

PRASAD V POTLURI SIDDHARTHA INSTITUTE OF TECHNOLOGY,
KANURU, VIJAYAWADA - 520007.
WOMEN'S HOSTEL

ASST YEAR 2025-2026
PREV YEAR 2024-2025

SPONSORED BY SIDDHARTHA ACADEMY OF GENERAL AND TECHNICAL EDUCATION

UTILISATION OF INCOME

Income as per Income and expenditure account	<u>1,45,76,640</u>
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85 % of the income to be utilised as per sec 11 (1)	1,23,90,144
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Less: Amount Utilised on

Expenditure as per Income & Expenditure a/c

2,15,41,446

Less: **Depreciation**

2,42,497

2,12,98,949

Add : Net addition of assets

0 2,12,98,949

Shortfall if any

0



PRINCIPAL/WARDEN

PRINCIPAL

PRASAD V.POTLURI

SIDDHARTHA INSTITUTE OF TECHNOLOGY

KANURU,VIJAYAWADA-520 007

Name of the Non-Corporate Entity PRASAD V POTLURI SIDDHARTHA INSTITUTE OF TECHNOLOGY, WOMEN'S HOSTEL
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	18,16,758.19	87,81,563.70
(b)	Reserves and surplus	4	-	-
			18,16,758.19	87,81,563.70
2	Non-current liabilities			
(a)	Long-term borrowings	5	-	-
(b)	Deferred tax liabilities (Net)	6	-	-
(c)	Other long-term liabilities	7	22,60,000.00	21,92,000.00
(d)	Long-term provisions	8	-	-
			22,60,000.00	21,92,000.00
3	Current liabilities			
(a)	Short-term borrowings	5	-	-
(b)	Trade payables		-	-
(c)	Other current liabilities	10	71,55,816.92	1,40,06,090.65
(d)	Short-term provisions	8	-	-
			71,55,816.92	1,40,06,090.65
	Total		1,12,32,575.11	2,49,79,654.35
II	APPLICATION OF FUNDS			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets			
(i)	Property, Plant and Equipment	11	13,74,146.88	16,16,643.39
(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	71,183.00	32,000.00
(e)	Other non-current assets	14	-	-
			14,45,329.88	16,48,643.39
2	Current assets			
(a)	Current investments	12	-	-
(b)	Inventories	15	96,854.00	1,05,630.00
(c)	Trade receivables	16	-	-
(d)	Cash and bank balances	17	96,90,391.23	2,32,25,380.96
(e)	Short Term Loans and Advances	13	-	-
(f)	Other current assets	18	-	-
			97,87,245.23	2,33,31,010.96
	Total		1,12,32,575.11	2,49,79,654.35
	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
WOMENS HOSTEL

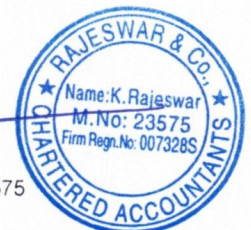
Per our report of even date
For RAJESWAR & CO.,
Chartered Accountants


Principal


Treasurer


Secretary


Proprietor
ICAI Membership number 023575
ICAI FIRM REG NO 0007328S



VIJAYAWADA
Dt 25.09.2025

Name of the Non-Corporate Entity PRASAD V POTLURI SIDDHARTHA INSTITUTE OF TECHNOLOGY, WOMEN'S HOSTEL
Statement of INCOME AND EXPENDITURE for the year ended 31.03.2025

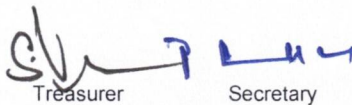
(Amount in Rs.Ps)


