



Certificate on the Statement of Expenditure

To
Catalyst College
C/o Vijayam Educational Trust
Industrial Area, Patliputra
Patna, Bihar-8000013

1. This Certificate is issued in accordance with the terms of our Engagement Agreement dated November 13, 2024 with **Vijayam Educational Trust (PAN:AABTV1584H)** (hereinafter referred to as the "Trust").
2. The accompanying Statement of Expenditure (hereinafter referred to as the "Statement") attached as Annexure-I, is prepared by the management of the Trust and initialled by us for identification purpose. We have been represented by the Trust that the statement will be used for the purpose of submission to National Assessment and Accreditation Council (NAAC) in relation to accreditation of **Catalyst College** (Unit of the Trust).

Management's Responsibility for the Statement

3. The preparation of the Statement is the responsibility of the management of the Vijayam Educational Trust including the preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Statement and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.

Auditor's Responsibility

4. Pursuant to the requirements of the certificate, it is our responsibility to provide a limited assurance whether:
 - (i) the amounts in the Statement that form part of the expenditure have been accurately extracted from the audited financial statements for the financial year 2018-2019 to 2022-2023.
5. We conducted our examination of the Statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes (revised) issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.
6. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.
7. A limited assurance engagement involves performing procedures to obtain sufficient and appropriate evidence on the Reporting criteria mention in paragraph 4 above. The procedures selected depend on the auditor's judgement, including the assessment of the risks associated with the Reporting Criteria. We have performed the following procedures in relation to the Statement:
 - a) Traced and agreed the amount of expenditure mentioned in the attached Statement, to the audited financial statements of the relevant financial year.



M5,5th Floor, Chandi Vaypar Bhawan, Exhibition Road, Patna, Bihar -800001



Principal
CATALYST COLLEGE
Plot No.- C-16(P) Patliputra Industrial Area
Patliputra, Patna-13

- b) Tested the arithmetical and clerical accuracy of the Statement.

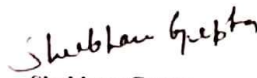
Opinion

8. Based on the information, explanation and management representations provided and procedures performed by us, as stated in paragraph 8 above, nothing has come to our attention that causes us to believe that the accompanying Statement contains any material misstatement.

Restriction on Use

9. The certificate is addressed to and provided to the **Catalyst College** solely for the purpose mentioned in paragraph 2 above and should not be used by any other person or for any other purpose. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

For S G N K & CO.
Chartered Accountants
ICAI FRN: 032574C


Shubham Gupta
Partner
Membership No.451396
UDIN- 24451396BKHXM2492

Place : Patna
Date: November 13, 2024

Enclosure: Annexure-I Statement of Expenditure for Catalyst College

Page 2 of 3




Principal
CATALYST COLLEGE
Plot No.- C-16(P) Patliputra Industrial Area
Patliputra, Patna-13

Statement of Expenditure for Catalyst College

A) Expenditure on Infrastructure Augmentation

Year	₹ in Lakhs
2022-2023	1,160.32
2021-2022	184.31
2020-2021	400.41
2019-2020	95.16
2018-2019	54.69
Total	1894.89

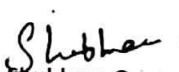
B) Expenditure on Maintenance(Excluding Salary)

Year	₹ in Lakhs
2022-2023	172.82
2021-2022	41.99
2020-2021	28.31
2019-2020	28.35
2018-2019	32.72
Total	304.19

Notes:

1. This Attachment needs to be read together with the Certificate dated November 13, 2024, which forms an integral part of this certificate.

For S G N K & CO.
Chartered Accountants
ICAI FRN: 032574C


Shubham Gupta
Partner
Membership No.451396



For Vijayam Education Trust


Neera Agrawal
(Secretary)



Place : Patna
Date: November 13, 2024

Place : Patna
Date: November 13, 2024

4.1.2 Percentage of expenditure for infrastructure development and augmentation excluding salary during the last five years

