

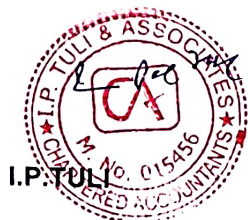
(FIGURES IN INR)

LAUREATE INSTITUTE OF EDUCATION & TRAINING
A UNIT OF
LAUREATE EDUCATIONAL SOCIETY
BALANCE SHEET AS AT 31ST MARCH, 2025

(FIGURES IN INR)			
PARTICULARS	SCH. NO.	AS AT 31ST MARCH, 2025	AS AT 31ST MARCH, 2024
<u>SOURCES OF FUNDS</u>			
1. INSTITUTE FUNDS	1	23379477.45	23958912.33
2. CURRENT LIABILITIES	2	3325734.00	3303364.00
TOTAL		26705211.45	27262276.33
<u>APPLICATION OF FUNDS</u>			
1. NON CURRENT ASSETS			
(A) FIXED ASSETS:			
TANGIBLE ASSETS	3	6796501.23	7393574.23
(B) NON CURRENT INVESTMENTS	4	17490054.00	15421261.00
2. CURRENT ASSETS & ADVANCES:			
(A) CASH & BANK BALANCES	5	2273801.22	4353292.10
(B) OTHER CURRENT ASSETS	6	144855.00	94149.00
TOTAL		26705211.45	27262276.33
NOTES TO ACCOUNTS	17		
Notes form an integral part of the Balance Sheet.			

Annexure to our report of even date.

FOR I.P.TULI & ASSOCIATES



I.P. TULI

SHIMLA;
 DATED: 29.09.2025

FOR LAUREATE INSTITUTE OF
 EDUCATION & TRAINING

SECRETARY

CHAIRMAN

LAUREATE INSTITUTE OF EDUCATION & TRAINING
(UNIT OF)
LAUREATE EDUCATIONAL SOCIETY

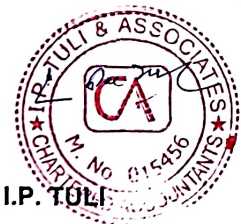
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING ON 31ST MARCH, 2025
(FIGURES IN INR)

PARTICULARS	SCH. NO.	F.Y. 2024-25	F.Y. 2023-24
(A) INCOME			
FEES FROM STUDENTS	7	10622718.00	9675445.00
INCOME FROM INVESTMENTS	8	1033962.00	865166.00
TOTAL (A)		11656680.00	10540611.00
(B) EXPENDITURE			
STAFF REMUNERATION	9	8279863.00	7489297.00
REPAIRS & MAINTANANCE EXPENSES	10	987396.00	130195.00
ADMINISTRATION EXPENSES	11	1557819.88	1440510.50
EDUCATIONAL ACTIVITIES EXPENSES	12	2102500.00	223000.00
TOTAL (B)		12927578.88	9283002.50
SURPLUS BEFORE DEPRECIATION (A-B)		-1270898.88	1257608.50
LESS: PROVISION FOR DEPRECIATION		966261.00	1140655.00
BALANCE TRANSFERRED TO CAPITAL FUND		(2237159.88)	116953.50
NOTES TO ACCOUNTS	17		
Notes form an integral part of Income & Expenditure Account.			

Annexure to our report of even date.

FOR I.P.TULI & ASSOCIATES

FOR LAUREATE INSTITUTE OF
EDUCATION & TRAINING



I.P. TULI


SECRETARY


CHAIRMAN

SHIMLA;
DATED: 29.09.2025

LAUREATE INSTITUTE OF EDUCATION & TRAINING, BHARARI
(UNIT OF)
LAUREATE EDUCATIONAL SOCIETY
SCHEDULES FORMING PART OF THE ACCOUNTS AS ON 31ST MARCH, 2025

