

PRASAD V POTLURI SIDDHARTHA INSTITUTE OF TECHNOLOGY, ASST YEAR 2025-2026
KANURU, VIJAYAWADA - 520007. PREV YEAR 2024-2025
AUTONOMOUS DIVISION

SPONSORED BY SIDDHARTHA ACADEMY OF GENERAL AND TECHNICAL EDUCATION

UTILISATION OF INCOME

Income as per Income and expenditure account	<u>65,31,553</u>
85 % of the income to be utilised as per sec 11 (1)	55,51,820
Less: Amount Utilised on Expenditure as per Income & Expenditure a/c	67,32,180
Less: Depreciation	1,37,023
	65,95,158
Add : Net addition of assets	3,00,000 68,95,158
Shortfall if any	0



PRINCIPAL
PRASAD V.POTLURI
SIDDHARTHA INSTITUTE OF TECHNOLOGY
KANURU,VIJAYAWADA-520 007

PRASAD V POTLURI SIDDHARTHA INSTITUTE OF TECHNOLOGY, AUTONOMOUS DIVISION

VIJAYAWADA 520007

STATEMENT OF AFFAIRS as at 31.03.2025

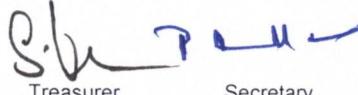
(Amount in Rs. Ps)

	Particulars	Note	31 March 2025	31 March 2024
I	SOURCES OF FUNDS			
1	CAPITAL FUND AND RESERVES			
(a)	Capital fund	3	5,51,23,027.39	5,53,23,654.80
(b)	Reserves and surplus	4	-	-
			5,51,23,027.39	5,53,23,654.80
2	Non-current liabilities			
(a)	Long-term borrowings	5	-	-
(b)	Deferred tax liabilities (Net)	6	-	-
(c)	Other long-term liabilities	7	-	-
(d)	Long-term provisions	8	-	-
			-	-
3	Current liabilities			
(a)	Short-term borrowings	5	-	-
(b)	Trade payables	10	-	-
(c)	Other current liabilities	8	-	-
(d)	Short-term provisions		-	-
			5,51,23,027.39	5,53,23,654.80
	Total			
II	APPLICATION OF FUNDS			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets			
(i)	Property, Plant and Equipment	11	7,76,461.45	6,13,484.06
(ii)	Intangible assets	11	-	-
(iii)	Capital work in progress	11	-	-
(iv)	Intangible asset under development	11	-	-
(b)	Non-current investments	12	-	-
(c)	Deferred tax assets (Net)	6	-	-
(d)	Long Term Loans and Advances	13	-	-
(e)	Other non-current assets	14	-	-
			7,76,461.45	6,13,484.06
2	Current assets			
(a)	Current investments	12	-	-
(b)	Inventories	15	-	-
(c)	Trade receivables	16	-	-
(d)	Cash and bank balances	17	5,10,87,162.94	5,37,87,515.74
(e)	Short Term Loans and Advances	13	10,06,515.00	9,22,655.00
(f)	Other current assets	18	22,52,888.00	-
			5,43,46,565.94	5,47,10,170.74
	Total			
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			