Year 1 (As on 31.03.2019)		
Head of expenditure (for ex. capital expenditure)	Item of expenditure (for ex. construction of building, purchase of new equipments, furniture and fixtures etc.)	Amount (INR in Lakhs)
Capital Expenditure	Building Under Construction(Patliputra),(C-16)	54.69
Total		54.69
Year 2 (As on 31.03.2020)		
Head of expenditure (for ex. capital expenditure)	Item of expenditure (for ex. construction of building, purchase of new equipments, furniture and fixtures etc.)	Amount (INR in Lakhs)
Capital Expenditure	Building Under Construction(Patliputra),(C-16)	56.15
	Building Under Construction,(C-10,C-11)	39.01
Total		95.16
Year 3 (As on 31.03.2021)		
Head of expenditure (for ex. capital expenditure)	Item of expenditure (for ex. construction of building, purchase of new equipments, furniture and fixtures etc.)	Amount (INR in Lakhs)
Capital Expenditure	Building Under Construction(Patliputra),(C-16)	16.39
	Building Under Construction,(C-10,C-11)	384.03
Total		400.41
Year 4 (As on 31.03.2022)		
Head of expenditure (for ex. capital expenditure)	Item of expenditure (for ex. construction of building, purchase of new equipments, furniture and fixtures etc.)	Amount (INR in Lakhs)
Capital Expenditure	Building Under Construction(Patliputra),(C-16)	0.20
	Land & Development Patliputra (C-16) (LeaseHold)	20.60
	Building Under Construction,(C-10,C-11)	163.51
Total		184.31
Year 5 (As on 31.03.2023)		
Head of expenditure (for ex. capital expenditure)	Item of expenditure (for ex. construction of building, purchase of new equipments, furniture and fixtures etc.)	Amount (INR in Lakhs)
Capital Expenditure	Building Under Construction(Patliputra),(C-16)	14.60
	Building Under Construction,(C-10,C-11)	1,145.72
Total		1,160.32

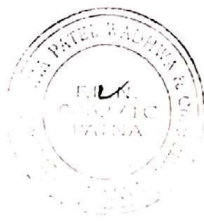
Principal
CATALYST COLLEGE
 Plot No.- C-16(P) Patliputra Industrial Area
 Patliputra, Patna-13



MAJAYAN EDUCATIONAL TRUST
[PUBLIC CHARITABLE TRUST]
BORING ROAD, PATNA

ANNEXURE - C
FIXED ASSETS AS ON 31.03.2019

PARTICULARS	OPENING BALANCE 01.04.2018	ADDITION		(SALE)/ TRANSFER DURING THE YR	BALANCE AS ON 31.03.2019	RATE OF DEPRECIATION	DEPRECIATION DURING THE YEAR	WRITTEN DOWN VALUE AS ON 31.03.2019
		UPTO 30.09.2018	AFTER 30.09.2018					
	a	b	c	d	e=(a+b+c-d)		f	g=f
LAND AT SEVTAIR GAYA (FREE HOLD)	1,862,050.00				1,862,050.00			1,862,050.00
LAND & DEVELOPEMENT PATLIPUTRA (C-16) (LEASE HOLD)	5,961,611.58				5,961,611.58		72,702.58	5,888,908.00
BUILDING UNDER CONSTRUCTION (PATLIPUTRA) (C-16)	17,725,308.00	860,571.00	4,608,801.00		23,194,680.00			23,194,680.00