	Particulars	Note	31 March 2025	31 March 2024
I	Revenue from operations	19	1,36,03,604.00	1,36,74,901.00
II	Other Income	20	9,73,036.27	12,04,813.00
III	Total Income (I+II)		1,45,76,640.27	1,48,79,714.00
IV	Expenses:			
(a)	Cost of goods sold	21	72,39,476.00	66,96,685.00
(b)	Employee benefits expense	22	11,94,905.00	9,38,172.00
(c)	Finance costs	23	-	-
(d)	Depreciation and amortization expense	24	2,42,496.51	2,85,290.01
(e)	Other expenses	25	1,28,64,568.27	60,73,047.00
	Total expenses		2,15,41,445.78	1,39,93,194.01
V	Profit/(loss) before exceptional and extraordinary items, partners' remuneration and tax (III- IV)		-69,64,805.51	8,86,519.99
VI	Exceptional items (specify nature & provide note/delete if none)		-	-
VII	Profit/(loss) before extraordinary items, partners' remuneration and tax (V-VI)		-69,64,805.51	8,86,519.99
VIII	Extraordinary Items (specify nature & provide note/delete if none)		-	-
IX	Profit before, partners' remuneration and tax (VII-VIII)		-69,64,805.51	8,86,519.99
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)	6	-	-
XIII	Profit/(Loss) for the period from continuing operations (IXI-XII)		-69,64,805.51	8,86,519.99
XIVII	Profit/(loss) from discontinuing operations		-	-
XVIII	Tax expense of discontinuing operations		-	-
XIVI	Profit/(loss) from discontinuing operations (after tax) (XIVII-XVIII)		-	-
XVII	Profit/(Loss) for the year (XIII+XIVI)		-69,64,805.51	8,86,519.99
	The accompanying notes are an integral part of the financial statements			

* wherever applicable

For PRASAD V POTLURI SIDDHARTHA INSTITUTE OF TECHNOLOGY
WOMENS HOSTEL


Principal


Treasurer


Secretary

VIJAYAWADA
Dt 25.09.2025

Per our report of even date
For RAJESWAR & CO.,
Chartered Accountants


Proprietor
ICAI Membership number 023575
ICAI FIRM REG NO 0007328S



Note -1 Brief about the entity : PRASAD V POTLURI SIDDHARTHA INSTITUTE OF TECHNOLOGY, WOMEN'S HOSTEL is engaged in providing Accomodation and boarding facilities to the needy students of the Same Institution.

Note - 2 Significant Accounting Policies

- 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.
- In the absence of more than one distinguishable business/ geographical segment, segment information is not given.
- Depreciation charged under Written down value method @ 15% on Equipment grouped under Fixed assets
- 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.
- Investments made ,if any, being long term investments are carried in the financial statements at cost. Provision for dimuntion, if any is made to recognise a decline, other than temporary, in the value of investments
- 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.
- 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
- Student wise reconciliation of Caution deposit account is pending
- 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

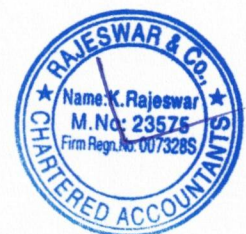
(Amount in Rs.Ps)

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	87,81,563.70	-69,64,805.51		18,16,758.19
3	Designated	-			
(B)	Restricted Funds				
		87,81,563.70	-69,64,805.51		18,16,758.19
	Previous Year (PY)	78,95,043.71	8,86,519.99		87,81,563.70



(Amount in Rs.Ps)

4	Reserves and surplus	31 March 2025	31 March 2024
(a)	Capital Reserve	-	-
(b)	Revaluation Reserve	-	-
(c)	Other Reserve (Please specify)		
(d)	Undistributed Surplus (Balance from statement of profit and loss)		
	Total	-	-
		Long Term	
		31 March 2025	31 March 2024
5	Borrowings		
	<u>Secured</u>		
(a)	Term loans		
	from banks	-	-
	from other parties	-	-
(b)	Loans repayable on demand		
	from banks	NA	NA
	from other parties	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	NA	NA
	from other parties	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
	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)	-	-



Name of the Entity PRASAD V POTLURI SIDDHARTHA INSTITUTE OF TECHNOLOGY, WOMEN'S HOSTEL
Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.Ps)

		31 March 2025	31 March 2024
7	Other long-term liabilities		
	Advance from customers	22,60,000.00	21,92,000.00
	Others (please specify) Caution Deposit	22,60,000.00	21,92,000.00
	Total Other long-term liabilities		
8	Provisions		
		Long term	Short term
		31 March 2025	31 March 2024
(a)	Provision for employee benefits		
	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		
(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:		
		31 March 2025	31 March 2024
	Particulars		
	(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	-	-
	(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	-	-
	(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) Due to PVPSIT	71,55,816.92	1,40,06,090.65
	Total Other current liabilities	71,55,816.92	1,40,06,090.65



11 Property, Plant and Equipment and Intangible Assets (owned assets)

(Amount in Rs. Ps)

