.03.2022 | As At<br>31.03.2021 |
| <b>Note 13</b>  |                     |                     |
| <b>Operation &amp; Maintenance</b>                    |                     |                     |
| Communication Expenses                                | 91,13,488           | 78,70,123           |
| Hospital and other Lab Consumable                     | 5,86,19,865         | 4,25,97,756         |
| Donation (Without Contribution to Corpus)             | 8,05,000            | 1,30,000            |
| Electricity & Generator Expenses                      | 8,66,96,157         | 8,48,85,595         |
| Festivities Expenses                                  | 1,97,70,193         | 1,26,07,266         |
| Insurance Expenses                                    | 18,41,255           | 16,11,894           |
| Inspection & University Charges                       | 1,32,92,380         | 1,99,05,685         |
| Kitchen Operational Expenses                          | 4,77,91,060         | 3,28,75,901         |
| Membership Fee  | 19,57,278           | 27,32,014           |
| Purchases of Medicines                                | 3,36,19,725         | 2,22,82,095         |
| Printing & Stationery                                 | 57,02,843           | 26,18,012           |
| Professional & Legal Charges                          | 3,62,91,910         | 4,48,25,832         |
| Rent  | 1,36,88,399         | 1,06,70,638         |
| Housekeeping Expenses                                 | 95,19,514           | 70,90,740           |
| Repair & Maintenance of Assets                        | 9,09,02,344         | 14,54,41,469        |
| Running, Repair & Maintenance of Vehicles             | 3,63,17,186         | 2,41,28,966         |
| Travelling & Conveyance                               | 40,69,288           | 20,54,016           |
| Waste Disposable Charges                              | 28,05,773           | 26,65,682           |
| Interest on TDS, GST, PF, ESI                         | 1,52,304            | 19,29,804           |
| Conferences & Seminars                                | 4,15,016            | 2,54,762            |
| Social Welfare  | 1,43,73,468         | 94,20,572           |
| Water line cost to HUDA                               | -                   | 4,19,00,000         |
|   | <b>48,77,44,445</b> | <b>52,04,98,822</b> |
| <b>Note 14</b>  |                     |                     |
| <b>Student Expenses</b>                               |                     |                     |
| Scholarships  | 7,95,82,084         | 6,70,86,499         |
| Student Expenses                                      | 2,92,05,970         | 2,30,93,188         |
| Online Journals, Magazines & Periodicals              | 76,56,006           | 58,16,927           |
| Seminar/Honorarium Expenses                           | 4,97,920            | 9,63,434            |
|   | <b>11,69,41,980</b> | <b>9,69,60,048</b>  |
| <b>Note 15</b>  |                     |                     |
| <b>Research &amp; Development Expenses</b>            |                     |                     |
| Incentives for research publications                  | 36,21,311           | 20,45,727           |
| Grant For Seed Research                               | 27,00,664           | 21,81,589           |
| Contribution to ACIC SGTU Community Innovation Centre | 24,22,416           | -                   |
|   | <b>87,44,391</b>    | <b>42,27,316</b>    |



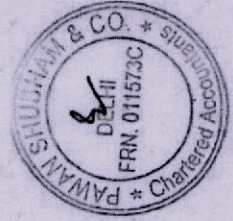
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# DASHMESH EDUCATIONAL CHARITABLE TRUST

