

Auditors Report

To,
The Board of Governance
PARUL UNIVERSITY, PO:LIMDA TA:WAGHODIA

We have audited the attached Balance Sheet of **PARUL INSTITUTE OF HOMEOPATHIC & RESEARCH - PG (MANAGED BY PARUL UNIVERSITY), LIMDA** as at **31st March, 2025** and Income & Expenditure A/c. for the Year ended as on the same date annexed there to. Preparation of these financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those Standards required that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion. We report that:

- 1 we have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- 2 In our opinion proper books of accounts, as required by law, have been kept by the Institute so far as appears from our examination of the books.
- 3 The Balance Sheet and the Income & Expenditure A/c. dealt with by the report are in agreement with the book of Accounts.
- 4 In our opinion and to the best of our information and according to the explanation given to us the said Accounts gives true and fair view in conformity with the accounting principles generally accepted in India:
 - a) In case of Balance Sheet of the State of Affairs of the Institute as at **31st March, 2025**.
 - b) In case of Income & Expenditure A/c. of the **Excess of Expenses over Income** for the year ended on the same date.

Place : Vadodara
Date : 15-10-2025
UDIN : 25041506BMGUEG9473

For, AMIN PARIKH & CO.
Chartered Accountants

[CA SAMIR PARIKH]
PARTNER
M.No.41506
F.R.N. 100332W



AMIN PARIKH & CO.
Chartered Accountants
205-206, Ujjaval Complex,
Nr. Akota Stadium, Akota
Vadodara

Partners :
S. R. PARIKH M.Com. F.C.A.
T. H. SHAH B.Com. F.C.A.
H. M. SHAH B.Com. A.C.A.
G.P. THAKKAR B.Com. F.C.A.
S.S. PARIKH B.Com. A.C.A.

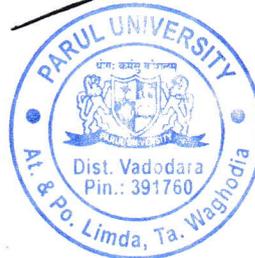
PARUL INSTITUTE OF HOMEOPATHIC & RESEARCH - PG
(MANAGED BY PARUL UNIVERSITY)
Income & Expenditure Account for the Year ended on 31.03.2025

EXPENSES	AMOUNT (RS)	INCOMES	AMOUNT (RS)
Administrative Expenses		Fees Income	37,47,200.00
Schedule - A		Bank Interest	3,270.00
Salary Expenses	64,08,886.00		
Other Administrative Expenses	4,54,440.00	Excess of Expenses over Income	76,50,803.93
Acedemic Expenses			
Schedule - B			
Stationary	28,900.00		
Computer & Printer	57,800.00		
Other Educational Expenses	11,31,000.00		
Student Welfare			
Schedule - C	2,92,400.00		
Training & Placement			
Schedule - D	95,200.00		
Green Initiatives & Waste Management : Schedule - E	2,85,670.00		
Recreational Expenses			
Schedule - F	21,220.00		
Other Expenses			
Schedule - G	5,143.93		
Student Clinical Training Exps.	9,01,000.00		
Depreciation Expenses	17,19,614.00		
TOTAL	1,14,01,273.93	TOTAL	1,14,01,273.93

Place: Vadodara
Date : 15-10-2025

For, PARUL INSTITUTE OF HOMEOPATHIC & RESEARCH - PG For AMIN PARIKH & CO.
Chartered Accountants

Authorised Signature



[CA SAMIR PARIKH]
PARTNER
M.No.41506
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PARUL INSTITUTE OF HOMEOPATHIC & RESEARCH - PG
(MANAGED BY PARUL UNIVERSITY)
Balance Sheet As at 31.03.2025

LIABILITIES	AMOUNT (RS)	ASSETS	AMOUNT (RS)
Fund		Fixed Assets	
Depreciation Fund	30,86,232.00	As Per Schedule - H Fixed Assets	54,46,385.00
Branch / Divisions		Cash & Bank Balance :	
Parul University	2,41,99,955.00	Cash	5,470.00
Current Liabilities		CBI Bank A/C 3852966176	12,051.99
Security Deposit - Employee	2,064.00	CBI Bank A/C 5544589443	1,51,408.98
		Income & Expenditure Account :	
		Opening Balance 1,40,22,131.10	
		Add : Deficit 76,50,803.93	2,16,72,935.03
		During The Year	
TOTAL	2,72,88,251.00	TOTAL	2,72,88,251.00

Place: Vadodara
Date : 15-10-2025

For, PARUL INSTITUTE OF HOMEOPATHIC & RESEARCH - PG For AMIN PARIKH & CO.
Chartered Accountants

Authorised Signature



[CA SAMIR PARIKH]
PARTNER
M.No.41506
F.R.N. 100332W



Administrative Expenses**Schedule - A****Salary Expenses**

Salary Teaching Staff	48,82,116.00
Salary Non-Teaching Staff	12,47,811.00
Contribution to E.P.F.	73,959.00
Gratuity Expenses	2,05,000.00
	64,08,886.00

