



INDEPENDENT AUDITOR'S REPORT

To
The Board of Trustees
SRI ADICHUNCHANAGIRI SHIKSHANA TRUST (R),
Bangalore

Report on the Financial Statements

We have audited the accompanying financial statements of BGS GLOBAL INSTITUTE OF MEDICAL SCIENCES, BGS HEALTH & EDUCATION CITY, KENGERI, BANGALORE 560060, a unit of SRI ADICHUNCHANAGIRI SHIKSHANA TRUST (R), ("the Trust"), which comprise the Balance Sheet as at March 31, 2018, the Income and Expenditure account, and Receipts and Payments Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and receipts & payments of the Trust in accordance with accounting principles generally accepted in India for Not-for-Profit Organisations. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.





- 2 -

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial statements 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India:

- (a) in the case of the Balance Sheet, of the state of affairs of the Trust as at March 31, 2018;
- (b) in the case of the Income & Expenditure Account, of the Excess of Income over Expenditure for the year ended on that date; and
- (c) in the case of the Receipts & Payments Account, of the receipts and payments for the year ended on that date.

Emphasis of Matter

- 1. As referred to in Note No.1 of Notes to Accounts and according to the Management relevant Accounting Standards prescribed by the Institute of Chartered Accountants of India are not mandatory and hence not applicable for the reasons stated in the said note. The consequential impact thereof on these financial statements has not been identified.

Place: Bangalore

Date : 17.09.2018

For SUNDARESHA & ASSOCIATES
Chartered Accountants
Firm Registration No.008012S

(CHAITANYA G. DESHPANDE)
Membership No.230802
Partner

BGS GLOBAL INSTITUTE OF MEDICAL SCIENCES
A Unit of SRI ADICHUNCHANAGIRI SHIKSHANA TRUST ®

BGS Health & Education City
Uttarahalli Road, Adjacent to Abhiman Studio,
Kengeri, Bangalore - 560 060.

BALANCE SHEET AS AT 31st March, 2018

LIABILITIES	Amount Rs.	Amount Rs.	ASSETS	Amount Rs.	Amount Rs.
CORPUS FUND			Fixed Assets (As per Schedule 1)		22,71,83,401
Opening Balance	17,92,15,849		Current Assets		
Add : Excess of Income Over Expenditure	6,81,09,906		Deposit Income Tax Dept.	5,77,560	
	24,73,25,755		Rental Deposit	60,000	6,37,560
Less: Intra-Trust payments			Advance For Materials/Equipments (As per Schedule 2)		51,14,830
Bgsgims Hospital	27,00,801		Cash & Bank Balances		
Bgsgims Hostel	49,70,185		Cash in Hand	-	
Sac Shikshana Trust(r)- Kengeri	3,30,00,000		Canara Bank A/c - 2589	1,000	
	4,06,70,986		Canara Bank A/c - 2590	5,06,43,337	
Add: Intra-Trust Receipts		24,42,41,169	Canara Bank A/c - 2595	65,62,435	
BGS GIMS Hostel	80,86,400		Canara Bank A/c -3915	91,325	5,72,98,096
Sac Shikshana Trust(r)-Kengeri	2,95,00,000				
Fee Advances / Deposits (Refer Notes. 5,6 & 7)					
Opening balance	7,07,20,750				
Add: Receipts during the year	14,58,93,289				
Less: Adjusted during the year	16,82,42,439	4,54,76,750			
Less: Refund during the year	28,94,850				
Scholarship					
Opening Balance	6,52,828				
Add: Receipts during the year	26,47,420	3,35,968			
Less: Refund during the year	29,64,280				
Hillside College deposit		50,000			
Deposit- Staff Quarters		1,30,000			
TOTAL		29,02,33,887	TOTAL		29,02,33,887

Significant accounting policies & notes to accounts form integral part of financial statement.

For BGS GLOBAL INSTITUTE OF MEDICAL SCIENCES


Authorised Signatory

Vide our report of even date attached,

For SUNDARESHA & ASSOCIATES

Chartered Accountants
Firm Registration No.008012S)


CHAITANYA G DESHPANDE)
Membership No.230802
Partner

Place : Bangalore

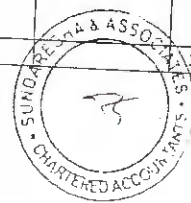
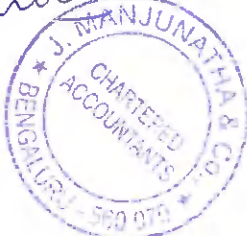
Date : 17 SEP 2018

BGS GLOBAL INSTITUTE OF MEDICAL SCIENCES
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BGS Health & Education City
Uttarahalli Road, Adjacent to Abhiman Studio,
Kengeri, Bangalore - 560 060

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st March, 2018

EXPENDITURE		Amount	Amount	INCOME		Amount	Amount
To		Rs.	Rs.	By		Rs.	Rs.
Establishment Expenses				Tuition & Other Fee			
ESI (Mgt Share)		17,83,316		Admission Fee		6,47,550	
Provident Fund (Mgt. Share) A/c		34,67,365		Alumni Ass.		7,80,675	
Salary and Allowances		19,69,28,033		Application Fee		7,80,500	
Staff Welfare Expenses		5,67,906	20,27,46,620	Arrear Fees		4,80,950	
Administrative Expenses				Cultural Activities Fee		20,14,100	
Consultation Charges		21,75,000		Fee Fine		26,650	
Electricity Charges		36,13,130		Graduation Day		20,22,000	
E-tids Filing Charges		28,460		Health Insurance		5,50,749	
Exam Remuneration		11,79,164		Helinet & E-services		25,23,000	
Examination Expenses		4,39,604		Identity Card Fee		94,550	
Inspection Expenses		12,750		Internal Assessment Fee		13,38,050	
License /permission Fees		24,000		Kstbf/ksswf		57,350	
Miscellaneous Expenses		3,845		Library		43,99,850	
Office Maintenance		1,10,250		Lab Training Fee		49,75,500	
Pollution Control Expenses		3,75,000		Lab Upgradation Fee		7,17,000	
Postage And Courier Charges		10,046		Hostel Fee		5,000	
Printing And Stationery		7,81,053		Magazine Fee		4,53,050	
Rent Paid For Staff Qua.		1,58,916		Transportation Fee		19,44,900	
Telephone Charges		77,993		Medical Exam Fee		4,33,650	
Travelling And Conveyance		76,922		Others		59,83,200	
Water Charges		13,13,425	1,03,79,558	Progress Report Fee		10,54,250	
Departmental Maintenance				Sports Fee		26,90,775	
Chemicals & Consumables		22,51,852		Sports Welfare Fund		85,800	
Cme Program Remuneration		1,15,500		Tuition Fee		29,91,78,285	
Cme Programme Expenses		4,25,790	27,93,142	Welfare Associations		7,07,500	
University Fee				Youth Red Cross Wing		76,280	33,40,01,164
Affiliation Fee Paid		45,86,750		University Fee			
Examination Fee Paid		24,05,450		Cme Registration Fee		3,78,850	
Registration Fee Paid		2,72,000		Rguhs-admission Fee		87,350	
University / Board Fees		10,13,000	82,77,200	Rguhs-helinet & E-services		8,68,450	
Financial Charges				Rguhs-reg Fee		15,54,300	
Bank Charges			9,478	Rguhs-sports Fee		1,30,900	
Rates And Taxes				Rguhs-swf		87,200	31,07,050
Professional Tax (institution)			2,500	Donations Received			
Hostel Maintenance				Sponsorship		3,100	
Hostel Other Maintenance			2,688	CME Sponsorship		85,000	88,100
Repairs And Maintenance				General Income			
Annual Maintenance(amt)		9,41,463		KMC Registration Fee		2,59,200	
Building Insurance		96,159		Exam Remuneration Received		8,60,819	
Building Maintenance		3,22,038		Students Practical Training Expe...		58,480	
Computer Maintenance		1,94,519		Staff Quarters Rent Received		5,94,500	
Electrical Maintenance		2,73,759		Certificate Fee		68,990	
Generator Maintenance		29,981		Exam Fee		25,43,306	
House Keeping Charges		44,65,879		Fine And Other Fee		2,87,067	
Lab Maintenance		4,04,392		Mess Charges Received		4,98,930	
Lab Consumables		5,28,667		Miscellaneous Income		5,790	
Security Service Charges		18,25,373		Records & Books Fee		7,74,969	
Other Repairs And Maintenance		2,18,026		Staff Uniform Charges Received		19,500	59,71,551
Ups Maintenance		32,647	93,33,103	Interest Received			
Balance CF			23,35,44,290	Interest on Sb			17,49,215
				physical facilities			
				Balance CF			34,49,17,080



* (A)

EXPENDITURE	Amount Rs.	Amount Rs.	INCOME	Amount Rs.	Amount Rs.
Balance BF		13,35,44,290	Balance BF		34,49,17,080
Students Activities Expenses					
Function Expenses	10,62,268				
Internet/website Charges	5,23,878				
Photography Charges	2,10,745				
Magazines Journals And News Paper	49,98,106				
Pooja Expenses	20,035				
Sports Expenses	2,60,509				
Choreography	80,000				
Students Group Insurance	15,300				
Other Expenses	6,892	71,77,733			
Vehicle Maintenance					
Fuel For Vehicle	11,26,520				
Vehicle Insurance	1,41,620				
Vehicle Repair Charges	2,06,563	14,74,903			
Depreciation		3,46,10,247			
Excess of Income over Expenditure		6,81,09,906			
TOTAL		34,43,17,080	TOTAL		34,49,17,080

Academic facilities.

Physical facilities

For BGS GLOBAL INSTITUTE OF MEDICAL SCIENCES

Authorised Signatory

Vide our report of even date attached,

FOR SUNDARESH & ASSOCIATES
(Firm Registration No.008012S)

CHAITANYA G DESHPANDE
Membership No.230802
Partner

Place : Bangalore

Date : 17 SEP 2018

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inquiry

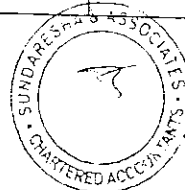
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RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st March, 2018

Receipts		Amount Rs.	Amount Rs.	Payments		Amount Rs.	Amount Rs.
To	Opening Balances			By	Establishment Expenses		
	Cash A/c				EST (Mgt Share)	17,83,316	
	Canara Bank A/c - 2589	59,234			Provident Fund (Mgt. Share) A/c	34,67,365	
	Canara Bank A/c - 2590	1,19,15,192			Salary and Allowances	19,69,28,033	
	Canara Bank A/c - 2595	36,04,398			Staff Welfare Expenses	5,67,906	20,27,46,620
	Canara Bank A/c -3915	71,018	1,56,49,842				
"	Tuition & Other Fee			"	Administrative Expenses		
	Admission Fee	2,66,800			Consultation Charges	21,75,000	
	Alumni Ass.	3,88,425			Electricity Charges	36,13,130	
	Application Fee	4,36,500			E-tds Filing Charges	28,460	
	Cultural Activities Fee	8,49,500			Exam Remuneration	11,79,164	
	Fee Fine	26,150			Examination Expenses	4,39,604	
	Graduation Day	8,43,500			Inspection Expenses	12,750	
	Health Insurance	1,70,200			License /permission Fees	24,000	
	Helinet & E-services	12,86,350			Miscellaneous Expenses	3,845	
	Identity Card Fee	29,350			Office Maintenance	1,10,250	
	Internal Assessment Fee	7,31,200			Pollution Control Expenses	3,75,000	
	Kstbf/ksswf	30,950			Postage And Courier Charges	10,046	
	Library	18,02,350			Printing And Stationery	7,81,053	
	Lab Traning Fee	20,74,100			Rent Paid For Staff Qua.	1,58,916	
	Lab Upgradation Fee	4,40,500			Telephone Charges	77,993	
	Hostel Fee	5,000			Travelling And Conveyance	76,922	
	Magazine Fee	2,33,000			Water Charges	13,13,425	1,03,79,558
	Transportation Fee	12,28,400		"	Departmental Maintenance		
	Medical Exam Fee	2,00,700			Chemicals & Consumables	22,51,852	
	Others	24,71,400			Cme Program Remuneration	1,15,500	
	Progress Report Fee	3,99,250			Cme Programme Expenses	4,25,790	27,93,142
	Sports Fee	8,07,175		"	University Fee		
	Sports Welfare Fund	27,300			Affiliation Fee Paid	45,86,750	
	Tuition Fee	15,36,27,824			Examination Fee Paid	24,05,450	
	Welfare Associations	83,500			Registration Fee Paid	2,72,000	
	Youth Red Cross Wing	46,050	16,85,05,474		University / Board Fees	10,13,000	82,77,200
"	University Fee Collection			"	Financial Charges		
	Cme Registration Fee	3,78,850			Bank Charges		9,479
	Rguhs-admission Fee	21,350		"	Hostel Maintenance		
	Rguhs-helinet & E-services	88,600			Hostel Other Maintenance		2,688
	Rguhs-reg Fee	10,10,000		"	Rates And Taxes		
	Rguhs-sports Fee	12,800	15,20,300		Professional Tax (institution)		2,500
	Rguhs-swif	8,700		"	Repairs And Maintenance		
"	Donations Received				Annual Maintenance(amc)	9,41,463	
	Sponsorship	3,100			Building Insurance	96,159	
	CME Sponsorship	85,000	88,100		Building Maintenance	3,22,038	
"	General Income				Computer Maintenance	1,94,519	
	KMC Registration Fee	2,59,200			Electrical Maintenance	2,73,759	
	Exam Remuneration Receive	8,60,819			Generator Maintenance	29,981	
	Students Practical Training B	58,480			House Keeping Charges	44,65,879	
	Staff Quarters Rent Receive	5,94,500			Lab Maintenance	4,04,392	
	Certificate Fee	68,990			Lab Consumables	5,28,667	
	Exam Fee	25,43,306			Security Service Charges	18,25,373	
	Fine And Other Fee	2,87,067			Other Repairs And Maintenance	2,18,028	
	Mess Charges Received	4,98,930			Ups Maintenance	32,847	93,33,103
	Miscellaneous Income	5,790					
	Records & Books Fee	7,74,969					
	Staff Uniform Charges Rece	19,500	59,71,551				
"	Interest Received						
	Interest On Sb		17,49,215				
	Balance CF		19,34,84,482		Balance CF		23,35,44,290



Receipts		Amount Rs.	Amount Rs.	Payments		Amount Rs.	Amount Rs.
Balance BF			19,34,84,482	Balance BF			23,35,44,290
" Advance For Equipments				" Students Activities Expenses			
Carstream Health Indian Ltd		9,04,819		Function Expenses		10,62,268	
Derma India		87,500		Internet/website Charges		5,23,878	
Hydro Chemtech Private Lim		61,950		Photography Charges		2,10,745	
Ratna Enterprises		1,43,598		Magazines Journals And News Papers		49,98,106	
Tbs India Telematic		7,20,000		Pcoja Expenses		20,035	
Thomson Health Care		33,25,000		Sports Expenses		2,60,509	
Utiyac		51,000		Choregraphy		80,000	
Yarco Sales (p) Ltd		11,62,265		Students Group Insurance		15,300	
Zandoz Medical Systems		2,53,200	67,09,332	Other Expenses		6,892	71,77,733
" Deposits Received				" Vehicle Maintenance			
Deposit- Staff Quarters			1,30,000	Fuel For Vehicle		11,26,520	
" Fee Advances / Deposits				Vehicle Insurance		1,41,820	
Advance/deposit			14,58,93,289	Vehicle Repair Charges		2,06,563	14,74,903
" Advances Received (Liability)				" Fee Refunds Made			
Scholarship			26,47,420	Advance/deposit		28,94,850	
" Intra-Trust Receipts				Admission Fee		1,000	
BGS GIMS Hostel		80,86,400		Alumni Ass.		2,150	
Sac Shikshana Trust(r)-Keng		2,95,00,000	3,75,86,400	Application Fee		2,500	
" Statutory Liabilities				Cultural Activities Fee		5,000	
ESIC		6,57,419		Graduation Day		6,000	
LIC		2,17,218		Health Insurance		600	
Provident Fund		31,25,877		Helinet & E-services		7,000	
Profession Tax		5,49,600		Identity Card Fee		100	
Income Tax- Salary		1,30,08,470		Internal Assessment Fee		3,500	
Income Tax		3,92,004	1,79,50,588	Kstbf/ksswf		250	
				Lab Traning Fee		8,000	
				Lab Upgradation Fee		5,500	
				Library		7,500	
				Magazine Fee		2,500	
				Medical Exam Fee		1,050	
				Progress Report Fee		2,500	
				Sports Fee		4,000	
				Sports Welfare Fund		100	
				Transportation		15,000	
				Tuition Fee		10,85,500	
				Youth Red Cross Wing		250	40,54,850
				" Advances			
				Scholarship			29,64,280
				" Intra-Trust Payments			
				Bgsgims Hospital		27,00,801	
				Bgsgims Hostel		49,70,185	
				Sac Shikshana Trust(r)- Kengeri		3,30,00,000	4,06,70,986
				" Statutory Liabilities			
				ESIC		6,57,419	
				LIC		2,17,218	
				Provident Fund		31,25,877	
				Profession Tax		5,49,600	
				Income Tax- Salary		1,30,08,470	
				Income Tax		3,92,004	1,79,50,588
				" Computers And Software			
				Computers		10,75,350	
				Printers		14,348	
				Softwares		14,99,968	25,89,666
				" Advance For Materials			
				Deemtech Systems India Pvt Ltd			35,000
Balance CF			40,44,01,511	Balance CF			31,04,62,296


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J. MANJUNATHA & CO.
CHARTERED
ACCOUNTANTS
BENGALURU - 560 070

SUNDARESH & ASSOCIATES
CHARTERED ACCOUNTANTS

Receipts	Amount Rs.	Amount Rs.	Payments	Amount Rs.	Amount Rs.
Balance BF		40,44,01,511	Balance BF		31,04,62,296
			Advance For Equipments		
			Appaswamy Associates	6,31,950	
			Biomedix Optotechnik & Devices Pvt L	3,08,400	
			Carl Zeiss India Pvt Ltd	19,16,000	
			Hind Agencies	19,20,000	
			Hydro Chemtech Private Limited	61,950	
			Lazer Instrumentation Pvt Ltd	1,39,080	
			M S Surgicals	23,400	
			Medimotion Education Pvt Ltd	1,16,000	
			Praveen Enterprises	25,000	
			Yarco Sales (p) Ltd	11,62,265	63,04,045
			Equipments		
			Intercom Andtelephone Instruments	37,785	
			Refrigerators	2,24,679	
			Ups System	3,08,220	
			Electrical Equipments	70,144	
			Hospital Equipements	3,50,000	
			Office Equipments	20,122	
			Xerox Machine	2,92,268	13,03,218
			Furniture And Fixture		
			Furniture And Fittings	3,26,442	
			Aluminum Partition	78,77,297	82,03,739
			Teaching Aids		
			Lab Equipments	29,82,506	
			Library Books	74,64,645	
			Projector	2,48,455	
			Sports Materials	1,79,196	1,08,74,802
			Medical Equipments		
			Medical Equipments	39,24,995	
			Medical Equipments - Diode Lazer Sys	12,25,000	
			Medical Equipments - Surgical Instrum	46,83,820	
			Medical Equipments- Cstd Equipments	1,21,500	99,55,315
			Closing Balances		
			Cash A/c		
			Canara Bank A/c - 2589	1,000	
			Canara Bank A/c - 2590	5,06,43,337	
			Canara Bank A/c - 2595	65,62,435	
			Canara Bank A/c -3915	91,325	5,72,98,096
TOTAL		40,44,01,511	TOTAL		40,44,01,511

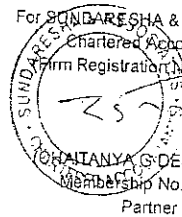
For BGS GLOBAL INSTITUTE OF MEDICAL SCIENCES


Authorised Signatory

Place : Bangalore
Date : 17 SEP 2018

Vide our report of even date attached,

For SUNDARESHA & ASSOCIATES
Chartered Accountants
Firm Registration No.008012S)


SUNDARESHA & ASSOCIATES
Chartered Accountants
Firm Registration No.008012S)
SUNDARESHA S. DESHPANDE
Membership No.230802
Partner

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BGS Health & Education City

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Kengeri, Bangalore - 560 060

1 - SCHEDULE TO FIXED ASSETS & DEPRECIATION AS AN 31ST MARCH 2018

Sl. No.	Particulars	W.D.V as on 01.04.2017	Additions		Deletions	Total	Depreciation		WD V as on 31.03.2018
			>180 days	<180days			Rate	Amount	
I	Land & Buildings								
1	BGS Statue	1,05,884	-	-	-	1,05,884	5%	5,294	1,00,590
2	Interior Decoration	37,49,252	-	-	-	37,49,252	5%	1,87,463	35,61,790
II	Furniture & Fixtures								
3	Aluminum Partition	4,93,670	3,26,442	-	326442	8,20,112	10%	82,011	7,38,101
4	Furniture & Fixtures	6,61,39,517	56,12,500	22,64,797	7877297	7,40,16,814	10%	72,86,442	6,67,28,373
5	Electrical fittings	62,43,323	-	-	6243323	62,43,323	10%	6,24,332	56,18,991
6	Matters and Pillows	2,46,112	-	-	246112	2,46,112	10%	24,611	2,21,501
III	Equipments								
7	Electrical Equipments	38,96,438	70,144	-	70144	39,66,582	15%	5,94,987	33,71,595
8	Air Conditioner	37,68,517	-	-	3768517	37,68,517	15%	5,65,278	32,03,239
9	Medical Equipments	9,44,81,558	1,01,49,995	1,55,320	10305315	10,47,86,873	15%	1,57,06,362	8,90,80,491
10	X- RAY Equipments	41,82,499	-	-	4182499	41,82,499	15%	6,24,375	35,38,124
11	Laundry Equipments	20,62,750	-	-	2062750	20,62,750	15%	3,09,413	17,53,338
12	Fire Fighting Equipments	2,93,365	-	-	293365	2,93,365	15%	44,005	2,49,360
13	Office Equipments	1,59,377	-	20,122	20122	1,79,499	15%	25,416	1,54,084
14	Sports Equipment	-	1,79,196	-	179196	1,79,196	15%	26,879	1,52,317
IV	Teaching Aids								
15	Lab Equipments	53,91,691	-	29,82,506	2982506	83,74,197	15%	10,32,442	73,41,756
16	Teaching Aids	2,66,424	-	-	266424	2,66,424	15%	39,964	2,26,460
17	Library Books	1,12,99,622	3,78,217	70,86,428	7166451	8,76,42,267	15%	22,83,158	1,64,81,109
18	Medical Moulds	4,66,861	-	-	466861	4,66,861	15%	70,029	3,96,832
19	Microscopes	1,25,17,583	-	-	12517583	1,25,17,583	15%	18,77,637	1,06,39,946
20	Music Items	11,40,465	-	-	1140465	11,40,465	15%	1,71,070	9,69,395
21	Projector	13,94,610	-	2,48,455	248455	16,43,065	15%	2,27,826	14,15,239
22	T.V tape Recorders	78,392	-	-	78392	78,392	15%	11,759	66,633
V	Hostel Equipments								
23	Hostel Equipments	3,44,523	-	-	344523	3,44,523	15%	51,678	2,92,844
VI	Plant & Machinery								
24	Plant & Machinery	1,34,066	-	-	134066	1,34,066	15%	20,110	1,13,956
25	UPS System	15,52,751	3,08,220	-	308220	18,60,971	15%	2,79,146	15,81,825
26	Camera	2,31,021	-	-	231021	2,31,021	15%	34,653	1,96,368
27	Xerox Machine	42,604	1,09,440	1,82,828	292268	3,34,872	15%	36,519	2,98,353
28	Lift	41,47,888	-	-	4147888	41,47,888	15%	6,22,183	35,25,705
29	RO Plant	9,45,060	-	-	945060	9,45,060	15%	1,41,759	8,03,301
30	Water Purification	1,27,095	-	-	127095	1,27,095	15%	19,064	1,08,031
31	Generators	8,84,340	-	-	884340	8,84,340	15%	1,32,651	7,51,689
32	Intercom And Telephone Instruments	94,977	37,785	-	37785	1,32,762	15%	19,914	1,12,848
33	Refrigerators	2,04,328	1,03,079	1,21,600	224679	4,29,007	15%	55,231	3,73,776
34	Network Equipments	-	-	14,99,968	1499968	14,99,968	40%	2,99,994	11,99,974
35	Solar Equipments	12,660	-	-	12660	12,660	40%	5,064	7,596
VII	Computers								
36	Computer	12,78,543	6,68,132	4,07,218	1075350	23,53,893	40%	8,60,114	14,93,780
37	Printer	1,25,737	14,348	-	14348	1,40,085	40%	56,034	84,051
38	Software	3,83,406	-	-	383406	3,83,406	40%	1,53,362	2,30,044
	TOTAL	22,88,66,908	1,79,57,498	1,49,69,242	1089698	26,17,93,648		3,46,10,247	22,71,83,401



For BGS GLOBAL INSTITUTE OF MEDICAL SCIENCES

Authorised Signatory

Signature

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BGS GLOBAL INSTITUTE OF MEDICAL SCIENCES
A Unit of SRI ADICHUNCHANAGIRI SHIKSHANA TRUST ®

BGS Health & Education City
Uttarahalli Road, Adjacent to Abhirnan Studio,
Kengeri, Bangalore - 560 060.