Note "6" Property, Plant & Machinery As At 31/03/2022

| S.No                       | PARTICULARS                       | GROSS BLOCK       |                |              |                     | DEPRECIATION       |                   |          | NET BLOCK           |                            |                            |
|----------------------------|-----------------------------------|-------------------|----------------|--------------|---------------------|--------------------|-------------------|----------|---------------------|----------------------------|----------------------------|
|                            |                                   | AS AT<br>1.4.2021 | ADDITION       | Deletion     | AS AT<br>31.03.2022 | AS AT<br>1.04.2021 | For the<br>Period | Deletion | UP TO<br>31.03.2022 | W.D.V. As<br>At 31.03.2022 | W.D.V. As<br>At 31.03.2021 |
| (A) TANGIBLE ASSETS:       |                                   |                   |                |              |                     |                    |                   |          |                     |                            |                            |
| 1                          | LAND (Free hold)                  | 1,95,89,83,835    | 65,00,76,234   | 15,03,58,311 | 2,45,87,01,758      | -                  | -                 | -        | -                   | 2,45,87,01,758             | 1,95,89,83,835             |
| 2                          | BUILDINGS*                        | 2,10,81,50,416    | 1,48,14,621    | -            | 2,12,29,65,037      | 42,02,79,307       | 8,04,30,779       | -        | 50,07,10,086        | 1,62,22,54,951             | 1,68,78,71,109             |
| 3                          | Medical, Dental & Lab Equipment's | 38,16,39,974      | 3,32,67,003    | -            | 41,49,06,977        | 35,41,77,870       | 1,77,38,759       | -        | 37,19,16,629        | 4,29,90,348                | 2,74,62,104                |
| 4                          | Generator                         | 1,14,06,491       | -              | -            | 1,14,06,491         | 1,01,07,895        | 7,28,271          | -        | 1,08,36,166         | 5,70,325                   | 12,98,596                  |
| 5                          | Computers                         | 7,48,49,441       | 4,65,89,908    | -            | 12,14,39,349        | 7,39,80,466        | 58,32,485         | -        | 7,98,12,952         | 4,16,26,397                | 8,68,975                   |
| 6                          | Library Books                     | 5,04,64,308       | 45,18,118      | -            | 5,49,82,426         | 5,03,81,701        | 18,51,604         | -        | 5,22,33,305         | 27,49,121                  | 82,607                     |
| 7                          | Furniture & Fixtures              | 12,73,67,606      | 1,24,96,389    | -            | 13,98,63,995        | 10,46,17,988       | 2,13,48,138       | -        | 12,59,66,126        | 1,38,97,869                | 2,27,49,618                |
| 8                          | Office and General Equipment's    | 30,73,10,365      | 2,44,06,289    | -            | 33,17,16,654        | 14,59,76,933       | 4,39,10,452       | -        | 18,98,87,385        | 14,18,29,269               | 16,13,33,432               |
| 9                          | Vehicles                          | 15,65,71,362      | 1,15,09,804    | -            | 16,80,81,166        | 10,55,94,663       | 2,83,97,443       | -        | 13,39,92,106        | 3,40,89,060                | 5,09,76,699                |
| (B) INTANGIBLE ASSETS:     |                                   |                   |                |              |                     |                    |                   |          |                     |                            |                            |
| 1                          | Software                          | 1,11,94,562       | 46,56,578      | -            | 1,58,51,141         | 1,04,19,345        | 4,61,563          | -        | 1,08,80,908         | 49,70,233                  | 7,75,217                   |
| GRAND TOTAL                |                                   | 5,18,79,38,360    | 80,23,34,945   | 15,03,58,311 | 5,83,99,14,994      | 1,27,55,36,168     | 20,06,99,494      | -        | 1,47,62,35,662      | 4,36,36,79,332             | 3,91,24,02,192             |
| Previous Year              |                                   | 3,96,26,72,841    | 1,22,83,48,519 | 30,83,000    | 5,18,79,38,360      | 99,78,53,516       | 27,76,82,653      | -        | 1,27,55,36,168      | 3,91,24,02,192             | 2,96,48,19,325             |
| Capital work in progress** |                                   |                   |                |              |                     |                    |                   |          |                     | 5,88,10,689                | 1,70,54,346                |



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## DASHMESH EDUCATIONAL CHARITABLE TRUST 2021-22

### SCHEDULE "16"

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS FORMING PART OF ANNUAL ACCOUNTS FOR THE YEAR ENDED 31.03.2022.

#### I. SIGNIFICANT ACCOUNTING POLICIES

##### **1. BRIEF:**

The Trust Dashmesh Educational Charitable Trust is a registered public charitable Trust vide Registered Deed of Trust Dated 20.04.1999 The rules and regulation governing the Trust are primarily governed by such registered Trust Deed dated 20.04.1999 and subsequent amendments vide deed Dated 23.02.2006 and 17.01.2013.

Object of the Trust are wholly involving Charitable, Education, Medical and relief to poor, any surplus arising out of the operation are meant to be utilized for such Charitable activities and,

In pursuit of its objects, the Trust is managing Shree Guru Gobind Singh Tricentenary University (SGT University) established on 13.01.2013 including Medical & Dental College, Non-Medical colleges, Dental Hospital, General Hospital for charitable and public purposes and for educational and medical activities purposes.

The Trust is registered u/s 12A vide registration no. 599294 order dated 25/08/2000. Trust renewed the registration and approved for Assessment Year 2022-23 to Assessment Year 2026-27 u/s 12A with Unique registration number is AAATD2705KE20000.

The exemption u/s 80G (5) (vi) was last granted vide letter no. DEL-DE21150-18112009/2331 dated 18/11/2009 and now renewed registration exemption u/s 80G (5) (vi) is approved for Assessment Year 2022-23 to Assessment Year 2026-27 with Unique registration number is AAATD2705KF20008.