LAND AT VIVENANAND MARG (FREE HOLD)	24,000,000.00				24,000,000.00			24,000,000.00
BUILDING AT VIVENANAND MARG	8,672,548.50				8,672,548.50		86,725.48	8,585,823.02
LAND AT PATLIPUTRA (C-10, C-11) (LEASE HOLD)	23,510,000.00				23,510,000.00			23,510,000.00
LAND AT NAWATPUR (FREE HOLD)	7,926,575.00				7,926,575.00			7,926,575.00
LAND AT PATNA CITY	55,017,676.00				55,017,676.00			55,017,676.00
CIVIL WORK AT NAWATPUR LAND	215,254.00				215,254.00			215,254.00
BUILDING EXHIBITION ROAD	3,296,173.50				3,296,173.50	10%	329,617.35	2,966,556.15
AIR CONDITIONER	2,173,505.17				2,173,505.17	15%	326,025.78	1,847,479.40
FAN	39,728.07				39,728.07	15%	5,959.21	33,768.86
GENERATOR SET	114,339.95				114,339.95	15%	17,150.99	97,188.95
AQUAGUARD	58,843.28				58,843.28	15%	8,826.49	50,016.79
CAR (SECOND HAND)	85,774.41				85,774.41	15%	12,866.16	72,908.25
ELECTRICAL FITTINGS	584,518.38				584,518.38	10%	58,451.84	525,066.54
INVERTER	22,499.08				22,499.08	15%	3,374.86	19,124.22
MAGNETIC BOARD	2,393.25				2,393.25	15%	358.99	2,034.26
PROJECTOR WITH EQUIPMENT	392,400.15				392,400.15	15%	58,860.02	333,540.14
TELEPHONE & MOBILES	216,746.72				216,746.72	15%	32,512.01	184,234.71
FURNITURE & FIXTURE	4,580,409.40				4,580,409.40	10%	458,040.94	4,122,368.46
ROUTER/BADAR	36,414.45				36,414.45	15%	5,462.17	30,952.28
COMPUTER & PRINTERS	593,201.83				593,201.83	40%	237,280.73	355,921.10
LIBRARY BOOKS	5,240.70				5,240.70	40%	2,096.28	3,144.42
LCD TV	5,722.30				5,722.30	15%	858.35	4,863.95
CEASE FIRE	16,732.99				16,732.99	15%	2,509.95	14,223.04
VENDING MACHINE (TEA & COFFEE)	8,618.58				8,618.58	15%	1,292.85	7,325.73
SPORTS MATERIALS	48,836.26				48,836.26	15%	7,325.44	41,510.82
WATER COOLER MACHINE	28,340.21				28,340.21	15%	4,251.03	24,089.18
GENSET	359,209.15				359,209.15	15%	53,881.37	305,327.78
CAP	1,049,521.10				1,049,521.10	15%	157,428.17	892,092.94
UPS, BATTERY & STABILIZER	81,885.31				81,885.31	15%	12,282.80	69,602.51
OFFICE EQUIPMENT	173,811.62				173,811.62	15%	26,071.74	147,739.87
STABILISER	82,131.85		33,990.00		116,121.85	15%	14,869.03	101,252.82
CCTV	218,818.82				218,818.82	15%	32,822.82	185,995.99
MOTOR CYCLE	6,053.41				6,053.41	15%	908.01	5,145.39
HEAD PHONES	59,954.81				59,954.81	15%	8,993.22	50,961.59
WATER PURIFIER	13,366.25				13,366.25	15%	2,004.94	11,361.31
FIRE EXTINGUISHER	9,948.83				9,948.83	15%	1,492.32	8,456.50
BATTERY	21,711.13				21,711.13	15%	3,256.67	18,454.46
WATER TANK	13,680.75				13,680.75	15%	2,052.11	11,628.64
SOUND BOX	25,906.94				25,906.94	15%	3,886.04	22,020.90
TOTAL	1,29,317,462.14	860,571.00	4,642,781.00	-	1,44,820,814.12		2,833,028.11	1,41,987,786.05

