

**AUDITED
STATEMENT OF AFFAIRS
INCOME & EXPENDITURE A/C
OF**

**A.S. KUPPARAJU &
BROTHERS CHARITABLE
FOUNDATION TRUST**

**A.S.K.B. CAMPUS, 1st MAIN ROAD
AGS COLONY, ANANDANAGAR
BENGALURU – 560 024**

FOR F.Y. 2018/19

A.S. KUPPARAJU AND BROTHERS
CHARITABLE FOUNDATION TRUST
A.S.K.B. CAMPUS, I MAIN ROAD, AGS COLONY
ANANDANAGAR, BENGALURU - 560 024

| STATEMENT OF AFFAIRS AS ON 31ST MARCH, 2019 | | | | | |
|--|----------|-----------------------|---|----------|-----------------------|
| LIABILITIES | SCH. | AMOUNTS | A S S E T S | SCH. | AMOUNTS |
| | | Rs. | | | Rs. |
| CAPITAL FUND | 1 | 950,836,978.31 | FIXED ASSETS | | |
| Loan Creditor | | | Land (Gift from Authors) | | NIL |
| - C.S.Sunder Raju | | 39,805.19 | Add: Betterment charges(06/07) | | 5,711,657.00 |
| | | | Add: Compensation for eviction of illegal occupation of land | | 2,100,000.00 |
| | | | | | 7,811,657.00 |
| | | | DIVISIONS | | |
| | | | A.S.K. & Bros. Vidyanikethan | | 14,499,365.43 |
| | | | Atria Institute of Technology | | 535,407,509.62 |
| | | | INVESTMENT | | |
| | | | FD's with Banks | 2 | 301,086,603.11 |
| | | | CURRENT ASSETS | | |
| | | | - KEB Deposit | | 222,472.00 |
| | | | - IT Refundable | 3 | 26,118,604.46 |
| | | | - Advances | 4 | 60,642,788.00 |
| | | | MONIES ON HAND | | |
| | | | Cash on Hand | | 94,422.00 |
| | | | Cash at Banks | 5 | 4,993,361.88 |
| TOTAL | | 950,876,783.50 | TOTAL | | 950,876,783.50 |

Significant accounting policies and notes on accounts : Schedule No.6

In terms of my report of even date

for and on behalf of the
Board of Trustees


(Rama Mohan Rao - K.N.S.)
Chartered Accountant
Mem No.028263

(C.S. Sunder Raju)
Trustee

(K. Nagaraju)
Trustee

Place : Bengaluru

Date : 30/10/2019

Office No. 213, 2nd Floor
Sri Venkateshwara Market
Avenue Road, Bangalore-560 002
Phone No. 22210940

A.S. KUPPARAJU AND BROTHERS
CHARITABLE FOUNDATION TRUST
A.S.K.B. CAMPUS, I MAIN ROAD, AGS COLONY
ANANDANAGAR, BENGALURU - 560 024

| INCOME AND EXPENDITURE A/C FOR THE YEAR ENDED 31ST MARCH, 2019 | | | |
|---|------------------------|--------------------------------|------------------------|
| EXPENDITURE | AMOUNTS Rs. | I N C O M E | AMOUNTS Rs. |
| To BBMP Tax | 1,387,493.00 | By Income from Divisions | |
| To Bank Charges | 825.00 | -ASK & Bros Vidyanikethan | 998,190.58 |
| To Written off | 1.10 | -Atria Institute of Technology | 10,749,543.86 |
| To Excess of Income over Expenditure | 60,345,804.04 | By S.B. Interest | 944,300.00 |
| | | By F.D. Interest | 18,417,368.70 |
| | | By Int on Unsecured Loan to A | 10,500,000.00 |
| | | By Land Rent from AIT | 20,124,720.00 |
| TOTAL | 61,734,123.14 | TOTAL | 61,734,123.14 |

Significant accounting policies and notes on accounts : Schedule No.6

In terms of my report of even date

for and on behalf of the
Board of Trustees


(Rama Mohan Rao K.N.S.)
Chartered Accountant
Mem No.028263

(C.S. Sunder Raju)
Trustee

(K. Nagaraju)
Trustee

Place : **Bengaluru**
Date : **30/10/2019**

Office No. 213, 2nd Floor
Sri Venkateshwara Market
Avenue Road, Bangalore-560 002
Phone No. 22210940

A.S. KUPPARAJU AND BROTHERS
CHARITABLE FOUNDATION TRUST
ANANDANAGAR, BENGALURU - 560 024

| Schedules forming part of Statement of Affairs, as on 31/03/2019 | | |
|--|--------------|-----------------------|
| Sch 1: Capital Fund - Corpus Fund | | |
| Opening Balance, as on 01/04/2018 | | 898,854,199.48 |
| Less: T/r of balance | | |
| - being diff in IDBI Bank | 35,000.00 | |
| T/r of Donation to Mahayogi Vemana Souhardha Pathi Niyamitha on 14/06/2018 from Atria Institute of Technology (AIT) | 700,000.00 | 735,000.00 |
| | | 898,119,199.48 |
| Less: T/r of Donation to Mahayogi Vemana Souhardha Pathi Niyamitha on 04/05/2018 from Atria Institute of Technology | 1,000,000.00 | |
| T/r of small petty donations from Atria Institute of Technology | 35,000.00 | |
| Work advance Irrecoverable t/r'd from AIT | | |
| - D S Ramesh | 1,250,000.00 | |
| - Aishwarya Enterprises | 1,750,000.00 | |
| T/r of IT Refundable for F.Y.2003/04 was not rec'd as the appeal was dismiss in ITAIT | 3,231,163.70 | |
| T/r of balance of Income Tax | 361,861.51 | 7,628,025.21 |
| Add: X's of Income over Expenditure | | 890,491,174.27 |
| | | 60,345,804.04 |
| | | 950,836,978.31 |

| Contn. of Schedules forming part of Statement of Affairs, as on 31/03/2019 | | |
|---|-------|-----------------------|
| Sch 2: Investments - Fixed Deposits & Mutual Fund | | |
| Fixed Deposits | | |
| Andhra Bank A/c # 14320100008957 | | 2,050,432.00 |
| Andhra Bank A/c # 14320100020728 | | 348,468.00 |
| Andhra Bank A/c # 14320100034651 | | 14,500,563.00 |
| Axis Bank A/c # 916040055817367 | | 5,754,680.00 |
| Axis Bank A/c # 916040060803405 | | 5,733,776.00 |
| Axis Bank A/c # 916040063470828 | | 5,735,711.00 |
| Axis Bank A/c # 918040108354067 | | 10,241,475.00 |
| Axis Bank A/c # 918040108364501 | | 10,241,475.00 |
| Axis Bank A/c # 918040108454329 | | 10,241,474.00 |
| Corporation Bank A/c # 530401020575921 | | 16,734,853.00 |
| Corporation Bank A/c # 530401020576529 | | 21,694,067.00 |
| Corporation Bank A/c # 530401020579307 | | 10,417,191.00 |
| Corporation Bank A/c # 530401020580501 | | 7,664,231.00 |
| Corporation Bank A/c # 530401020899315 | | 10,489,961.00 |
| Corporation Bank A/c # 530401020580518 | | 715,369.00 |
| Corporation Bank #. KCC/01/160086 | | 733,482.00 |
| Corporation Bank A/c # KCC/01/160768 | | 426,119.76 |
| Corporation Bank A/c # KCC/01/160842 | | 498,354.51 |
| Corporation Bank A/c # KCC/01/161145 | | 171,858.78 |
| Corporation Bank A/c # KCC/01/161146 | | 173,058.70 |
| Corporation Bank A/c # KCC/01/170093 | | 94,293.42 |
| Corporation Bank A/c # KCC/01/170094 | | 13,693,976.50 |
| Federal Bank A/c # 11040300122150 | | 11,535,473.00 |
| Federal Bank A/c # 11040300136614 | | 10,418,144.00 |
| Federal Bank A/c # 11040300167437 | | 9,968,244.00 |
| Federal Bank A/c # 11040300175356 | | 14,876,148.00 |
| IDBI Bank A/c # 03631060000016278 | | 7,330,118.00 |
| IDBI Bank A/c # 03631060000017781 | | 8,455,202.80 |
| IDBI Bank A/c # 03631060000024897 | | 6,694,628.80 |
| IDBI Bank A/c # 03631060000024912 | | 6,694,625.20 |
| | b/c'd | 224,327,453.47 |