For PRASAD V POTLURI SIDDHARTHA INSTITUTE OF TECHNOLOGY
AUTONOMOUS DIVISION



Principal

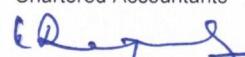


Treasurer

Secretary

Per our report of even date

For RAJESWAR & CO.,
Chartered Accountants



Proprietor

ICAI Membership number 023575
ICAI FIRM REG NO 0007328S



VIJAYAWADA
Dt 25.09.2025

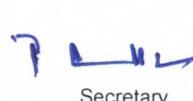
Particulars		Note	31 March 2025	(Amount in Rs.Ps) 31 March 2024
I	Revenue from operations		19	32,49,800.00 70,46,829.00
II	Other Income	20	32,81,753.00 29,53,243.00	
III	Total Income (I+II)		65,31,553.00	1,00,00,072.00
IV	Expenses:			
(a)	Cost of goods sold	21	-	-
(b)	Employee benefits expense	22	7,18,000.00 6,89,000.00	
(c)	Finance costs	23	-	-
(d)	Depreciation and amortization expense	24	1,37,022.61 1,08,261.89	
(e)	Other expenses	25	58,77,157.80 78,60,815.00	
	Total expenses		67,32,180.41	86,58,076.89
V	Profit/(loss) before exceptional and extraordinary items, partners' remuneration and tax (III- IV)		-2,00,627.41	13,41,995.11
VI	Exceptional items (specify nature & provide note/delete if none)		-	-
VII	Profit/(loss) before extraordinary items, partners' remuneration and tax (V-VI)		-2,00,627.41	13,41,995.11
VIII	Extraordinary Items (specify nature & provide note/delete if none)		-	-
IX	Profit before, partners' remuneration and tax (VII-VIII)		-2,00,627.41	13,41,995.11
X	Partners' remuneration*			
XI	Profit before tax (IX- X)			
XII	Tax expense:			
(a)	Current tax		-	-
(b)	Excess/ Short provision of tax relating to earlier years		-	-
(c)	Deferred tax charge/ (benefit)		-	-
XIII	Profit/(Loss) for the period from continuing operations (IXI-XII)		-2,00,627.41	13,41,995.11
XIV	Profit / (loss) from discontinuing operations		-	-
XV	Tax expense of discontinuing operations		-	-
XVI	Profit/(loss) from discontinuing operations (after tax) (XIV-XV)		-	-
XVII	Profit/(Loss) for the year (XIII+XVI)		-2,00,627.41	13,41,995.11
	The accompanying notes are an integral part of the financial statements			

* wherever applicable

For PRASAD V POTLURI SIDDHARTHA INSTITUTE OF TECHNOLOGY
AUTONOMOUS DIVISION

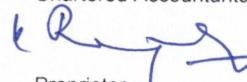
Principal
VIJAYAWADA
Dt 25.09.2025


Treasurer



Secretary

Per our report of even date

For RAJESWAR & CO.,
Chartered Accountants

Proprietor
ICAI Membership number 023575
ICAI FIRM REG NO 0007328S

PRASAD V POTLURI SIDDHARTHA INSTITUTE OF TECHNOLOGY, AUTONOMOUS DIVISION
Notes forming part of the Financial Statements for the year ended, 31st March, 2025

Note - 1 Brief about the entity : PRASAD V POTLURI SIDDHARTHA INSTITUTE OF TECHNOLOGY, AUTONOMOUS DIVISION is engaged in Course syllabus setting , Examination Paper setting ,conducting of Examinations and Valuation.

Note - 2 Significant Accounting Policies

- a. The Financial Statements are prepared on historical cost convention and in accordance with generally accepted practices following Cash method of accounting for recognising Income / expenditure , except noted otherwise.
- b. In the absence of more than one distinguishable business/ geographical segment, segment information is not given.
- c. Depreciation charged under Written down value method @ 15% on Equipment grouped under Fixed assets .
- d. Provisions are recognized when the present obligation of a past event gives rise to a probable outflow, embodying economic benefits on settlement and the amount of obligation can be reliably estimated.
- e. Investments made, if any, being long term investments are carried in the financial statements at cost. Provision for diminution, if any is made to recognise a decline, other than temporary, in the value of investments.
- f. The carrying amount of assets is reviewed at each Balance Sheet date to check whether there is any indication of impairment based on internal/external factors. An impairment loss will be recognised wherever the carrying amount of an asset exceeds its estimated recoverable amount. The recoverable amount is the greater of the assets net selling price and value in use. In assessing the value in use, the estimated future cash flows are discounted to the present value using the weighted average cost of capital.
- g. A disclosure for a contingent liability is made when there is a possible obligation that may, but probably will not, require an outflow of resources. When there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made. Contingent assets are neither recognised nor disclosed in the financial statements.

3. Previous year figures are rounded off to the nearest rupee and regrouped wherever necessary to make them comparable with those of the current year

Note - 3 Capital fund

(Amount in Rs.Ps)

Sr. No.	Particulars	As at 1st April 2024 (Opening Balance)	Funds transferred/received during the year	Funds Utilised during the year	As at 31st March 2025 (Closing Balance)
(A)	Unrestricted				
1	Corpus Funds				
2	General Funds	5,53,23,654.80	-2,00,627.41		5,51,23,027.39
3	Designated Funds				
(B)	Restricted Funds				
		5,53,23,654.80	-2,00,627.41		5,51,23,027.39
	Previous Year (PY)	5,39,81,659.69	13,41,995.11		5,53,23,654.80



(Amount in Rs.Ps)