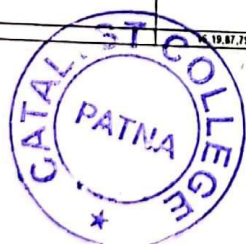


Principal
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Plot No. - C-16(P) Patil Industrial Area
Patliputra, Patna-13

VJAYAM EDUCATIONAL TRUST
[PUBLIC CHARITABLE TRUST]
BORING ROAD, PATNA

ANNEXURE - "C"
FIXED ASSETS AS ON 31.03.2020

PARTICULARS	OPENING BALANCE 01.04.2019	ADDITION		(SALE) / TRANSFER DURING THE YR	BALANCE AS ON 31.03.2020	RATE OF DEPRECIATION	DEPRECIATION DURING THE YEAR	WRITTEN DOWN VALUE AS ON 31.03.2020
		UPTO 30.09.2019	AFTER 30.09.2019					
	a	b	c	d	e=(a+b+c+d)		f	g=e-f
LAND AT SEVTAR, GAYA (FREE HOLD)	18,62,050.00	-	-	-	18,62,050.00	-	-	18,62,050.00
LAND & DEVELOPMENT PATLIPUTRA (C-16) (LEASE HOLD)	58,88,909.00	-	-	-	58,88,909.00	-	71,815.96	58,17,093.04
BUILDING UNDER CONSTRUCTION (PATLIPUTRA) (C-16)	2,31,94,600.00	-	56,14,543.00	-	2,88,09,223.00	-	-	2,88,09,223.00
LAND AT VIVEKANAND MARG (FREE HOLD)	2,40,00,000.00	-	-	-	2,40,00,000.00	-	-	2,40,00,000.00
BUILDING AT VIVEKANAND MARG	78,05,293.65	-	-	-	78,05,293.65	10%	7,80,529.37	70,24,764.29
BUILDING AT VIVEKANAND MARG WIP	-	3,77,000.00	31,35,418.72	-	35,12,418.72	-	-	35,12,418.72
LAND AT PATLIPUTRA (C-10, C-11) (LEASE HOLD)	2,35,10,000.00	-	-	-	2,35,10,000.00	-	-	2,35,10,000.00
BUILDING UNDER CONSTRUCTION (C-10, C-11)	-	-	38,01,433.00	-	38,01,433.00	-	-	38,01,433.00
LAND AT NAWATPUR (FREE HOLD)	79,26,575.00	-	-	-	79,26,575.00	-	-	79,26,575.00
LAND AT PATNA CITY	5,50,17,676.00	-	-	-	5,50,17,676.00	-	-	5,50,17,676.00
BUILDING UNDER CONSTRUCTION (PATNA CITY)	-	-	22,61,600.00	-	22,61,600.00	-	-	22,61,600.00
CIVIL WORK AT NAWATPUR LAND	2,15,254.00	-	-	-	2,15,254.00	-	-	2,15,254.00
BUILDING EXHIBITION ROAD	29,66,556.15	-	-	-	29,66,556.15	10%	2,96,655.62	26,69,900.54
AIR CONDITIONER	18,47,479.40	-	-	-	18,47,479.40	15%	2,77,121.91	15,70,357.49
FAN	33,768.86	-	1,71,000.00	-	2,04,768.86	15%	17,880.33	1,86,878.53
GENERATOR SET	97,188.95	-	-	-	97,188.95	15%	14,578.34	82,610.61
AQUAGUARD	50,016.79	-	-	-	50,016.79	15%	7,502.52	42,514.27
CAR (SECOND HAND)	72,908.25	-	-	-	72,908.25	15%	10,936.24	61,972.01
ELECTRICAL FITTINGS	5,26,066.54	-	-	-	5,26,066.54	10%	52,606.65	4,73,459.89