2 - Schedule of Advance For Materials/Equipments as on 31st March 2018

SI No	Particulars	Balance as on 01.04.2017	Paid during the year	Adjusted during the year	Balance as on 31.03.2018
1	Appaswamy Associates	-	6,31,950	-	6,31,950
2	Biomedix Optotechnik & Devices Pvt Ltd	-	3,08,400	-	3,08,400
3	Carestream Health Indian Ltd	9,04,819	-	9,04,819	-
4	Carl Zeiss India Pvt Ltd	-	19,16,000	-	19,16,000
5	Derma India	87,500	-	87,500	-
6	Hind Agencies	-	19,20,000	-	19,20,000
7	Hydro Chemtech Private Limited	-	61,950	61,950	-
8	M S Surgicals	-	23,400	-	23,400
9	Medimation Education Pvt Ltd	-	1,16,000	-	1,16,000
10	Praveen Enterprises	-	25,000	-	25,000
11	Ratna Enterprises	1,43,598	-	1,43,598	-
12	Tbs India Telematic	7,20,000	-	7,20,000	-
13	Thomson Health Care	33,25,000	-	33,25,000	-
14	Utivac	51,000	-	51,000	-
15	Yarco Sales (p) Ltd	-	11,62,265	11,62,265	-
16	Zandoz Medical Systems	2,53,200	-	2,53,200	-
17	Deemtech Systems India Pvt Ltd	-	35,000	-	35,000
18	Lazer Instrumentation Pvt Ltd	-	1,39,080	-	1,39,080
	Total	54,85,117	63,39,045	67,09,332	51,14,830



For BGS GLOBAL INSTITUTE OF MEDICAL SCIENCES

Authorised Signatory

BGS GLOBAL INSTITUTE OF MEDICAL SCIENCES
A UNIT OF SRI ADICHUNCHANAGIRI SHIKSHANA TRUST ®

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS FORMING PART OF
THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 31st MARCH 2018

BACKGROUND:

BGS GLOBAL INSTITUTE OF MEDICAL SCIENCES , A unit of SRI ADICHUNCHANAGIRI SHIKSHANA TRUST ® was set up with the objects of running educational institution.

ACCOUNTING POLICIES:

- 1 The financial statements have been prepared on the historical cost concept.
- 2 The Institutions follow Cash System of Accounting.
- 3 Fixed Assets are stated At Cost of Acquisition inclusive of Freight, Duties, Tax and incidental expenses. Donation received in kind in the form of gift of land is recognised at nominal value of registration cost incurred by the trust.
- 4 Depreciation is charged on written down value method at the rates specified in the Schedule to Fixed Assets & Depreciation. Depreciation on the assets brought to use during the year is charged at the applicable rate or at 50% of the applicable rate depending upon whether the asset is brought to use for a period exceeding 180 days or less than 180 days during the year. No depreciation is charged on the asset sold during the year.
- 5 Investments are stated at cost.

NOTES TO ACCOUNTS

- 1 As stated by the management, BGS GLOBAL INSTITUTE OF MEDICAL SCIENCES, A unit of SRI ADICHUNCHANAGIRI SHIKSHANA TRUST exist solely for the purpose of education and charitable purpose and no part of these activities are commercial/industrial/business in nature. Consequently, the Accounting Standards issued by the Institute of Chartered Accountants of India are not mandatory and hence not applicable.
- 2 Revenue Income/Expenses were verified with the bills, self-vouchers as per prevailing commercial practices and information and explanations furnished by the assessee and other relevant supporting documents.
- 3 Grants and Donations given to other Trusts which has approval U/s.12A of the Income Tax Act, 1961 are out of the current year income.
- 4 BGS GIMS Hospital is a part of BGS GLOBAL INSTITUTE OF MEDICAL SCIENCES (College). Certain Assets, liabilities and other resources are used interchangeably between College and Hospital. Management believes that it is not practicable to segregate the such assets, liabilities and expenses related to College and Hospital. Hence such expenses are accounted in College.
- 5 Income from college fees for the year is recognized on receipt basis. Provisional admission fee received for next academic year is shown as Advance fee received and considered as liability.
- 6 Advance Fee Consists of Rs.1,36,25,000/- pertaining to students transferred to Adichunchanagiri Institute of Medical Sciences(AIMS). The Advance need to be transferred to AIMS.



For BGS GLOBAL INSTITUTE OF
MEDICAL SCIENCES

Authorised Signatory

Place: Bangalore

Date: 17 SEP 2018

SRI ADICHUNCHANAGIRI SHIKSHANA TRUST @

BGS Health & Education City
Uttarahalli Road, Adjacent to Abhiman Studio,
Kengeri, Bangalore - 560 060.

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Schedule No. 1: Fixed Assets & Depreciation For the year ended 31st March 2018

Sl. No.	Particulars	W.D.V as on 01.04.2017	Additions		Deletions	Total	Depreciation		W.D.V as on 31.03.2018
			>180 days	<180days			Rate	Amount	
I	Land								
1	Land	34,754,534	-	-	-	34,754,534	0%	-	34,754,534
II	Buildings								
2	Building - BGS Global Hospital	535,143,583	-	-	-	535,143,583	0%	-	535,143,583
3	Building - BGS Hospital	516,298,926	1,000,000	10,162,500	-	527,461,426	5%	26,119,008	501,342,417
4	Building - BGS GIMS	503,665,146	6,709,125	20,500,000	-	530,875,273	5%	26,031,264	504,844,009
5	Building - SJBIT College	448,527,649	-	-	-	448,527,649	5%	22,420,382	426,107,267
6	Building - SJBIT Hostel	227,655,325	-	-	-	227,655,325	5%	11,382,766	216,272,559
7	Building - BGS GIMS Hostel	-	-	85,517,620	-	85,517,620	5%	2,137,941	83,379,679
8	Building - BGS Guest	2,319,402	-	-	-	2,319,402	5%	130,970	2,188,432
9	Building - SJB Auditorium	40,229,995	-	-	-	40,229,995	5%	2,011,500	38,218,495
10	Building - SJB Stadium	848,725	-	-	-	848,725	5%	92,436	1,756,289
11	Building - Water Dam	2,234,679	-	-	-	2,234,679	5%	111,734	2,122,945
12	Building - BGSPS	119,895,545	-	-	-	119,895,545	5%	5,994,777	113,900,768
13	Building - SJBCON	76,035,290	-	-	-	76,035,290	5%	3,801,765	72,233,525
14	Building - SJBSAP	211,896,280	14,627,490	5,040,000	-	231,563,750	5%	11,452,160	220,111,562
15	Building-BGSGIMS Quarters	60,206,250	22,025,500	-	-	82,231,750	5%	4,111,568	76,120,182
16	Building- STP Plant	8,531,300	-	-	-	8,531,300	5%	426,565	8,104,735
17	Medical Gas Line Systems- BGSGIMS Hospital	10,074,171	-	-	-	10,074,171	5%	503,709	9,570,462
18	Pumpei & Borewells	533,815	-	-	-	533,815	5%	26,691	507,124
III	Furniture & Fixtures								
19	Furniture & Fixtures	5,119,644	-	-	-	5,119,644	10%	511,964	5,507,690
20	Electrical Fittings	3,914,007	-	-	-	3,914,007	10%	391,401	3,522,606
IV	Machinery								
21	Machinery	899,552	-	-	-	899,552	15%	134,933	764,619
22	Generator	2,203,437	-	-	-	2,203,437	15%	330,518	1,872,921
23	UPS Systems	733,791	-	-	-	733,791	15%	110,069	623,722
24	Electrical Equipments	5,912,299	-	-	-	5,912,299	15%	886,845	5,025,454
25	STP Equipments	3,827,516	382,333	-	-	4,209,849	15%	481,477	2,728,372
26	Medical Equipment	111,824,301	-	-	-	111,824,301	15%	16,773,645	95,050,656
27	Canteen Equipment	223,255	-	-	-	223,255	15%	33,488	189,767
28	Office Equipment	23,124	-	-	-	23,124	15%	3,469	19,655
V	Plant								
29	Lift	2,475,856	-	-	-	2,475,856	15%	371,378	2,104,478
30	Elevator- (BGS GIMS Hospital)	-	-	11,500,000	-	11,500,000	15%	862,500	10,637,500
31	Air Conditioner	6,357,823	-	-	-	6,357,823	15%	953,674	5,404,149
32	Intercom Systems	873,013	-	-	-	873,013	15%	130,952	742,061
33	Fire Fighting Equipments	486,510	-	-	-	486,510	15%	72,976	413,534
VI	Vehicles								
34	Buses	1,068,006	-	-	275,000	793,006	15%	118,951	674,055
35	Car	4,362,823	-	-	-	4,362,823	15%	654,423	3,708,400
VII	Plant								
36	Solar Equipment	1	-	-	-	1	40%	-	1
VIII	Plant								
37	Computer	13	-	-	-	13	40%	5	8
38	HP Servers	1,118	-	-	-	1,118	40%	447	671
IX	Work-in-Progress								
39	Building - (SJB IT)	-	-	-	-	-	-	-	-
40	Building - (SJBSAP)	-	-	-	-	-	-	-	-
41	Elevator- (BGS GIMS Hospital)	9,426,170	570,000	1,503,830	11,500,000	-	-	-	-
		2,959,883,856	45,314,448	134,223,950	11,775,000	3,127,647,256		139,684,393	2,987,962,858



For SRI ADICHUNCHANAGIRI SHIKSHANA TRUST @

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Authorized Signatory

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INDEPENDENT AUDITOR'S REPORT

To
The Board of Trustees
SRI ADICHUNCHANAGIRI SHIKSHANA TRUST (R),
Bengaluru

Report on the Audit of Financial Statements

Opinion

We have audited the accompanying financial statements of BGS GLOBAL INSTITUTE OF MEDICAL SCIENCES, BGS HEALTH & EDUCATION CITY, KENGERI, BENGALURU 560060, a unit of SRI ADICHUNCHANAGIRI SHIKSHANA TRUST (R), ("the Trust"), which comprise the Balance Sheet as at 31st March 2019, and the Income and Expenditure Account, and Receipts and Payments Account for the year then ended, and a summary of significant accounting policies and other explanatory information (hereinafter referred to as financial statements).

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India:

- (a) in the case of the Balance Sheet, of the state of affairs of the Trust as at March 31, 2019;
- (b) in the case of the Income & Expenditure Account, of the Excess of Income over Expenditure for the year ended on that date; and
- (c) in the case of the Receipts & Payments Account, of the receipts and payments for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India (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 ethical requirements that are relevant to our audit of the financial statements, Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



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Emphasis of Matter

As referred to in Note No.1 of Notes to Accounts and according to the Management relevant Accounting Standards prescribed by the Institute of Chartered Accountants of India are not mandatory and hence not applicable for the reasons stated in the said note. The consequential impact thereof on these financial statements has not been identified. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Board of Trustees for the Financial Statements

Management is responsible for the preparation and presentation of these financial statements that give a true and fair view of the state of affairs, surplus or deficit and receipts & payments of the Trust in accordance with accounting principles generally accepted in India for Not-for-Profit Organizations. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Trust'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 cease operations or has no realistic alternative but to do so.

The Board of Trustees are responsible for overseeing the Trust'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.



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- 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 trust's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Report that at the branch level audit we are unable to conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained at branch, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust's ability to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with Board of Trustees 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.

Place: Bangalore

Date : 20 OCT 2019

For SUNDARESHA & ASSOCIATES
Chartered Accountants
Firm Registration No.008012S

(CHAITANYA G DESHPANDE)
Membership No.230802
Partner

UDIN: 19230802 AAAA BU 7227

BGS GLOBAL INSTITUTE OF MEDICAL SCIENCES
A Unit of SRI ADICHUNCHANAGIRI SHIKSHANA TRUST ®
BGS Health & Education City
Uttarahalli Road, Adjacent to Abhiman Studio,
Kengeri, Bangalore - 560 060.

BALANCE SHEET AS AT 31st March, 2019

LIABILITIES	Amount Rs.	Amount Rs.	ASSETS	Amount Rs.	Amount Rs.
CORPUS FUND			Fixed Assets		25,61,49,978
Opening Balance	24,42,41,169		(As per Schedule 1)		
Add : Surplus during the year	2,32,36,664				
	26,74,77,833		Current Assets		
Less: Intra-Trust payments			Deposit Income Tax Dept.	5,77,560	
BGS GIMS Hostel	3,54,662		Electricity Deposit	4,68,350	12,55,910
BGS Gims Hospital	17,90,426		Rental Deposit	2,10,000	
Rotary BGS Global Hospital	12,69,907				
SAC Shikshana Trust(r)- Kengeri	27,00,000		Advance For		
SJBIT- Kengeri	1,00,00,000		Materials/Equipments		
	1,61,14,995		(As per Schedule 2)		1,54,34,173
Add: Intra-Trust Receipts			Cash & Bank Balances		
BGS GIMS Hostel	1,12,11,000	28,00,73,838	Cash in Hand	167	
SACST -Kengeri	1,75,00,000		Canara Bank A/c - 4813	3,45,720	
Fee Advances / Deposits			Canara Bank A/c - 2589	8,48,713	
(Refer Notes. 5 & 6)			Canara Bank A/c - 2590	4,83,41,547	
Opening balance	4,54,76,750		Canara Bank A/c - 2595	72,40,399	
Add: Receipts during the year	13,19,28,283		Canara Bank A/c - 5178	89,188	
Less: Adjusted during the year	12,28,44,433		Canara Bank A/c -3915	1,75,307	5,70,41,040
Less: Refund during the year	71,18,200	4,74,42,400			
Scholarship					
Opening Balance	3,35,968				
Add: Receipts during the year	58,24,455				
Less: Refund during the year	43,00,560	18,59,863			
Hillside College deposit		50,000			
Deposit- Staff Quarters		1,55,000			
Other Advance		3,00,000			
TOTAL		32,98,81,101	TOTAL		32,98,81,101

Significant accounting policies & notes to accounts form integral part of financial statement.

For BGS GLOBAL INSTITUTE OF MEDICAL SCIENCES


Authorised Signatory

Vide our report of even date attached,

For **S. D. DESHPANDE & ASSOCIATES**
Chartered Accountants
Firm Registration No.008012S)

(**CHAITANYA G. DESHPANDE**)
Membership No.230802
Partner

Place : Bangalore

Date : 20 OCT 2019

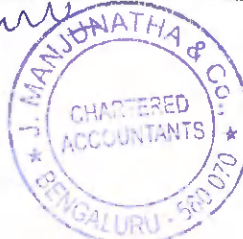
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BGS Health & Education City
Uttarahalli Road, Adjacent to Abhiman Studio,
Kengeri, Bangalore - 560 060.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st March 2019

EXPENDITURE		Amount Rs.	Amount Rs.	INCOME		Amount Rs.	Amount Rs.
To				By			
Establishment Expenses				Tuition & Other Fee			
ESI (Mgt Share)		22,96,245		Admission Fee		9,92,950	
Provident Fund (Mgt. Share) A/c		41,81,116		Alumni Ass.		9,77,725	
Salary and Allowances		23,22,75,153		Application Fee		10,63,457	
Staff Welfare Expenses		6,93,000	23,94,45,514	Certificate Fee		46,156	
				Cultural Activities Fee		22,19,200	
Administrative Expenses				Fee Fine		24,547	
Catering Expenses		1,91,507		Graduation Day		22,51,000	
Electricity Charges		42,84,270		Health Insurance		5,25,350	
E-ids Filing Charges		15,274		Helinet & E-services		21,19,575	
Exam Remuneration		13,30,895		Hostel Fee		6,900	
Examination Expenses		7,27,866		Identity Card Fee		88,025	
Inspection Expenses		1,23,000		Internal Assessment Fee		15,84,050	
Legal Fees		50,000		Kstbf/ksswf		80,025	
Miscellaneous Expenses		39,703		Lab Fee		50,99,600	
Office Maintenance		79,340		Lab Upgradation Fee		14,63,300	
Postage And Courier Charges		5,592		Library		46,83,350	
Printing And Stationery		7,37,511		Magazine Fee		5,70,800	
Refreshment Charges		59,417		Medical Exam Fee		4,58,650	
Rent Paid For Staff Qua.		3,03,218		Others		37,79,793	
Telephone Charges		1,68,245		Progress Report Fee		11,49,750	
Transportation Charges		9,42,933		Records Fee		5,90,300	
Travelling And Conveyance		1,78,929		Sports Fee		20,76,950	
Water Charges		4,01,242	96,38,950	Sports Welfare Fund		79,325	
				Transportation		30,16,600	
Departmental Maintenance				Tuition Fee		29,32,73,050	
Chemicals & Consumables		1,96,951		Welfare Associations A/c		4,29,100	
Cme Program Remuneration		26,500		Youth Red Cross Wing		1,12,175	32,87,61,690
Cme Programme Expenses		2,73,714					
Department Of Pharmacology		17,200	5,14,375	Academic Support			
				Sale of Student Materials			
University Fee				Book Fee			12,81,750
Affiliation Fee Paid		87,67,000					
Application/entry Fee Paid		6,000		University Fee			
Examination Fee Paid		29,95,600		Exam Fee		32,78,320	
Registration Fee Paid		3,36,300		Cme Registration Fee		1,90,150	
University / Board Fees		6,81,810		Rguhs-admission Fee		95,700	
Kmc Registration Fee		4,76,600	1,32,63,310	Rguhs-eligibility		24,000	
				Rguhs-helinet & E-services		17,30,700	
Financial Charges				Rguhs-reg Fee		5,92,050	
Bank Charges			8,173	Rguhs-sports Fee		5,13,150	
				Rguhs-swif		87,450	65,11,520
Rates And Taxes							
Professional Tax (institution)			2,500	Donations Received			
				Sponsorship		32,000	
Property Tax Paid			43,45,695	CME Sponsorship		10,000	42,000
Repairs And Maintenance				General Income			
Annual Maintenance(ame)		8,86,075		KMC Registration Fee		4,67,200	
Building Waste Maintance		86,000		Exam Remuneration Received		18,70,000	
Building Maintenance		52,54,952		Students Practical Training Expe.		8,06,000	
Computer Maintenance		3,23,122		Staff Quarters Rent Received		7,18,700	
Electrical Maintenance		2,69,188		Certificate Fee		200	
House Keeping Charges		38,14,892		Mess Charges Received		5,56,400	
Lab Maintenance		1,61,233		Miscellaneous Income		2,44,774	
Security Service Charges		12,16,059		Other Income		4,02,610	50,65,890
Other Repairs And Maintenance		1,05,072	1,21,16,594				
Balance CF			27,93,35,108	Balance CF			34,16,62,850

* CA



EXPENDITURE	Amount Rs.	Amount Rs.	INCOME	Amount Rs.	Amount Rs.
Balance b/f		27,93,35,108	Balance b/f		34,16,62,850
" Students Activities Expenses			" Interest Received		
Cultural Activities Expenses	16,655		Interest on Sb		34,56,944
Function Expenses / Graduation D	15,30,543				
Internet/website Charges	5,01,504				
Lab Consumables	9,17,496				
Magazines Journals And News Pa	16,159				
Other Expenses	3,259				
Photography Charges	2,23,090				
Pooja Expenses	20,100				
Sound System Rental Charges	21,240				
Sports Expenses	39,079				
Students Group Insurance	15,300				
Students Practical / Training Exper	2,39,400				
Students Uniforms/Id Card	7,675	35,51,888			
" Vehicle Maintenance					
Fuel For Vehicle	11,86,911				
Vehicle Insurance	96,706				
Vehicle Repair Charges	2,31,246	15,15,463			
" Depreciation		3,74,80,672			
" Excess of Income over Expenditure		2,32,36,664			
TOTAL		34,51,19,794	TOTAL		34,51,19,794

Academic support

physical facilities

31693635

For BGS GLOBAL INSTITUTE OF MEDICAL SCIENCES

Authorised Signatory

Vide our report of even date attached,

For SUNDARESHA & ASSOCIATES

(Firm Registration No.008012S)

Place : Bangalore

Date : 28 OCT 2019

Coat

Signature



* CA

BGS Health & Education City
Uttarahalli Road, Adjacent to Abhiman Studio,
Kengeri, Bangalore - 560 060.