		31 March 2025	31 March 2024				
				Long Term		Short Term	
5	Borrowings	31 March 2025	31 March 2024	31 March 2025	31 March 2024		
	<u>Secured</u>						
(a)	Term loans from banks from other parties						
(b)	Loans repayable on demand from banks from other parties			NA NA	NA NA		
(c)	Deferred payment liabilities						
(d)	Loans and advances from related parties						
(e)	Long term/current maturities of finance lease obligation						
(f)	Other loans advances (specify nature)						
	Total (A)						
	<u>Unsecured</u>						
(a)	Term loans from banks from other parties						
(b)	Loans repayable on demand from banks from other parties			NA NA	NA NA		
(c)	Deferred payment liabilities						
(d)	Loans and advances from related parties						
(e)	Long term/current maturities of finance lease obligation						
(f)	Other loans advances (specify nature)						
	Total (B)						
	Total (A) + (B)						
	Foot Note:						
(i)	Nature of the Security to be specified separately.						
(ii)	Terms of repayment of terms loans and other loans shall be stated.						
(iii)	Where loans guaranteed by partners/proprietors/owners aggregate of such amount under each head shall be disclosed.						
6	Deferred tax liabilities/(asset) (Net)	31 March 2025	Charge/ (benefit) for the year	31 March 2024			
	Deferred tax asset						
	Expenses provided but allowable in Income Tax on payment basis						
	Provision for doubtful debts						
	Difference between book depreciation & tax depreciation						
	Others (please specify)						
	Gross deferred tax asset (A)						
	Deferred tax liability						
	Difference between book depreciation & tax depreciation						
	Others (please specify)						
	Gross deferred tax liability (B)						
	Net deferred tax liability/(asset) (B-A)						



PRASAD V POTLURI SIDDHARTHA INSTITUTE OF TECHNOLOGY, AUTONOMOUS DIVISION
 Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.Ps)

7	Other long-term liabilities		31 March 2025	31 March 2024
	Advance from customers		-	-
	Others (please specify)		-	-
	Total Other long-term liabilities		-	-
8	Provisions	Long term	Short term	
		31 March 2025	31 March 2024	31 March 2025
	(a) Provision for employee benefits			31 March 2024
	Provision for gratuity	-	-	-
	Provision for leave Encashment	-	-	-
	(b) Other provisions	-	-	-
	Provision for Income tax [net of advance tax of Rs. ____ (previous year Rs. ____)]	-	-	-
	Other Provisions (Please Specify - eg/- Provision for warranties / Provision for Sales Return)	-	-	-
	Other (specify nature)	-	-	-
	Total Provisions	-	-	-
9	Trade payables	31 March 2025	31 March 2024	
	(a) Total outstanding dues of micro, small and medium enterprises			
	(b) Total outstanding dues of creditors other than micro, small and medium enterprises			
	Total Trade payables	-	-	-
	Disclosure relating to suppliers registered under MSMED Act based on the information available with the entity Company:			
	Particulars	31 March 2025	31 March 2024	
	(a) Amount remaining unpaid to any supplier at the end of each accounting year:			
	Principal	-	-	-
	Interest	-	-	-
	Total	-	-	-
	(b) The amount of interest paid by the buyer in terms of section 16 of the MSMED Act, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year.			
	(c) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act.			
	(d) The amount of interest accrued and remaining unpaid at the end of each accounting year.			
	(e) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the MSMED Act.			
10	Other current liabilities	31 March 2025	31 March 2024	
	(a) Current maturities of finance lease obligations			
	(b) Interest accrued but not due on borrowings			
	(c) Interest accrued and due on borrowings			
	(d) Income received in advance			
	(e) Unearned revenue			
	(f) Goods and Service tax payable			
	(g) TDS payable			
	(h) Other payables (specify nature)			
	Total Other current liabilities	-	-	-



11 Property, Plant and Equipment and Intangible Assets (owned assets)								(Amount in Rs.)
Particulars /Assets	TANGIBLE ASSETS							Total
	Freehold land	Buildings	Plant and Equipment	Office equipment	Furniture & Fixtures	Vehicles	Others (specify nature)	
Gross Block								
At 1 April 2024				4,03,140.81	2,10,343.25			6,13,484.06
Additions				3,00,000.00				3,00,000.00
Deductions/Adjustments								-
At 1 April 2023				4,74,283.31	2,47,462.64			7,21,745.95
Additions								-
Deductions/Adjustments								-
At 31 March 2025				7,03,140.81	2,10,343.25	-	-	9,13,484.06
At 31 March 2024				4,74,283.31	2,47,462.64	-	-	7,21,745.95
Depreciation/Adjustments								
At 1 April 2024								-
Additions								-
Deductions/Adjustments				1,05,471.12	31,551.49			1,37,022.61
At 1 April 2023								-
Additions								-
Deductions/Adjustments				71,142.50	37,119.40			1,08,261.89
At 31 March 2025				1,05,471.12	31,551.49	-	-	1,37,022.61
At 31 March 2024				71,142.50	37,119.40	-	-	1,08,261.89
Net Block								
At 31 March 2025				5,97,669.69	1,78,791.76	-	-	7,76,461.45
At 31 March 2024				4,03,140.81	2,10,343.25	-	-	6,13,484.06

