



HARISH VASANTH & ASSOCIATES
CHARTERED ACCOUNTANTS

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

INDEPENDENT AUDITOR'S REPORT

To
The Board of Trustees
SRI ADICHUNCHANAGIRI SHIKSHANA TRUST®
BGS Global Institute of Medical Science , Kengeri, Bengaluru.

We have audited the accompanying financial statements of **BGS GLOBAL INSTITUTE OF MEDICAL SCINCES, A Unit of SRI ADICHUNCHANAGIRI SHIKSHANA TRUST ("the Unit")**, which comprise the Balance Sheet as at March 31, 2023, the Statement of Income and Expenditure and Receipts and Payments Account for the year then ended 31st March 2023.

Opinion

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Unit as at March 31, 2023, 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 Unit 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 Unit 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 Unit'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 Unit or to cease operations, or has no realistic alternative but to do so Those charged with governance are responsible for overseeing the Unit'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 Unit'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.

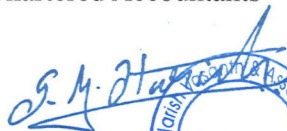

Report on other Legal and Regulatory Requirements

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 Unit 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 account;

For Harish Vasanth & Associates

Chartered Accountants

Harish S G

Partner

M No: 218217

Date:

Place: Bengaluru

UDIN:

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, 2023

RECEIPTS		AMOUNT(₹)	AMOUNT(₹)	PAYMENTS		AMOUNT(₹)	AMOUNT(₹)
To	OPENING BALANCES			By	ESTABLISHMENT EXPENSES		
	Cash A/c		4,119		Gross Salary	33,05,52,262	
	Canara Bank A/c No - 2589	72,66,363			Interns Stipend A/c	4,38,86,631	
	Canara Bank A/c No - 2590	8,98,24,608			Provident Fund	48,21,165	
	Canara Bank A/c No - 2595	2,22,58,988			E S I Contribution	18,91,502	38,11,51,560
	Canara Bank A/c No - 5178	98,465					
	Canara Bank A/c No - 4813	43,06,960			ADMINISTRATIVE EXPENSES		
	Canara Bank A/c No -3915	5,98,799	12,43,54,183		Consultation Charges	29,44,000	
					Electricity Charges	2,25,04,528	
	" TUITION & OTHER FEE				E-tds Filing Charges	47,230	
	Admission Fee	9,00,304			Exam Remuneration	19,46,955	
	Alumni Ass.	15,73,550			Examination Expenses	18,98,681	
	Application Fee	16,95,000			Legal Fees	3,89,400	
	Arrear Fees	4,12,17,056			Office Maintenance	84,883	
	Books / Record Books Fee	26,73,076			Postage & Courier Charges	1,761	
	Bus/transportation Fee	61,20,596			Printing & Stationery	15,63,308	
	Certificate Fee	12,600			Refreshment Charges	1,69,381	
	Cultural Activities Fee	34,81,000			Rent Paid For Staff Qua.	7,12,005	
	Examination Fee	39,06,934			Telephone Charges	1,35,465	
	Fee Fine	1,784			Transportation Charges	29,81,045	
	Graduation Day	39,82,500			Travelling & Conveyance	3,21,016	3,56,99,658
	Health Insurance	5,76,000					
	Helinet & E-services	49,10,000			" FEE REMITTANCE TO GOVT.		
	Identity Card Fee	91,700			Admission Fee	9,13,800	
	Indian Red Cross Fee	2,01,100			Affiliation Fee	5,92,000	
	Internal Assessment Fee	25,19,200			Application/entry Fee	1,000	
	KSTBF/KSSWF	1,58,954			Examination Fee	41,73,500	
	Lab Fee	63,77,046			Helinet Fee	3,77,700	
	Lab Upgradation Fee	53,14,145			Registration Fee	8,53,372	
	Library	58,03,150			Renewal Fee	18,41,500	
	Magazine Fee	16,71,900			University / Board Fees	1,67,300	89,20,172
	Medical Exam Fee	7,71,300					
	Others	62,79,862			" FINANCIAL CHARGES		
	Progress Report Fee	17,92,500			Bank Charges		14,040
	Registration Fee	6,31,200					
	Sports Fee	6,30,050			" RATES AND TAXES		
	Sports Welfare Fund	400			Professional Tax (institution)	2,500	
	Tuition Fee	1,03,32,64,727			Property Tax	63,53,161	63,55,661
	Welfare Associations	2,98,200	1,13,68,55,834				
					" LAB MAINTENANCE		
	" UNIVERSITY FEE COLLECTION				Lab Chemicals And Consumbles Purchased		12,38,146
	Rguhs-admission Fee	12,450					
	Rguhs-sports Fee	22,91,350	23,03,800		" REPAIRS AND MAINTENANCE		
					Annual Maintenance(amc)	14,26,591	
	" SALE OF STUDENT MATERIALS				Building Maintenance	67,96,835	
	Book Fee		1,731		Computer Maintenance	7,18,176	
					Departmental Maintenance	1,62,140	
	" RENTAL INCOME				Electrical Maintenance	8,79,082	
	Staff Qtrs Rent Received		10,58,800		House Keeping Charges	43,39,718	
					House Keeping Expenses	5,210	
	" GENERAL INCOME				Lab Maintenance	73,555	
	Cme/esls Registration Fee	4,22,342			Machinery Repairs & Maintenance	1,53,257	
	Exam Remuneration Received	25,19,670			Other Repairs & Maintenance	2,94,732	
	Magazine Subscription Received	1,84,100			Security Service Charges	14,54,987	1,63,04,283
	Photography Collection	2,53,102					
	Registration Fee	10,210					
	Sponsorship Received	2,42,000					
	Staff Mess Charges	3,54,520	39,85,944				
	BALANCE C/F		1,26,85,64,411		BALANCE C/F		44,96,83,521