Receipts		Amount Rs.	Amount Rs.	Payments		Amount Rs.	Amount Rs.
To	Opening Balances			By	Establishment Expenses		
	Cash A/c	-			ESI (Mgt Share)	22,96,245	
	Canara Bank A/c - 4813	-			Provident Fund (Mgt. Share) A/c	41,81,116	
	Canara Bank A/c - 2589	1,000			Salary and Allowances	23,22,75,153	
	Canara Bank A/c - 2590	5,06,43,337			Staff Welfare Expenses	6,93,000	23,94,45,514
	Canara Bank A/c - 2595	65,62,435					
	Canara Bank A/c - 5178	-					
	Canara Bank A/c -3915	91,325	5,72,98,097	"	Administrative Expenses		
					Catering Expenses	1,91,507	
"	Tuition & Other Fee				Electricity Charges	46,42,278	
	Admission Fee	2,30,200			E-tds Filing Charges	15,274	
	Alumni Ass.	3,98,350			Exam Remuneration	13,30,895	
	Application Fee	4,16,200			Examination Expenses	7,27,866	
	Certificate Fee	34,650			Inspection Expenses	1,23,000	
	Cultural Activities Fee	8,82,200			Legal Fees	50,000	
	Fee Fine	24,547			Miscellaneous Expenses	39,703	
	Graduation Day	9,32,500			Office Maintenance	79,340	
	Health Insurance	1,78,900			Postage And Courier Charges	5,592	
	Helinet & E-services	5,35,750			Printing And Stationery	7,37,511	
	Hostel Fee	6,900			Refreshment Charges	59,417	
	Identity Card Fee	25,150			Rent Paid For Staff Qua.	3,03,218	
	Internal Assessment Fee	6,22,400			Telephone Charges	1,68,245	
	Kstbf/ksswf	30,750			Transportation Charges	9,42,933	
	Lab Fee	18,24,100			Travelling And Conveyance	1,78,929	
	Lab Upgradation Fee	6,51,317			Water Charges	4,01,242	99,96,950
	Library	16,90,850		"	Departmental Maintenance		
	Magazine Fee	2,52,900			Chemicals & Consumables	1,96,961	
	Medical Exam Fee	1,64,100			Cme Program Remuneration	26,500	
	Others	20,71,793			Cme Programme Expenses	2,73,714	
	Progress Report Fee	4,23,000			Department Of Pharmacology	17,200	5,14,375
	Records Fee	5,90,300		"	University Fee		
	Sports Fee	8,17,250			Affiliation Fee Paid	87,67,000	
	Sports Welfare Fund	29,150			Application/entry Fee Paid	6,000	
	Transportation	17,51,800			Examination Fee Paid	29,95,600	
	Tuition Fee	#####			Registration Fee Paid	3,36,300	
	Welfare Associations	1,27,000			University / Board Fees	6,81,810	
	Youth Red Cross Wing	40,350	20,76,25,907		Kmc Registration Fee	4,76,600	1,32,63,310
"	Sale of Student Materials			"	Property Tax		43,45,695
	Book Fee		12,14,950	"	Financial Charges		
"	University Fee Collection				Bank Charges		8,173
	Exam Fee	32,78,320		"	Repairs And Maintenance		
	Cme Registration Fee	1,90,150			Annual Maintenance(amc)	8,86,075	
	Rguhs-admission Fee	36,450			Building Waste Maintance	86,000	
	Rguhs-helinet & E-services	9,32,800			Building Maintenance	52,54,952	
	Rguhs-reg Fee	2,70,550			Computer Maintenance	3,23,122	
	Rguhs-sports*Fee	1,32,300			Electrical Maintenance	2,69,186	
	Rguhs-swif	29,100	48,69,670		House Keeping Charges	38,14,892	
"	Donations Received				Lab Maintenance	1,61,233	
	Sponsorship	32,000			Security Service Charges	12,16,059	
	CME Sponership	10,000	42,000		Other Repairs And Maintenance	1,05,072	1,21,16,591
	Balance CF		27,10,50,624		Balance CF		27,96,90,608

	Receipts	Amount Rs.	Amount Rs.		Payments	Amount Rs.	Amount Rs.
	Balance BF		27,10,50,624		Balance BF		27,96,90,608
"	General Income			"	Rates And Taxes		
	KMC Registration Fee	4,67,200			Professional Tax (institution)		2,500
	Exam Remuneration Received	18,70,006					
	Students Practical Training Expe	8,06,000					
	Staff Quarters Rent Received	7,16,700					
	Certificate Fee	200					
	Mess Charges Received	5,56,400					
	Miscellaneous Income	2,44,774					
	Other Income	4,01,610	50,64,890				
"	Interest Received						
	Interest On Sb		34,56,944				
"	Advance For Equipments			"	Students Activities Expenses		
	Appaswamy Associates	15,75,650			Cultural Activities Expenses	16,855	
	Bachman Coulter India Pvt Ltd	3,00,000			Function Expenses / Graduation U	15,30,549	
	Bangalore Surgicals.co	3,36,000			Internet/website Charges	5,01,504	
	Becton Dickinson India Pvt Ltd	13,50,000			Lab Consumables	9,17,496	
	Biomedix Optotechnik & Devices	7,29,460			Magazines Journals And News Pa	16,150	
	Carl Zeiss India Pvt Ltd	31,03,920			Other Expenses	3,259	
	Elite Medical	1,28,250			Photography Charges	2,23,090	
	IBIS Medical	80,000			Pooja Expenses	20,100	
	Hind Agencies	19,20,000			Sound System Rental Charges	21,240	
	Instruments & Chemicals Pvt Ltd	2,15,000			Sports Expenses	39,070	
	M S Surgicals	23,400			Students Group Insurance	15,300	
	Medi Systems	48,000			Students Practical / Training Expe	2,39,400	
	Newgen Sales Corporation	9,00,000			Students Uniforms/id Card	7,875	35,51,888
	Novel Tech Inc	6,00,000					
	Relyon Softech Limited	50,000		"	Vehicle Maintenance		
	Staan Bio Med Engineering Pvt L	4,75,000			Fuel For Vehicle	11,86,911	
	Sumeru Educational Technologis	1,33,000			Vehicle Insurance	96,706	
	Trilok Laboratories Pvt Ltd	17,45,000			Vehicle Repair Charges	2,31,846	15,15,463
	Vijay Enterprises	1,00,000	1,38,12,680				
"	Advance For Materials			"	Fee Advances / Deposits		
	Cytespace Research Pvt Ltd	35,000			Advance/deposit		71,18,200
	Hi Tech Bio Chemicals	1,70,000		"	Advances		
	Incell Technologies	1,25,000			Clinical Trail	34,952	
	Techno Scientific Products	1,75,000			Hostel Fee Collection	9,19,000	
	Vision Medical Technologies	22,20,000	27,25,000		Scholarship	43,00,560	
					Kodagu Relief Fund	6,13,502	58,68,014
"	Advance to Contractors			"	Rental Advance Received		
	Protech Engineers Bangalore Pvt Ltd		40,54,902		Rental Advance Received		5,000
"	Deposits Received			"	Intra-Trust Payments		
	Deposit- Staff Quarters		30,000		BGS GIMS Hospital	17,90,426	
"	Fee Advances / Deposits				BGS GIMS Hostel	3,54,662	
	Advance/deposit		13,19,28,283		Rotary BGS Global Hospital	12,69,907	
"	Advances Received (Liability)				SAC Shikshana Trust(r)- Kengeri	27,00,000	
	Clinical Trail	35,952			SJBIT- Kengeri	1,00,00,000	1,61,14,995
	Hostel Fee Collection	9,19,000		"	Statutory Liabilities		
	Scholarship	58,24,455			ESIC	8,44,382	
	Kodagu Relief Fund	6,13,502	73,92,909		LIC	3,67,190	
"	Intra-Trust Receipts				Provident Fund	38,71,273	
	BGS GIMS Hostel	1,12,11,000			Profession Tax	6,31,400	
	SACST -Kengeri	1,75,00,000	2,87,11,000		Income Tax- Salary	1,38,99,100	
					Income Tax	7,64,618	2,03,77,963
	Balance CF		46,82,27,232		Balance CF		33,42,44,631

Receipts	Amount Rs.	Amount Rs.	Payments	Amount Rs.	Amount Rs.
Balance BF		46,82,27,232	Balance BF		33,42,44,631
" Statutory Liabilities			" Advance For Materials		
ESIC	8,44,382		Creative Books & Periodicals Pvt	52,15,053	
LIC	3,67,190		Cytespace Research Pvt Ltd	35,000	
Provident Fund	38,71,273		Dhruva Enterprises	1,43,360	
Profession Tax	6,31,400		Hi Tech Bio Chemicals	3,85,350	
Income Tax - Salary	1,38,99,100		Hicare Services Pvt Ltd	85,000	
Income Tax - General	7,64,618	2,03,77,963	Hindustan Standards Bureau	45,000	
" Other Advance		3,00,000	Incell Technologies	1,25,000	
			Techno Scientific Products	1,75,000	
			Vision Medical Technologies	22,20,000	84,28,763
			" Advance to Contractors		
			Protech Engineers Bangalore Pvt Ltd		40,54,902
			" Deposits Made		
			Electricity Deposit Made	1,10,350	
			Rental Deposit Made	1,50,000	2,60,350
			" Advance For Equipments		
			Appaswamy Associates	9,43,700	
			Bachman Coulter India Pvt Ltd	3,00,000	
			Bangalore Surgicals.co	3,36,000	
			Becton Dickinson India Pvt Ltd	13,50,000	
			Biomedix Optotechnik & Devices	4,21,060	
			Biotek Solutions Pvt Ltd	7,35,000	
			Carl Zeiss India Pvt Ltd	11,87,920	
			Derma India	5,75,000	
			Elite Medical	1,28,250	
			Fujifilm Sonasite India Pvt Ltd	4,80,480	
			Gold Jaguars Lifts	2,85,000	
			IBIS Medical	80,000	
			Instruments & Chemicals Pvt Ltd	2,15,000	
			Johnson & Johnson Pvt Ltd	16,82,513	
			Lbc India	1,26,850	
			Medi Systems	48,000	
			Newgen Sales Corporation	9,00,000	
			Novel Tech Inc	18,65,000	
			Olympus Medical Systems India P	1,32,000	
			Philips India Ltd	39,75,000	
			Pika Medical Pvt Ltd	6,60,000	
			Relyon Softech Limited	50,000	
			S S Enterprises	3,43,000	
			Sanghvi Associates	19,000	
			Shri Pharma Associates	9,35,000	
			Staan Bio Med Engineering Pvt L	4,75,000	
			Sumeru Educational Technologies	1,33,000	
			Trilok Laboratories Pvt Ltd	17,45,000	
			Vijay Enterprises	1,00,000	2,02,26,773
Balance CF		48,89,05,195	Balance CF		36,72,15,419

Receipts	Amount Rs.	Amount Rs.	Payments	Amount Rs.	Amount Rs.
Balance BF		48,89,05,195	Balance BF		36,72,15,419
			Fixed Assets		
			Air Conditioner	1,29,201	
			Aluminum Partition	4,92,526	
			Bio-metric Device	1,85,512	
			Camera	2,01,545	
			Computers	15,72,418	
			Electrical Equipments	11,000	
			Furniture And Fittings	1,11,79,838	
			Hyundai Creta	14,75,407	
			Lab Equipments	5,01,173	
			Library Books	10,58,485	
			Mattress And Pillows	1,21,480	
			Medical Equipments.	4,56,01,506	
			Printers	5,65,085	
			Projector	8,42,365	
			Refrigerators	4,28,694	
			Sports Materials	1,62,502	
			T.v Tape Recorders	1,20,000	6,46,48,737
			Closing Balances		
			Cash A/c	167	
			Canara Bank A/c - 4813	3,45,720	
			Canara Bank A/c - 2589	8,48,713	
			Canara Bank A/c - 2590	4,83,41,547	
			Canara Bank A/c - 2595	72,40,399	
			Canara Bank A/c - 5178	89,188	
			Canara Bank A/c -3915	1,75,307	5,70,41,040
TOTAL		48,89,05,195	TOTAL		48,89,05,195

For BGS GLOBAL INSTITUTE OF MEDICAL SCIENCES


Authorised Signatory

Place : Bangalore
Date : 20 OCT 2019

Vide our report of even date attached,

For SUNDARESHA & ASSOCIATES

Chartered Accountants

(Firm Registration No.008012S)

(CHAITANYA S DESHPANDE)

Membership No.230802

Partner

BGS GLOBAL INSTITUTE OF MEDICAL SCIENCES

A Unit of SRI ADICHUNCHANAGIRI SHIKSHANA TRUST

BGS Health & Education City

Utarahalli Road, Adjacent to Abhiram Studio,

Kengeri, Bangalore - 560 060.

1 - SCHEDULE TO FIXED ASSETS & DEPRECIATION AS AN 31st March 2019

Sl. No.	Particulars	W.D.V as on 01.04.2018	Additions		Deletions	Total	Depreciation		W D V as on 31.03.2019
			>180 days	<180days			Rate	Amount	
I	Land & Buildings								
1	BGS Statue	1,00,590	-	-	-	1,00,590	5%	5,029	95,560
2	Interior Decoration	35,61,790	-	-	-	35,61,790	5%	1,78,089	33,83,700
II	Furniture & Fixtures								
3	Aluminum Partition	7,38,101	1,81,903	3,10,623	492526	12,30,627	10%	1,07,532	11,23,095
4	Furniture & Fixtures	6,67,28,373	76,96,148	34,83,690	1179838	79,08,211	10%	76,16,637	7,02,91,574
5	Electrical fittings	56,18,991	-	-	-	56,18,991	10%	5,61,899	50,57,092
6	Mattress and Pillows	2,21,501	-	1,21,480	121480	3,42,981	10%	28,224	3,14,757
III	Equipments								
7	Electrical Equipments	33,71,595	11,000	-	11000	33,82,595	15%	5,07,389	28,75,206
8	Air Conditioner	32,03,239	1,29,200	-	129200	33,32,439	15%	4,99,866	28,32,573
9	Medical Equipments	8,90,80,491	1,49,33,092	3,23,50,927	47284009	9,64,510	15%	1,20,28,357	11,63,36,153
10	X- RAY Equipments	35,38,124	-	-	-	35,38,124	15%	5,30,719	30,07,406
11	Laundry Equipments	17,53,338	-	-	-	17,53,338	15%	2,63,001	14,90,337
12	Fire Fighting Equipments	2,49,360	-	-	-	2,49,360	15%	37,404	2,11,956
13	Office Equipments	1,54,084	-	-	-	1,54,084	15%	23,113	1,30,971
14	Sports Equipment	1,52,317	1,62,502	-	162502	3,14,819	15%	47,223	2,67,596
15	Bio Metric Device	-	48,680	1,36,632	185312	1,85,312	15%	17,564	1,67,748
IV	Teaching Aids								
16	Lab Equipments	73,41,756	-	5,01,173	501173	78,42,929	15%	11,38,851	67,04,077
17	Teaching Aids	2,26,460	-	-	-	2,26,460	15%	33,969	1,92,491
18	Library Books	1,64,81,109	10,53,985	4,500	1058485	5,39,594	15%	26,30,602	1,49,08,993
19	Medical Moulds	3,96,832	-	-	-	3,96,832	15%	59,525	3,37,307
20	Microscopes	1,06,39,946	-	-	-	1,06,39,946	15%	15,95,992	90,43,954
21	Music Items	9,69,395	-	-	-	9,69,395	15%	1,45,409	8,23,986
22	Projector	14,15,239	8,42,365	-	842365	22,57,604	15%	3,38,641	19,18,963
23	T.V tape Recorders	66,633	-	1,20,000	120000	1,86,633	15%	18,995	1,67,638
V	Hostel Equipments								
24	Hostel Equipments	2,92,844	-	-	2522023	2,92,844	15%	43,927	2,48,916
VI	Plant & Machinery								
25	Plant & Machinery	1,13,956	-	-	-	1,13,956	15%	17,093	96,862
26	UPS System	15,81,825	-	-	-	15,81,825	15%	2,37,274	13,44,551
27	Camera	1,96,368	-	2,01,545	201545	3,97,913	15%	44,571	3,53,342
28	Xerox Machine	2,98,353	-	-	-	2,98,353	15%	44,753	2,53,600
29	Lift	35,25,705	-	-	-	35,25,705	15%	5,28,856	29,96,849
30	RO Plant	8,03,301	-	-	-	8,03,301	15%	1,20,495	6,82,806
31	Water Purification	1,08,031	-	-	-	1,08,031	15%	16,205	91,826
32	Generators	7,51,689	-	-	-	7,51,689	15%	1,12,753	6,38,936
33	Intercom And Telephone Instruments	1,12,848	-	-	-	1,12,848	15%	16,927	95,920
34	Refrigerators	3,73,776	3,73,824	54,870	428694	8,02,470	15%	1,16,255	6,86,215
35	Network Equipments	11,99,974	-	-	630239	11,99,974	40%	4,79,990	7,19,985
36	Solar Equipments	7,596	-	-	-	7,596	40%	3,038	4,558
VII	Computers								
37	Computer	14,93,780	-	15,72,418	1572418	30,66,198	40%	9,11,995	21,54,202
38	Printer	84,051	-	5,65,095	565085	6,49,136	40%	1,45,637	5,02,499
39	Software	2,30,044	-	1,16,000	1,16,000	3,46,044	40%	1,15,217	2,30,826
VIII	Vehicles								
40	Car	-	-	14,75,407	1475407	14,75,407	15%	1,10,555	13,64,751
	TOTAL	22,71,83,401	2,54,32,699	4,10,14,550	-	29,36,30,650		3,74,80,672	25,61,49,978



For BGS GLOBAL INSTITUTE OF MEDICAL SCIENCES

Authorised Signatory



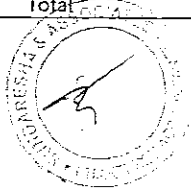
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BGS GLOBAL INSTITUTE OF MEDICAL SCIENCES
A Unit of SRI ADICHUNCHANAGIRI SHIKSHANA TRUST ®

BGS Health & Education City
Uttarahalli Road, Adjacent to Abhiman Studio.
Kengeri, Bangalore - 560 060.

2 - Schedule of Advance For Materials/Equipments as on 31st March 2019

SI No	Particulars	Balance as on 01.04.2018	Paid during the year	Adjusted during the year	Balance as on 31.03.2019
1	Creative Books & Periodicals Pvt Ltd	-	52,15,053	-	52,15,053
2	Cytespace Research Pvt Ltd	-	35,000	35,000	-
3	Deemtech Systems India Pvt Ltd	35,000	-	-	35,000
4	Dhruva Enterprises	-	1,43,360	-	1,43,360
5	Hi Tech Bio Chemicals	-	3,85,350	1,70,000	2,15,350
6	Hicare Services Pvt Ltd	-	85,000	-	85,000
7	Hindustan Standards Bureau	-	45,000	-	45,000
8	Incell Technologies	-	1,25,000	1,25,000	-
9	Techno Scientific Products	-	1,75,000	1,75,000	-
10	Vision Medical Technologies	-	22,20,000	22,20,000	-
11	Appaswamy Associates	6,31,950	9,43,700	15,75,650	-
12	Bachman Coulter India Pvt Ltd	-	3,00,000	3,00,000	-
13	Bangalore Surgicals.co	-	3,36,000	3,36,000	-
14	Becton Dickinson India Pvt Ltd	-	13,50,000	13,50,000	-
15	Biomedix Optotechnik & Devices Pvt Ltd	3,08,400	4,21,060	7,29,460	-
16	Biotech Solutions Pvt Ltd	-	7,35,000	-	7,35,000
17	Carl Zeiss India Pvt Ltd	19,16,000	11,87,920	31,03,920	-
18	Derma India	-	5,75,000	-	5,75,000
19	Elite Medical	-	1,28,250	1,28,250	-
20	Fujifilm Sonasite India Pvt Ltd	-	4,80,480	-	4,80,480
21	Gold Jaguars Lifts	-	2,85,000	-	2,85,000
22	Global Hvac & Trunkey Solutions	-	12,00,000	12,00,000	-
23	Hind Agencies	19,20,000	-	19,20,000	-
24	Lazer Instrumentation Pvt Ltd	1,39,080	-	-	1,39,080
25	Ibis Medical	-	80,000	80,000	-
26	Instruments & Chemicals Pvt Ltd	-	2,15,000	2,15,000	-
27	Johnson & Johnson Pvt Ltd	-	16,82,513	16,82,513	-
28	Lbc India	-	1,26,850	-	1,26,850
29	M S Surgicals	23,400	-	23,400	-
30	Medi Systems	-	48,000	48,000	-
31	Medimation Education Pvt Ltd	1,16,000	-	1,16,000	-
32	Newgen Sales Corporation	-	9,00,000	9,00,000	-
33	Novel Tech Inc	-	18,65,000	6,00,000	12,65,000
34	Olympus Medical Systems India Pvt Ltd	-	1,32,000	-	1,32,000
35	Philips India Ltd	-	39,75,000	-	39,75,000
36	Praveen Enterprises	25,000	-	-	25,000
37	Pika Medical Pvt Ltd	-	6,60,000	-	6,60,000
38	Relyon Softech Limited	-	50,000	50,000	-
39	S S Enterprises	-	3,43,000	-	3,43,000
40	Sanghvi Associates	-	19,000	-	19,000
41	Shri Pharma Associates	-	9,35,000	-	9,35,000
42	Staan Bio Med Engineering Pvt Ltd	-	4,75,000	4,75,000	-
43	Sumeru Educational Technologies	-	1,33,000	1,33,000	-
44	Trilok Laboratories Pvt Ltd	-	17,45,000	17,45,000	-
45	Vijay Enterprises	-	1,00,000	1,00,000	-
Total		51,14,830	2,98,55,536	1,95,36,193	1,54,34,173



For BGS GLOBAL INSTITUTE OF MEDICAL SCIENCES

Authorized Signatory

BGS GLOBAL INSTITUTE OF MEDICAL SCIENCES
A UNIT OF SRI ADICHUNCHANAGIRI SHIKSHANA TRUST ®

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS FORMING PART OF
THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 31st MARCH 2019

BACKGROUND:

BGS GLOBAL INSTITUTE OF MEDICAL SCIENCES , A unit of SRI ADICHUNCHANAGIRI SHIKSHANA TRUST ® was set up with the objects of running educational institution.