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			14,70,544.20	-	1,46,099.19			16,16,643.39
Additions								-
Deductions/Adjustments								-
At 1 April 2023			17,30,052.00		1,71,881.40			19,01,933.40
Additions								-
Deductions/Adjustments								-
At 31 March 2025			14,70,544.20	-	1,46,099.19	-		16,16,643.39
At 31 March 2024			17,30,052.00	-	1,71,881.40	-		19,01,933.40
Depreciation/Adjustments								
At 1 April 2024								-
Additions								-
Deductions/Adjustments			2,20,581.63		21,914.88			2,42,496.51
At 1 April 2023								-
Additions								-
Deductions/Adjustments			2,59,507.80		25,782.21			2,85,290.01
At 31 March 2025			2,20,581.63	-	21,914.88	-		2,42,496.51
At 31 March 2024			2,59,507.80	-	25,782.21	-		2,85,290.01
Net Block								
At 31 March 2025			12,49,962.57		1,24,184.31	-		13,74,146.87
At 31 March 2024			14,70,544.20	-	1,46,099.19	-		16,16,643.39

(Amount in Rs.)

Particulars / Assets	INTANGIBLE ASSETS									Total
	Goodwill	Brands/trademarks	Computer Software	Mining Rights	Masthead and publishing title	Copyrights/patents	Receptie/formulae/model/design prototype	Liscense and franchise	Others (specify nature)	
Gross Block										
At 1 April 20X1										
Additions										
Deductions/Adjustments										
At 1 April 20X0										
Additions										
Deductions/Adjustments										
At 31 March 20X2										
At 31 March 20X1										
Amortization/Adjustment										
At 1 April 20X1										
Additions										
Deductions/Adjustments										
At 1 April 20X0										
Additions										
Deductions/Adjustments										
At 31 March 20X2										
At 31 March 20X1										
Net Block										
At 31 March 20X1										
At 31 March 20X2										

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

Capital Work in Progress	31 March 2025	31 March 2024
Opening Balance	-	-
Add: Additions during the year	-	-
Less: Capitalized during the year	-	-
Closing Balance (B)	-	-

Intangible assets under development

Opening Balance	-	-
Add: Additions during the year	-	-
Less: Capitalized during the year	-	-
Closing Balance (B)	-	-

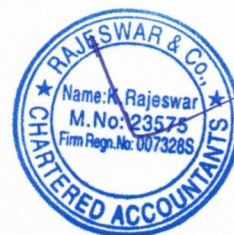
31 March 2025 31 March 2024



		(Amount in Rs.Ps)		
12	Investments - Non Current and Current <u>(valued at historical cost unless stated otherwise)</u>	As at 31 March 2025		As at 31 March 2024
		Face Value	Numbers/ Units/ Shares	Book Value
	<u>Trade Investments - Quoted</u>			
(a)	Investments in Other Entities			-
	Less: Provision for diminution in value of investments			-
(b)	Investments in partnership firm (Refer footnote 1)			-
	<u>Other Investments</u>			
(c)	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			-
	<u>Trade Investments - Unquoted</u>			
(a)	Investments in Other Entities			-
	Less: Provision for diminution in value of investments			-
(b)	Investments in partnership firm (Refer footnote 1)			-
	<u>Other Investments</u>			
(c)	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)			-
	Canara bank fixed deposits			-
(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		31 March 2025	31 March 2025
	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	Numbers/ Units/ Shares	Book Value
	<u>Trade (valued at lower of cost or market value) - Quoted</u>			
(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			-
	<u>Trade (valued at lower of cost or market value) - Unquoted</u>			
(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.			-