**A.S. KUPPARAJU AND BROTHERS
CHARITABLE FOUNDATION TRUST
ANANDANAGAR, BENGALURU - 560 024**

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| Contn. of Schedules forming part of Statement of Affairs, as on 31/03/2019 | | |
|---|------|-----------------------|
| Contn. of Sch 2: Investments - Fixed Deposits & Mutual Fund | b/fd | 224,327,453.47 |
| Contn. of Fixed Deposits | | |
| Shamrao Vittal Co-op Bank Ltd/SVCC A/c # 5033 | | 3,024,002.00 |
| Shamrao Vittal Co-op Bank Ltd/SVCC A/c # 5034 | | 3,024,002.00 |
| YES Bank A/c # 059940400000471/1 | | 378,140.41 |
| YES Bank A/c # 059940400000489/1 | | 422,318.54 |
| YES Bank A/c # 059940400002597 | | 32,141,333.51 |
| Indian Bank A/c # 644156520 | | 2,840,556.00 |
| YES Bank A/c # 059940400003190/1 | | 14,928,797.18 |
| Mutual Fund | | |
| HDFC Bank Mutual Fund A/c # 10979996/48 | | 20,000,000.00 |
| | | 301,086,603.11 |
| Current Assets | | |
| Sch 3: Income Tax Refunds | | |
| Deputed Income Tax F.Y.2015/16 | | 1,258,551.00 |
| IT Penalty (FY 2003-04) | | 2,373,554.00 |
| IT Refundable (FY 2001-02) | | 3,380,640.00 |
| - do - (FY 2002-03) | | 5,306,783.37 |
| - do - (FY 2012-13) | | 1,519,740.00 |
| - do - (FY 2013-14) | | 2,091,214.00 |
| - do - (FY 2014-15) | | 2,118,526.00 |
| - do - (FY 2015-16) | | 2,151,208.37 |
| - do - (FY 2016-17) | | 2,006,764.56 |
| - do - (FY 2017-18) | | 1,890,130.59 |
| - do - (FY 2018-19) | | 2,021,492.57 |
| | | 26,118,604.46 |
| Sch 4: Advances | | |
| - Land towards purchase | | 59,902,788.00 |
| - N. Subbaraju (works) | | 740,000.00 |
| | | 60,642,788.00 |
| Sch 5: Cash at Banks | | |
| Axis Bank, R.T. Nagar, Bengaluru - C.A/c # 363010200002714 | | 253,052.83 |
| Corporation Bank, N.T. Road Branch, Bengaluru - C.A/c # 001169 | | 999,742.00 |
| Indian Bank - C.A/c # 6440644928 | | 5,846.00 |
| IDBI Bank, Marathahalli, Bengaluru - S.B. A/c # 0363104000033530 | | 2,671,293.92 |
| Syndicate Bank, Gandhinagar, Bengaluru - C.A/c # 04341010001936 | | 110,571.00 |
| YES Bank A/c No.#059994600000235 | | 932,253.13 |
| HDFC Bank A/c No.50100184283005 | | 20,603.00 |
| | | 4,993,361.88 |

Contd.....3



A.S. KUPPARAJU & BROTHERS
CHARITABLE FOUNDATION TRUST
ANANDANAGAR, BENGALURU – 560 024

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**SCHEDULE NO.6 SIGNIFICANT ACCOUNTING POLICIES AND
NOTES ON ACCOUNTS FOR THE F.Y. 2018/19**

| | |
|--------------------------------|--|
| A. BASIS OF PREPARATION | The financial statements are prepared under historical cost convention, on accrual basis and on principles, as applicable to a going concern and in accordance with generally accepted accounting standards/principles in India. The books of accounts have been prepared as per mercantile system of accounting. |
| B. USE OF ESTIMATES | The preparation of financial statements requires the Trust, to make estimates and assumptions that affect the reported balances of assets and liabilities as at the date of the financial statements and reported amounts of income and expenses during the year. Although these estimates are based upon Trust's best knowledge of current events and actions, actual results could differ from these estimates. |
| C. PROVISION | A provision is recognized when the Trust has present obligation as a result of past event; it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates. |
| D. REVENUE RECOGNITION | The Revenue receipts are accounted on 'Accrual' basis. |
| E. EXPENSES | The expenses, if any, are accounted as and when incurred and expenses outstanding as at year-end are recognized and provided for, as outstanding. |
| F. FIXED ASSET | <ol style="list-style-type: none">(1) Fixed Asset consists of land, which was received as gift from the authors of the Trust. Capital expenses, incurred from time to time, are capitalized to the said asset and such capitalized amount forms cost of the asset.(2) The Trust also owns various other movable assets which are held in its divisions, Atria Institute of Technology and A.S.K. & Bros. Vidyanikethan. |

Contd...4



A.S. KUPPARAJU & BROTHERS
CHARITABLE FOUNDATION TRUST
ANANDANAGAR, BENGALURU - 560 024

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**CONTINUATION OF SCHEDULE NO.6 SIGNIFICANT ACCOUNTING
POLICIES AND NOTES ON ACCOUNTS FOR THE F.Y. 2018/19**

| | |
|---|---|
| G. CONTINGENT ASSETS AND LIABILITIES | Contingent Assets are neither recognized nor disclosed in the financial statements and there are no contingent liabilities. |
| H. INCOME TAX REFUNDS | The Trust, for certain years, aggrieved by the order of the Assessing Officers of the Income Tax Department, have filed an appeal, disputing the contents of such Order and the tax liability arising therefrom. The said appeals, are pending before the designated authority, for disposal. The Income Tax Department, in the meanwhile, have adjusted such disputed tax liability, out of the TDS of such and subsequent years. However, as the Trust is confident of securing relief from such appeals, on disposal, the Trust had adopted the policy of declaring such disputed tax adjustments, as Income Tax Refunds Receivable. There is also a possibility, that such appeals, may be dismissed or partly allowed and consequently the entire TDS adjustment may not be received or only a part of the TDS adjustment may be received. |
| I. DIVISIONS | <p>(1) The Trust is imparting higher education in Engineering and MBA subjects under the name & style "Atria Institute of Technology". The Engineering and MBA college, has been maintaining independent books of accounts and such books have been subject to audit. The financial statements have been drawn, from such books of accounts.</p> <p>(2) The Trust is also imparting primary, middle and higher education upto 10th standard. The said school has been maintaining independent books of accounts and such books have been subject to audit.</p> |
| J. FINANCIAL STATEMENTS | The statements of the Trust, reflects only the balances and the revenue surplus of its divisions "Atria Institute of Technology" and "A.S.K. Bros., Vidyanikethan"; the various other assets and liabilities of its above divisions, are not reflected in the books of the Trust, as the above divisions, from inception, continue to maintain independent books of accounts. In other words, the financial statements of the Trust, are not consolidated of its divisions. |

for **A.S. Kupparaju & Brothers**
Charitable Foundation Trust


(Rama Mohan Rao K.N.S)
Chartered Accountant
Mem No.028263

(C.S. Sunder Raju)
Trustee

(K. Nagaraju)
Trustee

Office No. 213, 2nd Floor
Sri Venkateshwara Market
Avenue Road, Bangalore-560 002
Phone No. 22210940

RAMA MOHAN RAO. K.N.S

Chartered Accountant

Office: No.213, II Floor, Sri Venkateswara Market, Bengaluru – 560 002

Ph. No.: Off: 22210940 Mobile: 9980568455


**AUDIT REPORT OF A.S. KUPPARAJU AND BROTHERS CHARITABLE
FOUNDATION TRUST FOR THE FINANCIAL YEAR 2018/19**

I have audited the attached Statement of Affairs, of **A.S. Kupparaju & Brothers Charitable Foundation Trust, A.S.K.B. Campus, 1st Main Road, AGS Colony, Anandanagar, Bengaluru – 560 024**, as at **31st March, 2019** and also the Income and Expenditure Account, for the year ended on that date, annexed and report that:

| | |
|-----------|---|
| A. | I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purpose of audit. |
| B. | In my opinion, Books of Accounts have been kept properly by A.S. Kupparaju & Brothers Charitable Foundation Trust, so far as it appears from my examination of books. |
| C. | The Statement of Affairs and Income & Expenditure Account dealt with by this report are in agreement with the Books of Accounts. |
| D. | In my opinion and to the best of my information and according to explanations given to me, the accounts give a true and fair view subject to the following comments: – NIL – iii) In the case of Statement of Affairs of, A.S. Kupparaju & Brothers Charitable Foundation Trust, Bengaluru, as at 31 st March, 2019 iv) In the case of the Income & Expenditure Account, the excess of Income over Expenditure of A.S. Kupparaju & Brothers Charitable Foundation Trust, Bengaluru, for the year ended on that date. |

Place: **Bengaluru**

Date: **30/10/2019**


Rama Mohan Rao K.N.S.
Chartered Accountant
Mem No.028263

**AUDITED
BALANCE SHEET
INCOME & EXPENDITURE A/C
AND SCHEDULES**

OF

**ATRIA INSTITUTE OF
TECHNOLOGY**

**(A division of A.S. Kupparaju & Brothers
Charitable Foundation Trust)**

**A.S.K.B. CAMPUS, 1st MAIN ROAD
AGS COLONY, ANANDANAGAR
BENGALURU – 560 024**

FOR F.Y. 2018/19

ATRIA INSTITUTE OF TECHNOLOGY
 (BELONGING TO A.S. KUPPARAJU AND BROTHERS
 CHARITABLE FOUNDATION TRUST)
A.S.K.B. CAMPUS, I MAIN ROAD, AGS COLONY
ANANDANAGAR, BENGALURU - 560 024

| EXPENDITURE | AMOUNTS | INCOME | AMOUNTS |
|--|----------------------|---------------------------------|-----------------------|
| To Administrative Exps. (P.F) | 31,398.00 | By Fees - as per schedule No.14 | 230,220,559.03 |
| To Advertisement | 3,473,719.00 | By Interest - S.B A/c | 2,178,827.00 |
| To Assets written off | 763,784.00 | By Interest - FD - SBT | 143,118.00 |
| To Audit Fee | 250,000.00 | By Other Incomes | 1,419,133.00 |
| To Adjunct Faculty Remuneration | 1,969,746.00 | By Round Off | 5.00 |
| Add: Outstandings | 298,390.00 | | |
| To Ad - Faculty Recruitment | 2,268,136.00 | | |
| To Admission Placement and Training | 1,259,485.00 | | |
| To Building Painting Charges | 1,417,023.00 | | |
| To Bank Charges | 2,587,325.00 | | |
| To Boarding & Lodging | 70,211.44 | | |
| To Bulk SMS | 191,518.00 | | |
| To Comed K Counselling | 384,649.00 | | |
| To Conveyance | 71,489.00 | | |
| To 1/5th write off repairs, renovation - girls Hostel | 352,052.00 | | |
| To 1/5th write off repairs, renovation - boy Hostel | 530,048.00 | | |
| To 1/5th write off repairs, renovation - placement off | 2,678,165.00 | | |
| To Contribution to PF | 276,562.00 | | |
| To Contribution to ESI | 760,857.00 | | |
| To Diesel for Generator | 316,246.00 | | |
| To Depreciation - as per sch No.6 | 585,476.00 | | |
| To Electricity charges | 25,824,468.81 | | |
| Add: Outstandings | 3,562,281.00 | | |
| To EMS Marketing Campaign | 327,802.00 | | |
| To Exhibition and Stalls - Education Fair | 3,890,083.00 | | |
| To Events & Seminars | 118,000.00 | | |
| To balance c/fd | 732,400.00 | | |
| | 3,114,401.00 | | |
| | 51,947,496.25 | By balance c/fd | 233,961,642.03 |