ACCOUNTING POLICIES:

- 1 The financial statements have been prepared on the historical cost concept.
- 2 The Institutions follow Cash System of Accounting.
- 3 Fixed Assets are stated At Cost of Acquisition inclusive of Freight, Duties, Tax and incidental expenses. Donation received in kind in the form of gift of land is recognised at nominal value of registration cost incurred by the trust.
- 4 Depreciation is charged on written down value method at the rates specified in the Schedule to Fixed Assets & Depreciation. Depreciation on the assets brought to use during the year is charged at the applicable rate or at 50% of the applicable rate depending upon whether the asset is brought to use for a period exceeding 180 days or less than 180 days during the year. No depreciation is charged on the asset sold during the year.
- 5 Investments are stated at cost.

NOTES TO ACCOUNTS

- 1 As stated by the management, BGS GLOBAL INSTITUTE OF MEDICAL SCIENCES, A unit of SRI ADICHUNCHANAGIRI SHIKSHANA TRUST exist solely for the purpose of education and charitable purpose and no part of these activities are commercial/industrial/business in nature. Consequently, the Accounting Standards issued by the Institute of Chartered Accountants of India are not mandatory and hence not applicable.
- 2 Revenue Income/Expenses were verified with the bills, self-vouchers as per prevailing commercial practices and information and explanations furnished by the assessee and other relevant supporting documents.
- 3 Grants and Donations given to other Trusts which has approval U/s.12A of the Income Tax Act, 1961 are out of the current year income.
- 4 BGS GIMS Hospital is a part of BGS GLOBAL INSTITUTE OF MEDICAL SCIENCES (College). Certain Assets, liabilities and other resources are used interchangeably between College and Hospital. Management believes that it is not practicable to segregate the such assets, liabilities and expenses related to College and Hospital. Hence such expenses are accounted in College.
- 5 Income from college fees for the year is recognized on receipt basis. Provisional admission fee received for next academic year is shown as Advance fee received and considered as liability.
- 6 Advance Fee Consists of Rs.1,36,25,000/- pertaining to students transferred to Adichunchanagiri Institute of Medical Sciences(AIMS). The Advance need to be transferred to AIMS.



For BGS GLOBAL INSTITUTE OF
MEDICAL SCIENCES


Authorised Signatory

Place: Bangalore

Date : 28 OCT 2019

18-19

SRI ADICHUNCHANAGIRI SHIKSHANA TRUST
BGS Health & Education City
Utharahalli Road, Adjacent to Ashwinia Statue
Kengeri, Bangalore - 560 060

Schedule No. 1: Fixed Assets & Depreciation For the year ended 31st March 2019

Sl. Particulars		W.D.V as on	Additions		Deletions	Total	Depreciation		W.D.V as on
No.		01.04.2018	>180 days	<180days			Rate	Amount	31.03.2019
I	Land								
1	Land	34,754,534	6,187,390						
II	Buildings					40,941,524	0%		40,941,524
2	Building - BGS Global Hospital	535,143,583							
3	Building - BGS Hospital	501,742,417	4,120,000			535,143,583	0%		535,143,583
4	Building - BGS GIMS	504,844,009				505,149,009	5%	25,273,171	480,189,250
5	Building - SJBIT College	426,131,267	52,148,000		305,000	549,114,267	5%	25,249,825	479,899,154
6	Building - SJBIT Hostel	216,272,560			70,865,000	235,043,692	5%	25,684,068	523,430,179
7	Building - BGS GIMS Hostel	63,179,680			18,771,132	235,043,692	5%	11,282,900	223,760,779
8	Building - BGS Guest	2,488,432			1,932,000	65,311,680	5%	4,217,284	61,094,396
9	Building - SJBIT Auditorium	38,218,495				2,488,432	5%	124,422	2,364,010
10	Building - SJBIT Stadium	1,756,289				1,756,289	5%	87,814	1,668,475
11	Building - Water Dam	2,122,945				2,122,945	5%	106,147	2,016,798
12	Building - BGSPS	113,800,768				113,900,768	5%	5,695,038	108,205,730
13	Building - SJBIT CON	72,233,525				72,233,525	5%	3,611,676	68,621,849
14	Building - SJBIT SAP	220,111,562				220,111,562	5%	11,005,578	209,105,984
15	Building - BGS GIMS Quarters	78,120,162	2,025,500			80,145,662	5%	4,007,283	76,138,379
16	Building - STP Plant	8,194,735				8,194,735	5%	405,237	7,789,498
17	Medical Gas Line Systems - BGS GIMS Hospital	9,670,462		500,000		10,070,462	5%	491,023	9,579,439
18	Pumset & Borewells	507,124				507,124	5%	25,356	481,768
III	Furniture & Fixtures								
19	Furniture & Fixtures	5,507,660				5,507,660	10%	550,768	4,956,892
20	Electrical Fittings	3,522,606				3,522,606	10%	352,261	3,170,345
IV	Machinery								
21	Machinery	764,619				764,619	15%	114,693	649,926
22	Generator	1,872,921				1,872,921	15%	280,933	1,591,988
23	UPS Systems	623,722				623,722	15%	93,558	530,164
24	Electrical Equipments	5,025,454				5,025,454	15%	753,818	4,271,636
25	STP Equipment	2,728,372				2,728,372	15%	409,256	2,319,116
26	Medical Equipment	95,050,656				95,050,656	15%	14,257,598	80,793,058
27	Canteen Equipment	189,767				189,767	15%	28,465	161,302
28	Office Equipment	19,655				19,655	15%	2,948	16,707
V	Plant								
29	Lift	2,104,478		1,003,000		3,107,478	15%	390,897	2,716,581
30	Elevator - (BGS GIMS Hospital)	10,637,500				10,637,500	15%	1,595,625	9,041,875
31	Air Conditioner	5,404,149		1,867,248		7,271,395	15%	950,666	6,320,729
32	Intercom Systems	742,061				742,061	15%	111,309	630,752
33	Fire Fighting Equipments	413,534				413,534	15%	62,030	351,504
34	Projector		5,378,313			5,378,313	15%	806,747	4,571,566
VI	Vehicles								
35	Buses	674,055				674,055	15%	101,108	572,947
36	Car	3,708,400				3,708,400	15%	556,260	3,152,140
VII	Plant								
37	Solar Equipment	1				1	40%		1
VIII	Computers								
38	Computer	8				8	40%	3	5
39	HP Servers	671				671	40%	268	403
TOTAL		2,987,962,858	69,858,203	95,243,378		3,153,065,439	140,596,339	3,012,469,100	

For SRI ADICHUNCHANAGIRI SHIKSHANA TRUST

Authorized Signatory





INDEPENDENT AUDITOR'S REPORT

To
The Board of Trustees
SRI ADICHUNCHANAGIRI SHIKSHANA TRUST (R),
Bengaluru

Report on the Audit of Financial Statements

Opinion

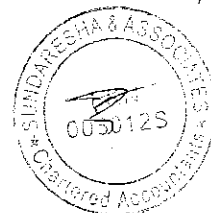
We have audited the accompanying financial statements of BGS GLOBAL INSTITUTE OF MEDICAL SCIENCES, BGS HEALTH & EDUCATION CITY, KENGERI, BENGALURU 560060, a unit of SRI ADICHUNCHANAGIRI SHIKSHANA TRUST (R), ("the Trust"), which comprise the Balance Sheet as at 31st March 2020, and the Income and Expenditure Account, and Receipts and Payments Account for the year then ended, and a summary of significant accounting policies and other explanatory information (hereinafter referred to as financial statements).

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India:

- (a) in the case of the Balance Sheet, of the state of affairs of the Trust as at March 31, 2020;
- (b) in the case of the Income & Expenditure Account, of the Excess of Income over Expenditure for the year ended on that date; and
- (c) in the case of the Receipts & Payments Account, of the receipts and payments for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India (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 ethical requirements that are relevant to our audit of the financial statements, Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



- 2 -

Emphasis of Matter

As referred to in Note No.1 of Notes to Accounts and according to the Management relevant Accounting Standards prescribed by the Institute of Chartered Accountants of India are not mandatory and hence not applicable for the reasons stated in the said note. The consequential impact thereof on these financial statements has not been identified. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Board of Trustees for the Financial Statements

Management is responsible for the preparation and presentation of these financial statements that give a true and fair view of the state of affairs, surplus or deficit and receipts & payments of the Trust in accordance with accounting principles generally accepted in India for Not-for-Profit Organizations. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Trust'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 cease operations or has no realistic alternative but to do so.

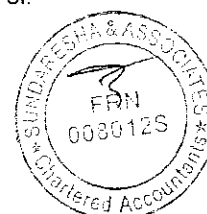
The Board of Trustees are responsible for overseeing the Trust's financial reporting process

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.



- 3 -

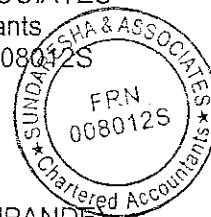
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the trust's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Report that at the branch level audit we are unable to conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained at branch, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust's ability to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate makes it probable that the economic decisions of a reasonably knowledge able user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with Board of Trustees 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.

For SUNDARESHA & ASSOCIATES
Chartered Accountants
Firm Registration No.008012S





(CHAITANYA G DESHPANDE)
Membership No.230802
Partner

UDIN: 21230802AAAAAU1196

Place: Bangalore

Date : 11.01.2021

BGS GLOBAL INSTITUTE OF MEDICAL SCIENCES
A Unit of SRI ADICHUNCHANAGIRI SHIKSHANA TRUST ®

BGS Health & Education City
Uttarahalli Road, Adjacent to Abhiman Studio,
Kengeri, Bangalore - 560 060.

BALANCE SHEET AS AT 31st March, 2020

LIABILITIES	Amount Rs.	Amount Rs.	ASSETS	Amount Rs.	Amount Rs.
CORPUS FUND			Fixed Assets		26,82,03,713
Opening Balance	28,00,73,838		(As per Schedule 1)		
Add : Surplus during the year	4,84,71,400		Current Assets		
	32,85,45,238		Deposit Income Tax Dept.	5,77,560	
Less: Intra-Trust payments			Electricity Deposit	6,26,630	
Bgs Gims Hostel	9,52,997		Rental Deposit	2,14,000	14,18,190
Bgs Gims Hospital	5,50,602		Advance For		
Rotary Bgs Global Hospital	6,12,317		Materials/Equipments		
Sri Adichunchanagiri Shikshana Tru	11,40,00,000		(As per Schedule 2)		38,95,874
	11,61,15,916		Advance To Contractors		
Add: Intra-Trust Receipts			Accreate Additive Labs Pvt Ltd		89,25,000
Bgs Gims Hospital	1,00,00,000		Cash & Bank Balances		
Bgs Gims Hostel	90,00,000		Cash in Hand	14,415	
Sjb College Of Nursing	1,00,00,000		Canara Bank A/c - 4813	8,76,541	
Sjbit- Kengeri	2,00,00,000		Canara Bank A/c - 2589	5,00,09,276	
Sri Adichunchanagiri Shikshana Tru	3,30,00,000	29,44,29,322	Canara Bank A/c - 2590	60,88,716	
			Canara Bank A/c - 2595	92,836	
Fee Advances / Deposits			Canara Bank A/c - 5178	17,52,133	
Opening balance	4,74,42,400		Canara Bank A/c -3915	3,33,360	5,91,67,277
Add: Receipts during the year	20,18,90,209				
Less: Paid during the year	1,41,09,650				
Less: Adjustment during the year	19,04,81,459	4,47,41,500			
Scholarship					
Opening Balance	18,59,863				
Add: Receipts during the year	57,20,275				
Less: Refund during the year	71,01,420	4,78,718			
Hillside College deposit		50,000			
Advance Received		10,000			
Research Activity-Grant		13,90,514			
Deposit -Staff Quarters		1,55,000			
Rental Advance Received		30,000			
Other Advance		3,25,000			
TOTAL		34,16,10,054	TOTAL		34,16,10,054

Significant accounting policies & notes to accounts form integral part of financial statement.

For BGS GLOBAL INSTITUTE OF MEDICAL SCIENCES

Authorised Signatory

Vide our report of even date attached,

For SUNDARESHA & ASSOCIATES

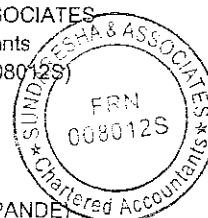
Chartered Accountants

(Firm Registration No.008012S)

(CHAITANYA G DESHPANDE)

Membership No.230802

Partner



Place : Bangalore

Date :

11 JAN 2021

BGS GLOBAL INSTITUTE OF MEDICAL SCIENCES
A Unit of SRI ADICHUNCHANAGIRI SHIKSHANA TRUST ®

BGS Health & Education City
Uttarahalli Road, Adjacent to Abhiman Studio,
Kengeri, Bangalore - 560 060.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st March 2020

EXPENDITURE		Amount Rs.	Amount Rs.	INCOME		Amount Rs.	Amount Rs.
To	Establishment Expenses			By	Tuition & Other Fee		
	ESI (Mgt Share)	21,68,347			Admission Fee	11,10,010	
	Provident Fund (Mgt. Share) A/c	48,95,438			Alumni Ass.	12,59,425	
	Salary and Allowances	28,25,14,761			Application Fee	11,80,250	
	Interns Stipend A/c	78,53,789	29,74,32,335		Certificate Fee	13,300	
					Cultural Activities Fee	22,06,700	
"	Administrative Expenses				Fee Fine	1,05,800	
	Catering Expenses	11,890			Graduation Day	22,29,500	
	Electricity Charges	2,38,60,678			Health Insurance	3,73,050	
	E-tds Filing Charges	20,950			Helinet & E-services	34,93,225	
	Exam Remuneration	2,24,106			Arrear Fees	5,00,000	
	Examination Expenses	13,56,495			Identity Card Fee	62,425	
	Inspection Expenses	21,853			Internal Assessment Fee	20,05,400	
	Hospitality Expenses	1,57,031			Kstbf/ksswf	87,575	
	Miscellaneous Expenses	10,53,979			Lab Fee	42,79,550	
	Office Maintenance	60,241			Lab Upgradation Fee	34,17,000	
	Postage And Courier Charges	8,598			Library	43,91,109	
	Printing And Stationery	12,56,629			Magazine Fee	6,88,850	
	Refreshment Charges	12,825			Medical Exam Fee	5,26,550	
	Rent Paid For Staff Qua.	3,67,896			Others	40,96,587	
	Telephone Charges	1,62,655			Progress Report Fee	9,69,250	
	Transportation Charges	13,95,621			Records Fee	7,50,966	
	Travelling And Conveyance	1,59,520			Sports Fee	17,50,050	
	Water Charges	1,81,423	3,03,32,390		Sports Welfare Fund	61,825	
					Transportation	47,95,800	
"	Departmental Maintenance				Tuition Fee	39,86,68,771	
	Department Of Bio Chemistry	5,000			Welfare Associations	5,300	
	Cme Program Remuneration	39,000			Youth Red Cross Wing	1,33,525	43,91,61,784
	Cme Programme Expenses	5,93,887					
	Department Of Anatomy	40,000	6,77,887				
"	University Fee				Sale of Student Materials		
	Affiliation Fee Paid	12,73,000			Book Fee		11,86,055
	Application/entry Fee Paid	10,000					
	Examination Fee Paid	16,60,200			University Fee		
	Registration Fee Paid	2,91,200			Exam Fee	27,85,450	
	University / Board Fees	13,28,666			Cme Registration Fee	1,92,303	
	Renewal Fee Paid	3,61,047	49,24,113		Rguhs-admission Fee	25,150	
					Rguhs-helinet & E-services	14,000	
"	Financial Charges				Rguhs-reg Fee	4,500	
	Bank Charges		22,675		Rguhs-sports Fee	1,350	
					Rguhs-swf	900	30,23,653
"	Rates And Taxes						
	Professional Tax (institution)		2,500		Donations Received		
					Sponsorship	74,000	
"	Property Tax Paid		43,45,695		Kmc Registration Fee	1,34,000	2,08,000
"	Repairs And Maintenance				General Income		
	Annual Maintenance(amc)	7,89,470			Exam Remuneration Received	8,90,111	
	Vehicle Maintenance	1,40,345			Student Training Charges (income)	13,23,000	
	Building Maintenance	17,39,325			Rent Received	8,11,850	
	Computer Maintenance	4,56,868			Mess Charges Received	5,96,750	
	Electrical Maintenance	12,28,559			Miscellaneous Income	1,72,263	
	House Keeping Charges	24,25,568			Other Income	5,09,001	43,02,975
	Lab Maintenance	21,525					
	Furniture Repair	2,01,260					
	Building Waste Maintance	40,000					
	House Keeping Materials	4,81,749					
	Machinery Repairs And Maintenance	27,384					
	Security Service Charges	7,85,174					
	Other Repairs And Maintenance	1,02,398	84,39,625				
	Balance CF		34,61,77,220		Balance CF		44,78,82,467

* CA



EXPENDITURE	Amount Rs.	Amount Rs.	INCOME	Amount Rs.	Amount Rs.
Balance b/f		34,61,77,220	Balance b/f		44,78,82,467
" Students Activities Expenses			" Interest Received		
Function Expenses / Graduation D	24,02,800		Interest on Sb		31,06,499
Internet/website Charges	5,01,504				
Lab Consumables	7,39,654				
Magazines Journals And News Pa	67,27,058				
Other Expenses	25,000				
Exam Fee	11,19,100				
Sports Expenses	46,075				
Students Practical / Training Exper	1,37,000	1,16,98,191			
" Vehicle Maintenance					
Fuel For Vehicle	12,31,396				
Vehicle Insurance	85,593				
Vehicle Repair Charges	20,312	13,37,301			
" Depreciation		4,33,04,854			
" Excess of Income over Expenditure		4,84,71,400			
TOTAL		45,09,88,966	TOTAL		45,09,88,966

For BGS GLOBAL INSTITUTE OF MEDICAL SCIENCES

[Signature]
Authorised Signatory

Place : Bangalore

Date :

11 JAN 2021

Vide our report of even date attached,

For SUNDARESHA & ASSOCIATES

(Firm Registration No.008012S)

(CHAITANYA G DESHPANDE)

Membership No.230802

Partner

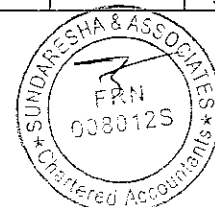


BGS GLOBAL INSTITUTE OF MEDICAL SCIENCES
A Unit of SRI ADICHUNCHANAGIRI SHIKSHANA TRUST @

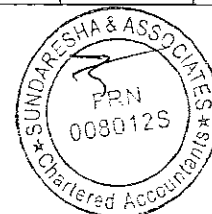
BGS Health & Education City
Uttarahalli Road, Adjacent to Abhiman Studio,
Kengeri, Bangalore - 560 060.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st March, 2020

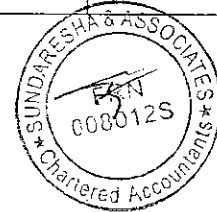
	Receipts	Amount Rs.	Amount Rs.		Payments	Amount Rs.	Amount Rs.
To	Opening Balances			By	Establishment Expenses		
	Cash A/c	167			ESI (Mgt Share)	21,68,347	
	Canara Bank A/c - 4813	8,48,713			Provident Fund (Mgt. Share) A/c	48,95,438	
	Canara Bank A/c - 2589	4,83,41,547			Salary and Allowances	28,25,18,761	
	Canara Bank A/c - 2590	72,40,399			Interns Stipend A/c	78,53,789	29,74,36,335
	Canara Bank A/c - 2595	89,188					
	Canara Bank A/c - 5178	3,45,720					
	Canara Bank A/c -3915	1,75,307	5,70,41,041	"	Administrative Expenses		
					Hospital Maintenance	17,299	
"	Tuition & Other Fee				Catering Expenses	11,890	
	Admission Fee	1,54,660			Electricity Charges	2,38,80,678	
	Alumni Ass.	4,95,725			E-tds Filing Charges	20,950	
	Application Fee	2,93,750			Exam Remuneration	2,24,106	
	Certificate Fee	13,300			Examination Expenses	13,56,495	
	Cultural Activities Fee	5,82,700			Inspection Expenses	21,853	
	Fee Fine	1,05,800			Hospitality Expenses	1,39,732	
	Graduation Day	5,88,500			Miscellaneous Expenses	10,08,979	
	Health Insurance	1,03,850			Office Maintenance	60,241	
	Helinet & E-services	9,14,475			Postage And Courier Charges	8,598	
	Arrear Fees	3,00,000			Printing And Stationery	12,56,629	
	Identity Card Fee	16,925			Refreshment Charges	12,825	
	Internal Assessment Fee	5,32,750			Rent Paid For Staff Qua.	3,67,896	
	Kstbf/ksswf	21,375			Telephone Charges	1,62,655	
	Lab Fee	12,20,500			Transportation Charges	13,95,621	
	Lab Upgradation Fee	12,82,600			Travelling And Conveyance	1,59,520	
	Library	11,07,500			Water Charges	1,81,423	3,02,87,390
	Magazine Fee	2,01,150		"	Departmental Maintenance		
	Medical Exam Fee	1,58,300			Department Of Bio Chemistry	5,000	
	Others	22,79,587			Cme Program Remuneration	39,000	
	Progress Report Fee	2,29,750			Cme Programme Expenses	5,93,887	
	Records Fee	7,50,966			Department Of Anatomy	40,000	6,77,887
	Sports Fee	4,75,050		"	University Fee		
	Sports Welfare Fund	16,925			Affiliation Fee Paid	12,73,000	
	Transportation	18,51,300			Application/entry Fee Paid	10,000	
	Tuition Fee	23,49,68,212	24,87,03,275		Examination Fee Paid	16,60,200	
	Welfare Associations	3,000			Registration Fee Paid	2,91,200	
	Youth Red Cross Wing	34,625			University / Board Fees	13,28,666	
					Renewal Fee Paid	3,61,047	49,24,113
"	Sale of Student Materials			"	Financial Charges		
	Book Fee		11,86,055		Bank Charges		22,675
"	University Fee Collection			"	Repairs And Maintenance		
	Exam Fee	27,85,450			Annual Maintenance(amt)	7,89,470	
	Cme Registration Fee	1,92,303			Vehicle Maintenance	1,40,345	
	Rguhs-admission Fee	12,700			Building Maintenance	17,39,325	
	Rguhs-helinet & E-services	8,000			Computer Maintenance	4,56,868	
	Rguhs-reg Fee	1,500			Electrical Maintenance	12,28,559	
	Rguhs-sports Fee	450	30,00,703		House Keeping Charges	24,25,568	
	Rguhs-swf	300			Lab Maintenance	21,525	
"	Donations Received				Security Service Charges	7,85,174	
	Sponsorship	74,000	2,08,000		Furniture Repair	2,01,260	
	Kmc Registration Fee	1,34,000			Machinery Repairs And Maintena	27,384	
					Building Waste Maintance	40,000	
					House Keeping Materials	4,81,749	
					Other Repairs And Maintenance	1,02,398	84,39,625
	Balance CF		31,01,39,074		Balance CF		34,17,88,025