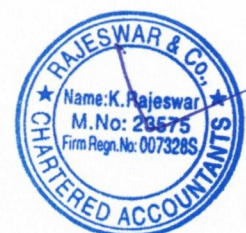


			Long Term		Short Term	
			31 March 2025	31 March 2024	31 March 2025	31 March 2024
13	Loans and advances					
A	(Secured)					
(a)	Capital advances					
	Considered good		-	-	-	-
	Doubtful		-	-	-	-
	Less: Provision for doubtful advances		-	-	-	-
(b)	Loans advances to partners or relative of partners	(a)	-	-	-	-
(c)	Other loans and advances (specify nature)					
	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		71,183.00	32,000.00	-	-
	Total (a)+(b) (B)	(b)	71,183.00	32,000.00	-	-
	Total (A + B)		71,183.00	32,000.00	-	-
14	Other non-current assets				31 March 2025	31 March 2024
(a)	Security Deposits				-	-
(b)	Prepaid expenses				-	-
(c)	Others (Specify nature)				-	-
	Total other non-current other assets				-	-
15	Inventories				31 March 2025	31 March 2024
(a)	Raw materials				96,854.00	1,05,630.00
(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				96,854.00	1,05,630.00
16	Trade receivables				31 March 2025	31 March 2024
	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				31 March 2025	31 March 2024
A	Cash and cash equivalents					
(a)	In Savings accounts				88,34,778.12	56,83,986.24
(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				20,427.00	44,540.00
	Total	(i)			88,55,205.12	57,28,526.24
B	Other bank balances					
(a)	Bank Deposits					
(i)	Earmarked Bank Deposits (caution deposit)				8,35,186.11	1,88,966.11
	Deposits with original maturity for more than 3 months but less than 12 months from reporting date				-	1,73,07,888.61
(ii)	Others (specify nature)				-	-
	Total other bank balances	(ii)			8,35,186.11	1,74,96,854.72
	Total Cash and bank balances	(i+ii)			96,90,391.23	2,32,25,380.96
18	Other current assets				31 March 2025	31 March 2024
	(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				-	-
(b)	Interest accrued and due on deposits				-	-
	Total				-	-

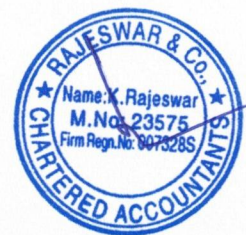


(Amount in Rs.Ps)

	31 March 2025	31 March 2024
19 Revenue from operations		
(a) Sale of products	-	-
(b) Sale of services	1,36,03,604.00	1,36,74,901.00
(c) Grants or donations received	-	-
(d) Other operating revenue	-	-
Revenue from operations (Gross)	1,36,03,604.00	1,36,74,901.00
Less: Excise duty	-	-
Revenue from operations (Net)	1,36,03,604.00	1,36,74,901.00
20 Other income		
(a) Interest income	9,73,036.27	12,04,813.00
(b) Dividend income	-	-
(c) Net gain on sale of investments	-	-
(d) Other non-operating income (Please specify)	-	-
Total other income	9,73,036.27	12,04,813.00
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	1,05,630.00	1,13,398.00
(ii) Add : Purchases during the year	72,30,700.00	66,88,917.00
(iii) Less: Inventory at the end of the year	96,854.00	1,05,630.00
Cost of raw material consumed	(I) 72,39,476.00	66,96,685.00
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) 72,39,476.00	66,96,685.00
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) 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)	(I)	(I)
Total (A+B+C)	(II) -	-
	72,39,476.00	66,96,685.00



22 Employee benefits expense (Including contract labour)	31 March 2025	31 March 2024
(a) Salaries, wages, bonus and other allowances	11,94,905	9,38,172
(b) Contribution to provident and other funds	-	-
(c) Gratuity expenses	-	-
(d) Staff welfare expenses	-	-
Total Employee benefits expense	11,94,905	9,38,172
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)	2,42,496.51	2,85,290.01
(b) on intangible assets (Refer note 11)	-	-
Total Depreciation and amortization expense	2,42,496.51	2,85,290.01
25 Other Expenses	31 March 2025	31 March 2024
(a) Consumption of stores and spare parts	-	-
(b) Power and fuel	12,63,640.27	12,81,438.00
(c) Rent	-	-
(d) Repairs and maintenance - Buildings	48,39,171.00	5,38,151.00
(e) Repairs and maintenance - Machinery	1,02,811.00	3,22,016.00
(f) Insurance	-	-
(g) Rent, Rates and taxes, excluding, taxes on income	-	-
(h) Labour charges	-	-
(i) Travelling expenses	-	-
(j) Auditor's remuneration	11,800.00	9,440.00
(k) Printing and stationery	-	-
(l) Communication expenses	-	-
(m) Legal and professional charges	-	-
(n) Advertisement and publicity	-	-
(o) Business promotion expenses	-	-
(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	66,47,146.00	39,22,002.00
Total	1,28,64,568.27	60,73,047.00