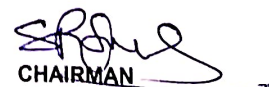
SCHEDULE 01	(FIGURES IN INR)	
A) INSTITUTE CORPUS FUND	-	-
B) INSTITUTE CAPITAL FUND:		
Balance as per ledger	23958912.33	
Add:-Deficit transfer from I & E A/c	(2237159.88)	21721752.45
Less::		
Inter Units Balances:		
Laureate Institute of Pharmacy (Cr.)	415263.00	
Laureate Public School (Cr.)	1242462.00	1657725.00
		23379477.45
SCHEDULE 02		
CURRENT LIABILITIES:		
a) Liabilities:		
Students Security Deposit	444000.00	444000.00
b) Expenses payable :		
Due to Employees (Remuneration)	628017.00	
EPF Payable	33250.00	
Sundry Creditors	0.00	
Gratuity Payable	2220227.00	2881494.00
c) Other payables:		
TDS Payable	240.00	240.00
		3325734.00
SCHEDULE 04		
INVESTMENTS:		
Bank Deposits:		
- Principal Amount	16185106.00	
- Accrued Interest thereon	1304948.00	17490054.00
SCHEDULE 05		
CASH AND BANK BALANCES:		
Bank Accounts duly tallied with banks:		
i) PNB SB A/c No.0427040100009436	1819190.22	
ii) H.P State Cop. Bank Ltd. A/c No. 46120200022	0.00	
iii) Canara SB A/c 110226855919	331277.00	
Cash in hand	123334.00	
		2273801.22
SCHEDULE 06		
OTHER CURRENT ASSETS:		
i) Security Deposits - Electricity	12000.00	
ii) TDS Refund Due	132855.00	
		144855.00



SHIMLA
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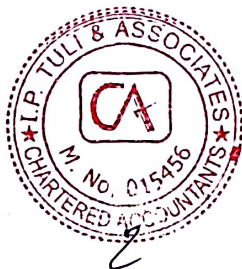

CHAIRMAN

LAUREATE INSTITUTE OF EDUCATION & TRAINING, BHARARI
(UNIT OF)

LAUREATE EDUCATIONAL SOCIETY

SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDING 31ST MARCH, 2025

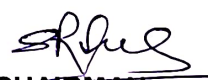
SCHEDULE 07		(FIGURES IN INR)
FEE FROM STUDENTS:		
- Tuition Fees	10622718.00	
		10622718.00
SCHEDULE 08		
I. INCOME FROM INVESTMENTS ON:		
1. FIXED PERIOD DEPOSITS:		
- Bank Fixed Deposits	961115.00	
2. OTHERS:		
- Saving Accounts	54904.00	
- IT Refund	17943.00	
		1033962.00



SHIMLA;
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LAUREATE INSTITUTE OF EDUCATION & TRAINING, BHARARI
(UNIT OF)
LAUREATE EDUCATIONAL SOCIETY

SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDING 31ST MARCH, 2025

SCHEDULE 09		(FIGURES IN INR)
STAFF REMUNERATION:		
- Salaries of Teachers & Admn. Staff	7999673.00	
- Salaries of Guest Faculty	50000.00	
- EDLI	8285.00	
- Provident Fund	210717.00	
- Gratuity Provision	11188.00	
		8279863.00
SCHEDULE 10		
REPAIRS AND MAINTENANCE:		
- Building	314910.00	
- Electrical	88896.00	
- Equipments	550.00	
- Furniture	538300.00	
- Garden	7680.00	
- Sanitary	33210.00	
- Maintenance/Upkeep Expenses	3850.00	
		987396.00
SCHEDULE 11		
ADMINISTRATION EXPENSES:		
- Advertisement	40000.00	
- Bank Charges	15540.88	
- Electricity Charges	767501.00	
- Genset Expenses	33000.00	
- Insurance Building	14944.00	
- Insurance Vehicle	69981.00	
- Legal & Professional Expenses	59177.00	
- Postage & Courier Expenses	5509.00	
- Property Tax	116195.00	
- Printing & Stationery	35410.00	
- Recreational/ Entertainment Expenses	2295.00	
- Newspaper & Periodicals	53977.00	
- Staff Welfare	43025.00	
- Telephone Expenses	4981.00	
- Vehicle Running & Maintenance	296284.00	
		1557819.88
SCHEDULE 12		
EDUCATIONAL ACTIVITES EXPENSES:		
- Affiliation Fees - HPU	1888000.00	
- Membership Fees	5000.00	
- Examination Expenses	168250.00	
- Sports & Cultural Activities	27000.00	
- Teacher Day Expenses	14250.00	
		2102500.00