Receipts	Amount Rs.	Amount Rs.	Payments	Amount Rs.	Amount Rs.
Balance BF		31,01,39,074	Balance BF		34,17,88,025
" General Income			" Rates And Taxes		
KMC Registration Fee			Professional Tax (institution)	2,500	
Exam Remuneration Received	8,90,111		Property Tax	43,45,695	43,48,195
Student Training Charges (incom	13,23,000		" Students Activities Expenses		
Rent Received	8,11,850		Function Expenses / Graduation	24,02,800	
Mess Charges Received	5,96,750		Internet/website Charges	5,01,504	
Miscellaneous Income	1,72,263		Lab Consumables	6,00,574	
Other Income	2,09,001	40,02,975	Exam Fee	11,19,100	
" Interest Received			Magazines Journals And News P	16,600	
Interest On SB		31,06,499	Other Expenses	25,000	
" Advance For Equipments			Sports Expenses	46,075	
Biotek Solutions Pvt Ltd	19,60,000		Students Practical / Training Expe	1,37,000	48,48,653
Derma India	5,75,000		" Vehicle Maintenance		
Fujifilm Sonasite India Pvt Ltd	4,80,480		Fuel For Vehicle	12,31,396	
Lbc India	1,26,850		Vehicle Insurance	85,593	
Olympus Medical Systems India	1,32,000		Vehicle Repair Charges	20,312	13,37,301
Philips India Ltd	39,75,000		" Fee Advances / Deposits		
Physio X 10	1,14,000		Fee Received BGS-GIAS	20,12,000	
Pika Medical Pvt Ltd	6,60,000		Advance/deposit	1,41,09,650	1,61,21,650
S S Enterprises	3,43,000		" Advances		
Shri Pharma Associates	9,35,000		Research Activity	1,61,186	
Ss Ortho Tools	2,35,000		Hostel Fee Collection	10,05,000	
Staam Bio Med Engineering Pvt	2,88,000	98,24,330	Scholarship	71,01,420	82,67,606
" Advance For Materials			" Intra-Trust Payments		
Deemtech Systems India Pvt Ltd	35,000		Bgs Gims Hostel	5,00,000	
Dhruva Enterprises	63,360		Sri Adichunchanagiri Shikshana	11,40,00,000	11,45,00,000
Environ India	3,24,500		" Statutory Liabilities		
Hi Tech Bio Chemicals	2,15,350		ESIC	6,43,981	
Medveda Educare Pvt Ltd	11,70,000		LIC	5,36,937	
Novel Tech Inc	12,65,000	30,73,210	Provident Fund	45,23,017	
" Fee Advances / Deposits			Profession Tax	8,53,000	
Advance/deposit		20,18,90,209	Income Tax- Salary	1,77,19,000	
" Advances Recelved (Liability)			Income Tax	12,31,559	2,55,07,494
Fee Received BGS-GIAS	20,12,000		" Library Books		
Advance Received	10,000		Total It Solutions Pvt Ltd		67,10,458
Hostel Fee Collection	10,05,000				
Research Activity	15,51,700				
Scholarship	57,20,275	1,02,98,975			
" Intra-Trust Recelpts					
Bgs Gims Hospital	1,00,00,000				
Bgs Gims Hostel	90,00,000				
Sjb College Of Nursing	1,00,00,000				
Sjbit- Kengeri	2,00,00,000				
Sri Adichunchanagiri Shikshana	3,30,00,000	8,20,00,000			
Balance CF		62,43,35,272	Balance CF		52,34,29,382



	Receipts	Amount Rs.	Amount Rs.		Payments	Amount Rs.	Amount Rs.
	Balance BF		62,43,35,272		Balance BF		52,34,29,382
"	Statutory Liabilities			"	Deposits Made		
	ESIC	6,09,297			Electricity Deposit Made	1,58,280	
	LIC	5,38,937			Rental Deposit Made	4,000	1,62,280
	Provident Fund	42,57,599		"	Advance For Equipments		
	Profession Tax	8,26,600			Aic Enterprises	5,29,560	
	Income Tax - Salary	1,74,64,000	2,38,95,578		Bioteck Solutions Pvt Ltd	12,25,000	
	Income Tax - General	2,01,145			Deluxe Industrial Gases	1,10,844	
"	Rental Advance Received				Gold Jaguars Lifts	8,72,000	
	Rental Advance Received		30,000		Lab Systems	6,80,300	
"	Other Advance		3,25,000		Physio X 10	1,14,000	
					Ss Ortho Tools	2,35,000	
					Staan Bio Med Engineering Pvt L	2,88,000	
					Toshvin Analytical Pvt Ltd	4,51,500	45,06,304
				"	Advance For Materials		
					Environ India	3,24,500	
					Hi Tech Bio Chemicals	7,57,570	
					Medveda Educare Pvt Ltd	11,70,000	22,52,070
				"	Advance To Contractors		
					Accreate Additive Labs Pvt Ltd		89,25,000
	Balance CF		64,85,85,850		Balance CF		53,92,75,036



Receipts	Amount Rs.	Amount Rs.	Payments	Amount Rs.	Amount Rs.
Balance BF		64,85,85,850	Balance BF		53,92,75,036
			" Fixed Assets		
			Medical Equipments	3,27,53,322	
			Xerox Machine	1,25,375	
			Electrical Equipments	11,26,432	
			Electrical Fittings	38,940	
			Computers	16,76,784	
			Softwares	23,88,320	
			Aluminum Partition	4,43,880	
			Furniture And Fittings	57,72,436	
			Camera	38,822	
			Library Books	57,79,226	
			Sports Materials	-	5,01,43,537
			" Closing Balances		
			Cash A/c	14,415	
			Canara Bank A/c - 2589	8,76,541	
			Canara Bank A/c - 2590	5,00,09,276	
			Canara Bank A/c - 2595	60,88,716	
			Canara Bank A/c - 5178	92,836	
			Canara Bank A/c : 4813	17,52,133	
			Canara Bank Esi Pf & Pt A/c -391	3,33,360	5,91,67,277
TOTAL		64,85,85,850	TOTAL		64,85,85,850

For BGS GLOBAL INSTITUTE OF MEDICAL SCIENCES



Authorised Signatory

Place : Bangalore

Date :

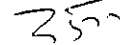
11 JAN 2021

Vide our report of even date attached.

For SUNDARESHA & ASSOCIATES

Chartered Accountants

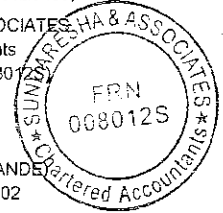
(Firm Registration No.008012S)



(CHAITANYA G DESHPANDE)

Membership No.230802

Partner

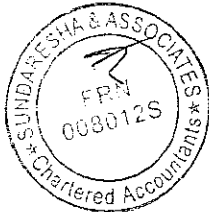


BGS GLOBAL INSTITUTE OF MEDICAL SCIENCES
A Unit of SRI ADICHUNCHANAGIRI SHIKSHANA TRUST ®

BGS Health & Education City
Uttarahalli Road, Adjacent to Abhiman Studio,
Kengeri, Bangalore - 560 060.

2 - Schedule of Advance For Materials/Equipments as on 31st March 2020

SI No	Particulars	Balance as on 01.04.2019	Paid during the year	Adjusted during the year	Balance as on 31.03.2020
1	Creative Books & Periodicals Pvt Ltd	52,15,053	-	52,15,053	-
2	Deemtech Systems India Pvt Ltd	35,000	-	35,000	-
3	Dhruva Enterprises	1,43,360	-	63,360	80,000 ✓
4	Hi Tech Bio Chemicals	2,15,350	7,57,570	2,15,350	7,57,570 ✓
5	Hicare Services Pvt Ltd	85,000	-	-	85,000 ✓
6	Hindustan Standards Bureau	45,000	-	45,000	-
7	Biotek Solutions Pvt Ltd	7,35,000	12,25,000	19,60,000	-
8	Derma India	5,75,000	-	5,75,000	-
9	Fujifilm Sonasite India Pvt Ltd	4,80,480	-	4,80,480	-
10	Gold Jaguars Lifts	2,85,000	8,72,000	-	11,57,000 ✓
11	Lazer Instrumentation Pvt Ltd	1,39,080	-	1,39,080	-
12	Lbc India	1,26,850	-	1,26,850	-
13	Novei Tech Inc	12,65,000	-	12,65,000	-
14	Olympus Medical Systems India Pvt Ltd	1,32,000	-	1,32,000	-
15	Philips India Ltd	39,75,000	-	39,75,000	-
16	Praveen Enterprises	25,000	-	-	25,000 ✓
17	Pika Medical Pvt Ltd	6,60,000	-	6,60,000	-
18	S S Enterprises	3,43,000	-	3,43,000	-
19	Sanghvi Associates	19,000	-	-	19,000 ✓
20	Shri Pharma Associates	9,35,000	-	9,35,000	-
21	Environ India	-	3,24,500	3,24,500	-
22	Medveda Educare Pvt Ltd	-	11,70,000	11,70,000	-
23	Physio X 10	-	1,14,000	1,14,000	-
24	Ss Ortho Tools	-	2,35,000	2,35,000	-
25	Staan Bio Med Engineering Pvt Ltd	-	2,88,000	2,88,000	-
26	Aic Enterprises	-	5,29,560	-	5,29,560 ✓
27	Deluxe Industrial Gases	-	1,10,944	-	1,10,944 ✓
28	Lab Systems	-	6,80,300	-	6,80,300 ✓
29	Toshvin Analytical Pvt Ltd	-	4,51,500	-	4,51,500 ✓
Total		1,54,34,173	67,58,374	1,82,96,673	38,95,874



For BGS GLOBAL INSTITUTE OF MEDICAL SCIENCES

Authorised Signatory

BGS GLOBAL INSTITUTE OF MEDICAL SCIENCES

A Unit of SRI ADICHUNCHANAGIRI SHIKSHANA TRUST ©

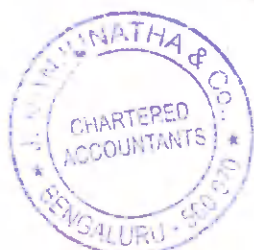
BGS Health & Education City

Uttarahalli Road, Adjacent to Abhiman Studio,

Kengeri, Bangalore - 560 060.

1 - SCHEDULE TO FIXED ASSETS & DEPRECIATION AS AN 31st March 2020

Sl. No.	Particulars	W.D.V as on 01.04.2019	Additions		Deletions	Total	Depreciation		W D V as on 31.03.2020
			>180 days	<180days			Rate	Amount	
I	Land & Buildings								
1	BGS Statue	95,560	-	-	-	95,560	5%	4,778	90,782
2	Interior Decoration	33,83,700	-	-	-	33,83,700	5%	1,69,185	32,14,515
II	Furniture & Fixtures								
3	Aluminum Partition	11,23,095	1,14,790	3,29,090	443880	15,66,975	10%	1,40,243	14,26,732
4	Furniture & Fixtures	7,02,91,574	46,46,598	11,25,838	5772436	7,60,64,010	10%	75,50,109	6,85,13,901
5	Electrical fittings	50,57,092	-	38,940	38940	50,96,032	10%	5,07,656	45,88,376
6	Mattresses and Pillows	3,14,757	-	-	6255256	3,14,757	10%	31,476	2,83,281
III	Equipments								
7	Electrical Equipments	28,75,206	4,89,822	6,36,610	1126432	40,01,638	15%	5,52,500	34,49,138
8	Air Conditioner	28,32,573	-	-	-	28,32,573	15%	4,24,886	24,07,687
9	Medical Equipments	11,83,36,153	3,27,53,322	-	32753322	15,10,89,475	15%	2,26,63,421	12,84,26,054
10	X- RAY Equipments	30,07,406	-	-	-	30,07,406	15%	4,51,111	25,56,295
11	Laundry Equipments	14,90,337	-	-	-	14,90,337	15%	2,23,551	12,66,786
12	Fire Fighting Equipments	2,11,956	-	-	-	2,11,956	15%	31,793	1,80,163
13	Office Equipments	1,30,971	-	-	-	1,30,971	15%	19,646	1,11,325
14	Sports Equipment	2,67,596	-	-	-	2,67,596	15%	40,139	2,27,456
15	Bio Metric Device	1,67,948	-	-	-	1,67,948	15%	25,192	1,42,755
IV	Teaching Aids								
16	Lab Equipments	67,04,077	-	-	-	67,04,077	15%	10,05,612	56,98,466
17	Teaching Aids	1,92,491	-	-	-	1,92,491	15%	28,874	1,63,618
18	Library Books	1,49,08,993	1,09,94,279	-	10994279	2,59,03,272	15%	38,85,491	2,20,17,781
19	Medical Moulds	3,37,307	-	-	-	3,37,307	15%	50,596	2,86,711
20	Microscopes	90,43,954	-	-	-	90,43,954	15%	13,56,593	76,87,361
21	Music Items	8,23,986	-	-	-	8,23,986	15%	1,23,598	7,00,388
22	Projector	19,18,963	-	-	-	19,18,963	15%	2,87,845	16,31,119
23	T.V tape Recorders	1,67,638	-	-	-	1,67,638	15%	25,146	1,42,492
V	Hostel Equipments								
24	Hostel Equipments	2,48,918	-	-	10994279	2,48,918	15%	37,338	2,11,580
VI	Plant & Machinery								
25	Plant & Machinery	96,862	-	-	-	96,862	15%	14,529	82,333
26	UPS System	13,44,551	-	-	-	13,44,551	15%	2,01,683	11,42,869
27	Camera	3,53,342	-	38,822	38822	3,92,164	15%	55,913	3,36,251
28	Xerox Machine	2,53,600	1,25,375	-	125375	3,78,975	15%	56,846	3,22,129
29	Lift	29,96,849	-	-	-	29,96,849	15%	4,49,527	25,47,322
30	RO Plant	6,82,806	-	-	-	6,82,806	15%	1,02,421	5,80,385
31	Water Purification	91,826	-	-	-	91,826	15%	13,774	78,052
32	Generators	6,38,936	-	-	-	6,38,936	15%	95,840	5,43,095
33	Intercom And Telephone Instruments	95,920	-	-	-	95,920	15%	14,388	81,532
34	Refrigerators	6,86,215	-	-	-	6,86,215	15%	1,02,932	5,83,283
35	Network Equipments	7,19,985	-	-	-	7,19,985	40%	2,87,994	4,31,991
36	Solar Equipments	4,558	-	-	-	4,558	40%	1,823	2,735
VII	Computers								
37	Computer	21,54,202	4,88,307	11,88,477	609154	38,30,986	40%	12,94,699	25,36,285
38	Printer	5,02,499	-	-	-	5,02,499	40%	2,00,999	3,01,499
39	Software	2,30,826	-	23,88,320	2388320	26,19,146	40%	5,69,994	20,49,152
VIII	Vehicles								
40	Car	13,64,751	-	-	-	13,64,751	15%	2,04,713	11,60,039
	TOTAL	25,61,49,978	4,96,12,493	57,46,097	-	31,15,08,568		4,33,04,854	26,82,03,713



BGS GLOBAL INSTITUTE OF MEDICAL SCIENCES
A UNIT OF SRI ADICHUNCHANAGIRI SHIKSHANA TRUST ®

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS FORMING PART OF
THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 31st MARCH 2020

BACKGROUND:

BGS GLOBAL INSTITUTE OF MEDICAL SCIENCES , A unit of SRI ADICHUNCHANAGIRI SHIKSHANA TRUST ® was set up with the objects of running educational institution.

ACCOUNTING POLICIES:

- 1 The financial statements have been prepared on the historical cost concept.
- 2 The Institutions follow Cash System of Accounting.
- 3 Fixed Assets are stated At Cost of Acquisition inclusive of Freight, Duties, Tax and incidental expenses. Donation received in kind in the form of gift of land is recognised at nominal value of registration cost incurred by the trust.
- 4 Depreciation is charged on written down value method at the rates specified in the Schedule to Fixed Assets & Depreciation. Depreciation on the assets brought to use during the year is charged at the applicable rate or at 50% of the applicable rate depending upon whether the asset is brought to use for a period exceeding 180 days or less than 180 days during the year. No depreciation is charged on the asset sold during the year.
- 5 Investments are stated at cost.

NOTES TO ACCOUNTS

- 1 As stated by the management, BGS GLOBAL INSTITUTE OF MEDICAL SCIENCES, A unit of SRI ADICHUNCHANAGIRI SHIKSHANA TRUST exist solely for the purpose of education and charitable purpose and no part of these activities are commercial/industrial/business in nature. Consequently, the Accounting Standards issued by the Institute of Chartered Accountants of India are not mandatory and hence not applicable.
- 2 Revenue Income/Expenses were verified with the bills, self-vouchers as per prevailing commercial practices and information and explanations furnished by the assessee and other relevant supporting documents.
- 3 Grants and Donations given to other Trusts which has approval U/s.12A of the Income Tax Act, 1961 are out of the current year income.
- 4 BGS GIMS Hospital is a part of BGS GLOBAL INSTITUTE OF MEDICAL SCIENCES (College). Certain Assets, liabilities and other resources are used interchangeably between College and Hospital. Management believes that it is not practicable to segregate the such assets, liabilities and expenses related to College and Hospital. Hence such expenses are accounted in College.
- 5 Income from college fees for the year is recognized on receipt basis. Provisional admission fee received for next academic year is shown as Advance fee received and considered as liability.
- 6 Advance Fee Consists of Rs.1,36,25,000/- pertaining to students transferred to Adichunchanagiri Institute of Medical Sciences(AIMS). The Advance need to be transferred to AIMS.