Particulars /Assets	INTANGIBLE ASSETS								(Amount in Rs.)
	Goodwill	Brands/trademarks	Computer Software	Mining Rights	Masthead and publishing title	Copyrights/patents	Recepie/formulae/model/design prototype	License and franchise	
Gross Block									
At 1 April 2024									
Additions									
Deductions/Adjustments									
At 1 April 2023									
Additions									
Deductions/Adjustments									
At 31 March 2025									
At 31 March 2024									
Amortization/Adjustment									
At 1 April 2024									
Additions									
Deductions/Adjustments									
At 1 April 2023									
Additions									
Deductions/Adjustments									
At 31 March 2025									
At 31 March 2024									
Net Block									
At 31 March 2025									
At 31 March 2024									

Assets under lease to be separately specified under each class of asset.

Capital Work in Progress	31 March 2025	31 March 2025	Intangible assets under development	31 March 2025	31 March 2025
Opening Balance	-	-	Opening Balance		
Add: Additions during the year	-	-	Add: Additions during the year		
Less: Capitalized during the year	-	-	Less: Capitalized during the year		
Closing Balance (B)	-	-	Closing Balance (B)		



(Amount in Rs.Ps)

12	Investments - Non Current and Current (valued at historical cost unless stated otherwise)	As at 31 March 2025		As at 31 March 2024	
		Face Value	Numbers/ Units/ Shares	Book Value	Numbers/ Units/ Shares
(a)	Trade Investments - Quoted Investments in Other Entities Less: Provision for diminution in value of investments				
(b)	Investments in partnership firm (Refer footnote 1)			-	-
(c)	Other Investments Investments in preference shares			-	-
(d)	Investments in equity instruments			-	-
(e)	Investments in government or trust securities			-	-
(f)	Investments in debentures or bonds			-	-
(g)	Investments in mutual funds			-	-
(h)	Investments property			-	-
(i)	Other non-current investments (specify nature)			-	-
	Total Investments			-	-
(a)	Trade Investments - Unquoted Investments in Other Entities Less: Provision for diminution in value of investments			-	-
(b)	Investments in partnership firm (Refer footnote 1)			-	-
(c)	Other Investments Investments in preference shares			-	-
(d)	Investments in equity instruments			-	-
(e)	Investments in government or trust securities			-	-
(f)	Investments in debentures or bonds			-	-
(g)	Investments in mutual funds			-	-
(h)	Other non-current investments (specify nature)			-	-
(i)	Investments property			-	-
	Total Investments			-	-
	Aggregate market value as at the end of the year: Aggregate amount of quoted investments and market value thereof. Aggregate amount of Un-quoted investments. Aggregate Provision for diminution in value of investments.			-	-
	Footnote 1: Details of investment in partnership firm Name of partner with % share in profits of such firm ABC XYZ Mr. A			-	-
	Total capital of the firm (Amount in Rs.)			-	-
	Current Investments	Face Value	As at 31 March 2025		As at 31 March 2024
			Numbers/ Units/ Shares	Book Value	Numbers/ Units/ Shares
	Trade (valued at lower of cost or market value) - Quoted				
(a)	Current maturities of long-term investments			-	-
(b)	Investments in equity instruments			-	-
(c)	Investments in preference shares			-	-
(d)	Investments in government or trust securities			-	-
(e)	Investments in debentures or bonds			-	-
(f)	Investments in mutual funds			-	-
(g)	Other Short-term investments (specify nature)			-	-
	Net current investments			-	-
	Trade (valued at lower of cost or market value) - Unquoted				
(a)	Current maturities of long-term investments			-	-
(b)	Investments in equity instruments			-	-
(c)	Investments in preference shares			-	-
(d)	Investments in government or trust securities			-	-
(e)	Investments in debentures or bonds			-	-
(f)	Investments in mutual funds			-	-
(g)	Other Short-term investments (specify nature)			-	-
	Net current investments			-	-
	Grand Total			-	-
	Aggregate value of quoted investments and market value thereof. Aggregate value of quoted investments. Aggregate Provision for diminution in value of investments.			-	-



