

DAYANIDHI MOHAPATRA MEMORIAL TRUST

At Plot No. - G-5, BJB Nagar, Bhubaneswar-751014

FINANCIAL STATEMENT FOR THE FINANCIAL YEAR 2024-25

Auditors

MANAS DASH & CO.
CHARTERED ACCOUNTANTS
BHUBANESWAR

INDEPENDENT AUDITOR'S REPORT**To the President of Dayanidhi Mohapatra Memorial Trust****REPORT ON FINANCIAL STATEMENTS: -****Opinion**

We have audited the financial statements of **Dayanidhi Mohapatra Memorial Trust** (the entity), which comprise the balance sheet as at March 31st, 2025, the Income & Expenditure Accounts and the Receipt & Payment Accounts for the year then ended, and notes to the financial statements, including a summary of significant accounting policies. In our opinion, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with Indian Trust Act, 1882.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. 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 Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. 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 Indian Trust Act, 1882 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.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.



• Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

• Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For MANAS DASH & CO.
Chartered Accountants
Firm Registration No. 325267E


MANAS DASH

Partner

Membership No-057096

Place: Bhubaneswar

Date: 30.09.2025



UDIN: 250620968MIYOL000

DAYANIDHI MOHAPATRA MEMORIAL TRUST

A1, Plot no G-1, 838 Nagar, Shubansowar 751014

BALANCE SHEET AS AT 31st MARCH, 2025

(Amount in ₹)

Sr. No.	Particulars	Note	31st March, 2025	31st March, 2024
I	Source of Funds			
1	NFO Funds			
(a)	Unrestricted Funds	3	1,71,355.00	16,513.00
(b)	Restricted Funds		-	-
			1,71,355.00	16,513.00
2	Non-current liabilities			
(a)	Long-term borrowings	4	2,35,812.00	2,30,080.00
(b)	Other long-term liabilities	5	-	-
(c)	Long-term provisions	6	-	-
			2,35,812.00	2,30,080.00
3	Current liabilities			
(a)	Short-term borrowings	4	19,160.00	-
(b)	Payables	7	5,800.00	1,86,080.00
(c)	Other current liabilities	8	3,69,621.00	1,39,565.00
(d)	Short-term provisions	9	-	-
			3,94,681.00	3,25,645.00
	Total		8,00,748.00	8,72,878.00
II	Application of Funds			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets	9		
(i)	Property, Plant and Equipment		1,27,394.00	1,23,796.00
(ii)	Intangible assets		-	-
(iii)	Capital work in progress		-	-
(iv)	Intangible asset under development		-	-
(b)	Non-current investments	10	-	-
(c)	Long Term Loans and Advances	11	-	-
(d)	Other non-current assets (Specify nature)	12	2,300.00	2,300.00
			1,29,694.00	1,26,096.00
2	Current assets			
(a)	Current investments	10	-	-
(b)	Inventories		-	-
(c)	Receivables	13	5,99,271.00	4,07,204.80
(d)	Cash and bank balances	14	73,783.00	42,718.80
(e)	Short Term Loans and Advances	11	18,000.00	-
(f)	Other current assets	15	-	-
			6,91,054.00	4,49,923.60
	Total		8,00,748.00	8,72,878.00

Brief about the Entity 1
 Summary of significant accounting policies 2
 The accompanying notes are an integral part of the financial statements

MANAS DASH & CO.
 Chartered Accountants
 Firm Registration No: 323267E

Manas Dash
 Manas Dash
 Partner
 M.No: 062096



For and on behalf of
DAYANIDHI MOHAPATRA MEMORIAL TRUST

Deepak Mohapatra
 President
 Dayanidhi Mohapatra Memorial Trust

Pradyumnakumar Mohapatra
 President
 Dayanidhi Mohapatra Memorial Trust

Place: Shubansowar
 Date: 30/03/2025

UDIN : 250630968HCYDL5000

DAVANSHI MANGAPTRA MEMORIAL TRUST
 No. 104, Suraj, 4th Stage, Indraprastha, Delhi-110021

INCOME & EXPENDITURE ACCOUNT
 FOR THE YEAR ENDED 31st MARCH, 2023

(Amount in ₹)