PRASAD V POTLURI SIDDHARTHA INSTITUTE OF TECHNOLOGY, LADIES HOSTEL						
KANURU, VIJAYAWADA - 520007.						
Notes and Grouping Schedules for Income and Expenditure items for the Year Ending 31.03.2025						
				NOTE	Current Year	Previous Year
					Rs Ps	Rs
General Fund						
Opening Balance					87,81,563.70	7895043.71
less : Excess of expenditure over income					-69,64,805.51	886519.99
				3	18,16,758.19	87,81,563.70
Long Term Liabilities						
Caution deposit					22,60,000	21,92,000
Current Liabilities						
PVPSIT					71,55,816.92	1,40,06,090.65
Advances Recoverable						
Krishna Dist.Milk Deposit					1,000.00	1,000
Smt.Y.Surekha (Warden)					25,000.00	25,000
Bhagyanagar Gas Ltd					45,183.00	6,000
				13	71,183.00	32,000
Closing Stock					96,854	1,05,630
Cash and Bank Balances						
Cash on Hand				17	20,427.00	44,540.00
Canara Bank 30535					8,35,186.11	1,88,966.11
					8,35,186.11	1,88,966.11
Canara Bank 30540					21,06,311.75	10,40,309.75
Canara Bank 30554					67,28,466.37	46,43,676.49
					88,34,778.12	56,83,986.24
Fixed Deposits with Banks						
CB 140020673938					-	53,17,837
CB 140041766641					-	40,17,918
CB 140041766730					-	19,93,584
CB 140072851211					-	5,43,504
CB 140071851415					-	54,35,045
CB 140020673938					-	1,73,07,889
				17		
i) mess charges					1,01,91,450	1,08,09,151
ii) establishment					34,12,154	28,65,750
				19	13603604.00	13674901.00


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KANURU, VIJAYAWADA-520 007

Interest received from banks				20	9,73,036	12,04,813
Mess Expenses						
Cooking Gas					5,94,925.00	7,65,935.00
Provisions					21,04,055.00	17,98,684.00
Oil					5,93,410.00	6,12,600.00
Rice					7,25,860.00	7,78,596.00
Milk					12,44,964.00	7,04,346.00
Vegetables					10,71,327.00	9,57,056.00
Non-Vegetarian					6,10,174.00	7,23,335.00
Sweet and Hot					2,85,985.00	3,48,365.00
					72,30,700.00	66,88,917.00
Repairs to Machinery and Equipment						
RO Plant Maintenance					60,411.00	46,959.00
Repair and Maintenance (Electrical)					0.00	2,05,828.00
Generator Maintenance					42,400.00	69,229.00
					1,02,811.00	3,22,016.00

Repairs to Buildings

Repair and Maintenance (Civil Works)					48,39,171.00	5,38,151.00
Salaries				22	11,94,905	9,38,172
Power and fuel				25	12,63,640	12,81,438

Auditor's remuneration				25	11,800	9,440
Miscellaneous Expenses						
Miscellaneous Expenses					65,502.00	68,358.00
Repair and Maintenance (Scavengers)					13,89,096.00	11,95,855.00
News Paper					2,310.00	2,310.00
Bank Charges					676.00	769.00
Sports and games					8,600.00	16,732.00
Printing & Stationery					1,450.00	396.00
GST (RCM)					1,02,484.00	99,942.00
Repair and Maintenance					44,95,825.00	19,60,066.00
Garden Maintenance					11,835.00	17,950.00
watch & ward				25	5,69,368	5,55,227
Student welfare					0.00	4,397.00
				25	66,47,146.00	39,22,002.00


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

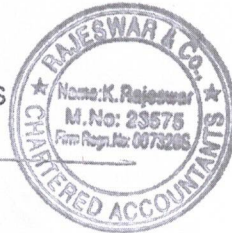
We advise you to take the above information on record and oblige