		Long Term		Short Term	
		31 March 2025	31 March 2024	31 March 2025	31 March 2024
13	Loans and advances (Secured)				
(a)	Capital advances Considered good Doubtful Less: Provision for doubtful advances				
(b)	Loans advances to partners or relative of partners	(a)			
(c)	Other loans and advances (specify nature) PVPSIT Prepaid expenses Advance tax and tax deducted at source [Net of provision for income tax of Rs. _____ (previous year Rs. _____)] CENVAT credit receivable VAT credit receivable Service tax credit receivable GST input credit receivable Security Deposits Balance with government authorities				
	Total (a)+(b) (A)	(b)			
B	Loans and advances (Unsecured)				
(a)	Capital advances Considered good Doubtful Less: Provision for doubtful advances				
(b)	Loans advances to partners or relative of partners	(a)			
(c)	Other loans and advances (specify nature) Prepaid expenses Advance tax and tax deducted at source [Net of provision for income tax of Rs. _____ (previous year Rs. _____)] CENVAT credit receivable VAT credit receivable Service tax credit receivable GST input credit receivable Security Deposits Balance with government authorities				
	Total (a)+(b) (B)	(b)			
	Total (A + B)				
14	Other non-current assets				
(a)	Security Deposits			31 March 2025	31 March 2024
(b)	Prepaid expenses				
(c)	Others (Specify nature)				
	Total other non-current other assets				
15	Inventories				
(a)	Raw materials			31 March 2025	31 March 2024
(b)	Work-in-progress				
(c)	Finished goods				
(d)	Stock-in-trade				
(e)	Stores and spares				
(f)	Loose Tools				
(g)	Others (Specify nature) (Goods in transit to be disclosed under relevant sub-head of inventories)				
	Total				
16	Trade receivables				
	Outstanding for a period less than 6 months from the date they are due for receipt				
(a)	Secured Considered good				
(b)	Unsecured Considered good				
(c)	Doubtful Less: Provision for doubtful receivables				
	Outstanding for a period exceeding 6 months from the date they are due for receipt				
(a)	Secured Considered good				
(b)	Unsecured Considered good				
(c)	Doubtful Less: Provision for doubtful receivables				
	Unbilled receivables				
	Total				
17	Cash and Bank Balances				
A	Cash and cash equivalents				
(a)	In Savings accounts			31 March 2025	31 March 2024
(b)	Cash credit account (Debit balance)				
(c)	Fixed Deposits				
	Deposits with original maturity of less than three months				
(d)	Cheques, drafts on hand				
(e)	Cash on hand				
	Total	(I)			
B	Other bank balances				
(a)	Bank Deposits				
(i)	Earmarked Bank Deposits				
	Deposits with original maturity for more than 3 months but less than 12 months from reporting date				
(ii)	Margin money or deposits under lien				
(iii)	Others (specify nature)				
	Total other bank balances	(II)			
	Total Cash and bank balances	(I+II)			
18	Other current assets (Specify nature) (This is an all-inclusive heading, which incorporates current assets that do not fit into any other asset categories)				
(a)	Interest accrued but not due on deposits			31 March 2025	31 March 2024
(b)	Interest accrued and due on deposits				
	Total				



PRASAD V POTLURI SIDDHARTHA INSTITUTE OF TECHNOLOGY, AUTONOMOUS DIVISION
Notes forming part of the Financial Statements for the year ended 31st March, 2025

		(Amount in Rs Ps.)	
		31 March 2025	31 March 2024
19	Revenue from operations		
(a)	Sale of products	-	-
(b)	Sale of services	32,49,800.00	70,46,829.00
(c)	Grants or donations received	-	-
(d)	Other operating revenue	-	-
	Revenue from operations (Gross)	-	-
	Less: Excise duty	-	-
	Revenue from operations (Net)	32,49,800.00	70,46,829.00
20	Other income		
(a)	Interest income	32,81,753.00	29,53,243.00
(b)	Dividend income	-	-
(c)	Net gain on sale of investments	-	-
(d)	Other non-operating income (Please specify)	-	-
	Total other income	32,81,753.00	29,53,243.00
21	Cost of goods sold (Delete whatever is not applicable)		
(A)	Cost of raw material consumed		
	Raw material consumed		
(i)	Inventory at the beginning of the year	-	-
(ii)	Add : Purchases during the year	-	-
(iii)	Less: Inventory at the end of the year	-	-
	Cost of raw material consumed	(I)	-
	Packing material consumed (if considered as part of raw material)		
(i)	Inventory at the beginning of the year	-	-
(ii)	Add : Purchases during the year	-	-
(iii)	Less: Inventory at the end of the year	-	-
	Cost of packing material consumed	(II)	-
	Other materials (purchased intermediates and components)		
(i)	Inventory at the beginning of the year	-	-
(ii)	Add : Purchases during the year	-	-
(iii)	Less: Inventory at the end of the year	-	-
	Cost of other material consumed	(III)	-
	Total raw material consumed (A)	(I+II+III)	-
B	Purchases of stock-in-trade		
(i)	...	-	-
(ii)	...	-	-
(iii)	...	-	-
	Total (B)	-	-
C	Changes in inventories of finished goods, work in progress and stock-in trade		
	Inventories at the beginning of the year:		
(i)	Stock-in-trade	-	-
(ii)	Work in progress	-	-
(iii)	Finished goods	-	-
	Inventories at the end of the year:	(I)	-
(i)	Stock-in-trade	-	-
(ii)	Work in progress	-	-
(iii)	Finished goods	-	-
	(Increase)/decrease in inventories of finished goods, work-in-progress and stock-in-trade (C)	(II)	-
	Total (A+B+C)	-	-