**ATRIA INSTITUTE OF TECHNOLOGY
ANANDANAGAR, BENGALURU - 560 024**

-: 2 :-

| CONTN. OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019 | | |
|---|-------------------------|-------------------------|
| | To balance b/f'd | By balance b/f'd |
| To House Keeping | 363,138.00 | |
| To Honorarium | 199,200.00 | |
| To Induction Boot Camp | 66,441.00 | |
| To Insurance | 102,587.00 | |
| To Interest on OD with IDBI Bank | 612,553.00 | |
| To Interest on unsecured loan | 10,500,000.00 | |
| To Internet charges | 662,005.00 | |
| To Internship Fees | 23,962.00 | |
| To Incentive | 238,600.00 | |
| Add:Outstandings | 180,000.00 | |
| To Local Conveyance | 418,600.00 | |
| To Land Rent | 22,945.00 | |
| To Library Books | 20,124,720.00 | |
| To Merit Scholarship | 889,178.00 | |
| To Mess | 1,431,676.00 | |
| To Miscellaneous | 9,549,099.00 | |
| To Maintenance - Compus | 608,987.00 | |
| To Maintenance - Garden | 133,000.00 | |
| To Maintenance - Ganerator | 896,698.00 | |
| To Maintenance - Lab | 19,470.00 | |
| To Maintenance - Printer | 1,624,895.00 | |
| To Newspapers & Periodicals | 22,481.00 | |
| Add:Outstandings | 26,535.00 | |
| To Networking Charges | 2,315.00 | |
| To Office | 28,950.00 | |
| | 331,919.00 | |
| | 143,458.00 | |
| To balance c/f'd | 100,723,358.25 | By balance c/f'd |
| | | 233,961,642.03 |

Contd.....3



**ATRIA INSTITUTE OF TECHNOLOGY
ANANDANAGAR, BENGALURU - 560 024**

-: 3 :-

| CONTN. OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019 | | |
|---|------------------|----------------|
| | 100,723,358.25 | 233,961,642.03 |
| To balance b/f/d | | 233,961,642.03 |
| To Pooja | 284,900.00 | |
| To Postage & Courier | 91,594.00 | |
| To Printing & Stationery | | |
| Add: Outstandings | 2,961,969.00 | |
| To Processing Fees - AICTE | 2,967,425.00 | |
| To Professional/Consultancy Fees | 200,000.00 | |
| To Professional/Consultant Charges - Admission | 1,641,059.00 | |
| To Professional Fees - Education Rendering | 5,006,210.00 | |
| To PMKVY - Students Registration Fees | 13,349,406.00 | |
| To PMKVY - Training remuneration | 30,796.00 | |
| To Prizes - Students | 90,000.00 | |
| To Repairs & Maintenance-College Bldgs | 266,548.50 | |
| To Repairs & Maintenance-Electricals | 4,864,691.00 | |
| To Repairs & Maintenance Others | 843,706.00 | |
| To Rain Water Harvesting | 4,421,104.00 | |
| To Rates & Taxes | 103,800.00 | |
| To Registration charges-workshop | 1,423,884.00 | |
| To Relocation Expenses | 96,448.00 | |
| To Robotic Kits | 147,362.00 | |
| To Salaries Teachin Staff | 30,000.00 | |
| Add: Outstandings | 46,408,256.00 | |
| To Salaries - Non-Teaching Staff | 51,577,127.00 | |
| Add: Outstandings | 5,168,871.00 | |
| To Salaries (Casual) | 9,615,048.00 | |
| Add: Outstandings | 935,176.00 | |
| To Security charges | 10,550,224.00 | |
| Add: Outstandings | 3,039,091.00 | |
| To Subscription - Software | 3,284,932.00 | |
| Add: Outstandings | 2,780,195.00 | |
| To balance c/f/d | 205,522,836.75 | 233,961,642.03 |
| | 553,067.00 | |
| | By balance b/f/d | |
| | 205,522,836.75 | |

Contd..... 4



**ATRIA INSTITUTE OF TECHNOLOGY
ANANDANAGAR, BENGALURU - 560 024**

-: 4 :-

| CONTN. OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019 | | |
|--|-----------------------|-----------------------|
| To balance b/f'd | 403,179.42 | 205,522,836.75 |
| To Staff Welfare | 5,368.00 | By balance b/f'd |
| <u>Add: Outstandings</u> | | 233,961,642.03 |
| To Staff Advance - written off | 408,547.42 | |
| To Sponsorship Fees | 156,032.00 | |
| To Sports | 410,130.00 | |
| To Telephone charges | 57,918.00 | |
| To Travelling | 51,779.00 | |
| To University & Affiliation Fee | 572,474.00 | |
| <u>Add: Outstandings</u> | 10,551,160.00 | |
| To VGST - RFTT Registration charges | 3,542,605.00 | 14,093,765.00 |
| To Vehicle Insurance | | 1,000.00 |
| To Vehicle Maintenance | | 112,212.00 |
| To Water charges | 425,357.00 | 126,081.00 |
| <u>Add: Outstandings</u> | 7,230.00 | 432,587.00 |
| To Web Hosting charges | | 938,690.00 |
| To Work Advance - written off | | 119,467.00 |
| To Written Off - balances | | 208,579.00 |
| To Excess of Income over Expenditure | 10,749,543.86 | 10,749,543.86 |
| T O T A L | 233,961,642.03 | 233,961,642.03 |

Significant accounting policies & notes on accounts: Schedule No.15

In terms of my report of even date

For and on behalf of
Atria Institute of Technology


(Ramma Mohan Rao - K.N.S.)
Chartered Accountant
Mem No. 028263

(C.S. Sunder Raju)
Trustee

(K. Nagaraju)
Trustee

Place : Bengaluru
Date : 30/10/2019

Office No. 213, 2nd Floor
Sri Venkateshwara Market
Avenue Road, Bangalore-560 002
Phone No. 22210940

ATRIA INSTITUTE OF TECHNOLOGY
 (BELONGING TO A.S. KUPPARAJU AND BROTHERS
 CHARITABLE FOUNDATION TRUST)
 A.S.K.B. CAMPUS, I MAIN ROAD, AGS COLONY
 AMANDANAGAR, BENGALURU - 560 024

STATEMENT OF AFFAIRS AS ON 31ST MARCH, 2019

| LIABILITIES | | SCH. | AMOUNTS | A S S E T S | | SCH. | AMOUNTS |
|---|---|-----------------------|----------------|---|----|-----------------------|----------------|
| Parent Body A.S. Kupparaju & Brothers Charitable Foundation Trust | | | 535,407,509.62 | Fixed Assets | | | 455,172,439.96 |
| Secured Loan from IDBI Bank - OD A/c 1045 | | | 5,797,633.70 | Deposits | | | 2,089,615.00 |
| Scholarship/Fee Refundable | 1 | 7,444,825.00 | | - Bank - FD | 7 | | 50,000.00 |
| Sundry Creditors | 2 | 3,287,338.77 | | - Diesel pur - R.R. Service Station | | | 847,929.00 |
| Statutory o/s/s | 3 | 614,815.00 | | - Statutory Entities | 8 | | |
| Provisions | 4 | 10,199,363.00 | | Advances | 9 | 36,740,107.00 | |
| Other Liabilities | | | | Fees receivables | 10 | 15,899,866.00 | |
| - as per schedule - | 5 | 3,675,501.00 | | Prepaid Exps. | 11 | 651,868.00 | |
| | | | | Money with Banks & Cash on Hand | 12 | 43,701,933.13 | |
| | | | | - as per schedule - | | | |
| | | | | Misc Expenses (Asset) (4/5th of repairs & renovation expense capitalized) | 13 | 11,273,228.00 | |
| TOTAL | | 566,426,986.09 | | TOTAL | | 566,426,986.09 | |

Significant accounting policies & notes on accounts: Schedule No.15

In terms of my report of even date

For and on behalf of
Atria Institute of Technology


 (Ramprakash Rao K.N.S)
 Chartered Accountant
 Mem No.028263

(C.S. Sunder Raju)
Trustee

(K. Nagaraju)
Trustee

Place: Bengaluru
 Date: 30/10/2019
 Office No. 213, 2nd Floor
 Sri Venkateshwara Market
 Avenue Road, Bangalore-560 002
 Phone No. 22210940