Other Administrative Expenses

Electricity Expenses	1,27,500.00
Consultancy Fees Expenses	22,000.00
Professional Fees	27,000.00
Telephone Expenses	6,120.00
Postage & Courier Expenses	2,720.00
Travelling Expenses	33,100.00
Processing Fees	2,36,000.00
	4,54,440.00
Total Rs.	68,63,326.00

Academic Expenses**Schedule - B****Stationary**

Printing & Stationary Expense	28,900.00
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Computer & Printer

Internet Expenses	27,200.00
Software Expenses	30,600.00
	57,800.00

Other Educational Expenses

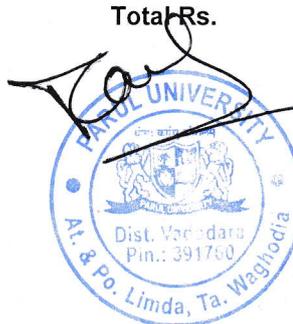
Educational Expenses	11,31,000.00
	11,31,000.00
Total Rs.	12,17,700.00

Student Welfare**Schedule - C**

Gift & Memento Expenses	3,740.00
Scholarship To Students	2,53,300.00
Sports Expenses	3,060.00
Events & Seminar Expenses	32,300.00
	2,92,400.00
Total Rs.	2,92,400.00

Training & Placement**Training & Placement Expenses****Schedule - D**

Training & Placement Expenses	95,200.00
Total Rs.	95,200.00



Green Initiatives & Waste

Management

Garden Expenses

5,780.00

House Keeping Expenses

2,79,890.00

Total Rs.

2,85,670.00

Schedule - E

Recreational Expenses

Staff Welfare Expenses

11,220.00

Incentive Expenses

10,000.00

Total Rs.

21,220.00

Schedule - F

Other Expenses

Bank Charges

723.93

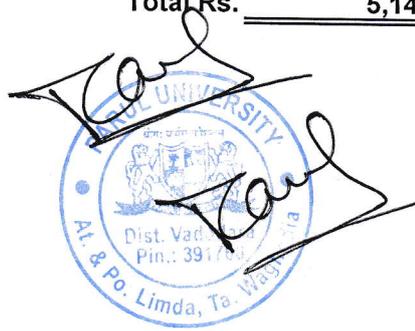
Petrol - Diesel & Coveyance Expenses

4,420.00

Total Rs.

5,143.93

Schedule - G



Name of the Institution : PARUL INSTITUTE OF HOMEYOPATHY & RESEARCH - PG

SCHEDULE - H

2024 - 2025

FIXED ASSETS AND DEPRECIATION

SR NO.	PERTICULARS	%	GROSS BLOCK				DEPRECIATION				NET BLOCK	
			As on 31/03/2024	Addition	Deduction	As on 31/03/2025	As on 31/03/2024	Addition	Deduction	As on 31/03/2025	As on 31/03/2025	As on 31/03/2024
			AMOUNT RS.	AMOUNT RS.	AMOUNT RS.	AMOUNT RS.	AMOUNT RS.	AMOUNT RS.	AMOUNT RS.	AMOUNT RS.	AMOUNT RS.	AMOUNT RS.
1	BUILDING	5%	14611000.00	0.00	0.00	14611000.00	1461100.00	730550.00	0.00	2191650.00	12419350.00	13149900.00
	TOTAL	A	14611000.00	0.00	0.00	14611000.00	1461100.00	730550.00	0.00	2191650.00	12419350.00	13149900.00
1	COLLEGE EQUIPMENTS	15%	675000.00	0.00	0.00	675000.00	202500.00	101250.00	0.00	303750.00	371250.00	472500.00
2	CURTAINS	15%	68820.00	0.00	0.00	68820.00	10323.00	10323.00	0.00	20646.00	48174.00	58497.00
3	FAN	15%	605515.00	0.00	0.00	605515.00	181654.00	90827.00	0.00	272481.00	333034.00	423861.00
4	FURNITURE & FIXTURE	15%	2313304.00	0.00	0.00	2313304.00	693992.00	346996.00	0.00	1040988.00	1272316.00	1619312.00
5	LIBRARY BOOKS	33%	226660.00	21105.00	0.00	247765.00	208297.00	39467.00	0.00	247764.00	1.00	18363.00
6	ELECTRICAL EQUIPMENTS	15%	592630.00	0.00	0.00	592630.00	177790.00	88895.00	0.00	266685.00	325945.00	414840.00
7	COMPUTER	33%	943351.00	0.00	0.00	943351.00	622612.00	311306.00	0.00	933918.00	9433.00	320739.00
	TOTAL	B	5425280.00	21105.00	0.00	5446385.00	2097168.00	989064.00	0.00	3086232.00	2360153.00	3328112.00
	TOTAL (A + B)		20036280.00	21105.00	0.00	20057385.00	3558268.00	1719614.00	0.00	5277882.00	14779503.00	16478012.00