		31 March 2025	31 March 2024
22	Employee benefits expense (Including contract labour)		
(a)	Salaries, wages, bonus and other allowances	7,18,000.00	6,89,000.00
(b)	Contribution to provident and other funds	-	-
(c)	Gratuity expenses	-	-
(d)	Staff welfare expenses	-	-
	Total Employee benefits expense	7,18,000.00	6,89,000.00
23	Finance cost	31 March 2025	31 March 2024
(a)	Interest expense (other than interest on partners' capital/member' capital)	-	-
(i)	On bank loan	-	-
(ii)	On assets on finance lease	-	-
(b)	Interest on partners' capital/member' capital	-	-
(c)	Other borrowing costs	-	-
(d)	Loss on foreign exchange transactions and translations considered as finance cost (net)	-	-
	Total Finance cost	-	-
24	Depreciation and amortization expense	31 March 2025	31 March 2024
(a)	on tangible assets (Refer note 11)	1,37,022.61	1,08,261.89
(b)	on intangible assets (Refer note 11)	-	-
	Total Depreciation and amortization expense	1,37,022.61	1,08,261.89
25	Other Expenses	31 March 2025	31 March 2024
(a)	Consumption of stores and spare parts	-	-
(b)	Power and fuel	-	-
(c)	Rent	-	-
(d)	Repairs and maintenance - Buildings	-	-
(e)	Repairs, Replacements and maintenance - Machinery	82,753.00	5,42,265.00
(f)	Insurance	-	-
(g)	Rent, Rates and taxes, excluding, taxes on income	-	-
(h)	Labour charges	-	-
(i)	Travelling expenses	13,984.00	31,860.00
(j)	Auditor's remuneration	7,080.00	5,900.00
(k)	Printing and stationery	4,06,164.00	20,52,321.00
(l)	Communication expenses	-	-
(m)	Legal and professional charges	-	-
(n)	Advertisement and publicity	-	-
(o)	Examination section expenses	53,03,819.00	51,63,042.00
(p)	Commission	-	-
(q)	Clearing and forwarding charges	-	-
(r)	Loss on sale of Property, Plant and Equipment	-	-
(s)	Loss on foreign exchange transactions (net)	-	-
(t)	Loss on cancellation of forward contracts	-	-
(u)	Loss on sale of investments (net)	-	-
(v)	Provision for diminution in value of investments	-	-
(w)	Provision for doubtful debts	-	-
(x)	Miscellaneous expenses	63,357.80	65,427.00
	Total	58,77,157.80	78,60,815.00