**ATRIA INSTITUTE OF TECHNOLOGY
ANANDANAGAR, BENGALURU - 560 024**

| Schedules forming part of Statement of Affairs, as on 31st March, 2019 | |
|---|---------------------|
| Sch 1: Scholarship/Fees refundable | |
| - Backward Community (2014/15) | 186,700.00 |
| - Defence (2012/13) | 52,890.00 |
| - DTE (2013/14) | 69,365.00 |
| - Minority Community (2014/15) | 93,090.00 |
| - Other Backward Community (2015/16) | 169,380.00 |
| - Scholarship (Backward Community)(2012/13) | 25,920.00 |
| - Scholarship (Backward Community)(2016/17) | 68,010.00 |
| - Scholarship (DTE)(SC/ST)(2014/15) | 5,820.00 |
| - Scholarship (Others) | 46,300.00 |
| - Scholarship (Others) (2016/17) | 29,220.00 |
| - Scholarship (K.M.D C) (2015/16) | 299,540.00 |
| - Scholarship (K.M.D C) (2016/17) | 80,080.00 |
| - Scholarship (K.M.D C) (2017/18) | 55,000.00 |
| - Scholarship (K.M.D C) (2018/19) | 586,000.00 |
| - Other Backward Community (2017/18) | 387,270.00 |
| - Other Backward Community (2018/19) | 3,423,860.00 |
| - Scholarship Social Welfare SC/ST (2016/17) | 165,810.00 |
| - Scholarship Social Welfare SC/ST (2017/18) | 26,030.00 |
| - Scholarship Social Welfare SC/ST (2018/19) | 1,428,180.00 |
| - Social Welfare Department (2013/14) | 68,610.00 |
| - Social Welfare Department (2014/15) | 33,230.00 |
| - Social Welfare Department (2015/16) | 144,520.00 |
| | 7,444,825.00 |
| Sch 2: Sundry Creditors | |
| - Aditya Narayan Patra | 31,500.00 |
| - Ashok G | 451,500.00 |
| - Anand T R | 324,000.00 |
| - Atria Convergence Technology Pvt Ltd | 52,139.00 |
| - Bodh Brigade Educational Services Pvt Ltd | 2,296.00 |
| - Chase Securities & Detectives | 191,100.00 |
| - Deepak Kumar | 76,500.00 |
| - Deepashree B | 27,000.00 |
| - Efficient Engineers | 46,970.00 |
| - Fayaqa Faiz | 18,000.00 |
| - George Mathen | 50,000.00 |
| - Global HVAC & Turkey Solutions | 100,000.00 |
| - GOIP Global Services Pvt Ltd | 117.00 |
| - Jayanth U | 19,800.00 |
| c/fd | 1,390,922.00 |

Contd...2



**ATRIA INSTITUTE OF TECHNOLOGY
ANANDANAGAR, BENGALURU - 560 024**

- 2 -

| Contn of Schedules forming part of Statement of Affairs, as on 31st March, 2019 | | |
|--|-------------------------|---------------------|
| | b/fd | 1,390,922.00 |
| - Krueger International Furniture Systems Pvt Ltd | | 227,864.00 |
| - K Shankarachari | | 24,255.00 |
| - T Manasa | | 27,000.00 |
| - Megha Paramesh | | 19,800.00 |
| - Merino Industries Limited | | 68,440.00 |
| - Narayana Reddy | | 42,343.00 |
| - NDR Mineral Water | | 13,280.00 |
| - NIBC Educational Foundation | | 100,001.00 |
| - Nimitha S L Reddy | | 31,500.00 |
| - Parakus Technologies Pvt Ltd | | 74,225.77 |
| - Purnajit Chatterjee | | 198,000.00 |
| - Raja Rajeshwari Service Station | | 82,993.00 |
| - Rekhashree | | 22,500.00 |
| - R Krishnappa | | 14,000.00 |
| - Sanjay Subodhchandra Shukla | | 154,980.00 |
| - Sateesh Kannegala | | 135,000.00 |
| - Savitha Masali | | 13,065.00 |
| - Shakti Steel India | | 78,720.00 |
| - Shristi Learning Services | | 59,850.00 |
| - Sparthan Events and Wing Studio | | 41,300.00 |
| - Sri Raghavendra Shamiyana | | 367,400.00 |
| - Sunlight Communications Pvt Ltd | | 22,400.00 |
| - The Institute of Electronics & Telecommunication | | 2,080.00 |
| - Unplugged India | | 64,800.00 |
| - Vrusha Online Pvt Ltd | | 10,620.00 |
| | | 3,287,338.77 |
| Sch 3: Statutory O/s's | | |
| - Professional Tax (employees related) | | 53,200.00 |
| - Provident Fund pay'l | - Employer contribution | 52,424.00 |
| | - Employee Contribution | 52,807.00 |
| | - Administrative exps. | 2,148.00 |
| - ESI pay'l | - Employer contribution | 23,485.00 |
| | - Employee Contribution | 8,689.00 |
| - TDS on contract - 2018/19 | | 127,004.00 |
| - TDS on professional charges | | 173,644.00 |
| - TDS on Salaries | | 121,414.00 |
| | | 614,815.00 |

Contd...3



ATRIA INSTITUTE OF TECHNOLOGY
A.S.K.B. CAMPUS, I MAIN ROAD, AGS COLONY
ANANDANAGAR, BENGALURU - 560 024

SCHEDULE FORMING PART OF STATEMENT OF AFFAIRS, AS ON 31ST MARCH, 2019

| Sl Nos | NAME OF ASSETS | GROSS BLOCK | | | | DEPRECIATION | | NET BLOCK | | |
|--------|--|-----------------------------|----------------------------------|---------------------------|-------------------------|--------------|-----------------------------|---------------------------|---------------|-----------------------------|
| | | WDV as on 01.04.2018 Rs. | Addition up to 30.09.2018 Rs. | Addition After 01.10.2018 | As on 31.03.2019 Rs. | Rate % | For the year in full Rs. | For the year - 50% Rs. | Totals Rs. | WDV as on 31.03.2019 Rs. |
| 1 | Aluminium Partition (12/13) | - | 1,305,906 | - | 1,305,906 | 10% | 130,591 | - | 130,591 | 1,175,315 |
| 2 | Aluminium Partition (13/14) | 233,944 | - | - | 233,944 | 10% | 23,394 | - | 23,394 | 210,550 |
| 3 | Aluminium Partition (15/16) | 56,697 | - | - | 56,697 | 10% | 5,670 | - | 5,670 | 51,027 |
| 4 | Aluminium Partition (16/17) | 161,798 | - | - | 161,798 | 10% | 16,180 | - | 16,180 | 145,618 |
| 5 | Aluminium Partition (17/18) | 331,643 | - | - | 331,643 | 10% | 33,164 | - | 33,164 | 298,479 |
| 6 | Entrance Gate | 2,765,355 | - | - | 2,765,355 | 10% | 276,536 | - | 276,536 | 2,488,820 |
| 7 | Furniture & Fixtures | 18,760 | 2,272 | - | 21,032 | 10% | 1,052 | - | 1,052 | 19,980 |
| 8 | Furniture & Fixtures (15/16) | 5,255,150 | - | - | 5,255,150 | 10% | 525,515 | - | 525,515 | 4,729,635 |
| 9 | Furniture & Fixtures (16/17) | 710,051 | - | - | 710,051 | 10% | 71,005 | - | 71,005 | 639,046 |
| 10 | Furniture & Fixtures (17/18) | 1,703,243 | - | - | 1,703,243 | 10% | 170,324 | - | 170,324 | 1,532,919 |
| 11 | Furniture & Fixtures (18/19) | 3,078,919 | - | - | 3,078,919 | 10% | 307,892 | - | 307,892 | 2,771,027 |
| 12 | Furniture & Fixtures - Hostel | - | 295,901 | - | 2,251,029 | 10% | 29,590 | 97,756 | 127,347 | 2,123,683 |
| 13 | Furniture & Fixtures (Steel Stools) | 904,590 | - | - | 904,590 | 10% | 90,459 | - | 90,459 | 814,131 |
| 14 | Furniture & Fixtures (Steel Stools) | - | - | 1,338,120 | 1,338,120 | 10% | - | 66,906 | 66,906 | 1,271,214 |
| 15 | Furniture & Fixtures (Steel Stools) | 15,220,150 | - | 56,640 | 15,276,790 | 10% | 1,527,679 | 2,832 | 1,530,511 | 13,746,279 |
| | | | | 3,349,888 | 20,174,117 | | 1,681,372 | 167,494 | 1,848,866 | 18,325,251 |
| 1 | Buildings (Old) | 544,691 | - | - | 544,691 | 5% | 27,235 | - | 27,235 | 517,456 |
| 2 | Buildings -01.04.2017 T /F | 148,317,478 | - | - | 148,317,478 | 5% | 7,415,874 | - | 7,415,874 | 140,901,604 |
| 3 | Buildings (2000/2001) | 1,546,529 | - | - | 1,546,529 | 5% | 77,326 | - | 77,326 | 1,469,203 |
| 4 | Buildings (2001/2002) | 1,730,502 | - | - | 1,730,502 | 5% | 86,525 | - | 86,525 | 1,643,977 |
| 5 | Buildings (2002/2003) | 777,909 | - | - | 777,909 | 5% | 38,895 | - | 38,895 | 739,014 |
| 6 | Buildings (2003 to 2005) | 5,470,503 | - | - | 5,470,503 | 5% | 273,525 | - | 273,525 | 5,196,978 |
| 7 | Buildings (2005 to 2007) | 3,952,037 | - | - | 3,952,037 | 5% | 197,602 | - | 197,602 | 3,754,435 |
| 8 | Buildings (2006 to 2009) | 13,444,298 | - | - | 13,444,298 | 5% | 672,215 | - | 672,215 | 12,772,083 |
| 9 | Buildings (2010/2011) | 19,756,095 | - | - | 19,756,095 | 5% | 987,805 | - | 987,805 | 18,768,290 |
| 10 | Buildings (2011/2012) | 28,387,498 | - | - | 28,387,498 | 5% | 1,419,375 | - | 1,419,375 | 26,968,123 |
| 11 | Buildings (2012/2013) | 7,879,363 | - | - | 7,879,363 | 5% | 393,968 | - | 393,968 | 7,485,395 |
| 12 | Buildings (2013/2014) | 37,622,258 | - | - | 37,622,258 | 5% | 1,881,113 | - | 1,881,113 | 35,741,145 |
| 13 | Buildings (2017/2018) | 4,190,031 | - | - | 4,190,031 | 5% | 209,502 | - | 209,502 | 3,980,529 |
| | | 273,619,192 | - | - | 273,619,192 | | 13,680,960 | - | 13,680,960 | 259,938,232 |
| 1 | Air Conditioner | 5,187 | (5,187) | - | - | 15% | - | - | - | - |
| 2 | Air Conditioner - Voltas Split (2018-19) | 64,084 | - | - | 64,084 | 15% | 9,613 | - | 9,613 | 54,471 |
| 3 | Aqua Guard | 23,800 | - | 2,900,000 | 2,923,800 | 15% | 435,000 | 435,000 | 435,000 | 2,488,800 |
| 4 | Batteries - CSE Dept(10/11) | 14,715 | (14,715) | - | - | 15% | 3,570 | - | 3,570 | 20,230 |