Sl. No.	Particulars	Page	FOR YEAR, 2022			FOR YEAR, 2023		
			Income & Receipts	Expenditure	Total	Income & Receipts	Expenditure	Total
1	Income							
101	Donations and Grants		4,00,000.00		4,00,000.00	2,11,900.00		2,11,900.00
102	Interest Income on Deposits		-		-	-		-
103	Income on Investments		11,000.00		11,000.00	4,700.00		4,700.00
104	Other Income		-		-	-		-
105	Total Income (101-104)		4,11,000.00		4,11,000.00	2,16,600.00		2,16,600.00
2	Expenditure							
201	Salaries and Wages		-		-	-		-
202	Salaries and Wages		-		-	-		-
203	Salaries and Wages		-		-	-		-
204	Salaries and Wages		-		-	-		-
205	Salaries and Wages		-		-	-		-
206	Salaries and Wages		-		-	-		-
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409	Salaries and Wages		-		-	-		-
410	Salaries and Wages		-					

DAYANIDHI MOHAPATRA MEMORIAL TRUST
At: Plot no-6-S, 838 Nagar, Bhubaneswar-751014

RECEIPT AND PAYMENT ACCOUNT
FOR THE PERIOD FROM 01.04.2023 TO 31.03.2024

(Amount in ₹)

RECEIPT	31st March, 2023 ₹	31st March, 2024 ₹
OPENING BALANCE		
CASH IN HAND	19,810.00	32,750.00
CASH AT BANK	22,908.00	2,267.00
Bank Interest	1,680.00	125.00
Donation	4,00,000.00	1,500.00
Admission Fees	5,900.00	4,250.00
Re-Admission Fees	14,800.00	11,900.00
School Fees (Monthly)	1,70,698.00	1,34,845.00
Books and uniform collection	77,538.00	49,778.00
Revenue from Activities	-	1,35,400.00
Loan Received	29,772.00	-
Other Income	1.00	14,250.00
Advance recovery	4,900.00	-
TOTAL	7,47,199.00	3,84,857.00
PAYMENT	31st March, 2023 ₹	31st March, 2024 ₹
Advertisement & Publicity Exp.	14,160.00	-
Advance to staff	4,900.00	-
Annual Function	19,030.00	-
Age & Uniform expenses	-	7,686.00
Bank Charges	13.00	284.00
Books & Stationery	47,850.00	40,233.00
Croitor Reimbursement	1,81,030.00	-
Development of school Area	400.00	-
Electricity Charges	5,542.00	4,540.00
Exam Expenses	440.00	-
Fixed Deposit	20,000.00	-
Fooding Expenses	1,144.00	-
Fuel (Bus) cost	1,165.00	4,561.00
Loan Repayment	5,000.00	35,000.00
Medical Expenses	500.00	-
Meeting Expenses	2,795.00	2,215.00
Misc. Expenses	-	5,110.00
Newspaper & Periodicals	-	680.00
Printing & Stationery	3,452.00	1,525.00
Puja & Celebration Expenses	1,291.00	3,390.00
Registration Expenses	-	4,000.00
Rope & Maintenance	7,650.00	590.00
Staff Salary	2,39,687.00	1,63,985.00
Student Study Material	-	-
Subscription Fees	-	14,395.00
Telephone Expenses	1,715.00	2,574.00
Term Deposit	20,000.00	-
Transportation Charges	-	2,200.00
Traveling & Conveyance	1,100.00	-
Training Expenses	1,33,090.00	-
Uniform	-	46,039.00
Books	9,388.00	-
CLOSING BALANCE		
CASH IN HAND	22,491.00	19,880.00
CASH AT BANK	11,302.00	27,985.00
TOTAL	7,47,199.00	3,84,857.00

The above Receipt and Payment Account, to the best of our belief contains true account of funds and liabilities and of the property and assets of the organization.