PRASAD V POTLURI SIDDHARTHA INSTITUTE OF TECHNOLOGY, AUTONOMOUS			
KANURU, VIJAYAWADA - 520007.			
Grouping Schedules for Income and Expenditure items for the Year Ending 31.03.2025			
		NOTE	
		A	Rs Ps
General Fund			
Opening Balance			5,53,23,654.80
less : Excess of expenditure over income			2,00,627.41
		3	5,51,23,027.39
			5,53,23,654.80
 Due from PVPSIT	 14	 10,06,515.00	 9,22,655.00
 CANARA BANK 33672200037340	 17	 1,12,17,514.21	 1,42,39,518.01
 FD with Banks			
Canara bank 140022286457			1,11,74,130.07
Canara bank 140008506599			86,39,693.00
KVB 144150100002792			1,35,14,216.66
KVB 1441501000095962			65,41,609.00
	17	3,98,69,648.73	3,95,47,997.73
 INTEREST RECEIVABLE ON FDR			 22,52,888.00
 Sale of services			
Examination fee			5,62,200.00
Supplementary examination fee			10,50,000.00
Revaluation / Recounting fee			6,19,800.00
Condonation fee			3,66,100.00
Duplicate Hall Tickets			12,100.00
Duplicate Mark Lists			37,700.00
Re-Joining Fee			19,000.00
Migration Certificate			14,650.00
Name Correction Fee			1,400.00
Student Verification			4,32,000.00
Transcripts Receipts			1,27,700.00
Miscellaneous Receipts			-
Scribe receipts			779.00
Fines			1,600.00
CGPA to Percentage certificate			3,000.00
Backlog certificate fee			1,650.00
Duplicate Consolidated Grade Card			900.00
			1,000.00
			32,49,800.00
			70,46,829.00
 Interest income	 20	 32,81,753.00	 29,53,243.00
 Salaries	 22	 7,18,000.00	 6,89,000.00
 Other expenses & maintenance			
Revaluation (PVP12,PVP14,PVP19)			39,960.00
Board of Studies			2,43,344.00
Governing Body Meeting			35,000.00
Canteen Expenses			1,60,043.00
Invigilators Remuneration			4,47,661.00
Observer's Remuneration UG External			87,600.00
Practical Examiners Remunaretiions External			11,76,545.00
Proof Reading			68,800.00
Results Processing			1,12,533.00
Evaluation			14,69,630.00
Academic Council Meeting Expenses			40,000.00
Provisional fee			1,68,800.00
Formatting charges			17,650.00
OMR Stiching Charges			20,486.00
Scheme of Evaluation B Tech, MBA, M.Tech			1,12,000.00
Scrutiny			96,098.00
Paper Setting Chages UG			7,84,000.00
Renewal (OMR Reader Software())			2,23,669.00
	25	53,03,819.00	51,63,042.00
 Auditor's remuneration	 25	 7,080.00	 5,900.00
 PRINTING AND STATIONERY			
Printing & Stationery			2,60,150.00
Printer Conusmables			1,46,014.00
			18,60,498.00
			1,91,823.00

				4,06,164.00	20,52,321.00
Travelling and Hospitality Expenses				13,984.00	31,860.00
Miscellaneous Expenses					
Bank Charges				294.80	449.00
Office Maintenance				3,063.00	3,920.00
Academic External Audit				60,000.00	61,058.00
				63,357.80	65,427.00
Repairs & Maintenance					
Repairs & Maintenance				72,933.00	5,37,065.00
Computer Maintenance				9,820.00	5,200.00
	25			82,753.00	5,42,265.00

Fixed Assets	%	W D V as on 01.04.2024	Additions	Total	Depreciation	W D V as on 31.03.2025
6KV UPS	15%	70960.03		70960.03	10644.01	60,316.03
Air Conditioner	15%	74674.85		74674.85	11201.23	63,473.62
Bio Metric Lock	15%	17356.42		17356.42	2603.46	14,752.96
Coding Machine	15%	468.56		468.56	70.28	398.28
Computer UPS	15%	309.56		309.56	46.43	263.12
Digital Copier	15%	21085.25		21085.25	3162.79	17,922.46
Electrical Materials	15%	209.27		209.27	31.39	177.88
Furniture	15%	210343.25		210343.25	31551.49	1,78,791.76
Networking Components	15%	10052.30		10052.30	1507.84	8,544.45
OMR & BARCODE reader	15%	24009.45		24009.45	3601.42	20,408.03
OMR SCANNER	15%	39856.71		39856.71	5978.51	33,878.21
Paper Cutter	15%	1137.93		1137.93	170.69	967.24
Paper Shredder	15%	9240.16		9240.16	1386.02	7,854.14
Printer	15%	17167.18		17167.18	2575.08	14,592.10
Richo IM 5000 Printer	15%	0.00	300000.00	300000.00	45000.00	2,55,000.00
Scanner	15%	28993.65		28993.65	4349.05	24,644.60
Server	15%	41834.10		41834.10	6275.11	35,558.98
Stiching Machine	15%	5950.87125		5950.87	892.63	5,058.24
Tally Software	15%	13486.87		13486.87	2023.03	11,463.84
Travelling Bags	15%	157.50		157.50	23.62	133.87
Trolley Bag	15%	712.22		712.22	106.83	605.39
Xerox Machine	15%	25477.93		25477.93	3821.69	21,656.24
		613484.06	300000.00	913484.06	137022.61	776461.45