ATRIA INSTITUTE OF TECHNOLOGY
A.S.K.B. CAMPUS, I MAIN ROAD, AGS COLONY
ANANDANAGAR, BENGALURU - 560 024

SCHEDULE FORMING PART OF STATEMENT OF AFFAIRS, AS ON 31ST MARCH, 2019
SCHEDULE - 6 - DETAILS OF FIXED ASSETS

| Sl No. | NAME OF ASSETS | GROSS BLOCK | | | | DEPRECIATION | | | | Totals | NET BLOCK | |
|--------|----------------------------------|----------------------|---------------------------|---------------------------|------------------|--------------|----------------------|--------------------|---------|---------|----------------------|-----|
| | | WDV as on 01.04.2018 | Addition up to 30.09.2018 | Addition After 01.10.2018 | As on 31.03.2019 | Rate % | For the year in full | For the year - 50% | Rs. | | WDV as on 31.03.2019 | Rs. |
| 5 | Batteries (2014/15) | 79,417 | (79,417) | - | 72,696 | 15% | - | 5,452 | 5,452 | 5,452 | 67,244 | |
| 6 | Batteries (2018/19) | 9,164 | (9,164) | - | 72,696 | 15% | - | - | - | - | - | |
| 7 | Bio-Metric Device (12/13) | 56,063 | - | - | 56,063 | 15% | 8,409 | - | 8,409 | 8,409 | 47,654 | |
| 8 | Bio-Metric Device (14/15) | 15,826 | - | - | 15,826 | 15% | 2,374 | - | 2,374 | 2,374 | 13,452 | |
| 9 | Add- Adhar Attendance-31/12/1 | 77,493 | - | - | 77,493 | 15% | 11,624 | - | 11,624 | 11,624 | 65,869 | |
| 10 | Borewell&Pumpssets(10/11) | - | 36,666,124 | - | - | 15% | - | - | - | - | 36,666,124 | |
| 11 | Brigade Caladium | 60,030 | - | - | 60,030 | 15% | 9,005 | - | 9,005 | 9,005 | 51,026 | |
| 12 | Bullet 500CC (14/15) | 1,519,475 | - | - | 1,519,475 | 10% | 151,948 | - | 151,948 | 151,948 | 1,367,528 | |
| 13 | Bunker Cots | 2,513,915 | - | - | 2,513,915 | 15% | 377,087 | - | 377,087 | 377,087 | 2,136,828 | |
| 14 | AUDI Car (30.06.2013) | 43,840 | - | - | 43,840 | 15% | 6,576 | - | 6,576 | 6,576 | 37,264 | |
| 15 | Canon IR2002N Xerox M/c | 139,893 | (139,893) | 1,155,000 | 1,155,000 | 15% | - | 86,625 | 86,625 | 86,625 | 1,068,375 | |
| 16 | HIKVISION 2MP Camera | 13,396 | - | - | 13,396 | 15% | 2,009 | - | 2,009 | 2,009 | 11,387 | |
| 17 | HIKVISION 2MP Camera | 46,274 | (46,274) | - | - | 15% | - | - | - | - | - | |
| 18 | Ceiling Fans (T/r - 2011/12) | 21,973 | - | - | 21,973 | 15% | 3,296 | - | 3,296 | 3,296 | 18,677 | |
| 19 | Ceiling Fans (2012/2013) | 52,223 | - | - | 52,223 | 15% | 7,833 | - | 7,833 | 7,833 | 44,390 | |
| 20 | Ceiling Fans (2015/2016) | 58,049 | - | - | 58,049 | 15% | 8,707 | - | 8,707 | 8,707 | 49,342 | |
| 21 | Ceiling Fans (2016/2017) | 67,354 | - | - | 67,354 | 15% | 10,103 | - | 10,103 | 10,103 | 57,251 | |
| 22 | Ceiling Fans (2017/2018) | 112,246 | - | 873,914 | 986,160 | 15% | 16,837 | 65,544 | 82,380 | 82,380 | 903,780 | |
| 23 | Chairs | - | 476,425 | - | 476,425 | 15% | 71,464 | - | 71,464 | 71,464 | 404,961 | |
| 24 | Computerised IC Engine Test Reg | 78,625 | - | - | 78,625 | 15% | 11,794 | - | 11,794 | 11,794 | 66,831 | |
| 25 | Concrete Test Hammer Model | 305,085 | - | - | 305,085 | 15% | 45,763 | - | 45,763 | 45,763 | 259,322 | |
| 26 | Data Projector -AcerX1163N | 270,733 | - | - | 270,733 | 15% | 40,610 | - | 40,610 | 40,610 | 230,123 | |
| 27 | Data Projector -AcerX1173N | 65,424 | - | - | 65,424 | 15% | 9,814 | - | 9,814 | 9,814 | 55,610 | |
| 28 | Data Projector -AcerX1185G | 11,989 | 2,243 | - | 14,232 | 15% | 1,423 | - | 1,423 | 1,423 | 12,809 | |
| 29 | Dinning/Mess/Tables | 18,052 | - | - | 18,052 | 15% | 2,708 | - | 2,708 | 2,708 | 15,344 | |
| 30 | DLP Projector | 19,125 | - | - | 19,125 | 15% | 2,869 | - | 2,869 | 2,869 | 16,256 | |
| 31 | Demolition machine | 19,125 | - | 84,960 | 84,960 | 15% | 6,372 | - | 6,372 | 6,372 | 78,588 | |
| 32 | Digital IC Trainer Kit | 1,198,895 | - | - | 1,198,895 | 15% | 179,834 | - | 179,834 | 179,834 | 1,019,061 | |
| 33 | Electrical Fittings | 5,170 | - | - | 5,170 | 15% | 776 | - | 776 | 776 | 4,395 | |
| 34 | Electronic CC Machine | 4,608 | (4,608) | - | - | 15% | - | - | - | - | - | |
| 35 | E.P.A.B. & Intercom | 101,750 | - | - | 101,750 | 15% | 15,263 | - | 15,263 | 15,263 | 86,488 | |
| 36 | E.P.A.B. & Intercom 2017-18 | 126,884 | - | 246,030 | 372,914 | 15% | 19,033 | 18,452 | 37,485 | 37,485 | 335,429 | |
| 37 | Equipments (Chemistry Dept) | 1,147,310 | - | - | 1,147,310 | 15% | 172,096 | - | 172,096 | 172,096 | 975,214 | |
| 38 | Equipments (Civil Dept) - (2018) | - | - | 245,693 | 245,693 | 15% | - | 18,427 | 18,427 | 18,427 | 227,266 | |
| 39 | Equipments (ECE & COE lab) | - | - | 92,690 | 92,690 | 15% | - | 6,952 | 6,952 | 6,952 | 85,738 | |



ATRIA INSTITUTE OF TECHNOLOGY
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SCHEDULE FORMING PART OF STATEMENT OF AFFAIRS, AS ON 31ST MARCH, 2019