HARAS DASH & CO.
Chartered Accountants
Firm Registration No: 375267E

Haras Dash
Partner
M.No. 052298

Place: Bhubaneswar
Date: 30/09/2023

For and on behalf of
DAYANIDHI MOHAPATRA MEMORIAL TRUST

Deepak Mohapatra
President
Dayanidhi Mohapatra Memorial Trust

Pradyumn Mohapatra
President
Dayanidhi Mohapatra Memorial Trust



DAYANIDHI MOHAPATRA MEMORIAL TRUST

At: Plot no-6-3, 81B Nagar, Bhubaneswar-751014

SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2025

Note - 1 Bold about the entity

Note - 2 Significant Accounting Policies

Note - 3 Source of Fund

(Amount in ₹)

Sr. No.	Particulars	As at 1st April 2024 (Opening Balance)	Funds transferred/received during the year	Funds utilised during the year	As at 31st March 2025 (Closing Balance)
(A)	Unrestricted Funds				
1	Corpus Funds	50,900.00	-	-	50,900.00
2	General Funds	(37,957.00)	1,54,842.00	-	1,22,885.00
3	Designated Funds				-
(B)	Restricted Funds				
		16,913.00	1,54,842.00	-	1,71,755.00
	Previous Year (PY)	(37,360.00)	53,893.00	-	16,533.00

DAYANIDHI MONAPATRA MEMORIAL TRUST

No. 1st Floor, 325 Nagar, Bhubaneswar-751011

SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2025

(Amount in ₹)

4	Borrowings	Long Term		Short Term	
		31st March, 2024	31st March, 2024	31st March, 2021	31st March, 2024
	Secured				
(a)	Term loans				
(i)	From banks	-	-	-	-
(ii)	From other parties	-	-	-	-
(b)	Loans repayable on demand				
(i)	From banks	-	-	-	-
(ii)	From other parties	-	-	-	-
(c)	Deferred payment liabilities	-	-	-	-
(d)	Grants and advances from related parties	-	-	-	-
(e)	Long term/short term maturities of financial liabilities	-	-	-	-
(f)	Other loans/advances (specify nature)	-	-	-	-
	Total (A)				
	Unsecured				
(a)	Term loans				
(i)	From banks	-	-	-	-
(ii)	From other parties	-	-	-	-
(b)	Loans repayable on demand				
(i)	From banks	-	-	-	-
(ii)	From other parties	-	-	-	-
(c)	Deferred payment liabilities	-	-	-	-
(d)	Grants and advances from related parties	2,35,612.00	2,30,000.00	19,140.00	-
(e)	Long term/short term maturities of financial liabilities	-	-	-	-
(f)	Other loans/advances (specify nature)	-	-	-	-
	Total (B)	2,35,612.00	2,30,000.00	19,140.00	-
	Total (A) + (B)	2,35,612.00	2,30,000.00	19,140.00	-

DATANISH KOPHAPTRA MEMORIAL TRUST

B-1, Plot no. 6-B, B-8 Nagar, New Colony - 110014

STANDARD FINANCIAL PART OF BALANCE SHEET AS AT 31st MARCH 2023

(Amount in ₹)

5 Other Long-term Liabilities		31st March, 2023		31st March, 2022	
101	Amount due to creditors				
102	Other Liabilities				
	TOTAL				
6 Provisions		Long term		Short term	
		31st March, 2023	31st March, 2022	31st March, 2023	31st March, 2022
101	Provision for long-term liabilities				
	Provision for staff gratuity	-	-	-	-
	Provision for leave encashment	-	-	-	-
102	Other provisions				
	Gratuity liability - 60% - Provision for staff gratuity Provision for Staff Gratuity	-	-	-	-
	Other liability - 60%	-	-	-	-
	Total				
7 Payables		31st March, 2023		31st March, 2022	
101	Total current liabilities of income, grant and financial institutions				
102	Total current liabilities of creditors other than income, grant and financial institutions				
	Total				
8 Statement relating to liabilities registered under MCA 21, as based on the information available with the entity/company					
8.1a Current Liabilities		31st March, 2023		31st March, 2022	
101	Liabilities for which payment due is due at the end of each accounting year				
	Payable	-	-	-	-
	Interest	-	-	-	-
102	Liabilities for which payment due is due at the end of each accounting year				
	Payable	-	-	-	-
103	Liabilities for which payment due is due at the end of each accounting year				
	Payable	-	-	-	-
104	Liabilities for which payment due is due at the end of each accounting year				
	Payable	-	-	-	-
105	Liabilities for which payment due is due at the end of each accounting year				
	Payable	-	-	-	-
106	Liabilities for which payment due is due at the end of each accounting year				
	Payable	-	-	-	-
107	Liabilities for which payment due is due at the end of each accounting year				
	Payable	-	-	-	-
108	Liabilities for which payment due is due at the end of each accounting year				
	Payable	-	-	-	-
109	Liabilities for which payment due is due at the end of each accounting year				
	Payable	-	-	-	-
110	Liabilities for which payment due is due at the end of each accounting year				
	Payable	-	-	-	-
	Total				
9 Other current liabilities		31st March, 2023		31st March, 2022	
101	Current liabilities of financial institutions				
102	Current liabilities of financial institutions				
103	Current liabilities of financial institutions				
104	Current liabilities of financial institutions				
105	Current liabilities of financial institutions				
106	Current liabilities of financial institutions				
107	Current liabilities of financial institutions				
108	Current liabilities of financial institutions				
109	Current liabilities of financial institutions				
110	Current liabilities of financial institutions				
	Total				