For BGS GLOBAL INSTITUTE OF
MEDICAL SCIENCES

Authorised Signatory

Place: Bangalore

Date :

11 JAN 2021

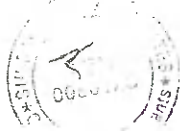
SRI ADICHUNCHANAGIRI SHIKSHANA TRUST

BGS Health & Education City
Uttarahalli Road, Adjacent to Ashwini Stadium,
Kengeri, Bangalore - 560 060

Schedule No. 1: Fixed Assets & Depreciation For the year ended 31st March 2020

19-20

Sl. No.	Particulars	W.D.V as on 01.04.2019	Additions		Deletions	Total	Depreciation		W.D.V as on 31.03.2020
			>180 days	<180 days			Rate	Amount	
I	Land								
1	Land	4,09,41,924	1,31,18,000			5,40,59,924	0%		5,40,59,924
2	Land At Gurugram		6,61,01,546	10,16,25,370		16,77,26,916	0%		16,77,26,916
II	Buildings								
3	Building - BGS Global Hospital	53,51,43,583				53,51,43,583	0%		53,51,43,583
4	Building - BGS Hospital	48,01,89,296				48,01,89,296	5%	2,40,09,465	45,61,79,831
5	Building-Ganesh Temple		36,89,671			36,89,671	5%	1,84,484	35,05,187
6	Building- SJBSAP Hostel		4,87,00,000	30,74,344		5,17,74,344	5%	25,11,859	4,92,62,485
7	Building - BGS GIMS	47,98,99,184				47,98,99,184	5%	2,39,94,959	45,59,04,225
8	Building - SJBIT College	52,34,30,179	22,09,500	11,99,000		52,68,38,679	5%	2,63,11,959	50,05,26,720
9	Building - SJBIT Hostel	22,37,69,786				22,37,69,786	5%	1,11,88,039	21,25,72,747
10	Building - BGS GIMS Hostel	8,10,94,396				8,10,94,396	5%	40,54,720	7,70,39,676
11	Building - BGS Guest	23,64,010				23,64,010	5%	1,18,201	22,45,809
12	Building - SJB Auditorium	3,63,07,570				3,63,07,570	5%	18,15,379	3,44,92,191
13	Building - SJB Stadium	16,68,475				16,68,475	5%	83,424	15,85,051
14	Building - Water Dam	20,16,798				20,16,798	5%	1,00,840	19,15,958
15	Building - BGSPS	10,82,05,730				10,82,05,730	5%	54,10,287	10,27,95,443
16	Building - SJBS CON	6,86,21,849				6,86,21,849	5%	34,31,092	6,51,90,757
17	Building- SJB SAP	20,91,05,984				20,91,05,984	5%	1,04,55,293	19,86,50,691
18	Building(WIP)- BGSIRS Library	7,61,28,379				7,61,28,379	5%	38,06,919	7,23,31,460
19	Building- STP Plant	76,93,498				76,93,498	5%	3,84,975	73,14,523
20	Medical Gas Line Systems- BGS GIMS Hospital	95,79,439				95,79,439	5%	4,78,972	91,00,467
21	Pumset & Borewells	4,81,768				4,81,768	5%	24,088	4,57,680
III	Furniture & Fixtures								
22	Furniture & Fixtures	49,58,912				49,58,912	10%	4,95,891	44,63,021
23	Electrical Fittings	31,70,345				31,70,345	10%	3,17,035	28,53,310
IV	Machinery								
24	Machinery	6,49,926				6,49,926	15%	97,489	5,52,437
25	Generator	15,91,883				15,91,883	15%	2,38,797	13,53,086
26	UPS Systems	5,30,164				5,30,164	15%	79,525	4,50,639
27	Electrical Equipments	42,71,636				42,71,636	15%	6,40,745	36,30,891
28	STP Equipment	23,19,116				23,19,116	15%	3,47,867	19,71,249
29	Medical Equipment	8,07,93,058				8,07,93,058	15%	1,21,18,959	6,86,74,099
30	Canteen Equipment	1,61,302				1,61,302	15%	24,195	1,37,107
31	Office Equipment	18,707				18,707	15%	2,506	16,201
V	Plant								
32	Lift	27,16,581				27,16,581	15%	4,07,487	23,09,094
33	Elevator- (BGS GIMS Hospital)	90,41,875				90,41,875	15%	13,56,281	76,85,594
34	Air Conditioner	63,20,729				63,20,729	15%	9,48,109	53,72,620
35	Intercom Systems	6,30,752				6,30,752	15%	94,813	5,36,139
36	Fire Fighting Equipments	3,51,504				3,51,504	15%	52,728	2,98,776
37	Projector	45,71,566				45,71,566	15%	6,85,735	38,85,831
VI	Vehicles								
38	Buses	5,72,947				5,72,947	15%	85,942	4,87,005
39	Car	31,52,140			80,000	30,72,140	15%	4,60,821	26,11,319
VII	Plant								
40	Solar Equipment	1				1	40%	-	1
VIII	Computers								
41	Computer	5				5	40%	2	3
42	HP Servers	403				403	40%	161	242
IX	WIP								
	Building - BGSIAS			10,32,00,000		10,32,00,000	-	-	10,32,00,000
	Building - BGSIRS Library			45,86,670		45,86,670	-	-	45,86,670
	Building(WIP)-SJB Nursing Hostel		7,50,00,000	4,56,51,733		12,06,51,733	-	-	12,06,51,733
	TOTAL	3,01,24,68,500	20,88,18,717	25,93,37,117	80,000	3,48,05,44,334		13,68,19,647	3,34,37,24,687



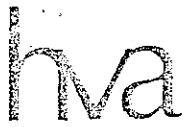
For SRI ADICHUNCHANAGIRI SHIKSHANA TRUST

[Signature]
Authorised Signatory

copy
Manager



** CA*



HARISH VASANTH & ASSOCIATES
CHARTERED ACCOUNTANTS

No 218, J P Royale,
5th Floor (501),
Sampige Road,
Malleshwaram,
Bengaluru - 560 003

GMS - 2020-21

INDEPENDENT AUDITOR'S REPORT

To
The Board of Trustees
SRI ADHICHUNCHANGIRI SHIKSHANA TRUST®
BGS Global Institute of Medical Sciences, Kengeri.

We have audited the accompanying financial statements of BGS Global Institute of Medical Sciences, Kengeri, A Unit of Sri Adichunchanagiri Shikshana Trust® ("the Trust"), which comprise the Balance Sheet as at March 31, 2021, the Statement of Income and Expenditure and Receipts and Payments Account for the year then ended 31st March 2021.

Opinion

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Trust as at March 31, 2021, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis of 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 Trust 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.

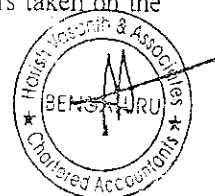
Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs and results of operations of the Trust in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Trust'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 Trust or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Trust'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.



An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Trust's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

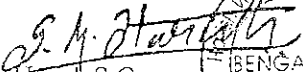
Report on other Legal and Regulatory Requirements

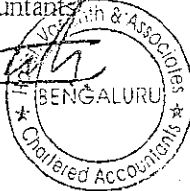
We report that:

- a. we have obtained all the information and explanations which to the best of our knowledge and belief very necessary for the purpose of our audit;
- b. In our opinion, proper books of account as required by the law have been kept by the Trust so far as appears from our examination of those books;
- c. The Financial Statements dealt with by this report are in agreement with the books of accounts;

For Harish Vasanth & Associates

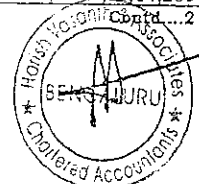
Chartered Accountants


Harish S G
Partner
M No: 218217
Date: 15th February 2022
Place: Bengaluru



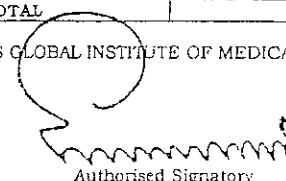
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

RECEIPTS	AMOUNT(R)	AMOUNT(R)	PAYMENTS	AMOUNT(R)	AMOUNT(R)
To OPENING BALANCES			By ESTABLISHMENT EXPENSES		
Cash A/c	14,415		ESI Contribution	16,30,748	
Canara Bank A/c - 2589	8,76,541		Provident Fund	43,32,045	
Canara Bank A/c - 2590	5,00,09,276		Interns Stupend A/c	82,33,825	
Canara Bank A/c - 5178	92,836		Salary and Allowances	28,67,01,820	30,08,98,438
Canara Bank A/c - 4813	17,32,133				
Canara Bank A/c - 2595	60,88,716		" ADMINISTRATIVE EXPENSES		
Canara Bank A/c - 3915	3,33,360	5,91,67,277	Consultation Charges	16,41,000	
" TUITION & OTHER FEE			Electricity Charges	2,28,31,119	
Admission Fee	7,04,724		E-ids Filing Charges	21,090	
Alumni Ass.	20,06,950		Exam Remuneration	7,48,489	
Application Fee	14,78,000		Examination Expenses	4,17,527	
Certificate Fee	9,100		Inspection Expenses	6,040	
Cultural Activities Fee	30,79,500		Admin Exp	18,054	
Fee Fine	2,14,575		Miscellaneous Expenses	36,008	
Graduation Day	29,32,000		Office Maintenance	67,020	
Health Insurance	4,03,850		Transportation Charges	3,85,875	
Helinet & E-services	41,97,750		Postage And Courier Charges	1,356	
Identity Card Fee	77,900		Printing And Stationery	5,86,441	
Internal Assessment Fee	22,84,650		Rent Paid For Staff Qua.	3,93,474	
Kstbf/ksswf	1,28,400		Telephone Charges	1,47,621	
Library	53,75,500		Travelling And Conveyance	38,225	
Lab Fee	50,36,300		Water Charges	1,33,687	2,74,73,026
Lab Upgradation Fee	43,48,200		" DEPARTMENTAL MAINTENANCE		
Hostel Fee	75,900		Lab Consumables		33,62,445
Magazine Fee	10,66,600		" UNIVERSITY FEE		
Transportation Fee	64,26,850		Admission Fee Paid	6,81,750	
Medical Exam Fee	6,36,800		Affiliation Fee Paid	28,12,000	
Others	36,76,515		Application/entry Fee Paid	1,000	
Progress Report Fee	12,77,000		Examination Fee Paid	39,50,810	
Records Fee	4,84,090		Registration Fee Paid	1,31,066	
Sports Fee	6,74,500		Renewal Fee Paid	7,245	
Sports Welfare Fund	200		University / Board Fees	1,03,500	76,87,371
Tuition Fee	56,35,15,788		" FINANCIAL CHARGES		
Welfare Associations	83,200		Bank Charges		15,585
Youth Red Cross Wing	1,44,400	61,03,39,242	" RATES AND TAXES		
" UNIVERSITY FEE COLLECTION			Professional Tax (institution)	2,500	
Exam Fee	36,17,230		Property Tax	45,15,768	45,18,268
Rguhs-admission Fee	5,14,094		" REPAIRS AND MAINTENANCE		
Rguhs-helinet & E-services	6,000		Annual Maintenance(amc)	15,50,709	
Rguhs-reg Fee	3,000		Machinery Repairs And Maintenance	1,91,287	
Rguhs-swif	600		Building Maintenance	34,37,197	
Rguhs-sports Fee	17,04,400	58,45,324	Computer Maintenance	37,720	
" SALE OF STUDENT MATERIALS			Electrical Maintenance	8,01,564	
Book Fee		12,19,705	House Keeping Charges	17,58,432	
" DONATIONS RECEIVED			House Keeping Materials	2,91,917	
Other Income		6,85,860	Lab Maintenance	75,094	
" RENTAL INCOME			Security Service Charges	8,79,219	
Auditorium Rent Received	1,10,500		Other Repairs And Maintenance	5,10,939	95,34,078
Rent Received	11,59,003	12,69,503	" VEHICLE MAINTENANCE		
GENERAL INCOME			Fuel For Vehicle	10,30,980	
Alumni	66,430		Vehicle Insurance	1,20,709	
Exam Remuneration Received	12,26,936		Vehicle Repair Charges	1,63,707	13,15,396
Cme Registration Fee	49,000		" GENERAL EXPENSES		
Internship Fee	2,000		Mbbs 1st Years Books		10,09,652
Lab Income	84,37,248				
Student Training Charges (income)	16,000				
Students Training	7,89,000				
Mess Charges Received	2,86,200				
Miscellaneous Income	1,33,336				
Records & Books Fee	5,670	1,10,11,820			
" INTEREST RECEIVED					
Interest On Sb		30,46,570			
BALANCE C/F		69,25,85,302	BALANCE C/F		85,58,14,259



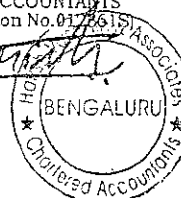
BALANCE B/F		69,25,85,302	BALANCE B/F		35,58,14,259
" ADVANCE FOR EQUIPMENTS			" STUDENTS ACTIVITIES EXPENSES		
Aic Enterprises	5,29,560		Function Expenses	3,17,225	
Lab Systems	6,80,300		Internet/website Charges	3,76,128	
Toshvin Analytical Pvt Ltd	4,51,500	16,61,360	Medical Expenses	31,223	
" ADVANCE FOR MATERIALS			Magazines Journals & News Papers	13,890	
Hi Tech Bio Chemicals	7,57,570		Pooja Expenses	26,540	
Karthik Biomedix	2,83,000	10,40,570	Sports Expenses	18,000	
" ADVANCE TO CONTRACTORS			Software - Online Class Support Charge	38,97,540	
Accreate Additive Labs Pvt Ltd	89,25,000		Student Data Management Exp	47,250	
Global Quality Training & Assessors	5,00,000		Students Uniforms/id Card	5,670	47,33,466
Niranjan K	62,500	94,87,500	" ADVANCE FOR EQUIPMENTS		
" DEPOSITS RECEIVED			Rakshafire & Safety Pvt Ltd		11,95,000
Deposit- Staff Quarters		2,500	" ADVANCE FOR MATERIALS		
" FEE ADVANCES / DEPOSITS			Karthik Biomedix	2,83,000	
Advance/deposit		15,04,17,845	Srit Infosystems Pvt Ltd	4,40,000	7,23,000
" ADVANCES RECEIVED (LIABILITY)			" ADVANCE TO CONTRACTORS		
Advance Received	11,13,600		Cns Infotech	6,12,000	
Bgs Allied Science Fee	5,000		Global Quality Training & Assessors Pvt	7,00,000	
Hostel Fee Collection	12,25,500		Niranjan K	62,500	
Nursing Fee Collection	1,25,000		Rotary Foundation	39,00,000	52,74,500
Research Activity	7,53,495		" FEE ADVANCES / DEPOSITS		
Scholarship	6,26,106	38,48,701	Advance/deposit		14,22,06,324
" RENTAL ADVANCE RECEIVED			" ADVANCES RECEIVED (LIABILITY)		
Rental Advance Received		62,500	Advance Received	10,00,000	
INTRA-TRUST RECEIPTS			Bgs Allied Science Fee	5,000	
Bgs Gims Hospital	2,05,27,403		Hostel Fee Collection	12,25,500	
Bgs Gims Hostel	1,60,96,119		Nursing Fee Collection	1,25,000	
Bgs Global Institute Of Allied Health	50,00,000		Research Activity	9,85,149	
Sac Shikshana Trust(r)- Kengeri	1,96,27,544		Scholarship	9,36,353	42,77,002
Sjbit- Kengeri	1,00,00,000	7,12,51,066	" INTRA-TRUST PAYMENTS		
" STATUTORY LIABILITIES			SACST- Kengeri	16,69,85,096	
Salary Recovery - E S I	3,91,383		Bgs Global Institute Of Allied Health Sci	2,700	
Salary Recovery - Lic	8,62,414		Rotary Bgs Global Hospital	1,77,606	16,71,65,402
Salary Recovery - P F	38,96,802		" STATUTORY LIABILITIES		
Salary Recovery - P T	9,26,800		Salary Recovery - E S I	3,91,383	
Salary Recovery - T D S	1,79,73,500		Salary Recovery - Lic	8,62,414	
T D S (general) Recovery	9,55,359	2,50,06,258	Salary Recovery - P F	38,96,802	
			Salary Recovery - P T	9,26,800	
			Salary Recovery - T D S	1,79,73,500	
			T D S (general) Recovery	9,55,359	2,50,06,258
			" DEPOSIT MADE		
			Sri Maruthi Service Station		2,00,000
			" FIXED ASSETS		
			(As per Schedule-1)		2,42,88,507
			" CLOSING BALANCES		
			Cash A/c	3,851	
			Canara Bank A/c - 2589	36,26,921	
			Canara Bank A/c - 2590	20,29,88,892	
			Canara Bank A/c - 5178	95,661	
			Canara Bank A/c - 4813	15,81,776	
			Canara Bank A/c - 2595	1,59,27,788	
			Canara Bank A/c - 3915	2,54,995	22,44,79,884
TOTAL		95,53,63,602	TOTAL		95,53,63,602

For BGS GLOBAL INSTITUTE OF MEDICAL SCIENCES


 Authorised Signatory

 Place : Bangalore
 Date : 28.01.2022

 As per our report of even date annexed
 For Harish Vasanth & Associates
 CHARTERED ACCOUNTANTS
 (Firm Registration No.0172615)

 Harish S G
 Partner
 M No : 218217


BGS GLOBAL INSTITUTE OF MEDICAL SCIENCES
A Unit of SRI ADICHUNCHANAGIRI SHIKSHANA TRUST @
EGS Health & Education City
Uttarahalli Road, Adjacent to Abhiman Studio,
Kengeri, Bangalore - 560 060.

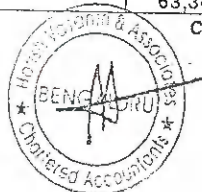
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

EXPENDITURE	AMOUNT(₹)	AMOUNT(₹)	INCOME	AMOUNT(₹)	AMOUNT(₹)
To ESTABLISHMENT EXPENSES			By TUITION & OTHER FEE		
ESI Contribution	16,30,748		Admission Fee	7,04,724	
Provident Fund	43,32,045		Alumni Ass.	20,06,950	
Interns Stipend A/c	82,33,825		Application Fee	14,78,000	
Salary and Allowances	28,67,01,820	30,08,98,438	Certificate Fee	9,100	
" ADMINISTRATIVE EXPENSES			Cultural Activities Fee	30,79,500	
Consultation Charges	16,41,000		Fee Fine	2,14,575	
Electricity Charges	2,28,31,119		Graduation Day	29,32,000	
E-tds Filing Charges	21,090		Health Insurance	4,03,850	
Exam Remuneration	7,48,489		Helinet & E-services	41,97,750	
Examination Expenses	4,17,527		Identity Card Fee	77,900	
Inspection Expenses	6,040		Internal Assessment Fee	22,84,650	
Admin Exp	18,054		Kstbf/ksswf	1,28,400	
Miscellaneous Expenses	36,008		Library	53,75,500	
Office Maintenance	67,020		Lab Fee	50,36,300	
Transportation Charges	3,85,875		Lab Upgradation Fee	43,48,200	
Postage And Courier Charges	1,356		Hostel Fee	75,900	
Printing And Stationery	5,86,441		Magazine Fee	10,66,600	
Rent Paid For Staff Qua.	3,93,474		Transportation Fee	64,26,850	
Telephone Charges	1,47,621		Medical Exam Fee	6,36,800	
Travelling And Conveyance	38,225		Others	36,76,515	
Water Charges	1,33,687	2,74,73,026	Progress Report Fee	12,77,000	
" ARTMENTAL MAINTENANCE			Records Fee	4,84,090	
Lab Consumables		Academic Support	Sports Fee	6,74,500	
		33,62,445	Sports Welfare Fund	200	
" UNIVERSITY FEE			Tuition Fee	56,35,15,788	
Admission Fee Paid	6,81,758		Welfare Associations	83,200	
Affiliation Fee Paid	28,12,009		Youth Red Cross Wing	1,44,400	61,03,39,242
Application/entry Fee Paid	1,000		" UNIVERSITY FEE COLLECTION		
Examination Fee Paid	39,50,810		Exam Fee	36,17,238	
Registration Fee Paid	1,31,066		Rguhs-admission Fee	5,14,094	
Renewal Fee Paid	7,245		Rguhs-sports Fee	17,04,400	58,45,324
University / Board Fees	1,03,500	76,87,371	" SALE OF STUDENT MATERIALS		
" FINANCIAL CHARGES			Book Fee		12,19,705
Bank Charges		15,585	" DONATIONS RECEIVED		
" RATES AND TAXES			Other Income		6,85,860
Professional Tax (institution)	2,500		" RENTAL INCOME		
Property Tax	45,15,768	45,18,268	Auditorium Rent Received	1,10,500	
" REPAIRS AND MAINTENANCE			Rent Received	11,59,003	12,69,503
Annual Maintenance(amc)	15,50,709		" GENERAL INCOME		
Machinery Repairs And Maintenance	1,91,287		Alumni	66,430	
Building Maintenance	34,37,197		Exam Remuneration Received	12,26,936	
Computer Maintenance	37,720		Cme Registration Fee	49,000	
Electrical Maintenance	8,01,564		Internship Fee	2,000	
House Keeping Charges	17,58,432		Lab Income	84,37,248	
House Keeping Materials	2,91,917		Student Training Charges (income)	16,000	
Lab Maintenance	75,094		Students Training	7,89,009	
Security Service Charges	8,79,219		Mess Charges Received	2,86,200	
Other Repairs And Maintenance	5,10,939	95,34,078	Miscellaneous Income	1,33,336	
" VEHICLE MAINTENANCE			Records & Books Fee	5,670	1,10,11,820
Fuel For Vehicle	10,30,980		" INTEREST RECEIVED		
Vehicle Insurance	1,20,709		Interest On Sb		30,46,570
Vehicle Repair Charges	1,63,707	13,15,396			
" GENERAL EXPENSES					
Mbbs 1st Years Books		10,09,652			
BALANCE C/F		35,58,14,259	BALANCE C/F		63,34,18,024

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Manager

CA



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BALANCE B/F		35,58,14,259	BALANCE B/F		63,34,18,024
STUDENTS ACTIVITIES EXPENSES					
Function Expenses	3,17,225		Academic Support 51961916		
Internet/website Charges	3,76,128				
Medical Expenses	31,223				
Magazines Journals & News Papers	13,890				
Pooja Expenses	26,540				
Sports Expenses	18,000				
Software - Online Class Support Charge	38,97,540				
Student Data Management Exp	47,250				
Students Uniforms/id Card	5,670	47,33,466			
" DEPRECIATION		4,09,53,762			
" EXCESS OF INCOME OVER EXPENDITURE		23,19,16,538			
TOTAL		63,34,18,024	TOTAL		63,34,18,024

For BGS GLOBAL INSTITUTE OF MEDICAL SCIENCES

Authorised Signatory

As per our report of even date annexed

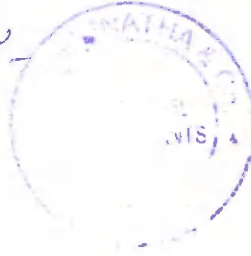
For Harish Vasanth & Associates

CHARTERED ACCOUNTANTS

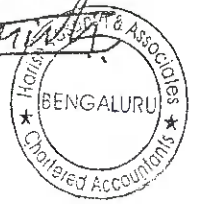
(Firm Registration No.012361S)

Place : Bangalore
Date : 28.01.2022

Copy
Harish



Harish S G
Partner
M No : 218217



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BGS GLOBAL INSTITUTE OF MEDICAL SCIENCES
A Unit of SRI ADICHUNCHANAGIRI SHIKSHANA TRUST @
BGS Health & Education City
Uttarahalli Road, Adjacent to Abhiman Studio,
Kengeri, Bangalore - 560 060.

BALANCE SHEET AS ON 31ST MARCH, 2021

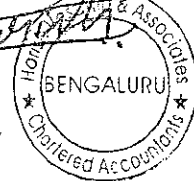
LIABILITIES	AMOUNT(₹)	AMOUNT(₹)	ASSETS	AMOUNT(₹)	AMOUNT(₹)
CORPUS FUND			FIXED ASSETS		25,15,38,459
Opening Balance	29,44,29,322		(As per Schedule - 1)		
Add : Excess of Income Over Expenditure	23,19,16,538		CURRENT ASSETS		
	52,63,45,860		Deposit Income Tax Dept.	5,77,560	
Add: INTRA TRUST RECEIPTS			Sri Maruthi Service Station	2,00,000	
Bgs Gims Hospital	2,05,27,403		Electricity Deposit	6,26,630	
Bgs Gims Hostel	1,60,96,119		Rental Deposit	2,14,000	16,18,190
Bgs Global Institute Of Allied Health	50,00,000				
Sac Shikshana Trust(r)- Kengeri	1,96,27,544		ADVANCES		
Sjbit- Kengeri	1,00,00,000		(As per Schedule - 2)		78,23,944
	7,12,51,066		CASH AND BANK BALANCES		
Less: INTRA TRUST PAYMENTS			Cash A/c	3,851	
SACST- Kengeri	16,69,85,096		Canara Bank A/c - 2589	36,26,921	
Bgs Global Institute Of Allied Health	2,700		Canara Bank A/c - 2590	20,29,88,892	
Rotary Bgs Global Hospital	1,77,606		Canara Bank A/c - 5178	95,661	
	16,71,65,402	43,04,31,524	Canara Bank A/c - 4813	15,81,776	
FIXED ADVANCE/DEPOSITS			Canara Bank A/c - 2595	1,59,27,788	
Opening balance	4,47,41,500		Canara Bank A/c - 3915	2,54,995	22,44,79,884
Add: Receipts during the year	15,04,17,845				
Less: Adjusted during the year	14,22,06,324	5,29,53,021			
SCHOLARSHIP					
Opening Balance	4,78,718				
Add: Receipts during the year	6,26,106				
Less: Refund during the year	9,36,353	1,68,471			
Hillside College deposit		50,000			
Advance Received		1,23,600			
Research Activity - Grant		11,58,860			
Deposite - Staff Quarters		1,57,500			
Rental Advance Received		92,500			
Other Advance		3,25,000			
TOTAL		48,54,60,477	TOTAL		48,54,60,477

For BGS GLOBAL INSTITUTE OF MEDICAL SCIENCES

Authorized Signatory

As per our report of even date annexed
For Harish Vasanth & Associates
CHARTERED ACCOUNTANTS
(Firm Registration No. 012361S)

Harish S G
Partner
M No : 218217



Place : Bangalore
Date : 28.01.2022

BGS GLOBAL INSTITUTE OF MEDICAL SCIENCES
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BGS Health & Education City
Uttarahalli Road, Adjacent to Abhinav Studio,
Kengeri, Bangalore - 560 060.