| Sl Nos | NAME OF ASSETS | GROSS BLOCK | | | | DEPRECIATION | | | Totals | NET BLOCK | |
|--------|----------------------------------|----------------------|---------------------------|---------------------------|------------------|--------------|----------------------|--------------------|---------|-----------|-----|
| | | WDV as on 01.04.2018 | Addition up to 30.09.2018 | Addition After 01.10.2018 | As on 31.03.2019 | Rate % | For the year in full | For the year - 50% | | Rs. | Rs. |
| 39 | Equipments (Civil - lab) | 115,414 | - | - | 115,414 | 15% | 17,312 | - | 17,312 | 98,102 | |
| 40 | Equipments (ECE dept - lab) | 520,990 | - | 1,035,500 | 1,556,490 | 15% | 78,149 | 77,663 | 155,811 | 1,400,679 | |
| 41 | Equipments - Pulse velocity Test | 370,000 | - | - | 370,000 | 15% | 55,500 | - | 55,500 | 314,500 | |
| 42 | Equipments (Civil Dept) -Blains | 17,419 | - | - | 17,419 | 15% | 2,613 | - | 2,613 | 14,806 | |
| 43 | Equipments (GSE & ISE) | 169,949 | - | 222,430 | 392,379 | 15% | 25,493 | 16,682 | 42,175 | 350,204 | |
| 44 | Equipments (ECE & TCE) | 880,630 | - | 161,660 | 1,042,290 | 15% | 132,095 | 12,125 | 144,219 | 898,071 | |
| 45 | Equipments (Electronic Lab) | 669,445 | - | - | 669,445 | 15% | 100,417 | - | 100,417 | 569,028 | |
| 46 | Equipments (Library) | 8,683 | 4,272 | - | 12,955 | 15% | 1,296 | - | 1,296 | 11,659 | |
| 47 | Equipments (Measurements) | 207,244 | (207,244) | - | - | 15% | - | - | - | - | |
| 48 | Equipments (Mechanical) | 2,580,903 | 79,060 | - | 2,659,963 | 15% | 398,994 | - | 398,994 | 2,260,968 | |
| 49 | Equipments (Physics Dept) | 383,662 | - | - | 383,662 | 15% | 57,549 | - | 57,549 | 326,113 | |
| 50 | Equipments (Physics Lab) | 72,547 | - | 137,175 | 209,722 | 15% | 10,882 | 10,288 | 21,170 | 188,552 | |
| 51 | Equipments (Surveying) | 330,859 | - | - | 330,859 | 15% | 49,629 | - | 49,629 | 281,230 | |
| 52 | Fuels & Lubricant Analyser | 104,312 | - | - | 104,312 | 15% | 15,647 | - | 15,647 | 88,665 | |
| 53 | Fire Extinguisher | 68,192 | - | - | 68,192 | 15% | 10,229 | - | 10,229 | 57,963 | |
| 54 | Generator | 40,072 | 31,500 | - | 71,572 | 15% | 4,725 | - | 4,725 | 66,847 | |
| 55 | Generators DG Set | 79,851 | - | - | 79,851 | 15% | 6,011 | - | 6,011 | 73,840 | |
| 56 | Gas Analyser | 185,555 | - | - | 185,555 | 15% | 11,978 | - | 11,978 | 173,577 | |
| 57 | Hyundai Creta CRDI | 1,076,653 | - | - | 1,076,653 | 15% | 27,833 | - | 27,833 | 1,048,820 | |
| 58 | Hikvision Dome Camera | 21,616 | - | - | 21,616 | 15% | 161,498 | - | 161,498 | 915,154 | |
| 59 | Kirloskar DG Set 15 KVA | 220,543 | - | - | 220,543 | 15% | 3,242 | - | 3,242 | 217,301 | |
| 60 | Kitchen Equipment Hostel | 59,589 | (59,589) | - | - | 15% | 33,081 | - | 33,081 | 26,508 | |
| 61 | Kitchen Equipment 18-19 | 136,654 | 3,251,187 | - | 3,251,187 | 15% | 487,678 | - | 487,678 | 2,763,508 | |
| 62 | LCD Projector (2010/2011) | 157,790 | - | 157,790 | 157,790 | 15% | 20,498 | - | 20,498 | 137,292 | |
| 63 | LED TV | 140,256 | - | - | 140,256 | 15% | 11,834 | - | 11,834 | 128,422 | |
| 64 | Maruti Dezire Car | 18,159 | - | 6,099 | 24,258 | 15% | 2,724 | 457 | 3,181 | 21,077 | |
| 65 | Mic | 3,237 | (3,237) | - | - | 15% | - | - | - | - | |
| 66 | Pollution Control Equipment | 6,664 | (6,664) | - | - | 15% | - | - | - | - | |
| 67 | Printer (2012/2013) | 8,372 | (8,372) | - | - | 15% | - | - | - | - | |
| 68 | Printer - ID (2012/2013) | 37,989 | (37,989) | - | - | 15% | - | - | - | - | |
| 69 | Printer (2013/2014) | 17,025 | (17,025) | - | - | 15% | - | - | - | - | |
| 70 | Printers (2014/2015) | 30,314 | - | - | 30,314 | 15% | 4,547 | - | 4,547 | 25,767 | |
| 71 | Printers (2015/2016) | 6,472 | - | - | 6,472 | 15% | 971 | - | 971 | 5,501 | |
| 72 | Printers (2016/2017) | 11,925 | - | - | 11,925 | 15% | 1,789 | - | 1,789 | 10,136 | |



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SCHEDULE FORMING PART OF STATEMENT OF AFFAIRS, AS ON 31ST MARCH, 2019
SCHEDULE - 6 - DETAILS OF FIXED ASSETS

| Sl Nos. | NAME OF ASSETS | GROSS BLOCK | | | | DEPRECIATION | | | NET BLOCK | |
|---------|--------------------------------|-----------------------------|----------------------------------|---------------------------|-------------------------|--------------|-----------------------------|---------------------------|---------------|-----------------------------|
| | | WDV as on 01.04.2018 Rs. | Addition up to 30.09.2018 Rs. | Addition After 01.10.2018 | As on 31.03.2019 Rs. | Rate % | For the year in full Rs. | For the year - 50% Rs. | Totals Rs. | WDV as on 31.03.2019 Rs. |
| 75 | Printers (3D 2018/2019) | 34,273 | - | 36,778 | 36,778 | 15% | - | 2,758 | 2,758 | 34,020 |
| 76 | Printers (2017/2018) | 14,522 | - | 32,508 | 66,781 | 15% | 5,141 | 2,438 | 7,579 | 59,202 |
| 77 | Printers - Canon (2017-18) | 14,522 | - | - | 14,522 | 15% | 2,178 | - | 2,178 | 12,344 |
| 78 | Printers Exam (2017-18) | 166,000 | - | - | 166,000 | 15% | 24,900 | - | 24,900 | 141,100 |
| 78 | Projector&Accsrs(10/11) | 42,892 | (42,892) | - | - | 15% | - | - | - | - |
| 79 | Projector&Accsrs(12/13) | 50,914 | (50,914) | - | - | 15% | - | - | - | - |
| 80 | Projector&Accsrs(13/14) | 121,355 | - | 88,638 | 126,486 | 15% | 5,677 | 6,648 | 12,325 | 114,161 |
| 81 | Projector - Epson (2017-18) | 37,848 | - | - | 9,712 | 15% | 1,457 | - | 1,457 | 8,255 |
| 82 | Projectors | 9,712 | - | - | 474,189 | 15% | 71,128 | - | 71,128 | 403,060 |
| 83 | Projectors - (2017-18) | 438,789 | 35,400 | - | 162,233 | 15% | - | 12,167 | 12,167 | 150,066 |
| 84 | Projectors - (2018-19) | - | - | 162,233 | 162,233 | 15% | - | 12,167 | 12,167 | 12,892 |
| 85 | Pumpsset (2014/15) | 15,167 | - | - | 15,167 | 15% | 2,275 | - | 2,275 | 12,892 |
| 86 | PUFF SHEET TERRACOTA | 278,154 | 12,161 | 206,295 | 496,610 | 15% | 43,548 | 15,472 | 39,346 | 457,262 |
| 87 | Polychem TDM, Audio Conference | - | - | 39,554 | 39,554 | 15% | - | 2,967 | 2,967 | 36,587 |
| 88 | PA Systems | 88,000 | 16,300 | - | 16,300 | 15% | 2,445 | - | 2,445 | 13,855 |
| 89 | Refrigerator | 16,300 | 194,110 | 288,413 | 482,523 | 15% | 29,117 | 21,631 | 50,747 | 431,776 |
| 90 | RO Plant | 794,152 | - | - | 794,152 | 15% | 119,123 | - | 119,123 | 675,029 |
| 91 | Sewage Treatment Plant-A | 135,474 | - | - | 135,474 | 15% | 20,321 | - | 20,321 | 115,153 |
| 92 | Sewage Recycling Plant | - | - | - | - | 15% | - | 31,873 | - | 1,243,045 |
| 93 | Shop - WIP | - | - | 1,274,920 | 1,274,920 | 5% | - | 31,873 | 280,786 | 1,591,116 |
| 94 | Solar PV Module 40KWp | 1,871,902 | - | - | 1,871,902 | 15% | 280,785 | - | 280,785 | 1,591,116 |
| 95 | Solar Systems | 314,644 | - | - | 314,644 | 15% | 47,197 | - | 47,197 | 267,447 |
| 96 | 2000 Ltr Solar Module | 543,900 | - | - | 543,900 | 15% | 81,585 | - | 81,585 | 462,315 |
| 97 | Solar Water Heater (Hostel) | 64,808 | - | - | 64,808 | 15% | 9,721 | - | 9,721 | 55,087 |
| 98 | Solar Water Heater (G Hostel) | 62,272 | - | - | 62,272 | 15% | 9,341 | - | 9,341 | 52,931 |
| 99 | Solar Water Heater (L Hostel) | 43,839 | - | - | 43,839 | 15% | 6,576 | - | 6,576 | 37,263 |
| 100 | Seminar Hall Interiors | 1,908,483 | 112,264 | - | 2,020,747 | 10% | 202,075 | - | 202,075 | 1,818,670 |
| 101 | Stitching Machine | 5,387 | - | - | 5,387 | 15% | 808 | - | 808 | 4,579 |
| 102 | Routers | 32,001 | - | - | 32,001 | 15% | 4,800 | - | 4,800 | 27,201 |
| 103 | Sanitary Napkin Destroyer | 27,287 | - | - | 27,287 | 15% | 4,093 | - | 4,093 | 23,194 |
| 104 | Sanitary Napkin Vending Machi | 17,575 | - | - | 17,575 | 15% | 2,636 | - | 2,636 | 14,939 |
| 105 | Tests on self compacting concr | 96,436 | - | - | 96,436 | 15% | 14,465 | - | 14,465 | 81,971 |
| 106 | Testing Machines (2010/11) | 551,352 | - | - | 551,352 | 15% | 82,703 | - | 82,703 | 468,648 |
| 107 | Transformer | 57,704 | - | - | 57,704 | 15% | 8,666 | - | 8,666 | 49,048 |
| 108 | Television | 56,100 | - | - | 56,100 | 15% | 8,415 | - | 8,415 | 47,685 |
| 109 | UPS with Batteries (14/15) | 127,447 | - | - | 127,447 | 15% | 19,117 | - | 19,117 | 108,330 |