DATANEEDHI HOMAPATRA MEMORIAL TRUST
 41, Plot No. G-5, 8th Stage, 8th Cross Street, 751004

SCHEDULE HODRANA PART OF BALANCE SHEET AS AT 31st MARCH 2023

(Amount in ₹)

50 Investments - Non Current and Current (Subject to the provisions contained in clause 10(a) of the Trust Deed)						
A Non Current Investments :	Face Value	31st March, 2023		31st March, 2022		
		Numbers/ Units/ Shares	Book Value	Numbers/ Units/ Shares	Book Value	
Fixed Investments - Listed						
(a) Investments in Other Assets						
(b) Investments in shares of a company						
(c) Investments in debentures of a company						
Other Investments						
(d) Investments in government bonds						
(e) Investments in equity shares						
(f) Investments in debentures or trust securities						
(g) Investments in call money or bonds						
(h) Investments in mutual funds						
(i) Investments in property						
(j) Other non-current investments (specify nature)						
Total						
Trade Investments - Unlisted						
(a) Investments in Other Assets						
(b) Investments in shares of a company						
(c) Investments in debentures or trust securities						
Other Investments						
(d) The amount of interest payable by the Trust in terms of section 18 of the Income Tax Act, 1961 on the amount of the investment made in the financial year for the specified day during each accounting year.						
(e) Investments in equity investments						
(f) Investments in government or local securities						
(g) Investments in debentures or bonds						
(h) Investments in mutual funds						
(i) Other non-current investments (specify nature)						
Total						
Aggregated market value as at the end of the year						
Aggregated amount of quoted investments and market value thereof						
Aggregated amount of unquoted investments						
Aggregated face value for debentures in value of investments						
B Current Investments	Face Value	31st March, 2023		31st March, 2022		
		Numbers/ Units/ Shares	Book Value	Numbers/ Units/ Shares	Book Value	
Trade (valued at lower of cost or market value) - Quoted						
(a) Current investments of long term investments						
(b) Investments in shares of a company						
(c) Investments in debentures or trust securities						
(d) Investments in call money or bonds						
(e) Investments in mutual funds						
(f) Other short term investments (specify nature)						
Total						
Trade (valued at lower of cost or market value) - Unquoted						
(a) Current investments of long term investments						
(b) Investments in shares of a company						
(c) Investments in debentures or trust securities						
(d) Investments in call money or bonds						
(e) Investments in mutual funds						
(f) Other short term investments (specify nature)						
Total						
Market Value (B)						
Aggregated value of quoted investments and Market value thereof						
Aggregated value of unquoted investments						