SHIMLA,
DATED: 29.09.2025

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[Signature]
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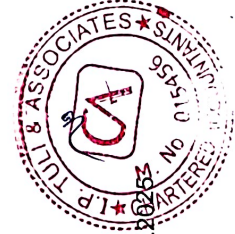
L'LAUREATE INSTITUTE OF EDUCATION & TRAINING
(UNIT OF)
LAUREATE EDUCATIONAL SOCIETY

SCHEDULE '3' OF FIXED ASSETS AS ON 31ST MARCH, 2025

Figures in (INR)

PARTICULARS	RATE OF DEP.	WDV AS ON 01-04-2024	ADDITIONS UPTO SEP.	AFTER SEP.	DEDUCTION	TOTAL	DEP. FOR THE YEAR	WDV AS ON 31-03-2025
Building	10%	4906444.57	-	-	-	4906444.57	490644.00	4415800.57
Sanitary Fittings	10%	234745.09	-	1,94,360.00	-	429105.09	33193.00	395912.09
Electrical Fittings	10%	373128.19	-	-	-	373128.19	37313.00	335815.19
Furniture & Fixture	10%	174154.89	-	-	-	174154.89	17415.00	156739.89
Water Tank	10%	13,119.00	-	-	-	13119.00	1312.00	11807.00
Vehicles	15%	616001.57	-	-	-	616001.57	92400.00	523601.57
Lab. Appratus	15%	15978.24	-	-	-	15978.24	2397.00	13581.24
Electrical Equipments	15%	442047.69	-	-	-	442047.69	66307.00	375740.69
Library	15%	124834.99	16,595.00	-	-	141429.99	21214.00	120215.99
Linen	15%	7548.36	-	-	-	7548.36	1132.00	6416.36
Water Cooler/Filter	15%	17183.26	-	-	-	17183.26	2577.00	14606.26
Photostat Machine	15%	16028.08	-	-	-	16028.08	2404.00	13624.08
Sports Equipments	15%	26902.76	1,58,233.00	-	-	185135.76	27770.00	157365.76
Computers	40%	425457.54	-	-	-	425457.54	170183.00	255274.54
TOTAL		7393574.23	1,74,828.00	1,94,360.00	-	7762762.23	966261.00	6796501.23

Note: Depreciation rounded off nearest to rupee.



SHIMLA:

DATED: 29.09.2025

[Signature]
SECRETARY

[Signature]
CHAIRMAN

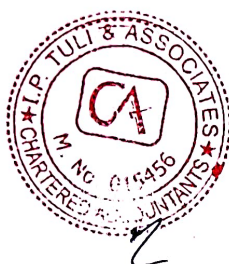
FOR LAUREATE INSTITUTE OF EDUCATION & TRAINING

LAUREATE INSTITUTE OF EDUCATION & TRAINING
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LAUREATE EDUCATIONAL SOCIETY

ANNEXURE To SCHEDULE-4 INVESTMENTS:

(Figures in INR)

PARTICULRS		AMOUNT
FDR with PNB, Bharari	14185106.00	
Add: Addition during the year	2000000.00	
Add: Accued Interest upto 31.03.2025	1304948.00	17490054.00
		17490054.00



SHIMLA;
DATED: 29.09.2025

FOR LAUREATE INSTITUTE OF
EDUCATION & TRAINING


SECRETARY


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