INVERTER	19,124.22	-	-	-	19,124.22	15%	2,868.63	16,255.59
MAGNETIC BOARD	2,034.26	-	-	-	2,034.26	15%	305.14	1,729.12
PROJECTOR WITH EQUIPMENT	3,33,540.14	-	38,200.00	-	3,71,740.14	15%	52,896.02	3,18,844.13
TELEPHONE & MOBILES	1,84,234.71	1,400.00	49,899.00	-	2,35,533.71	15%	31,587.63	2,03,946.08
FURNITURE & FIXTURE	41,22,368.46	8,14,023.00	-	-	49,36,391.46	10%	4,93,639.15	44,42,752.31
ROUTERBAZAR	30,952.28	-	-	-	30,952.28	15%	4,642.84	26,309.44
COMPUTER & PRINTERS	3,55,921.10	2,07,205.00	1,97,998.00	-	7,61,124.10	40%	2,64,850.04	4,96,274.06
COMPUTER SOFTWARE	-	-	57,000.00	-	57,000.00	40%	11,400.00	45,600.00
LIBRARY BOOKS	3,144.42	6,879.00	-	-	10,023.42	40%	4,009.37	6,014.05
LCD TV	4,863.96	-	-	-	4,863.96	15%	729.59	4,134.36
CEASE FIRE	14,223.04	-	-	-	14,223.04	15%	2,133.46	12,089.58
VENDING MACHINE (TEA & COFFEE)	7,326.13	-	25,500.00	-	32,826.13	15%	3,011.42	29,814.71
SPORTS MATERIALS	41,510.82	-	-	-	41,510.82	15%	6,226.62	35,284.20
WATER COOLER MACHINE	24,089.18	-	-	-	24,089.18	15%	3,613.38	20,475.80
GENSET	3,05,327.78	-	-	-	3,05,327.78	15%	45,799.17	2,59,528.61
CAR	8,92,092.94	-	-	-	8,92,092.94	15%	1,33,813.94	7,58,278.99
UPS, BATTERY & STABILIZER	69,602.51	-	-	-	69,602.51	15%	10,440.38	59,162.13
OFFICE EQUIPMENT	1,47,739.87	-	36,800.00	-	1,84,539.87	15%	24,920.98	1,59,618.89
STABILISER	1,01,252.82	-	-	-	1,01,252.82	15%	15,187.92	86,064.90
CCTV	1,85,995.99	-	-	-	1,85,995.99	15%	27,899.40	1,58,096.58
MOTOR CYCLE	5,145.38	-	-	-	5,145.38	15%	771.81	4,373.57
HEAD PHONES	50,961.58	-	-	-	50,961.58	15%	7,644.24	43,317.35
WATER PURIFIER	11,361.31	-	-	-	11,361.31	15%	1,704.20	9,657.12
FIRE EXTINGUISHER	8,456.50	30,800.00	-	-	39,256.50	15%	5,888.48	33,368.03
BATTERY	18,454.46	-	-	-	18,454.46	15%	2,768.17	15,686.29
WATER TANK	11,628.64	-	-	-	11,628.64	15%	1,744.30	9,884.34
SOUND BOX	22,020.90	-	-	-	22,020.90	15%	3,303.13	18,717.76
MOTOR PUMP	-	-	10,200.00	-	10,200.00	15%	765.00	9,435.00
TOTAL	19,87,796.03	14,37,307.00	1,54,99,591.72	-	17,89,24,694.73	-	26,94,201.33	17,62,30,493.39



Principal
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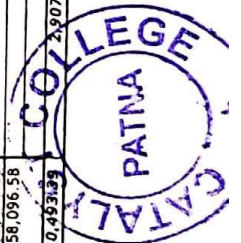
VIJAYAM EDUCATIONAL TRUST