ATRIA INSTITUTE OF TECHNOLOGY
A.S.K.B. CAMPUS, I MAIN ROAD, AGS COLONY
ANANDANAGAR, BENGALURU - 560 024

SCHEDULE FORMING PART OF STATEMENT OF AFFAIRS, AS ON 31ST MARCH, 2019
SCHEDULE - 6 - DETAILS OF FIXED ASSETS

| Sl Nos. | NAME OF ASSETS | GROSS BLOCK | | | | DEPRECIATION | | | NET BLOCK | |
|---------|-----------------------------|-----------------------------|----------------------------------|---------------------------|-------------------------|--------------|-----------------------------|---------------------------|---------------|-----------------------------|
| | | WDV as on 01.04.2018 Rs. | Addition up to 30.09.2018 Rs. | Addition After 01.10.2018 | As on 31.03.2019 Rs. | Rate % | For the year in full Rs. | For the year - 50% Rs. | Totals Rs. | WDV as on 31.03.2019 Rs. |
| 110 | UPS Clamp with Installation | 30,050 | (30,050) | - | 505,883 | 15% | 75,882 | - | 75,882 | 430,001 |
| 111 | UPS with Batteries (15/16) | 475,833 | 30,050 | - | 38,417 | 15% | 5,763 | - | 5,763 | 32,654 |
| 112 | Water Cooler (15/16) | 38,417 | - | - | - | 15% | - | - | - | - |
| 113 | Water Cooler | 14,851 | (14,851) | - | - | 15% | - | - | - | - |
| 114 | Water Cooler (18/19) | - | 18,290 | - | 18,290 | 15% | 2,744 | - | 2,744 | 15,547 |
| 115 | Water Cooler | 36,976 | - | - | 36,976 | 15% | 5,546 | - | 5,546 | 31,430 |
| 116 | Water Heater | 13,677 | - | - | 13,677 | 15% | 2,052 | - | 2,052 | 11,625 |
| 117 | Water Pumpset | 5,716 | - | - | 5,716 | 15% | 857 | - | 857 | 4,859 |
| 118 | Wall Mount Speakers | 10,455 | - | 61,749 | 61,749 | 15% | 1,568 | 4,631 | 4,631 | 57,118 |
| 119 | Xerox Machine (2011/12) | 29,307 | - | - | 29,307 | 15% | 4,396 | - | 4,396 | 8,887 |
| | | 23,839,458 | 41,924,776 | 9,582,725 | 38,680,835 | | 4,186,347 | 872,459 | 5,039,132 | 70,307,817 |
| 1 | Computers (2010/2011) | 698 | (698) | - | - | 40% | - | - | - | - |
| 2 | Computers (2011/2012) | 5,240 | (5,240) | - | - | 40% | - | - | - | - |
| 3 | Computers (2013/2014) | 2,980 | (2,980) | - | - | 40% | - | - | - | - |
| 4 | Computers (2015/2016) | 1,002,058 | - | - | 1,002,058 | 40% | 400,823 | - | 400,823 | 601,235 |
| 5 | Computers (2016/2017) | 562,624 | - | - | 562,624 | 40% | 225,050 | - | 225,050 | 337,574 |
| 6 | Computers (2018/2019) | - | 7,076,900 | 445,694 | 7,522,594 | 40% | 2,830,760 | 89,139 | 2,919,899 | 4,602,697 |
| 7 | Computers (MECL 10/11) | 1,229 | (1,229) | - | - | 40% | - | - | - | - |
| 8 | Computers (2017/2018) | 1,225,180 | - | - | 1,225,180 | 40% | 490,072 | - | 490,072 | 735,108 |
| 9 | Desktops & Laptops(14/15) | 28,358 | - | - | 28,358 | 40% | 11,343 | - | 11,343 | 17,015 |
| 10 | Desktops & Laptops(15/16) | 47,855 | - | - | 47,855 | 40% | 19,142 | - | 19,142 | 28,713 |
| 11 | Fire Wall | - | - | 1,770,000 | 1,770,000 | 40% | - | 354,000 | 354,000 | 1,416,000 |
| | Laptop Comp (Note Book) | 312,930 | - | - | 312,930 | 40% | 125,172 | - | 125,172 | 187,758 |
| 12 | Server-Intelexon E3-1220v3 | 16,964 | 1,117,250 | - | 1,117,250 | 40% | 446,900 | - | 446,900 | 670,350 |
| | Server-EC Lab | 4,258 | 59,000 | - | 16,964 | 40% | 6,786 | - | 6,786 | 10,178 |
| 13 | Software - Mech | 1,344 | (4,258) | - | 479,753 | 40% | 191,901 | - | 191,901 | 287,852 |
| | Software (ECE Dep) | 3,211,718 | 479,753 | - | 870,180 | 40% | 174,036 | - | 174,036 | 696,143 |
| | GRAND TOTAL | 315,890,518 | 52,246,009 | 16,018,487 | 347,488,890 | - | 24,320,229 | 1,657,128 | 25,824,470 | 358,197,323 |



**ATRIA INSTITUTE OF TECHNOLOGY
ANANDANAGAR, BENGALURU - 560 024**

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| Contn of Schedules forming part of Statement of Affairs, as on 31st March, 2019 | |
|--|-----------------------|
| Sch 4: Provisions | |
| - Audit Fees | 268,785.00 |
| - Electricity Charges | 327,802.00 |
| - Printing and Stationery | 5,456.00 |
| - Incentive | 180,000.00 |
| - Adjunct Faculty Remuneration | 298,390.00 |
| - Newspaper & Periodicals | 2,315.00 |
| - Staff Welfare | 5,368.00 |
| - University & Affiliation Fees | 3,542,605.00 |
| - Water | 7,230.00 |
| - Salaries - Teaching & Non-Teaching Staff | 5,168,871.00 |
| - Casuals | 245,841.00 |
| - Professional Fees | 146,700.00 |
| | 10,199,363.00 |
| Sch 5: Other Liabilities | |
| - Hostel Caution Deposits | 1,054,836.00 |
| - E-Shiksha | 25,000.00 |
| - Exam/Arrears/Revaluation Fees | 799,813.00 |
| - RFTT Project - VGST Grant | 58,388.00 |
| - Survey Camp | 38,705.00 |
| - Tuition Fees Recd in Advance 2019/20 | 50,000.00 |
| - Placement Training Fees - Advance | 423,000.00 |
| - UBA Grants | 50,000.00 |
| - VGST Grant - KFIST L1 (Unutilized) | 1,149,533.00 |
| - VGST Grant - SMYSR (Unutilized) | 5,847.00 |
| - VTU Exam Remuneration (Dec 18/Jan 19) | 20,379.00 |
| | 3,675,501.00 |
| Sch 6: Details of Fixed Assets | |
| - As per separate schedule enclosed | 358,197,322.96 |
| - Capital Work in Progress - Building | 96,975,117.00 |
| | 455,172,439.96 |
| Sch 7: Details of Deposit with AICTE, New Delhi (with Bank) | |
| - State Bank of Patiala - Performance Guarantee Fee - AICTE, New Delhi | 2,089,615.00 |
| | 2,089,615.00 |
| Sch 8: Details of Deposits | |
| Statutory Entities | |
| - BESCOM | 488,377.00 |
| - BESCOM (additional) | 153,520.00 |
| - ESI (Regional Director) | 84,861.00 |
| - HPCL Gas | 5,400.00 |
| - KPTCL | 52,771.00 |
| - Telephone | 13,000.00 |
| - BMTc | 50,000.00 |
| | 847,929.00 |

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**ATRIA INSTITUTE OF TECHNOLOGY
ANANDANAGAR, BENGALURU - 560 024**

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| Contn of Schedules forming part of Statement of Affairs, as on 31st March, 2019 | |
|--|----------------------|
| Sch 9: Details of Advances | |
| - Advaya Softech Private Limited | 236,000.00 |
| - Amruth Herbal Gardens | 127,245.00 |
| - Ananth Technodes | 1,257,998.00 |
| - APS Fabrication | 54,250.00 |
| - Career Guru.com | 73,000.00 |
| - Cybernetic Instrument | 576,000.00 |
| - Dynam Electro Controls | 420,469.00 |
| - Fibertech | 350,000.00 |
| - Geodesic Techniques Pvt Ltd | 24,506,436.00 |
| - Gimar Soft | 118,000.00 |
| - Imprest Bhaskar | 4,680.00 |
| - Imprest Narasimha Murthy | 90,740.00 |
| - Imprest Narasimha Sastri | 88,641.00 |
| - Imprest Rajendra | 4,078.00 |
| - Imprest Rohan Aditya Gupta | 50,000.00 |
| - Imprest Shanthi Mahesh | 5,000.00 |
| - Imprest Soumya | 50,000.00 |
| - Imprest Sufian | 49,796.00 |
| - Imprest Vasanthi | 7,937.00 |
| - Infocore Technologies Pvt Ltd | 860,571.00 |
| - Orell Technologies Pvt Ltd | 100,000.00 |
| - Orion Electromec Contracting India LLP | 689,140.00 |
| - Orkay Interior and Modular Pvt Ltd | 2,000,000.00 |
| - P C Mallappa & Co, | 1,000,070.00 |
| - Pratheek Elevators Pvt Ltd | 100,000.00 |
| - Shivashakthi Electricals | 228,978.00 |
| - Siemens Ltd | 2,960,000.00 |
| - Sree Rama Industries | 250,000.00 |
| - Sree Shakthi Sai Electricals | 180,476.00 |
| | |
| - Staff Advances | 265,933.00 |
| | |
| Vendor Advances | |
| - EG Prints | 21,503.00 |
| - Event 4U | 8,400.00 |
| - Ice Cube Solutions | 1,416.00 |
| - Santhosh R | 2,000.00 |
| - Unique Enterprises | 1,350.00 |
| | 36,740,107.00 |