E1	Loans and advances	Long Term		Short Term	
		31st March, 2025	31st March, 2024	31st March, 2025	31st March, 2024
B (Monetary)					
(a) Capital advances		-	-	-	-
(i) secured asset		-	-	-	-
(ii) Doubtful		-	-	-	-
Less: Provision for doubtful advances		-	-	-	-
(b) Loans advances to partners or relative of partners		-	-	-	-
(i) Other loans and advances (specify nature)		-	-	-	-
(ii) Prepaid expenses		-	-	-	-
(iii) Current credit receivable		-	-	-	-
(iv) VAT credit receivable		-	-	-	-
(v) Service tax credit receivable		-	-	-	-
(vi) GST input credit receivable		-	-	-	-
(vii) Security deposits		-	-	10,000.00	-
(viii) TDS receivable		-	-	-	-
(ix) Loans with government authorities		-	-	-	-
(x) Advances to Supplier		-	-	5,921.00	-
Total (a)-(x) (B)		-	-	15,921.00	-
B	Loans and advances (Monetary)	Long Term		Short Term	
		31st March, 2025	31st March, 2024	31st March, 2025	31st March, 2024
(a) Capital advances		-	-	-	-
(i) secured asset		-	-	-	-
(ii) Doubtful		-	-	-	-
Less: Provision for doubtful advances		-	-	-	-
(b) Loans advances to partners or relative of partners		-	-	-	-
(i) Other loans and advances		-	-	-	-
(ii) Advances to Others		-	-	-	-
(iii) Loans and Advances to Employees		-	-	-	-
(iv) Prepaid expenses		-	-	-	-
(v) COMVAT credit receivable		-	-	-	-
(vi) VAT credit receivable		-	-	-	-
(vii) Service tax credit receivable		-	-	-	-
(viii) GST input credit receivable		-	-	-	-
(ix) Security deposits		-	-	-	-
(x) TDS receivable		-	-	-	-
(xi) Loans with government authorities		-	-	-	-
(xii) Advances with Supplier		-	-	-	-
Total (a)-(x) (B)		-	-	-	-
Total (A + B)		-	-	15,921.00	-
(2) Other non-current assets				31st March, 2025	31st March, 2024
(a) Security deposits				-	-
(b) Prepaid expenses				-	-
(c) Other (specify nature)				5,790	5,900
Less: Depreciation				2,360	2,360
Total other non-current assets				3,430	3,540
(3) Receivables				31st March, 2025	31st March, 2024
(a) Debit due from receivable				-	-
(b) Others (specify nature)				-	-
Guaranteed for Receivable				2,37,271.00	2,35,804.00
Receivable collected but not deposited				2,39,230.00	2,39,230.00
Receivable for a period according to the firm (specify the date when due for firm at)				-	-
Receivable (considered good)				2,62,130.00	-
(c) Unsecured loan from cash				-	-
(d) Doubtful				-	-
Less: Provision for doubtful receivables				1,67,130.00	-
Total				5,39,271.00	4,75,034.00

		31st March, 2025	31st March, 2024
14	Cash and bank balances		
A	Cash and bank balances		
(a)	On current accounts	-	-
(b)	Cash credit account (bank balance)	-	-
(c)	Fixed deposits		
	Deposits with original maturity of less than three months	-	-
(d)	Deposits with original maturity of more than three months	-	-
(e)	Current term	27,449.00	38,810.00
(f)	Current term	21,161.90	23,920.00
(g)	Savings bank	-	-
	Total	48,610.90	62,730.00
B	Other bank balances		
(a)	Bank deposits	-	-
	Fixed deposits	30,000.00	-
	Term deposits	30,000.00	-
(b)	Overdraft bank deposits	-	-
(c)	Deposits with original maturity for more than 3 months but less than 12 months from maturity date	-	-
(d)	12 months from maturity date	-	-
(e)	Money market or deposits under 12 months	-	-
(f)	Others (specify nature)	-	-
	Total other bank balances	60,000.00	-
	Total Cash and bank balances	108,610.90	62,730.00
15	Other current assets	31st March, 2025	31st March, 2024
	(Specify nature)		
	This is an a/c for current assets, which include all current assets		
	Do not put in any other asset category		
(a)	Interest accrued but not due on deposits	-	-
(b)	Interest accrued but not due on deposits	-	-
(c)	Others (specify nature)	-	-
	Total	-	-

DAYANIDHI MOHAPATRA MEMORIAL TRUST
 AC No: 10-G-2, 835 Nager, Bhubaneswar-751004

SCHEDULE FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2025

(Amount in ₹)