##### **2. RECOGNITION OF INCOME AND EXPENDITURE:**

Accounts are prepared on historical cost basis on going concern assumption.

Revenues/Income and cost/Expenditures are generally accounted on accrual as they are earned or incurred in accordance with the generally accepted accounting principles.

##### **Tuition Fee:**

Tuition fees and other fees received for pursuit of other curriculum activities such as library fees, hostel fee, transport fee etc., is recognized over the relevant period. Any fees received in advance for next accounting year is not recognized as income for the year and shown as a liability in the Annual Balance Sheet.

For sale of prospectus and Admission forms revenue is recognized at the time when the actual sale takes place on the concept of delivery of goods.

##### **Books:**

The addition of books and periodicals having value of enduring nature and forming part of Library collection is capitalized at cost. Rest all are charged to Income & Expenditure Accounts.

##### **Voluntary Contributions:**

Any voluntary contribution received by the Trust with the specific direction that they shall form part of the Corpus Fund of the Trust are recognized and credited to Corpus Fund. Other voluntary contributions received by the Trust are recognized as revenue receipt.

However, any voluntary contribution received in kind is not recognized in books of accounts, but is recorded in the fixed assets register, if any specific contributions received by the Trust for any specific purposes is recognized as Capital Receipt under the appropriate head, signifying the purpose for which such contributions are received.



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## DASHMESH EDUCATIONAL CHARITABLE TRUST 2021-22

### 3.PROPERTY, PLANT AND EQUIPMENTS:

Property, Plant and Equipment are stated at historical cost, less accumulated depreciation. The fixed assets are capitalized on the date, the asset is installed or commissioned for use,

All direct expenses for acquisition of specific fixed assets for the purpose of capitalization is considered as part of cost. Further, all indirect expenses, wherever possible, and are directly relatable to fixed assets are apportioned with reference to total direct capital cost of different assets.

#### DEPRECIATION:

The trust has reviewed the useful life of assets and found that assets life is over stretched and in a fast-changing technological world most of the equipment are rendered obsolete as soon as new technology is invented. Hence, effective 1<sup>st</sup> April 2018, in order to have a realistic & true representation of assets following changes have been made:

| Name of Assets                    | Earlier Life | Revised Life |
|-----------------------------------|--------------|--------------|
| - Buildings                       | 61           | 25           |
| - Medical, Dental & Lab Equipment | 14           | 3            |
| - Office & General Equipment      | 21           | 7            |
| - Furniture & Fixtures            | 16           | 4            |
| - Computers/Software              | 6            | 3            |
| - Vehicles                        | 11           | 5            |
| - Library Books                   | 10           | 3            |
| - Generator                       | 21           | 5            |

All the new addition to Income & Expenditure after 01.04.2018, the depreciation is provided at the relevant rates of depreciation on the basis of Straight-Line Method at the following rates:

|                                   |        |
|-----------------------------------|--------|
| - Buildings                       | 4.00%  |
| - Medical, Dental & Lab Equipment | 33.33% |
| - Office & General Equipment      | 14.29% |
| - Furniture & Fixtures            | 25.00% |
| - Computers/Software              | 33.33% |
| - Vehicles                        | 20.00% |
| - Library Books                   | 33.33% |
| -Generator                        | 20.00% |

Depreciation on additions to assets or on sale/discardment of assets before 1<sup>st</sup> October is taken as complete year and additions to assets or on sale/discardment of assets after the date of 30<sup>th</sup> September is taken as half year as the case may be.

Software's, which are integral part of the computers are capitalized as part of the computers.

### 4.INVESTMENTS:

Investments are valued at cost. Investments are made in the specified securities as provided in section 11(5) of the Income Tax Act. 1961.



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## DASHMESH EDUCATIONAL CHARITABLE TRUST 2021-22

### 5. INVENTORY:

Inventories meant for re-sale are valued at the lower of cost or net realizable value. However, consumables bought for internal consumption are expensed out in the year of purchase.

### 6. RETIREMENT BENEFITS:

Employer's Contributions to Provident Fund, Family Pension Fund are charged off to Income & Expenditure Account. In addition, provision also made in books for payment of gratuity worked out as per Accounting Standard (AS15) (revised 2005) issued by the Institute of Chartered Accountants of India.

### 7. BORROWING COST:

Borrowing cost that are directly attributable to the acquisition, construction or production of qualifying assets is capitalized as part of the cost of such assets. A qualifying asset is an asset that necessarily requires a substantial period of time to get ready for intended use or sale. All other borrowing costs are recognized as expenses for the period in which they are incurred.