SCHEDULE TO FIXED ASSETS & DEPRECIATION AS AN 31ST MARCH 2021

Sl. No.	Particulars	W.D.V as on 01.04.2020	Additions		Deletions	Total	Depreciation		W D V as on 31.03.2021
			>180 days	<180days			Rate	Amount	
I	Land & Buildings								
1	BGS Statue	90,782			-	90,782	5%	4,539	86,243
2	Interior Decoration	32,14,515			-	32,14,515	5%	1,60,726	30,53,789
II	Furniture & Fixtures								
3	Aluminum Partition	14,26,732	76,959	1,60,440	234399	16,64,131	10%	1,58,391	15,05,740
4	Furniture & Fixtures	6,85,13,901	11,57,580	5,74,896	1732446	7,02,46,377	10%	69,95,893	6,32,50,484
5	Electrical fittings	45,88,376	1,03,456		103456	46,91,832	10%	4,69,183	42,22,649
6	Mattresses and Pillows	2,83,281	2,93,265		293265	5,76,546	10%	57,655	5,18,891
						2366596			
III	Equipments								
7	Electrical Equipments	34,49,138	85,526		85526	35,34,664	15%	5,30,200	30,04,464
8	Air Conditioner	24,07,687	5,95,063	2,47,440	842503	32,50,190	15%	4,68,971	27,81,220
9	Medical Equipments	12,84,26,054	1,98,70,367	4,31,131	20301498	14,87,27,552	15%	2,22,76,798	12,64,50,754
10	X- RAY Equipments	25,56,295				25,56,295	15%	3,83,444	21,72,851
11	Laundry Equipments	12,66,786				12,66,786	15%	1,90,018	10,76,768
12	Fire Fighting Equipments	1,80,163				1,80,163	15%	27,024	1,53,139
13	Office Equipments	1,11,325		45,930	45930	1,57,255	15%	20,144	1,37,112
14	Sports Equipment	2,27,456				2,27,456	15%	34,118	1,93,338
15	Bio Metric Device	1,42,755				1,42,755	15%	21,413	1,21,342
						212755			
IV	Teaching Aids								
16	Lab Equipments	56,98,466				56,98,466	15%	8,54,770	48,43,696
17	Teaching Aids	1,63,618				1,63,618	15%	24,543	1,39,075
18	Library Books	2,20,17,781	1,03,853		103853	2,21,21,634	15%	33,18,245	1,88,03,389
19	Medical Moulds	2,86,711				2,86,711	15%	43,007	2,43,704
20	Microscopes	76,87,361				76,87,361	15%	11,53,104	65,34,257
21	Music Items	7,00,388				7,00,388	15%	1,05,058	5,95,330
22	Projector	16,31,119				16,31,119	15%	2,44,668	13,86,451
23	T.V tape Recorders	1,42,492				1,42,492	15%	21,374	1,21,118
						103853			
V	Hostel Equipments								
24	Hostel Equipments	2,11,580				2,11,580	15%	31,737	1,79,843
VI	Plant & Machinery								
25	Plant & Machinery	82,333				82,333	15%	12,350	69,983
26	UPS System	11,42,869				11,42,869	15%	1,71,430	9,71,439
27	Camera	3,36,251		1,65,579	165579	5,01,830	15%	62,856	4,38,974
28	Xerox Machine	3,22,129				3,22,129	15%	48,319	2,73,810
29	Lift	25,47,322				25,47,322	15%	3,82,098	21,65,224
30	RO Plant	5,80,385				5,80,385	15%	87,058	4,93,327
31	Water Purification	78,052				78,052	15%	11,708	66,344
32	Generators	5,43,095				5,43,095	15%	81,464	4,61,631
33	Intercom And Telephone	81,532	13,500		13500	95,032	15%	14,255	80,777
34	Refrigerators	5,83,283		74,000	74000	6,57,283	15%	93,042	5,64,241
35	Network Equipments	4,31,991				4,31,991	40%	1,72,796	2,59,195
36	Solar Equipments	2,735				2,735	40%	1,094	1,641
						253079			
VII	Computers								
37	Computer	25,36,285	1,32,050	39,000	171050	27,07,335	40%	10,75,134	16,32,201
38	Printer	3,01,499	35,872		35872	3,37,371	40%	1,34,948	2,02,423
39	Software	20,49,152		82,600	82600	21,31,752	40%	8,36,181	12,95,571
VIII	Vehicles								
40	Car	11,60,039				11,60,039	15%	1,74,006	9,86,033
						289522			
	TOTAL	26,82,03,714	2,24,67,491	18,21,016	-	29,24,92,221		4,09,53,762	25,15,38,459

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Kengeri, Bangalore - 560 060.

2- schedule of Advance For Materials/Equipments/ Contractors as on 31st March 2021

Sl No	Particulars	Balance as on 01.04.2020	Paid During the year	Adjusted During the Year	Balance as on 31.03.2021
1	Dhruva Enterprises	80,000			80,000
2	Hi Tech Bio Chemicals	7,57,570		7,57,570	-
3	Hicare Services Pvt Ltd	85,000			85,000
4	Gold Jaguars Lifts	11,57,000			11,57,000
5	Praveen Enterprises	25,000			25,000
6	Sanghvi Associates	19,000			19,000
7	Aic Enterprises	5,29,560		5,29,560	-
8	Deluxe Industrial Gases	1,10,944			1,10,944
9	Lab Systems	6,80,300		6,80,300	-
10	Toshvin Analytical Pvt LTD	4,51,500		4,51,500	-
11	Accreate Additive Labs Pvt Ltd	89,25,000		89,25,000	-
12	Rakshafire & Safety Pvt Ltd	-	11,95,000		11,95,000
13	Karthik Biomedix	-	2,83,000	2,83,000	-
14	Srit Infosystems Pvt Ltd	-	4,40,000		4,40,000
15	Cns Infotech	-	6,12,000		6,12,000
16	Global Quality Training & Assessors	-	7,00,000	5,00,000	2,00,000
17	Niranjan K	-	62,500	62,500	-
18	Rotary Foundation	-	39,00,000		39,00,000
	TOTAL	1,28,20,874	71,92,500	1,21,89,430	78,23,944

20-21

Schedule No. 1: Fixed Assets & Depreciation For the year ended 31st March 2021

Sl. No.	Particulars	W.D.V as on 01.04.2020	Additions		Deletions	Total	Depreciation		W.D.V as on 31.03.2021
			>180 days	<180 days			Rate	Amount	
I	Land								
1	Land	5,40,59,924	12,54,536	-	-	5,53,14,460	0%	-	5,53,14,460
2	Land - Gurugram	16,77,26,916	-	-	-	16,77,26,916	0%	-	16,77,26,916
II	Buildings								
3	Building - BGS Global Hospital	53,51,43,583	-	-	-	53,51,43,583	5%	2,67,57,179	50,83,86,404
4	Building - BGS GIMS Hospital	45,81,78,631	38,85,930	-	-	46,01,65,731	5%	2,30,08,287	43,71,57,444
5	Building - BGS GIMS	45,59,04,225	-	-	-	45,59,04,225	5%	2,27,95,211	43,31,09,014
6	Building - SJB IT	50,05,28,720	17,45,000	-	-	50,22,71,720	5%	2,51,13,585	47,71,58,134
7	Building - SJB SAP	19,86,50,685	-	-	-	19,86,50,685	5%	99,32,534	18,87,18,151
8	Building - SJB SAP Hostel	4,92,62,485	-	-	-	4,92,62,485	5%	24,63,124	4,67,99,361
9	Building - BGS GIMS Hostel	7,70,39,676	-	-	-	7,70,39,676	5%	38,61,984	7,31,87,692
10	Building - BGS Guest	22,45,809	-	-	-	22,45,809	5%	1,12,290	21,33,519
11	Building - SJB Auditorium	3,44,82,191	-	-	-	3,44,82,191	5%	17,24,510	3,27,67,681
12	Building - SJB Stadium	15,85,051	49,00,000	-	-	64,85,051	6%	3,24,253	61,60,798
13	Building - Water Dam	19,15,958	-	-	-	19,15,958	6%	95,798	18,20,160
14	Building - BGSPS	10,27,95,443	-	-	-	10,27,95,443	5%	51,39,772	9,76,55,671
15	Building - SJB CON	6,51,93,757	-	-	-	6,51,93,757	5%	32,59,538	6,19,31,219
16	Building - Ganesha Temple	35,05,187	-	-	-	35,05,187	5%	1,75,259	33,29,928
17	Building-BGSIAS	-	16,10,73,640	-	-	16,10,73,640	5%	80,53,682	15,30,19,958
18	Medical Gas Line Systems- BGSGIMS Hospital	91,00,487	-	-	-	91,00,487	5%	4,55,023	86,45,464
19	Purifier & Borewell	4,57,680	-	-	-	4,57,680	5%	22,884	4,34,796
20	Building - BGS GIMS Sump & OH Tank	-	69,79,000	-	-	69,79,000	5%	2,99,950	66,79,050
21	Building - BGS IRS Library	7,23,31,460	-	-	-	7,23,31,460	5%	36,16,573	6,87,14,887
22	Building - SJB IT Hostel	21,25,72,747	-	-	-	21,25,72,747	5%	1,06,28,637	20,19,44,110
23	Building - STP Plant	73,14,523	-	-	-	73,14,523	5%	3,65,726	69,48,797
24	Building - SJB IT Nursing Hostel	-	16,91,71,451	-	-	16,91,71,451	5%	84,58,573	16,07,12,878
III	Furniture & Fixtures								
25	Furniture & Fixtures	44,61,221	-	-	-	44,61,221	10%	4,46,122	40,15,099
26	Electrical Fittings	28,53,310	-	-	-	28,53,310	10%	2,85,331	25,67,979
IV	Machinery								
27	Machinery	5,52,437	-	-	-	5,52,437	15%	82,866	4,69,571
28	Generator	13,53,186	-	-	-	13,53,186	15%	2,02,978	11,50,208
29	UPS Systems	4,50,639	-	-	-	4,50,639	15%	67,596	3,83,043
30	Electrical Equipments	36,30,891	-	-	-	36,30,891	15%	5,44,634	30,86,257
31	STP Equipments	19,71,249	-	-	-	19,71,249	15%	2,95,687	16,75,562
32	Medical Equipment	6,86,74,099	-	-	-	6,86,74,099	15%	1,03,01,115	5,83,72,984
33	Canteen Equipment	1,37,107	-	-	-	1,37,107	15%	20,566	1,16,541
34	Office Equipment	14,201	-	-	-	14,201	15%	2,130	12,071
V	Plant								
35	Lift	23,09,094	-	-	-	23,09,094	15%	3,46,354	19,62,730
36	Elevator (BGS GIMS Hospital)	76,85,594	-	-	-	76,85,594	15%	11,52,838	65,32,756
37	Air Conditioner	53,72,620	-	-	-	53,72,620	15%	8,05,893	45,66,727
38	Intercom Systems	5,36,139	-	-	-	5,36,139	15%	80,421	4,55,718
39	Fire Fighting Equipments	2,98,778	-	-	-	2,98,778	15%	44,617	2,54,161
40	LED Projector	38,85,831	-	-	-	38,85,831	15%	5,82,875	33,02,956
VI	Vehicles								
41	Buses	4,87,005	-	-	-	4,87,005	15%	73,051	4,13,954
42	Car	26,11,319	-	-	-	26,11,319	15%	3,91,698	22,19,621
VII	Plant								
43	Solar Equipment	1	-	-	-	1	40%	-	1
VIII	Plant								
44	Computer	3	-	-	-	3	40%	1	2
45	HP Servers	242	-	-	-	242	40%	97	145
IX	Building - BGS GIMS Library	-	-	2,01,21,127	-	2,01,21,127	-	-	2,01,21,127
46	Building - BGS GIMS Block	-	-	63,959	-	63,959	-	-	63,959
47	Building - BGS IAS	10,32,00,000	3,00,00,000	-	13,32,00,000	-	-	-	-
48	Building - BGS IRS Library	45,86,670	-	-	-	45,86,670	-	-	45,86,670
49	Building - SJB Nursing Hostel	12,06,51,733	2,00,00,000	1,98,33,850	15,67,85,583	-	-	-	37,16,000
	TOTAL	3,34,37,24,687	39,81,09,527	4,00,18,856	28,99,68,593	3,49,18,83,577		17,23,60,554	3,31,95,03,023

For SRI ADICHUNCHANAGIRI SHIKSHANA TRUST @

Authorised Signatory



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Manjunath

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PROVISIONAL RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

RECEIPTS	AMOUNT(₹)	AMOUNT(₹)	PAYMENTS	AMOUNT(₹)	AMOUNT(₹)
To OPENING BALANCES			By ESTABLISHMENT EXPENSES		
Cash A/c	3,851		ESI Contribution	17,64,340	
Canara Bank A/c - 2589	36,26,921		Provident Fund	44,70,380	
Canara Bank A/c - 2590	20,29,88,892		Interns Stipend A/c	2,28,67,980	
Canara Bank A/c - 5178	95,661		Salary and Allowances	31,63,82,986	34,54,85,686
Canara Bank A/c - 4813	15,81,776				
Canara Bank A/c - 2595	1,59,27,788		" ADMINISTRATIVE EXPENSES		
Canara Bank A/c -3915	2,54,995	22,44,79,884	Consultation Charges	8,50,000	
			Electricity Charges	1,85,01,574	
" TUITION & OTHER FEE			E-tds Filing Charges	20,860	
Admission Fee	6,03,500		Covid-19 Incentive	24,05,066	
Alumni Ass.	10,95,750		Examination Expenses	29,30,266	
Application Fee	11,71,500		Inspection Expenses	1,04,900	
Certificate Fee	8,850		Advertisement Charges	1,77,000	
Cultural Activities Fee	23,95,000		Miscellaneous Expenses	1,144	
Fee Fine	43,294		Office Maintenance	1,67,197	
Graduation Day	27,40,500		Transportation Charges	6,28,332	
Health Insurance	4,19,300		Postage And Courier Charges	1,439	
Helinet & E-services	35,25,500		Printing And Stationery	16,28,945	
Identity Card Fee	87,100		Rent Paid For Staff Qua.	6,09,532	
Internal Assessment Fee	17,91,800		Telephone Charges	1,40,234	
Kstbf/ksswf	1,20,900		Travelling And Conveyance	38,638	
Library	47,96,500		Water Charges	1,42,566	2,83,47,693
Lab Fee	54,27,250				
Lab Upgradation Fee	32,63,051		" DEPARTMENTAL MAINTENANCE		
Magazine Fee	10,46,500		Cme Programme Expenses		1,27,790
Transportation Fee	33,21,250				
Medical Exam Fee	5,71,000		" UNIVERSITY FEE		
Others	57,30,823		Affiliation Fee Paid	18,03,100	
Progress Report Fee	13,18,000		Application/entry Fee Paid	10,000	
Records Fee	2,78,355		Examination Fee Paid	44,83,700	
Sports Fee	11,01,000		KMC Registration Fee Paid	6,81,060	
Sports Welfare Fund	29,800		Renewal Fee Paid	19,99,750	
Tuition Fee	49,66,37,711		University / Board Fees	20,000	89,97,610
Welfare Associations	4,31,700				
Youth Red Cross Wing	1,03,500	53,80,59,434	" FINANCIAL CHARGES		
			Bank Charges		7,684
" UNIVERSITY FEE COLLECTION					
Exam Fee	39,26,350		" RATES AND TAXES		
Rguhs-admission Fee	1,50,650		Professional Tax (institution)	2,500	
KMC-reg Fee	4,03,200		Property Tax	57,42,475	57,44,975
Rguhs-sports Fee	15,29,000	60,09,200			
			" REPAIRS AND MAINTENANCE		
" SALE OF STUDENT MATERIALS			Annual Maintenance(amc)	18,65,873	
Book Fee		4,44,992	Building Maintenance	54,75,498	
			Computer Maintenance	68,505	
" I NFORMATION RECEIVED			Electrical Maintenance	4,59,213	
CME Sponsorship		23,160	House Keeping Charges	29,83,989	
			Lab Maintenance	44,760	
" RENTAL INCOME			Machinery Repairs And Maintena	83,556	
Staff Qtrs. Rent		11,58,050	Other Repairs And Maintenance	25,304	
			Repairs & Maintenance Charges	26,610	
" GENERAL INCOME			Security Service Charges	9,09,995	1,19,43,303
Exam Remuneration Receive	22,60,138				
Cme Registration Fee	3,35,927		" VEHICLE MAINTENANCE		
Internship Fee	1,500		Fuel For Vehicle	14,43,620	
Lab Income	7,78,60,029		Vehicle Insurance	1,13,439	
Sale of Scrap	13,632		Vehicle Repair Charges	80,922	16,37,981
Mess Charges Received	2,48,750				
Miscellaneous Income	51,474		" GENERAL EXPENSES		
Records & Books Fee	8,400	8,07,79,849	House Keeping Materials	37,270	
			Lab Income Share	7,99,72,308	
" INTEREST RECEIVED			Software Services Charges	2,17,750	8,02,27,328.00
Interest On Sb		46,70,902			
			HOSPITAL MAINTENANCE		
			Medical And Surgical Consumables		3,62,824.00
BALANCE C/F		85,56,25,471	BALANCE C/F		48,28,82,873

Contd....2

" ADVANCE FOR EQUIPMENTS			" STUDENTS ACTIVITIES EXPENSES		
Centre Vision Technology	1,90,000		Function Expenses / Graduation	10,56,290	
Leonis Gamma Health Care	1,05,00,000		Internet/website Charges	2,50,752	
Newgen Sales Corporation	1,68,500		Interns Certification Charges	2,02,150	
Rakshafire & Safety Pvt Ltd	11,95,000	1,20,53,500	Lab Consumables	6,59,544	
" ADVANCE FOR MATERIALS			Magazines Journals And News Pa	14,490	
Cns Infotech	6,12,000		Medical Expenses/medi-claim Ins	31,223	
Srit Infosystems Pvt Ltd	4,40,000	10,52,000	Other Expenses	32,416	
" FEE ADVANCES / DEPOSITS			Photography Charges	35,000	
Advance/deposit		6,58,42,315	Pooja Expenses	25,000	
" ADVANCES RECEIVED (LIABILITY)			Software - Online Class Support C	2,92,94,893	
Bgs Allied Science Fee	71,000		Student Data Management Exp	58,875	3,16,60,633
Bgs Global Institute Of Nurs	3,53,508		" ADVANCE FOR EQUIPMENTS		
Fee Advance Received	4,00,000		Centre Vision Technology	1,90,000	
Hostel Fee Collection	18,79,000		Global Medical Systems	12,00,000	
Research Activity	32,66,000		Helix Pvt Ltd	9,80,000	
Scholarship	16,60,958	76,30,466	Leonis Gamma Health Care Pvt Lt	1,05,00,000	
" RENTAL ADVANCE RECEIVED			Newgen Sales Corporation	1,68,500	1,30,38,500
Rental Advance Received		18,000	" ADVANCE FOR MATERIALS		
" INTRA-TRUST RECEIPTS			Bharathi Publications	91,23,164	
Bgs Global Institute Of Allied Health Sciences		12,82,700	Creative Books & Periodicals Pvt I	29,25,508	
" STATUTORY LIABILITIES			Total It Solutions Pvt Ltd	46,28,079	1,66,76,751
Salary Recovery - E S I	4,05,863		" FEE ADVANCES / DEPOSITS		
Salary Recovery - Lic	10,30,151		Advance/deposit		6,17,82,294
Salary Recovery - P F	41,08,892		" ADVANCES RECEIVED (LIABILITY)		
Salary Recovery - P T	10,84,800		Bgs Allied Science Fee	71,000	
Salary Recovery - T D S	1,98,69,500		Bgs Global Institute Of Nursing S	3,53,508	
T D S (general) Recovery	64,39,125	3,29,38,331	Hostel Fee Collection	18,79,000	
" TEACHING AIDS			Other Advance (liability)	1,00,000	
Library Books		38,680	Research Activity	6,11,861	
			Scholarship	10,63,466	40,78,835
			" INTRA-TRUST PAYMENTS		
			Bgs Gims Hospital	1,00,00,000	
			Bgs Gims Hostel	16,13,873	
			Sac Shikshana Trust(r)- Kengeri	14,34,00,000	
			Sri Adichunchanagiri Shikshana	2,00,00,000	17,50,13,873
			" STATUTORY LIABILITIES		
			Salary Recovery - E S I	4,05,863	
			Salary Recovery - Lic	10,30,151	
			Salary Recovery - P F	41,08,892	
			Salary Recovery - P T	10,84,800	
			Salary Recovery - T D S	1,98,69,500	
			T D S (general) Recovery	64,39,125	3,29,38,331
			" FIXED ASSETS		
			(As per Schedule-1)		3,43,01,071
			" CLOSING BALANCES		
			Cash A/c	4,119	
			Canara Bank A/c - 2589	72,66,363	
			Canara Bank A/c - 2590	8,95,74,608	
			Canara Bank A/c - 5178	98,465	
			Canara Bank A/c - 4813	43,06,960	
			Canara Bank A/c - 2595	2,22,58,988	
			Canara Bank A/c - 3915	5,98,799	12,41,08,302
TOTAL		97,64,81,463	TOTAL		97,64,81,463