		31st March, 2025	31st March, 2024
18	Other income		
(A)	Interest Income	-	-
(B)	Dividend Income	-	-
(C)	Net gain on sale of investments	-	-
(D)	Other non-operating income (Please specify)	-	-
(E)	Mentorship Fees	-	-
(F)	Rent Income	-	-
	Total	-	-
19	Cost of goods sold (delete whatever is not applicable)	31st March, 2025	31st March, 2024
A	Materials consumed/distributed		
1	Raw material consumed/distributed		
(1)	Inventory at the beginning of the year	-	-
(2)	Add: Purchases during the year	-	-
(3)	Add: Direct Expenses	-	-
(4)	Less: Inventory at the end of the year	-	-
	Cost of raw material consumed	(A)	-
22	Other materials (purchased intermediates and components)		
(1)	Inventory at the beginning of the year	-	-
(2)	Add: Purchases during the year	-	-
(3)	Less: Inventory at the end of the year	-	-
	Cost of other material distributed	(12)	-
	Total raw material consumed/distributed (A)	(1+12)	-
B	Purchases of stock-in-trade	31st March, 2025	31st March, 2024
(1)	Inventory at the beginning of the year	-	-
(2)	Add: Purchases during the year	-	-
(3)	Less: Inventory at the end of the year	-	-
	Total (B)	-	-
C	Changes in inventories of finished goods, work in progress and stock-in-trade	31st March, 2025	31st March, 2024
	Inventories at the beginning of the year:		
(1)	Stock-in-trade	-	-
(2)	Work-in-progress	-	-
(3)	Finished goods	-	-
	(C)	-	-
	Inventories at the end of the year:		
(1)	Stock-in-trade	-	-
(2)	Work-in-progress	-	-
(3)	Finished goods	-	-
	(1D)	-	-
	(Increase)/decrease in inventories of finished goods, work-in-progress and stock-in-trade (C)	-	-
	Total (A+B-C)	-	-
18	Employee benefits expense	31st March, 2025	31st March, 2024
	(Including contract labour)		
(a)	Salaries, wages, bonus and other allowances	-	-
(b)	Contribution to provident and other funds	-	-
(c)	EPF-Administration & Interest on Charges	-	-
(d)	Gratuity expenses	-	-
(e)	Staff welfare expenses	-	-
	Total	-	-
18	Depreciation and amortisation expense	31st March, 2025	31st March, 2024
(a)	on tangible assets	-	-
(b)	on intangible assets	-	-
	Total	-	-
20	Finance cost	31st March, 2025	31st March, 2024
(a)	Interest expense		
(i)	On bank loan	-	-
(ii)	On assets on finance lease	-	-
(b)	Other borrowing costs	-	-
(c)	Loss on foreign exchange transactions and translation considered as finance cost (net)	-	-
	Total	-	-

21	Other Expenses	Jan-Mar, 2022	Jan-Mar, 2023
(a)	Risk/loss/charitable		
(b)	Other Expenses		
(c)	Advertisement and publicity		
(d)	Auditor's remuneration		
(e)	Bank Charges		
(f)	Book Fair Expenses		
(g)	Books fair and exhibition		
(h)	Business promotion expenses		
(i)	Cleaning and forwarding charges		
(j)	Commission		
(k)	Consultancy Fees		
(l)	Development of School		
(m)	Feeding Expenses		
(n)	Donation		
(o)	Interest On Grant Refund		
(p)	Labour charges		
(q)	Legal and professional charges		
(r)	Loss on cancellation of forward contracts		
(s)	Loss on foreign exchange transactions (net)		
(t)	Loss on sale of investments (net)		
(u)	Loss on sale of Property, Plant and Equipment		
(v)	Meeting Expenses		
(w)	Miscellaneous interests		
(x)	Paper Reimbursing Cost		
(y)	Postage & Courier Charges		
(z)	Print and fuel		
(aa)	Programme Expenses	3,23,000.00	1,90,000.00
(ab)	Provision for diminution in value of investments		
(ac)	Provision for doubtful debts		
(ad)	Rent		
(ae)	Rent, Rates and taxes, including taxes on income		
(af)	Repairs and maintenance - Buildings		
(ag)	Repairs and maintenance - Electrical		
(ah)	Repairs and maintenance - Machinery		
(ai)	Repairs and maintenance - Vehicle		
(aj)	Revolving off		
(ak)	Transportation Expenses		
(al)	Travelling expenses		
(am)	Office Expenses		
Total		3,23,000.00	1,90,000.00

SHISHU VIKASH VIDYA MANDIR
(A unit of Dayanidhi Mahapatra Memorial Trust)
At: Mahapuri, Phulbani-Nuan Road, Cuttack-754002