### 8. PROVISION FOR INCOME TAX:

Since the objects of the trusts are public charitable which is duly recognized by the Income Tax Authorities, the income of the Trust is exempt, subject to fulfillment of specific obligation under section 11-13 of the Income Tax Act 1961., therefore, no provision of tax is made in these accounts. However, in case of any tax demand arising to the trust or as raised by the tax authorities, shall be recognized, as and when the same is crystallized.

### 9. Schedule of Contingent Liabilities:

#### Contingent Liabilities:

Rs. In Lakhs

| S.No. | In Favour of                        | Performance Bank Guarantee |         | Margin money against Bank Guarantee |         |
|-------|-------------------------------------|----------------------------|---------|-------------------------------------|---------|
|       |                                     | 2021-22                    | 2020-21 | 2021-22                             | 2020-21 |
| 1.    | Medical Council of India            | 300.00                     | 1205.00 | 30.00                               | 129.00  |
| 2.    | Govt. of Haryana Health & Education | Nil                        | 200.00  | Nil                                 | 20.00   |
| 3.    | Ministry of Ayush                   | 150.00                     | 150.00  | 15.00                               | 15.00   |
| 4.    | Nursing Council of India            | Nil                        | 150.00  | Nil                                 | 15.00   |
| 5.    | Punjab National Bank                | Nil                        | 26.92   | Nil                                 | 2.69    |
| 6.    | Director Medical Education Research | 110.00                     | NIL     | 11.00                               | Nil     |

### 10 RELATED PARTY DISCLOSURE

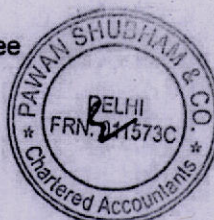
List of related parties with whom transactions taken place during year:

#### A. Names of related parties and description of relationship:

##### Key Managerial Personnel:

- Mr. Manmohan Singh Chawla, Managing Trustee
- Ms. Madhupreet Kaur, Chairperson
- Mr. Manpreet Singh Chawla, Treasurer

Registrar  
SGT University  
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## DASHMESH EDUCATIONAL CHARITABLE TRUST 2021-22

- d. Ms. Harjeet Kaur, Trustee  
e. Mr. Simranjeet Singh, Trustee

**Relative of Key Managerial Personnel**  
Mr. Amrit Singh Chawla

**Enterprises over which Key Managerial Personnel are able to exercise significant influences:**

- a. Guru Gobind Educational Charitable Trust

**B. Transactions during the year and balances outstanding As at year end with related parties:**

| S.No. | Particulars  | Nature of Transactions | Amount       |              |
|-------|--|------------------------|--------------|--------------|
|       |  |                        | 2021-22      | 2020-21      |
| (a)   | <b>Expenditure</b>   |                        |              |              |
|       | <b>Key Managerial Personnel</b>  |                        |              |              |
|       | Manmohan Singh Chawla  | Remuneration           | 36,00,000    | 29,00,000    |
|       | Manmohan Singh Chawla  | Rent                   | 39,00,000    | 12,22,200    |
|       | Madhupreet Kaur Chawla   | Remuneration           | 16,50,000    | -            |
|       | Yesh Construction Prop, Manmeet Singh Chawla   | Civil Work             | 980230       | 63,96,346    |
|       | <b>Relative of Key Managerial Personnel</b>  |                        |              |              |
|       | Amrit Singh Chawla   | Consultancy Fee        | 9,00,000     | 9,00,000     |
| (b)   | <b>Enterprises over which Key Managerial Personnel are able to exercise significant influences</b> |                        |              |              |
|       | <b>Loans &amp; Advances</b>  |                        |              |              |
|       | Opening Balance  |                        | 24,90,68,467 | 24,75,93,345 |
|       | Guru Gobind Educational Charitable Trust   | Loans Paid             | 17,27,936    | 14,75,122    |
|       | Guru Gobind Educational Charitable Trust   | Loans repaid           | -            | -            |
|       | Closing Balance  |                        | 25,07,96,403 | 24,90,68,467 |

11. In the opinion of management, the aggregate value of Current Assets, Loans & Advances on realization in the ordinary course of business will not be less than the amount at which these are stated in the Balance Sheet.

12. Previous year figures have been rearranged and regrouped wherever necessary.

For PAWAN SHUBHAM & CO.  
Chartered Accountants  
Firm Registration Nos.: 011573C

(CA Pawan Kumar Agarwal)  
Partner

M. No.092345

UDIN:

Place: New Delhi

Date: 27.09.2022



For DASHMESH EDUCATIONAL CHARITABLE TRUST

(Chairman)

(Managing Trustee)

(Treasurer)

UDIN: 22092345AWW EUE 3121

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