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KANURU, VIJAYAWADA-520 007

Fixed Assets	%	W D V as on 01.04.2024	Additions	Total	Depreciation	W D V as on 31.03.2025
6KV UPS	15%	70960.03		70960.03	10644.01	60,316.03
Air Conditioner	15%	74674.85		74674.85	11201.23	63,473.62
Bio Metric Lock	15%	17356.42		17356.42	2603.46	14,752.96
Coding Machine	15%	468.56		468.56	70.28	398.28
Computer UPS	15%	309.56		309.56	46.43	263.12
Digital Copier	15%	21085.25		21085.25	3162.79	17,922.46
Electrical Materials	15%	209.27		209.27	31.39	177.88
Networking Components	15%	10052.30		10052.30	1507.84	8,544.45
OMR & BARCODE reader	15%	24009.45		24009.45	3601.42	20,408.03
OMR SCANNER	15%	39856.71		39856.71	5978.51	33,878.21
Paper Cutter	15%	1137.93		1137.93	170.69	967.24
Paper Shredder	15%	9240.16		9240.16	1386.02	7,854.14
Printer	15%	17167.18		17167.18	2575.08	14,592.10
Richo IM 5000 Printer	15%	0.00	300000.00	300000.00	45000.00	2,55,000.00
Scanner	15%	28993.65		28993.65	4349.05	24,644.60
Server	15%	41834.10		41834.10	6275.11	35,558.98
Stiching Machine	15%	5950.87125		5950.87	892.63	5,058.24
Tally Software	15%	13486.87		13486.87	2023.03	11,463.84
Travelling Bags	15%	157.50		157.50	23.62	133.87
Trolley Bag	15%	712.22		712.22	106.83	605.39
Xerox Machine	15%	25477.93		25477.93	3821.69	21,656.24
		403140.81	300000.00	703140.81	105471.12	597669.69
Furniture	15%	210343.25		210343.25	31551.49	1,78,791.76
Fixed Assets	%	W D V as on 01.04.2023	Additions	Total	Depreciation	W D V as on 31.03.2024
6KV UPS	15%	83482.39		83482.39	12522.36	70,960.03
Air Conditioner	15%	87852.76		87852.76	13177.91	74,674.85
Bio Metric Lock	15%	20419.32		20419.32	3062.90	17,356.42
Coding Machine	15%	551.25		551.25	82.69	468.56
Computer UPS	15%	364.18		364.18	54.63	309.56
Digital Copier	15%	24806.18		24806.18	3720.93	21,085.25
Electrical Materials	15%	246.19		246.19	36.93	209.27
Networking Components	15%	11826.23		11826.23	1773.93	10,052.30
OMR & BARCODE reader	15%	28246.41		28246.41	4236.96	24,009.45
OMR SCANNER	15%	46890.25		46890.25	7033.54	39,856.71
Paper Cutter	15%	1338.74		1338.74	200.81	1,137.93
Paper Shredder	15%	10870.78		10870.78	1630.62	9,240.16
Printer	15%	20196.68		20196.68	3029.50	17,167.18
Scanner	15%	34110.17		34110.17	5116.53	28,993.65
Server	15%	49216.59		49216.59	7382.49	41,834.10
Stiching Machine	15%	7001.025		7001.03	1050.15	5,950.87
Tally Software	15%	15866.90		15866.90	2380.04	13,486.87
Travelling Bags	15%	185.29		185.29	27.79	157.50
Trolley Bag	15%	837.91		837.91	125.69	712.22
Xerox Machine	15%	29974.04		29974.04	4496.11	25,477.93
		474283.31	0.00	474283.31	71142.50	403140.81
Furniture	15%	247462.64		247462.64	37119.40	2,10,343.25


 PRINCIPAL
 PRASAD V. POTLURI
 SIDDHARTHA INSTITUTE OF TECHNOLOGY
 KANURU, VIJAYAWADA-520 007

**RAJESWAR&CO,
CHARTERED ACCOUNTANTS**

**40-1/1-12,"VIJAYAKRISHNA",
MOGALRAJAPURAM,
VIJAYAWADA 520010
Cell : 9848157450
Email ID :krajeswar@rediffmail.com**

To
**PRASAD V POTLURI SIDDHARTHA INSTITUTE OF TECHNOLOGY
KANURU, VIJAYAWADA 520007**

Certificate for UDIN Generated

Sirs:

This is to Certify and Confirm that ICAI UDIN for Audited financial Statements of the following institutions/ Units are generated on 17.11.2025 for the Financial statements and report signed on 25.09.2025 Reference for ICAI UDIN is given hereunder:

01	PRASAD V POTLURI SIDDHARTHA INSTITUTE OF TECHNOLOGY	25023575BMMAWU7057
02	PRASAD V POTLURI SIDDHARTHA INSTITUTE OF TECHNOLOGY,(Autonomous Division)	25023575BMMAWV2698
03	PRASAD V POTLURI SIDDHARTHA INSTITUTE OF TECHNOLOGY WOMENS HOSTEL	25023575BMMAWW1361

We advise you to take the above information on record and oblige

Place: Vijayawada
Date : 17.11.2025

For RAJESWAR & CO
CHARTERED ACCOUNTANTS


(K. RAJESWAR)

PROPRIETOR

ICAI Membership number 23575