FIXED ASSETS

SCHEDULE 6

DESCRIPTION	W.D.V. 01.04.2020	ADDITION/DELETION ON/BEFORE 30.09.2020	ADDITION/DELETION AFTER 30.09.2020	COST AS AT 31.03.2021	PATE	DEPRECIATION	AS AT 31.03.2021
LAND AT NAWATPUR (FREE HOLD)	7,926,575.00	-	-	7,926,575.00	0%	-	7,926,575.00
BUILDING EXHIBITION ROAD	55,017,676.00	-	-	55,017,676.00	0%	-	55,017,676.00
LAND AT SEVTA, GAYA (FREE HOLD)	2,669,900.53	-	-	2,669,900.53	10%	266,990.05	2,402,910.48
LAND AT VIVEKANAND MARG (FREE HOLD)	1,862,030.00	-	-	1,862,030.00	0%	-	1,862,030.00
LAND AT PATLIPUTRA, (C-10, C-11) (LEASE HOLD)	24,000,000.00	-	-	24,000,000.00	0%	-	24,000,000.00
CIVIL WORK AT NAWATPUR LAND	23,510,000.00	-	-	23,510,000.00	0%	-	23,510,000.00
BUILDING AT VIVEKANAND MARG	215,254.00	-	-	215,254.00	0%	-	215,254.00
BUILDING AT VIVEKANAND MARG (WIP)	7,024,764.29	-	-	7,024,764.29	10%	702,476.40	6,322,287.89
BUILDING UNDER CONSTRUCTION (C-10, C-11)	3,512,418.72	975,299.00	1,749,602.17	6,237,319.89	0%	-	6,237,319.89
BUILDING UNDER CONSTRUCTION (PATNA CITY)	3,901,433.00	-	38,402,543.00	42,303,976.00	0%	-	42,303,976.00
BUILDING UNDER CONSTRUCTION (PATLIPUTRA) (C-16)	2,261,600.00	-	-	2,261,600.00	0%	-	2,261,600.00
LAND & DEVELOPMENT PATLIPUTRA (C-16) (LEASEHOLD)	29,809,223.00	1,007,404.80	631,153.00	304,778,080.00	0%	-	304,778,080.00
CAR	5,817,093.04	-	-	5,817,093.04	0%	-	5,817,093.04
GENSET	758,278.99	-	-	758,278.99	15%	113,741.85	644,537.14
WATER COOLER	259,528.61	-	-	259,528.61	15%	38,929.29	220,599.32
AIR CONDITIONER	20,475.80	-	-	20,475.80	15%	3,071.37	17,404.43
STABILISER	1,570,357.48	-	-	1,570,357.48	15%	235,553.62	1,334,803.86
FURNITURE & FIXTURES	86,064.90	-	-	86,064.90	15%	12,909.74	73,155.16
COMPUTER & PRINTER	4,442,752.31	814,023.00	19,200.00	5,275,975.31	10%	526,637.53	4,749,337.78
COMPUTER SOFTWARES	496,274.06	-	162,369.00	658,643.06	10%	230,981.42	427,661.64
COMPUTER ACCESSORIES	45,600.00	-	-	45,600.00	40%	18,240.00	27,360.00
PIPE EXTINGUISHER	-	105,027.00	-	105,027.00	40%	42,010.80	63,016.20
OFFICE EQUIPMENT	33,368.03	-	-	33,368.03	15%	5,005.20	28,362.83
GENERATOR SET	159,618.19	-	9,000.00	168,618.19	15%	24,617.83	144,000.36
AQUAGUARD	82,610.61	-	-	82,610.61	15%	12,391.59	70,219.02
ELECTRICAL FITTINGS	52,171.39	-	-	52,171.39	15%	7,825.71	44,345.68
MAGNETIC BOARD	473,459.89	-	-	473,459.89	10%	47,345.99	426,113.90
PROJECTOR	1,729.12	-	-	1,729.12	15%	259.37	1,469.75
TELEPHONES AND MOBILES	318,844.13	-	-	318,844.13	15%	47,826.62	271,017.51
ROUTERBASTER	203,946.08	29,304.00	8,000.00	241,250.08	15%	35,587.51	205,662.57
LIBRARY BOOKS	26,309.44	-	-	26,309.44	15%	3,946.42	22,363.02
LCD TV	6,014.05	-	-	6,014.05	40%	2,405.62	3,608.43
CEASL FIRE	4,134.36	-	-	4,134.36	15%	620.15	3,514.21
VENDING MACHINE (TEA & COFFEE)	12,089.59	-	-	12,089.59	15%	1,813.44	10,276.15
SPORTS MATERIALS	29,814.71	-	-	29,814.71	15%	4,472.21	25,342.50
UPS, BATTERY & STABILIZER	35,284.20	(23,587.50)	-	11,696.70	15%	1,754.51	10,000.00
MOTOR CYCLE	59,162.13	-	-	59,162.13	15%	8,874.32	50,287.81
HEAD PHONES	4,373.57	-	-	4,373.57	15%	656.04	3,717.53
WATER TANK	43,317.35	-	-	43,317.35	15%	6,497.60	36,819.75
SOUND BOX	9,884.36	-	-	9,884.36	15%	1,482.65	8,401.71
MOTOR PUMP	18,717.76	-	-	18,717.76	15%	2,807.66	15,910.10
CAR (SECOND HAND)	9,435.00	-	-	9,435.00	15%	1,415.25	8,019.75
INVERTOR	61,972.01	-	-	61,972.01	15%	9,295.80	52,676.21
BATTERY	16,255.59	-	-	16,255.59	15%	2,438.34	13,817.25
FAN	15,686.29	-	192,765.00	208,451.29	15%	16,310.62	192,140.67
CCTV	186,878.53	-	-	186,878.53	15%	28,031.78	158,846.75
CCTV	158,096.58	-	-	158,096.58	15%	23,714.49	134,382.09
TOTAL	176,230,493.93	2,907,470.30	1,122,548.17	220,365,421.86		2,500,005.18	217,865,416.68

