

INDEPENDENT AUDITOR'S REPORT

To The Members of **Samata College, Visakhapatnam**

Opinion

We have audited the accompanying financial statements of **Samata College, Visakhapatnam** which comprise the Balance Sheet as at March 31, 2025, the Statement of Income and Expenditure for the period April 2024 to March 2025.

In our opinion, the accompanying financial statements of the **Samata College** are prepared in accordance with **THE SOCIETIES REGISTRATION ACT 1860**. Of India

Basis for Opinion

We conducted our audit in accordance with Standards on Auditing (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion

Responsibilities Of Management And Those Charged With Governance For The Financial Statements

Management is responsible for the preparation of the financial statements in accordance with **THE SOCIETIES REGISTRATION ACT 1860** . and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the entity's financial reporting process.



Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

For RAO & MANOJ ASSOCIATES
CHARTERED ACCOUNTANTS



Place: Visakhapatnam
Date: 31/10/2025

CA. SURYA CHANDRA RAO.Y
PARTNER
Membership No: 022696
Firm Reg. 006396S

UDIN: 25022696BMJHCC8667

SAMATA COLLEGE
Income and Expenditure Accounts
For the year ended 31st March 2025

Particulars	Amount in Rs
	1-Apr-2024 to 31-Mar-2025
Tuition Fees from students	2,76,62,535
Other Incidental Income	-
Indirect Incomes	13,468
Total income	2,76,76,003
Salaries , Wages and Remunerations	1,65,89,780
Administration Expenses	45,16,533
Affiliation and Registration Expenses	9,37,465
Canvassing & Councelling Expenses	3,92,654
Student Activity and Welfare Expenses	40,16,510
Rates and Taxes	14,34,536
Transportation	6,24,581
Financial Charges	7,943
TOTAL EXPENDITURE	2,85,20,002
Excess of Income over Expenditure :	(8,43,999)



Dr. S.V.H. Rajendra
 (Secretary)

Place: Visakhapatnam

Date: 31-10-2025

FOR RAO & MANOJ ASSOCIATES
 Chartered Accountants


 (Y. Suryachandra Rao)

Partner

Mem.No. 022696

Firm Reg.No. 006396S



SAMATA COLLEGE
Balance Sheet
as at 31-Mar-2025

Particulars	as at 31-Mar-25	
	Amount in Rs	
Sources of Funds:		
Capital Account		
Capital Fund	8,62,87,611	8,62,87,611
Excess of income over expenditure		
Opening Balance		1,31,33,692
Current Period	1,39,77,691 (8,43,999)	
Loans (Liability)		
Bank OD A/c		-
Secured Loans		
Unsecured Loans		
Current Liabilities		
Provisions		1,62,582
ESI-Payble	35,400	
PF Payble	2,623	
Sundry Creditors	14,033	
Duties & Taxes	66,800 43,726	
Total		9,95,83,885
Application of Funds:		
Fixed Assets		
Inter Unit		7,39,55,293
Intra Society Fund Transfers		2,26,03,248
Inter Society Fund Transfers	2,31,71,978 (5,68,730)	
Investments		
Fixed Deposits		-
Other Investments		
Current Assets		
Cash-in-Hand		30,25,344
Bank Accounts		
Sundry Debtors	28,29,051	
Advances	1,93,640	
Other Current Assets	2,653	
Total		9,95,83,885

(Signature)
Dr. S.V.H. Rajendra
(Secretary)
Place: Visakhapatnam
Date: 31/10/2025

FOR RAO & MANOJ ASSOCIATES
Chartered Accountants

(Signature)
(Y. Suryachandra Rao)
Partner
Mem.No. 022696
Firm Reg.No. 006396S