SCHEDULE FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2024

		(Amount in ₹)	
13 A	Other income	31st March, 2023	31st March, 2024
(a)	Interest income	1,580.00	115.00
(b)	Dividend income	-	-
(c)	Net gain on sale of investments	-	-
(d)	Other non-operating income (Please specify)	-	-
(e)	Membership fees	-	-
(f)	Other income	1.00	14,250.00
	Total	1,581.00	14,375.00
14 A	Cost of goods sold (delete whatever is not applicable)	31st March, 2023	31st March, 2024
A	Materials consumed/distributed		
I	Raw material consumed/distributed		
(i)	Inventory at the beginning of the year	-	-
(ii)	Add : Purchases during the year	-	-
(iii)	Add : Direct Expenses	-	-
(iv)	Less: Inventory at the end of the year	-	-
	Cost of raw material consumed	(I)	-
II	Other materials (purchased intermediates and components)		
(i)	Inventory at the beginning of the year	-	-
(ii)	Add : Purchases during the year	-	-
(iii)	Less: Inventory at the end of the year	-	-
	Cost of other material distributed	(II)	-
	Total raw material consumed/distributed (A)	+ (I) + (II)	-
B	Purchases of stock-in-trade	31st March, 2023	31st March, 2024
(i)	Inventory at the beginning of the year	-	-
(ii)	Add : Purchases during the year	-	-
(iii)	Less: Inventory at the end of the year	-	-
	Total (B)	-	-
C	Changes in inventories of finished goods, work in progress and stock-in-trade	31st March, 2023	31st March, 2024
	Inventories at the beginning of the year:		
(i)	Stock-in-trade	-	-
(ii)	Work in progress	-	-
(iii)	Finished goods	-	-
	Inventories at the end of the year:		
(i)	Stock-in-trade	-	-
(ii)	Work in progress	-	-
(iii)	Finished goods	-	-
	(Increase)/decrease in inventories of finished goods, work-in-progress and stock-in-trade (C)	-	-
	Total (A+B+C)	-	-
15 A	Employee benefits expense	31st March, 2023	31st March, 2024
	(Including contract labour)		
(a)	Salaries, wages, bonus and other allowances	2,51,194.00	1,63,985.00
(b)	Contribution to provident and other funds	-	-
(c)	EPF-Administration & Inspection Charges	-	-
(d)	Gratuity expenses	-	-
(e)	Staff welfare expenses	-	-
	Total	2,51,194.00	1,63,985.00
16 A	Depreciation and amortization expense	31st March, 2023	31st March, 2024
(a)	on tangible assets	25,678.00	14,587.00
(b)	on intangible assets	-	-
	Total	25,678.00	14,587.00
20 A	Finance cost	31st March, 2023	31st March, 2024
(i)	Interest expense		
(1)	On bank loan	-	-
(2)	On assets on finance lease	-	-
(3)	Other borrowing costs	-	-
(4)	Loss on foreign exchange transactions and transactions considered as finance cost (net)	-	-
	Total	-	-

23.A	Other Expenses	31st March, 2025	31st March, 2024
(a)	Marketing/Advertisement		
(b)	Other Expenses		
(c)	Advertisement and publicity	14,160.00	
(d)	Annual Function	19,539.00	
(e)	Auditor's remuneration	17,700.00	17,700.00
(f)	Bank Charges	13.00	284.00
(g)	Bags & Uniforms expenses		7,606.00
(h)	Books & Stationery	47,859.00	40,223.00
(i)	Business promotion expenses		
(j)	Cleaning and forwarding charges		
(k)	Commission		
(l)	Consultancy Fees		
(m)	Development of School	456.00	
(n)	Feeding Expenses	1,144.00	
(o)	Donation		
(p)	Drum Expenses	440.00	
(q)	Interest On Grant Refund		
(r)	Labour charges		
(s)	Legal and professional charges	649.00	
(t)	Loss on cancellation of forward contracts		
(u)	Loss on foreign exchange transactions (net)		
(v)	Loss on sale of investments (net)		
(w)	Loss on sale of Property, Plant and Equipment		
(x)	Medical Expenses	980.00	
(y)	Meeting Expenses	2,795.00	2,283.80
(z)	Miscellaneous expenses		5,180.80
(aa)	Newspaper & Periodicals		840.80
(ab)	Paper Uploading Cost		
(ac)	Postage & Courier Charges		
(ad)	Power and fuel	6,505.00	9,365.00
(ae)	Printing & Stationery	3,463.00	3,585.00
(af)	Programme Expenses		
(ag)	Provision for diminution in value of investments		
(ah)	Provision for doubtful debts		
(ai)	Puja & Celebration Expenses	1,395.00	25,670.00
(aj)	Recreation Expenses		4,000.00
(ak)	Rent		
(al)	Rent, Rates and Taxes, including taxes on income		
(am)	Repairs and maintenance - Buildings	195.00	
(an)	Repairs and maintenance - Electricals	1,050.00	590.80
(ao)	Repairs and maintenance - Machinery		
(ap)	Repairs and maintenance - Office	5,460.00	
(aq)	Rounding off		
(ar)	Subscription fees		14,395.00
(as)	Telephone Expenses	1,713.00	3,574.00
(at)	Transportation Expenses		7,760.00
(au)	Traveling expenses	1,109.00	
(av)	Office Expenses		
	Total	1,38,933.00	1,40,795.00