Place: Vijayawada
Date : 17.11.2025

For RAJESWAR & CO
CHARTERED ACCOUNTANTS


(K.RAJESWAR)
PROPRIETOR

ICAI Membership number 23575



PRASAD V POTLURI SIDDHARTHA INSTITUTE OF TECHNOLOGY, LADIES HOSTEL						
KANURU, VIJAYAWADA - 520007.						
Furniture & Equipment					3	
Particulars	Rate of Dep	WDV as on 01.04.2024	Additions	Cost upto 31.03.2025	Depreciation	WDV as on 31.03.2025
Audio Systems	15%	1,124.05		1,124.05	168.61	955.44
C C Cameras	15%	26,338.87		26,338.87	3950.83	22,388.04
Dust Bins	15%	1,087.08		1,087.08	163.06	924.02
DVD Player	15%	896.28		896.28	134.44	761.84
Electrical Fittings	15%	1,892.85		1,892.85	283.93	1,608.92
Electrical Motors	15%	9,510.38		9,510.38	1426.56	8,083.82
EPABX System	15%	6,544.65		6,544.65	981.70	5,562.96
Fans	15%	55,516.66		55,516.66	8327.50	47,189.16
Furniture & Equipment	15%	1,46,099.19		1,46,099.19	21914.88	1,24,184.31
Gas Cylinders	15%	4,525.79		4,525.79	678.87	3,846.93
Gas Equipment	15%	5,772.61		5,772.61	865.89	4,906.72
Grinders	15%	16,280.44		16,280.44	2442.07	13,838.37
Kitchen Equipment	15%	3,41,123.75		3,41,123.75	51168.56	2,89,955.19
Mesh	15%	271.55		271.55	40.73	230.82
Pad Locks	15%	1,358.63		1,358.63	203.79	1,154.83
Record Player	15%	4,685.97		4,685.97	702.90	3,983.08
Steel Tubes	15%	709.93		709.93	106.49	603.44
Solar Plant	15%	8,59,775.00		8,59,775.00	128966.25	7,30,808.75
TT Table	15%	1,091.96		1,091.96	163.79	928.16
TV Sets	15%	49,269.93		49,269.93	7390.49	41,879.44
VCP	15%	1,686.08		1,686.08	252.91	1,433.17
Wall Clock	15%	164.17		164.17	24.63	139.55
Water Coolers	15%	22,800.68		22,800.68	3420.10	19,380.58
Water Heaters	15%	57,792.99		57,792.99	8668.95	49,124.04
Weighning Machine	15%	323.90		323.90	48.59	275.32
		16,16,643.39	0.00	16,16,643.39	2,42,496.51	13,74,146.88
Particulars	Rate of Dep	WDV as on 01.04.2024	Additions	Cost upto 31.03.2025	Depreciation	WDV as on 31.03.2025
Electrical Fittings	15%	1,892.85		1,892.85	283.93	1,608.92
Electrical Motors	15%	9,510.38		9,510.38	1426.56	8,083.82
EPABX System	15%	6,544.65		6,544.65	981.70	5,562.96
Fans	15%	55,516.66		55,516.66	8327.50	47,189.16
Gas Cylinders	15%	4,525.79		4,525.79	678.87	3,846.93
Gas Equipment	15%	5,772.61		5,772.61	865.89	4,906.72
Grinders	15%	16,280.44		16,280.44	2442.07	13,838.37
Kitchen Equipment	15%	3,41,123.75		3,41,123.75	51168.56	2,89,955.19
Mesh	15%	271.55		271.55	40.73	230.82
Water Coolers	15%	22,800.68		22,800.68	3420.10	19,380.58
Water Heaters	15%	57,792.99		57,792.99	8668.95	49,124.04
Weighning Machine	15%	323.90		323.90	48.59	275.32
Solar Plant	15%	8,59,775.00		8,59,775.00	128966.25	7,30,808.75
		13,82,131.26	0.00	13,82,131.26	2,07,319.69	11,74,811.57
Audio Systems	15%	1,124.05		1,124.05	168.61	955.44
C C Cameras	15%	26,338.87		26,338.87	3950.83	22,388.04
Dust Bins	15%	1,087.08		1,087.08	163.06	924.02
DVD Player	15%	896.28		896.28	134.44	761.84
Pad Locks	15%	1,358.63		1,358.63	203.79	1,154.83
Record Player	15%	4,685.97		4,685.97	702.90	3,983.08
Steel Tubes	15%	709.93		709.93	106.49	603.44
TT Table	15%	1,091.96		1,091.96	163.79	928.16
TV Sets	15%	49,269.93		49,269.93	7390.49	41,879.44
VCP	15%	1,686.08		1,686.08	252.91	1,433.17
Wall Clock	15%	164.17		164.17	24.63	139.55
		88,412.95	0.00	88,412.95	13,261.94	75,151.01
Furniture & Equipment	15%	1,46,099.19		1,46,099.19	21914.88	1,24,184.31
		16,16,643.39	0.00	16,16,643.39	2,42,496.51	13,74,146.88