Principal
CATALYST COLLEGE
 Plot No.- C-16(P) Patliputra Industrial Area
 Patliputra, Patna-13



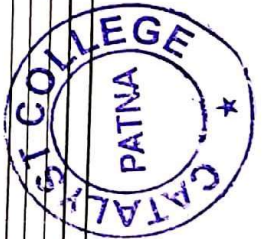
VIJAYAM EDUCATIONAL TRUST

SCHEDULE 6

FIXED ASSETS

DESCRIPTION	W.D.V. 01.04.2021	ADDITION/DELETION ON/BEFORE 30.09.2021	ADDITION/DELETION AFTER 30.09.2021	COST AS AT 31.03.2022	RATE	DEPRECIATION	AS AT 31.03.2022
LAND AT NAWATPUR (FREE HOLD)	7,926,575.00	-	-	7,926,575.00	0%	-	7,926,575.00
LAND AT PATNA CITY	55,017,676.00	-	-	55,017,676.00	0%	-	55,017,676.00
BUILDING EXHIBITION ROAD	2,402,910.48	-	-	2,402,910.48	10%	240,291.05	2,162,619.43
LAND AT SEVTAR, GAYA (FREE HOLD)	1,862,050.00	-	-	1,862,050.00	0%	-	1,862,050.00
LAND AT VIVEKANAND MARG (FREE HOLD)	24,000,000.00	-	-	24,000,000.00	0%	-	24,000,000.00
LAND AT RAJGIR	-	-	-	-	0%	-	-
LAND AT PATLIPUTRA, (C-10,C-11) (LEASE HOLD)	23,510,000.00	-	1,473,504.00	1,473,504.00	0%	-	1,473,504.00
CIVIL WORK AT NAWATPUR LAND	215,254.00	-	-	215,254.00	0%	-	215,254.00
BUILDING AT VIVEKANAND MARG	6,322,287.89	-	-	6,322,287.89	10%	-	6,322,287.89
BUILDING AT VIVEKANAND MARG (WIP)	6,237,319.89	-	-	6,237,319.89	10%	-	6,237,319.89
BUILDING UNDER CONSTRUCTION (C-10,C-11)	42,303,976.00	3,234,538.00	2,601,911.00	12,073,768.89	0%	632,228.76	5,690,059.13
BUILDING UNDER CONSTRUCTION (PATNA CITY)	2,261,600.00	5,475,472.00	10,875,084.00	58,654,532.00	0%	-	12,073,768.89
BUILDING UNDER CONSTRUCTION (PATLIPUTRA) (C-16)	30,447,780.80	-	30,353,000.00	32,614,600.00	0%	-	58,654,532.00
LAND & DEVELOPMENT PATLIPUTRA (C-16) (LEASEHOLD)	5,817,093.04	20,000.00	-	30,467,780.80	0%	-	32,614,600.00
CAR	644,537.14	1,221,748.00	838,590.20	7,877,431.24	0%	-	7,877,431.24
GENSET	220,599.32	-	-	644,537.14	15%	96,680.57	547,856.57
WATER COOLER	17,404.43	-	-	220,599.32	15%	33,089.90	187,509.42
AIR CONDITIONER	1,334,803.86	-	-	17,404.43	15%	2,610.66	14,793.77
STABILIZER	23,155.16	-	-	1,334,803.86	15%	200,220.58	1,134,583.28
FURNITURE & FIXTURES	4,749,337.78	-	-	73,155.16	15%	10,973.27	62,181.89
COMPUTER & PRINTER	427,659.64	82,750.00	44,000.00	4,793,337.78	10%	477,133.78	4,316,204.00
COMPUTER SOFTWARES	27,360.00	-	-	510,409.64	40%	204,163.86	306,245.78
FIRE EXTINGUISHER	105,273.80	37,000.00	15,600.00	27,360.00	40%	10,944.00	16,416.00
OFFICE EQUIPMENT	28,362.83	-	-	157,873.80	40%	60,029.82	97,844.28
GENERATOR SET	144,001.06	3,150.00	-	28,362.83	15%	4,254.42	24,108.41
AQUAGUARD	70,219.02	-	-	147,151.06	15%	22,072.66	125,078.40
ELECTRICAL FITTINGS	44,345.68	-	-	70,219.02	15%	10,532.85	59,686.17
MAGNETIC BOARD	426,113.90	-	-	44,345.68	15%	6,651.85	37,693.83
PROJECTOR	1,469.75	-	-	426,113.90	10%	42,611.39	383,502.51
TELEPHONES AND MOBILES	271,017.51	-	-	1,469.75	15%	220.46	1,249.29
ROUTERBAZER	205,662.57	8,999.00	38,095.00	271,017.51	15%	40,652.63	230,364.88
LIBRARY BOOKS	22,363.02	-	-	252,756.57	15%	35,056.36	217,700.21
LCD TV	3,608.43	1,260.00	-	22,363.02	15%	3,354.45	19,008.57
CEASE FIRE	3,514.21	-	-	4,868.43	40%	1,947.37	2,921.06
VENDING MACHINE (TEA & COFFEE)	10,276.15	-	-	3,514.21	15%	527.13	2,987.08
SPORTS MATERIALS	5,293.13	-	-	10,276.15	15%	1,541.42	8,734.73
UPS, BATTERY & STABILIZER	29,991.57	-	-	5,293.13	15%	793.97	4,499.16
MOTOR CYCLE	50,287.81	-	-	29,991.57	15%	4,498.74	25,492.83
HEAD PHONES	3,717.53	-	-	50,287.81	15%	7,543.17	42,744.64
WATER TANK	36,819.75	-	-	3,717.53	15%	557.63	3,159.90
SOUND BOX	8,401.71	-	-	36,819.75	15%	5,522.96	31,296.79
MOTOR PUMP	15,910.10	-	-	8,401.71	15%	1,260.26	7,141.45
CAR (SECOND HAND)	8,019.75	-	-	15,910.10	15%	2,386.52	13,523.58
INVERTOR	52,676.21	-	-	8,019.75	15%	1,202.96	6,816.79
BATTERY	13,817.25	-	-	52,676.21	15%	7,901.43	44,774.78
FAN	191,644.67	-	-	13,817.25	15%	2,072.59	11,744.66
CCTV	158,846.75	-	-	191,644.67	15%	28,746.70	162,897.97
SIGNBOARD	134,382.09	-	-	158,846.75	15%	23,827.01	135,019.74
Total	217,865,416.68	10,184,917.00	46,239,784.20	274,290,117.88	15%	2,259,260.19	272,030,857.69