DAYANIDHI MOHAPATRA MEMORIAL TRUST

At: Plot no-G-5, BJB Nagar, Bhubaneswar-751014

SCHEDULE FORMING PART OF INCOME AND EXPENDITURE ACCOUNT & BALANCE SHEET FOR THE YEAR ENDED 31st MARCH 2025

	(Amount in ₹)	
DESCRIPTION	31st March, 2025	31st March, 2024
INTEREST EARNED		
(i) On Term Deposit		
(a) With Scheduled Banks	-	-
(ii) On Fixed Deposits		
(a) With Scheduled Banks	-	-
(iii) On Saving Accounts		
(a) With Scheduled Banks	-	-
(iv) On Loans to Staff		
Interest on HSA	-	-
Interest on PWD Advance	-	-
	-	-
MISC. INCOME		
Maintenance Charges	-	-
Misc. Income	-	-
Recoverable from staff	-	-
Tender Fee- Paper Cost	-	-
Tender Fee- Rent Godown	-	-
Rent Income	-	-
Paper Cost Recovered	-	-
Sale Of Stamp	-	-
	-	-
INVENTORIES		
(a) Books	-	-
	-	-
DEPOSITS		
Security Deposit	-	-
	-	-
TDS Receivable (3624-25)	-	-
	-	-
Advance to Others		
Advance to PWD dept	-	-
	-	-
LOAN TO EMPLOYEES		
Advance to Employees	-	-
Advance for Expenses	-	-
PA-Festival Advance	-	-
House Building Advance	-	-
Medical Advance	-	-
Wages Advance	-	-
	-	-
SALE OF BOOKS		
Sale of Other Books	-	-
	-	-
OTHER DIRECT EXPENSES		
Rent-Warehouse	-	-
Royalty to CHSE	-	-
Remuneration to Reviewer	-	-
Remuneration to Authors	-	-
	-	-

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS FORMING PART OF BALANCE SHEET

A. SIGNIFICANT ACCOUNTING POLICIES

1. Basis of Accounting

The financial statements of the "Dayanidhi Mahapatra Memorial Trust" are prepared by following going concern concept under the historical cost convention using the accrual method of accounting.

2. Fixed Assets:

Fixed Assets are capitalized including all direct costs and other expenses incurred in connection with acquisition of assets.

3. Depreciation:

Depreciation on Fixed Assets has been provided on written down value method at the rates and in the manner prescribed under Income Tax Act, 1961.

B. NOTES ON ACCOUNTS

1. The previous year figure has been regrouped /reclassified, wherever necessary to conform to the current year presentation.
2. Registration under Section 12A/80G of the Income Tax Act, 1961, has been granted by the competent authority during the year for income tax exemption; and provision for income tax liability has been made in accordance with Income Tax Act, 1961.

HANAS DASH & CO
Chartered Accountants
FRN No. 325267R

For Dayanidhi Mahapatra Memorial Trust

Manas Dash
HANAS DASH

Partner

Membership No. 062096

Deepak Mahapatra
Deepak Mahapatra
President

Dayanidhi Mahapatra Memorial Trust

Priyadarshini Mahapatra
Priyadarshini Mahapatra
Secretary

Dayanidhi Mahapatra Memorial Trust

Place: Bhubaneswar
Date: 30.09.2025