For BGS GLOBAL INSTITUTE OF MEDICAL SCIENCES

Authorised Signatory

Place : Bangalore
Date : 25.04.2022

PROVISIONAL INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

EXPENDITURE	AMOUNT(₹)	AMOUNT(₹)	INCOME	AMOUNT(₹)	AMOUNT(₹)
To ESTABLISHMENT EXPENSES			By TUITION & OTHER FEE		
ESI Contribution	17,64,340		Admission Fee	6,03,500	
Provident Fund	44,70,380		Alumni Ass.	10,95,750	
Interns Stipend A/c	2,28,67,980		Application Fee	11,71,500	
Salary and Allowances	31,63,82,986	34,54,85,686	Certificate Fee	8,850	
ADMINISTRATIVE EXPENSES			Cultural Activities Fee	23,95,000	
Consultation Charges	8,50,000		Fee Fine	43,294	
Electricity Charges	1,85,01,574		Graduation Day	27,40,500	
E-tds Filing Charges	20,860		Health Insurance	4,19,300	
Covid-19 Incentive	24,05,066		Helinet & E-services	35,25,500	
Examination Expenses	29,30,266		Identity Card Fee	87,100	
Inspection Expenses	1,04,900		Internal Assessment Fee	17,91,800	
Advertisement Charges	1,77,000		Kstbf/ksswf	1,20,900	
Miscellaneous Expenses	1,144		Library	47,96,500	
Office Maintenance	1,67,197		Lab Fee	54,27,250	
Transportation Charges	6,28,332		Lab Upgradation Fee	32,63,051	
Postage And Courier Charges	1,439		Magazine Fee	10,46,500	
Printing And Stationery	16,28,945		Transportation Fee	33,21,250	
Rent Paid For Staff Qua.	6,09,532		Medical Exam Fee	5,71,000	
Telephone Charges	1,40,234		Others	57,30,823	
Travelling And Conveyance	38,638		Progress Report Fee	13,18,000	
Water Charges	1,42,566	2,83,47,693	Records Fee	2,78,355	
DEPARTMENTAL MAINTENANCE			Sports Fee	11,01,000	
Cme Programme Expenses	1,27,790		Sports Welfare Fund	29,800	
UNIVERSITY FEE			Tuition Fee	49,66,37,711	
Affiliation Fee Paid	18,03,100		Welfare Associations	4,31,700	
Application/entry Fee Paid	10,000		Youth Red Cross Wing	1,03,500	53,80,59,434
Examination Fee Paid	44,83,700		UNIVERSITY FEE COLLECTION		
KMC Registration Fee Paid	6,81,060		Exam Fee	39,26,350	
Renewal Fee Paid	19,99,750		Rguhs-admission Fee	1,50,650	
University / Board Fees	20,000	89,97,610	KMC-reg Fee	4,03,200	
FINANCIAL CHARGES			Rguhs-sports Fee	15,29,000	60,09,200
Bank Charges		7,684	SALE OF STUDENT MATERIALS		
RATES AND TAXES			Book Fee		4,44,992
Professional Tax (institution)	2,500		DONATIONS RECEIVED		
Property Tax	57,42,475	57,44,975	CME Sponsorship		23,160
REPAIRS AND MAINTENANCE			RENTAL INCOME		
Annual Maintenance(anc)	18,65,873		Staff Qtrs. Rent		11,58,050
Building Maintenance	54,75,498		GENERAL INCOME		
Computer Maintenance	68,505		Exam Remuneration Rec	22,60,138	
Electrical Maintenance	4,59,213		Cme Registration Fee	3,35,927	
House Keeping Charges	29,83,989		Internship Fee	1,500	
Lab Maintenance	44,760		Lab Income	7,78,60,029	
Machinery Repairs And Mainte	83,556		Sale of Scrap	13,632	
Other Repairs And Maintenance	25,304		Mess Charges Received	2,48,750	
Repairs & Maintenance Charges	26,610		Miscellaneous Income	51,474	
Security Service Charges	9,09,995	1,19,43,303	Records & Books Fee	8,400	8,07,79,849
VEHICLE MAINTENANCE			INTEREST RECEIVED		
Fuel For Vehicle	14,43,620		Interest On Sb		46,70,902
Vehicle Insurance	1,13,439				
Vehicle Repair Charges	80,922	16,37,981			
GENERAL EXPENSES					
House Keeping Materials	37,270				
Lab Income Share	7,99,72,308				
Software Services Charges	2,17,750	8,02,27,328			
HOSPITAL MAINTENANCE					
Medical And Surgical Consumables		3,62,824			
BALANCE C/F		48,28,82,873	BALANCE C/F		63,11,45,587

Contd....2

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Manager



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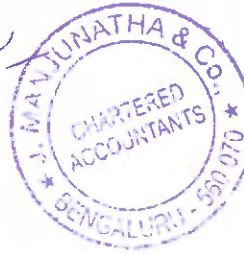
BALANCE B/F		-2-	BALANCE B/F	
STUDENTS ACTIVITIES EXPENSES		48,28,82,873		63,11,45,587
Function Expenses / Graduation	10,56,290			
Internet/website Charges	2,50,752			
Interns Certification Charges	2,02,150			
Lab Consumables	6,59,544			
Magazines Journals And News Pap	14,490			
Medical Expenses/medi-claim Ins	31,223			
Other Expenses	32,416			
Photography Charges	35,000			
Pooja Expenses	25,000			
Software - Online Class Support C	2,92,94,893			
Student Data Management Exp	58,875	3,16,60,633		
* DEPRECIATION		3,84,51,961		
* EXCESS OF INCOME OVER EXPENDITURE		7,81,50,120		
TOTAL		63,11,45,587	TOTAL	63,11,45,587

For BGS GLOBAL INSTITUTE OF MEDICAL SCIENCES

Authorised Signatory

Place : Bangalore
Date : 25.04.2022

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BGS GLOBAL INSTITUTE OF MEDICAL SCIENCES
A Unit of SRI ADICHUNCHANAGIRI SHIKSHANA TRUST ®
 BGS Health & Education City
 Uttarahalli Road, Adjacent to Abhiman Studio,
 Kengeri, Bangalore - 560 060.

PROVISIONAL BALANCE SHEET AS ON 31ST MARCH, 2022

LIABILITIES	AMOUNT(₹)	AMOUNT(₹)	ASSETS	AMOUNT(₹)	AMOUNT(₹)
CORPUS FUND			FIXED ASSETS		24,73,48,889
Opening Balance	43,04,31,524		(As per Schedule - 1)		
Add : Excess of Income Over Expenditure	7,81,50,120		CURRENT ASSETS		
	50,85,81,644		Deposit Income Tax Dept.	5,77,560	
Add: INTRA TRUST RECEIPTS			Sri Maruthi Service Station	2,00,000	
Bgs Global Institute Of Allied Health	12,82,700		Electricity Deposit	6,26,630	
	12,82,700		Rental Deposit	2,14,000	16,18,190
Less: INTRA TRUST PAYMENTS			ADVANCES		
Bgs Gims Hospital	1,00,00,000		(As per Schedule - 2)		1,66,03,164
Bgs Gims Hostel	16,13,873				
Sac Shikshana Trust(r)- Kengeri	14,34,00,000		CASH AND BANK BALANCES		
Sri Adichunchanagiri Shikshana Trust	2,00,00,000		Cash A/c	4,119	
	17,50,13,873	33,48,50,471	Canara Bank A/c - 2589	72,66,363	
FEE ADVANCE/DEPOSITS			Canara Bank A/c - 2590	8,95,74,608	
Opening balance	5,29,53,021		Canara Bank A/c - 5178	98,465	
Add: Receipts during the year	6,58,42,315		Canara Bank A/c - 4813	43,06,960	
Less: Adjusted during the year	6,17,82,294	5,70,13,042	Canara Bank A/c - 2595	2,22,58,988	
			Canara Bank A/c -3915	5,98,799	12,41,08,302
SCHOLARSHIP					
Opening Balance	1,68,472				
Add: Receipts during the year	16,60,958				
Less: Refund during the year	10,63,466	7,65,964			
Hillside College deposit		50,000			
Advance Received		30,77,739			
Research Activity - Grant		11,58,860			
Deposite - Staff Quarters		1,57,500			
Rental Advance Received		1,10,500			
Other Advance		3,25,000			
TOTAL		39,75,09,076	TOTAL		38,96,78,545

For BGS GLOBAL INSTITUTE OF MEDICAL SCIENCES

Authorised Signatory

Place: Bangalore
 Date: 25.04.2022

BGS GLOBAL INSTITUTE OF MEDICAL SCIENCES
A Unit of SRI ADICHUNCHANAGIRI SHIKSHANA TRUST ®
 BGS Health & Education City
 Uttarahalli Road, Adjacent to Abhiman Studio,
 Kengeri, Bangalore - 560 060.

PROVISIONAL SCHEDULE TO FIXED ASSETS & DEPRECIATION AS AN 31ST MARCH 2022

Sl. No.	Particulars	W.D.V as on 01.04.2021	Additions		Deletions	Total	Depreciation		W D V as on 31.03.2022
			>180 days	<180days			Rate	Amount	
I	Land & Buildings								
1	BGS Statue	86,243			-	86,243	5%	4,312	81,931
2	Interior Decoration	30,53,789			-	30,53,789	5%	1,52,689	29,01,100
II	Furniture & Fixtures								
3	Aluminum Partition	15,05,740			-	15,05,740	10%	1,50,574	13,55,166
4	Furniture & Fixtures	6,32,50,484	29,45,856		-	6,61,96,340	10%	66,19,634	5,95,76,706
5	Electrical fittings	42,22,649	56,18,431	3,47,264	-	1,01,88,344	10%	10,01,471	91,86,873
6	Matters and Pillows	5,18,891	6,00,081		-	11,18,972	10%	1,11,897	10,07,075
III	Equipments								
7	Electrical Equipments	30,04,464		12,47,509	-	42,51,973	15%	5,44,233	37,07,741
8	Air Conditioner	27,81,220	1,22,519	4,94,139	-	33,97,878	15%	4,72,621	29,25,256
9	Medical Equipments	12,64,50,754			-	12,64,50,754	15%	1,89,67,613	10,74,83,141
10	X- RAY Equipments	21,72,851			-	21,72,851	15%	3,25,928	18,46,923
11	Laundry Equipments	10,76,768			-	10,76,768	15%	1,61,515	9,15,253
12	Fire Fighting Equipments	1,53,139			-	1,53,139	15%	22,971	1,30,168
13	Office Equipments	1,37,112			-	1,37,112	15%	20,567	1,16,545
14	Sports Equipment	1,93,338			-	1,93,338	15%	29,001	1,64,337
15	Bio Metric Device	1,21,342			-	1,21,342	15%	18,201	1,03,140
IV	Teaching Aids								
16	Equipments	48,43,696			-	48,43,696	15%	7,26,554	41,17,142
17	Teaching Aids	1,39,075		1,15,934	-	2,55,009	15%	29,556	2,25,453
18	Library Books	1,88,03,389	39,33,066		38,680	2,26,97,775	15%	34,04,666	1,92,93,109
19	Medical Moulds	2,43,704	3,81,400	1,68,26,116	-	1,74,51,220	15%	13,55,724	1,60,95,496
20	Microscopes	65,34,257			-	65,34,257	15%	9,80,139	55,54,118
21	Music Items	5,95,330			-	5,95,330	15%	89,299	5,06,030
22	Projector	13,86,451			-	13,86,451	15%	2,07,968	11,78,483
23	T.V tape Recorders	1,21,118			-	1,21,118	15%	18,168	1,02,950
V	Hostel Equipments								
24	Hostel Equipments	1,79,843			-	1,79,843	15%	26,976	1,52,867
VI	Plant & Machinery								
25	Plant & Machinery	69,983			-	69,983	15%	10,497	59,486
26	UPS System	9,71,439			-	9,71,439	15%	1,45,716	8,25,723
27	Camera	4,38,974			-	4,38,974	15%	65,846	3,73,128
28	Xerox Machine	2,73,810			-	2,73,810	15%	41,071	2,32,738
29	Lift	21,65,224			-	21,65,224	15%	3,24,784	18,40,440
30	RO Plant	4,93,327			-	4,93,327	15%	73,999	4,19,328
31	Water Purification	66,344			-	66,344	15%	9,952	56,393
32	Generators	4,61,631			-	4,61,631	15%	69,245	3,92,386
33	Intercom And Telephone Instruments	80,777			-	80,777	15%	12,117	68,661
34	Refrigerators	5,64,241			-	5,64,241	15%	84,636	4,79,604
35	Network Equipments	2,59,195			-	2,59,195	40%	1,03,678	1,55,517
36	Equipments	1,641			-	1,641	40%	656	985
VII	Computers								
37	Computer	16,32,201			-	16,32,201	40%	6,52,880	9,79,321
38	Printer	2,02,423			-	2,02,423	40%	80,969	1,21,454
39	Software	12,95,571	16,68,756		-	29,64,327	40%	11,85,731	17,78,596
VIII	Vehicles								
	Car	9,86,033			-	9,86,033	15%	1,47,905	8,38,128
TOTAL		25,15,38,459	1,52,70,109	1,90,30,962	38,680	28,58,00,850		3,84,51,961	24,73,48,889

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Signature



BGS GLOBAL INSTITUTE OF MEDICAL SCIENCES
A Unit of SRI ADICHUNCHANAGIRI SHIKSHANA TRUST ®
 BGS Health & Education City
 Uttarahalli Road, Adjacent to Abhiman Studio,
 Kengeri, Bangalore - 560 060.

2- schedule of Advance For Materials/ Equipments/ Contractors as on 31st March 2022

Sl No	Particulars	Balance as on 01.04.2021	Paid During the year	Adjusted During the Year	Balance as on 31.03.2022
1	Dhruva Enterprises	80,000		80,000	-
2	Hicare Services Pvt Ltd	85,000		85,000	-
3	Gold Jaguars Lifts	11,57,000		11,57,000	-
4	Praveen Enterprises	25,000		25,000	-
5	Sanghvi Associates	19,000		19,000	-
6	Deluxe Industrial Gases	1,10,944		1,10,944	-
7	Rakshafire & Safety Pvt Ltd	11,95,000		11,95,000	-
8	Srit Infosystems Pvt Ltd	4,40,000		4,40,000	-
9	Cns Infotech	6,12,000		6,12,000	-
10	Global Quality Training & Assessors	2,00,000			2,00,000
11	Rotary Foundation	39,00,000			39,00,000
12	Centre Vision Technology	-	1,90,000		1,90,000
13	Global Medical Systems	-	24,00,000		24,00,000
14	Helix Pvt Ltd	-	9,80,000		9,80,000
15	Leonis Gamma Health Care Pvt Ltd	-	1,05,00,000		1,05,00,000
16	Newgen Sales Corporation	-	1,68,500		1,68,500
17	Bharathi Publications	-	91,23,164		91,23,164
18	Creative Books & Periodicals Pvt Ltd	-	29,25,508		29,25,508
19	Total It Solutions Pvt Ltd	-	46,28,079		46,28,079
	TOTAL	78,23,944	3,09,15,251	2,21,36,031	1,66,03,164

Schedule No. 1: Fixed Assets & Depreciation For the year ended 31st March 2022

Sl. No.	Particulars	W.D.V as on 01.04.2021	Additions		Deletions	Total	Depreciation		W.D.V as on 31.03.2022
			>180 days	<180 days			Rate	Amount	
I	Land	5,53,14,450				16,33,18,850	0%	-	16,33,18,850
2	Land at Gurugram	16,77,26,916	10,80,04,390			16,77,26,916	0%	-	16,77,26,916
II	Buildings								
3	Building - BGS Global Hospital	50,83,86,404				50,83,86,404	0%	-	50,83,86,404
4	Building - BGS Hospital	43,71,57,444				43,71,57,444	5%	2,18,57,872	41,52,99,572
5	Building - BGS GIMS	43,31,09,014				43,31,09,014	5%	2,16,58,451	41,14,50,563
6	Building - SJBIT College	47,71,58,134		2,38,74,900		50,10,33,034	5%	2,44,54,779	47,65,78,255
7	Building - SJBIT Hostel	20,19,44,110				20,19,44,110	5%	1,00,97,206	19,18,46,904
8	Building - BGS GIMS Hostel	7,31,87,692				7,31,87,692	5%	36,59,385	6,95,28,307
9	Building - BGS Guest	21,33,519				21,33,519	5%	1,06,67,595	20,26,84,324
10	Building - SJB Auditorium	3,27,67,581	56,43,623			3,84,11,204	5%	1,92,05,602	3,64,90,602
11	Building - SJB Stadium	61,60,798				61,60,798	5%	3,08,040	58,52,758
12	Building - Water Dam	18,20,160				18,20,160	5%	91,008	17,29,152
13	Building - BGSPS	9,76,55,671				9,76,55,671	5%	48,82,784	9,27,72,887
14	Building - SJB CON	6,19,31,219				6,19,31,219	5%	30,96,561	5,88,34,658
15	Building - SJB SAP	18,87,16,151				18,87,16,151	5%	94,35,908	17,92,80,243
16	Building-BGSIHS Library	6,87,14,887	1,36,10,670			8,23,25,557	5%	41,16,278	7,82,09,279
17	Building-STP Plant	69,48,797				69,48,797	5%	3,47,440	66,01,357
18	Medical Gas Line Systems- BGSGIMS								
19	Hospital	86,45,444				86,45,444	5%	4,32,272	82,13,172
20	Pumset & Borewells	4,34,796				4,34,796	5%	2,17,400	4,13,036
21	Building - BGSGIMS Sump & OH Tank	56,80,050				56,80,050	5%	2,84,003	53,96,047
22	Building - BGSIHS	15,30,19,958				15,30,19,958	5%	76,50,996	14,53,68,962
23	Building - SJB Nursing Hostel	16,07,12,878	2,07,51,600			18,14,64,478	5%	90,73,224	17,23,91,254
24	Building - SJB SAP	33,29,928				33,29,928	5%	1,66,496	31,63,432
25	Building - BGS Cricket Stadium	4,67,99,361				4,67,99,361	5%	23,39,968	4,44,59,393
26	Building-Entrance Arch	-	4,40,37,628	10,01,58,105		14,41,95,733	5%	72,09,786	13,69,85,947
27	Building-BGSGIMS	-		95,52,000		95,52,000	5%	4,77,600	90,74,400
				2,16,72,594		2,16,72,594	5%	5,41,815	2,11,30,779
III	Furniture & Fixtures								
28	Furniture & Fixtures	40,15,099				40,15,099	10%	4,01,510	36,13,589
29	Electrical Fittings	25,67,979				25,67,979	10%	2,56,798	23,11,181
IV	Machinery								
30	Machinery	4,69,571				4,69,571	15%	70,436	3,99,135
31	Generator	11,50,208				11,50,208	15%	1,72,531	9,77,677
32	UPS Systems	3,83,043				3,83,043	15%	57,456	3,25,587
33	Electrical Equipments	30,86,257				30,86,257	15%	4,62,939	26,23,318
34	STP Equipments	16,75,562				16,75,562	15%	2,51,334	14,24,228
35	Medical Equipment	5,83,72,964				5,83,72,964	15%	87,55,948	4,96,17,016
36	Canteen Equipment	1,16,541				1,16,541	15%	17,481	99,060
37	Office Equipment	12,071				12,071	15%	1,811	10,260
V	Plant								
38	Lift	19,62,730	14,16,000			33,78,730	15%	5,06,810	28,71,920
39	Elevator - (BGS GIMS Hospital)	65,32,735				65,32,735	15%	9,79,913	55,52,822
40	Air Conditioner	45,66,727				45,66,727	15%	6,85,009	38,81,718
41	Intercom Systems	4,55,718				4,55,718	15%	68,358	3,87,360
42	LED Projector	33,02,956				33,02,956	15%	4,95,443	28,07,513
43	Fire Fighting Equipments	2,53,961				2,53,961	15%	38,094	2,15,867
VI	Vehicles								
44	Buses	4,13,954				4,13,954	15%	62,093	3,51,861
45	Car	22,19,621				22,19,621	15%	3,32,943	18,86,678
VII	Plant								
46	Solar Equipment	1				1	40%	-	1
VIII	Plant								
47	Computer	2				2	40%	1	1
48	HP Servers	145				145	40%	58	87
IX	Work-in-Progress								
49	Building WIP-BGSGIMS Library	2,01,21,127		8,00,00,000		10,01,21,127	-	-	10,01,21,127
50	Building WIP-BGSGIMS Block	63,969	1,50,00,000	1,50,00,000	2,66,72,594	33,91,375	-	-	33,91,375
51	Building WIP-BGSIHS Library	45,86,670			45,86,670	-	-	-	-
52	Building WIP-SJB Nursing Hostel	37,16,000			37,16,000	-	-	-	-
53	Building WIP - BGSIHS	-		1,00,00,000	-	1,00,00,000	-	-	1,00,00,000
54	Building WIP - BGSPS	-			-	-	-	-	-
55	Building WIP-SJB Block	-	99,70,900		99,70,900	-	-	-	-
	TOTAL	3,31,95,03,023	21,84,34,811	26,02,57,599	4,49,46,164	3,75,32,49,269	-	14,51,02,064	3,60,81,47,207

Schedule - 2
Fixed Deposit as on 31-03-2022

Sl. No.	Form No	Bank	Deposit Value	Interest compund	Accrued Interest Value	Tax	Closing Balance As on 31/3/2022
1	2890401000036	Canara Bank	15,00,000	-	-	-	15,00,000
2	4966101000043	Canara Bank	6,25,505	-	1,241	-	6,26,746
3	4966401000085	Canara Bank	32,73,545	2,73,504	4,708	124	35,26,509
4	4966401000086	Canara Bank	1,89,03,997	15,79,429	27,185	25,248	2,03,64,812
5	4966401000086/2	Canara Bank	85,00,000	1,11,563	1,04,101	1,45,799	86,94,098
	Total		3,28,03,047		1,87,235	21,566	3,47,12,041

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For SRI ADICHUNCHANAGIRI SHIKSHANA TRUST