Principal
CATALYST COLLEGE
Plot No.- C-16(P) Patliputra Industrial Area
Patliputra, Patna-13



VIJAYAM EDUCATIONAL TRUST

SCHEDULE 6

CONSOLIDATED FIXED ASSETS

DESCRIPTION	W.D.V. 01.04.2022	ADDITION/DELETION ON/BEFORE 30.09.2022	ADDITION/DELETION AFTER 30.09.2022	COST AS AT 31.03.2023	RATE	DEPRECIATION	AS AT 31.03.2023
LAND AT NAWATPUR (FREE HOLD)	7,926,575.00	-	-	7,926,575.00	0%	-	7,926,575.00
LAND AT PATNA CITY	55,017,676.00	-	-	55,017,676.00	0%	-	55,017,676.00
BUILDING EXHIBITION ROAD	2,162,619.43	-	-	2,162,619.43	10%	216,261.94	1,946,357.49
LAND AT SEVTAR, GAYA (FREE HOLD)	1,862,050.00	-	-	1,862,050.00	0%	-	1,862,050.00
LAND AT VIVEKANAND MARG (FREE HOLD)	24,000,000.00	-	-	24,000,000.00	0%	-	24,000,000.00
LAND AT RAJGIR	1,473,504.00	-	-	1,473,504.00	0%	-	1,473,504.00
LAND AT PATLIPUTRA, (C-10, C-11) (LEASE HOLD)	23,510,000.00	-	1,428,915.00	24,938,915.00	0%	-	24,938,915.00
CIVIL WORK AT NAWATPUR LAND	215,254.00	-	-	215,254.00	0%	-	215,254.00
BUILDING AT VIVEKANAND MARG	5,690,059.13	-	-	5,690,059.13	10%	569,005.88	5,121,053.25
BUILDING UNDER CONSTRUCTION (C-10, C-11)	12,073,768.89	4,369,745.00	7,390,779.00	23,834,292.89	0%	-	23,834,292.89
BUILDING UNDER CONSTRUCTION (PATNA CITY)	58,654,532.00	18,603,767.00	95,967,915.42	173,226,214.42	0%	-	173,226,214.42
BUILDING UNDER CONSTRUCTION (PATLIPUTRA) (C-16)	32,614,600.00	29,197,690.00	18,458,256.00	80,270,546.00	0%	-	80,270,546.00
LAND & DEVELOPMENT PATLIPUTRA (C-16) (LEASEHOLD)	30,467,780.80	-	1,459,908.00	31,927,688.80	0%	-	31,927,688.80
CAR	7,877,431.24	-	-	7,877,431.24	0%	-	7,877,431.24
GENSET	547,856.57	-	-	547,856.57	15%	82,178.49	465,678.08
WATER COOLER	187,509.42	-	-	187,509.42	15%	28,126.41	159,383.01
AIR CONDITIONER	14,793.77	-	-	14,793.77	15%	2,219.07	12,574.70
STABILISER	1,134,583.28	-	-	1,134,583.28	15%	170,187.49	964,395.79
FURNITURE & FIXTURES	62,181.89	-	-	62,181.89	15%	9,327.28	52,854.61
COMPUTER & PRINTER	4,316,204.00	-	-	4,316,204.00	10%	431,620.40	3,884,583.60
COMPUTER SOFTWARES	306,245.78	-	-	306,245.78	40%	759,185.71	1,646,583.07
COMPUTER ACCESSORIES	16,416.00	-	-	16,416.00	40%	6,566.40	9,849.60
FIRE EXTINGUISHER	97,844.28	31,698.00	1,890.00	131,432.28	40%	52,194.91	79,237.37
OFFICE EQUIPMENT	24,108.41	82,418.00	-	106,526.41	15%	15,978.96	90,547.45
GENERATOR SET	125,078.40	25,300.00	289,750.00	440,128.40	15%	44,288.01	395,840.39
AQUAGUARD	59,686.17	-	-	59,686.17	15%	8,952.93	50,733.24
ELECTRICAL FITTINGS	37,693.83	-	34,700.00	72,393.83	15%	8,256.57	64,137.26
MAGNETIC BOARD	383,502.51	-	-	383,502.51	10%	38,350.25	345,152.26
PROJECTOR	1,249.29	-	-	1,249.29	15%	187.39	1,061.90
TELEPHONES AND MOBILES	230,364.88	32,000.00	-	262,364.88	15%	39,354.73	223,010.15
ROUTERBAZER	217,700.21	23,998.00	18,999.00	260,697.21	15%	37,679.66	223,017.55
LIBRARY BOOKS	19,008.57	-	-	19,008.57	15%	2,851.29	16,157.28
LCD TV	2,921.06	1,522.00	-	4,443.06	40%	1,777.22	2,665.84
CEASE FIRE	2,987.08	-	-	2,987.08	15%	448.06	2,539.02
VENDING MACHINE (TEA & COFFEE)	8,734.73	-	-	8,734.73	15%	1,310.21	7,424.52
SPORTS MATERIALS	4,499.16	-	-	4,499.16	15%	674.87	3,824.29
UPS, BATTERY & STABILIZER	25,492.83	-	-	25,492.83	15%	3,823.92	21,668.91
MOTOR CYCLE	42,744.64	6,800.00	-	49,544.64	15%	7,431.70	42,112.94
HEAD PHONES	3,159.90	-	-	3,159.90	15%	473.99	2,685.91
WATER TANK	31,296.79	-	-	31,296.79	15%	4,694.52	26,602.27
SOUND BOX	7,141.45	-	-	7,141.45	15%	1,071.22	6,070.23
MOTOR PUMP	13,523.58	-	-	13,523.58	15%	2,028.54	11,495.04
CAR (SECOND HAND)	6,816.79	-	-	6,816.79	15%	1,022.52	5,794.27
INVERTOR	44,774.78	-	-	44,774.78	15%	6,716.22	38,058.56
BATTERY	11,744.66	-	-	11,744.66	15%	1,761.70	9,982.96
FAN	162,897.97	-	-	162,897.97	15%	24,434.70	138,463.27
CCTV	135,019.74	-	-	135,019.74	15%	20,252.96	114,766.78
Medical Equipment	114,224.78	-	-	114,224.78	15%	25,534.17	200,696.61
Bicycle	-	70,000.00	112,006.00	70,000.00	15%	10,500.00	59,500.00
SIGBOARD	-	4,508.00	-	4,508.00	15%	675.00	3,833.00
Total	272,030,857.69	56,828,672.00	-	328,859,529.69	15%	2,650,155.34	452,388,603.77



Principal
126, CATALYST COLLEGE
Patliputra, Patna-13

Plot No. C-16(P) Patliputra Industrial Area

Patliputra, Patna-13