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**ATRIA INSTITUTE OF TECHNOLOGY
ANANDANAGAR, BENGALURU - 560 024**

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| Contn of Schedules forming part of Statement of Affairs, as on 31st March, 2019 | |
|--|-----------------------|
| Sch 10: Details of Fee/Scholarship/Exam Rem Receivable | |
| - Fee (1st Year MGT-2017/2018) | 21,070.00 |
| - Fee (MGT-2018/19) | 1,778,699.00 |
| - Fee Higher Sem (2017/18) | 4,150.00 |
| - Fee Higher Sem (2018/19) | 3,804,612.00 |
| - Fee - Scholarship (Social Welfare Dept) (2017/18) | 448,755.00 |
| - Fee - Comed K (2018/19) | 25,000.00 |
| - Fee - CET (2018/19) | 3,229,954.00 |
| - Tuition Fees - SC Cell (2018/19) | 3,395,880.00 |
| - Hostel Fee (2017/18) | 276,446.00 |
| - Hostel Fee (2018/19) | 2,915,300.00 |
| | 15,899,866.00 |
| Sch 11: Details of Prepaid Exps. | |
| - Affiliation Fees (2019/20) | 245,000.00 |
| - Annual VTU Consortium Membership Fees | 200,000.00 |
| - Insurance | 206,868.00 |
| | 651,868.00 |
| Sch 12: Money with Banks & Cash on Hand | |
| - Andhra Bank - Principal & HOD # 143310100037199 | 1,458.00 |
| - Axis Bank # 363010100006774 | 6,253,229.31 |
| - Axis Bank # 363010100053747 | 1,453,691.79 |
| - Axis Bank # 363010100054977 | 2,511,093.74 |
| - Axis Bank # 363010200000833 | 158,225.01 |
| - Canara Bank # 0425101032615 | 593,140.23 |
| - Canara Bank # 0425101049281 | 1,056,055.00 |
| - Federal Bank A/c # 11040200016833 | 13,229,962.00 |
| - IDBI Bank # 363104000110440 | 74,209.00 |
| - IDBI Bank # 363104000110464 | 1,228,371.00 |
| - IDBI Bank # 363104000001755 | 13,610,605.31 |
| - IDBI Bank # 363104000029196 International Confer | 373,572.00 |
| - Syndicate Bank # 04341010001921 | 257,247.75 |
| - YES Bank # 0599946000000602 | 1,705,439.60 |
| - Cash on Hand | 1,195,633.39 |
| | 43,701,933.13 |
| Sch 13: Misc Expenses (Asset) | |
| Repairs and renovations | |
| - Placement Office | 829,684.00 |
| - Boys Hostel | 8,853,402.00 |
| - Girls Hostel | 1,590,142.00 |
| | 11,273,228.00 |
| Schedule forming part of Income & Expenditure | |
| Sch 14: Details of Fees Collections | |
| - Tuition / College Fees (Arrears Fees) | 208,236,059.03 |
| - Hostel Fees | 21,984,500.00 |
| | 230,220,559.03 |

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ATRIA INSTITUTE OF TECHNOLOGY
ANANDANAGAR, BENGALURU – 560 024

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**SCHEDULE NO.15, SIGNIFICANT ACCOUNTING POLICIES AND
NOTES ON ACCOUNTS FOR THE F.Y. 2018/19**

| | |
|-----------|--|
| A. | BASIS OF PREPARATION The books of accounts are maintained through the Accounting Package “TALLY-ERP9”, generally as per mercantile method of accounting, subject to what is stated in ‘D’ & ‘E’ infra. The books of accounts are prepared under historical cost convention, on accrual basis and on principles, as applicable to a going concern and in accordance with generally accepted accounting standards/principles prevailing in India. |
| B. | USE OF ESTIMATES The preparation of financial statements requires the Institute, to make estimates and assumptions that affect the reported balances of assets and liabilities as at the date of the financial statements and reported amounts of income and expenses during the year. Although these estimates are based upon Trust’s best knowledge of current events and actions, actual results could differ from these estimates. |
| C. | PROVISION A provision is recognized when the Institute has present obligation as a result of past event; it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates. |
| D. | REVENUE RECOGNITION (1) Fee consists of tuition/college fees/hostel/miscellaneous fees. (2) Fee from students are accounted on cash basis, as and when the same are deposited in the Bank by the students or are collected by the Institute. The fees receivable, as at year end, is provided for as fees receivable. (3) Other incomes consisting of interest receipts from banks on SB and FD a/c’s are accounted on accrual basis |



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ATRIA INSTITUTE OF TECHNOLOGY
ANANDANAGAR, BENGALURU – 560 024

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**CONTINUATION OF SCHEDULE NO.15, SIGNIFICANT ACCOUNTING
POLICIES AND NOTES ON ACCOUNTS FOR THE F.Y. 2018/19**

| | |
|-----------|---|
| E. | EXPENSES The expenses are accounted, as and when such expenses are approved by the management for payment, which incidentally is the date of payment. The expenses outstanding, as at year-end, are recognized and provided for, as on that date. |
| F. | FIXED ASSETS AND DEPRECIATION i) Fixed Assets are accounted 'At Cost', as per Invoices, bills and other documents. ii) Depreciation on Fixed Assets, are provided at the rates and in the manner prescribed in "The Income-tax Act, 1961", as amended from time to time. |
| G. | WORK-IN-PROGRESS Construction of buildings, for housing Class Rooms, Labs, Offices, Hostels, etc, are accounted, in the course of construction, as work-in-progress, on payment basis and bills outstanding, as at year end, are accounted on accrual basis. The Buildings being constructed, on completion, are capitalized, by transfer of the consolidated expenditure to the building account (asset). Portion of such constructed buildings, have been put to utilization, for conducting classes, establishing labs, faculty rooms, library, canteen, etc. The value (cost) of such portion of buildings put to use, are yet to be quantified and capitalized and continue to be declared as work-in-progress pending capitalization. |
| H. | FEES RECEIVABLE Cumulative fees receivable for F.Y's 2016/17, 2017/18 and 2018/19, from students and statutory bodies. The provision is provided for, during the year and as at year end. The amounts to be receive, is evaluated, from time to time and as and when, it is certain that the provision may not be receive, than at the year end, in consultation with the Chartered Accountant, a portion of the provision is written off. There is every possibility, based on previous years, that during the succeeding year, a portion of the fees receivable which is irrecoverable, may be written off. |
| I. | MISCELLANEOUS EXPENSES (ASSET) The Institute, during the year, had carried out substantial repairs and renovation, to the buildings housing placement office, boys hostel and girls hostel. 1/5 th of such expenditure was charged off to the revenue account and the balance of 4/5 th of such expenditure was capitalized under the above head, for being charged to the revenue account of the succeeding four years, i.e F.Y.2019/20, 2020/21, 2021/22 and 2022/23. |
| J. | CONTINGENT ASSETS AND LIABILITIES Contingent Assets are neither recognized nor disclosed in the financial statements and the Institute declares that there are no Contingent liabilities. |

for Atria Institute of Technology


(Rama Mohan Rao K.N.S)
Chartered Accountant
Mem No.028263

(C.S. Sunder Raju)
Trustee

(K. Nagaraju)
Trustee

Office No. 213, 2nd Floor
Sri Venkateshwara Market
Avenue Road, Bangalore-560 002
Phone No. 22210940

RAMA MOHAN RAO. K.N.S.

Chartered Accountant

Office: No.213, II Floor, Sri Venkateswara Market, Bengaluru – 560 002

Ph. No.: Off: 22210940 Mobile: 9980568455

AUDIT REPORT OF ATRIA INSTITUTE OF TECHNOLOGY
FOR THE FINANCIAL YEAR 2018/19

I have audited the attached Statement of Affairs, of Atria Institute of Technology (belonging to A.S. Kupparaju & Brothers Charitable Foundation Trust), A.S.K.B. Campus, 1st Main Road, AGS Colony, Anandanagar, Bengaluru – 560 024, as at 31st March, 2019 and also the Income and Expenditure Account, for the year ended on that date, annexed and report that:

- | | |
|-----------|--|
| A. | I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purpose of audit. |
| B. | In my opinion, Books of Accounts have been kept properly by Atria Institute of Technology so far as it appears from my examination of books. |
| C. | The Statement of Affairs and Income & Expenditure Account dealt with by this report are in agreement with the Books of Accounts. |
| D. | In my opinion and to the best of my information and according to explanations given to me, the accounts give a true and fair view subject to the following comments: -- NIL -- i) In the case of Statement of Affairs of Atria Institute of Technology, Bengaluru, as at 31 st March, 2019 ii) In the case of the Income & Expenditure Account, the excess of Income over Expenditure of Atria Institute of Technology, Bengaluru, for the year ended on that date. |

Place: **Bengaluru**

Date: **30/10/2019**


Rama Mohan Rao K.N.S
Chartered Accountant
Mem No.028263

Office No. 213, 2nd Floor
Sri Venkateshwara Market
Avenue Road, Bangalore-560 002
Phone No. 22210940