Contd....2



BALANCE B/F			BALANCE B/F		
		1,26,85,64,411			44,96,83,521
"	HOSPITAL COLLECTIONS		"	VEHICLE MAINTENANCE	
	Covid Lab Collection	2,96,910		Fuel For Vehicle	13,73,269
	Nursing Posting Collection	3,30,000		Vehicle Insurance	84,219
		6,26,910		Vehicle Other Maintenance	1,79,526
"	INTEREST RECEIVED			Vehicle Repair Charges	26,483
	Interest On SB				16,63,497
		44,08,425	"	ADVANCES RECEIVED (LIABILITY)	
"	GRANTS RECEIVED FROM OTHERS			Covid Lab Collection - Radial	1,71,54,983
	BGS Global Institute Of Nursing Sciences, Kengeri			Fee Advance Received	20,00,000
		26,57,208		Gias Fee Collection	2,84,000
"	DEPOSITS MADE			Hostel Fee Collection	17,43,750
	Rental Deposit Made	60,000		Reserch Activity	3,79,286
	Sri Maruthi Service Station	2,00,000			2,15,62,019
		2,60,000	"	STUDENTS ACTIVITIES EXPENSES	
"	ADVANCE TO CONTRACTORS			Cme Function Expences	52,015
	Accreate Additive Labs Pvt Ltd	7,78,000		Function Expenses / Graduation Day Exp.	37,54,613
	Advanced Power & Infra Solutions	30,00,000		Gifts Awards And Prizes	3,92,000
	Energen Hybrid Systems	3,37,500		Internet/website Charges	13,04,376
	Global Floors	8,00,000		Magazines Journals & News Papers	20,660
	Global Medical Systems	24,00,000		Medical Expenses	2,63,240
	Gold Jaguars Lifts	11,57,000		Other Expenses	26,388
	Icom Infra Pvt Ltd	8,94,900		Photography Charges	2,73,740
	Opal Designs & Engineers	9,22,996		Pooja Expenses	2,36,140
	Vision Light House	18,14,252		Purchase Of Books And Diaries	11,30,367
	Warden Security Systems	3,33,940		Software - Online Class Support Charges	4,26,13,068
		1,24,38,588		Sports Expenses	1,44,810
"	ADVANCE FOR MATERIALS			Students Data Management Expenses	1,64,574
	Helix Pvt Ltd	9,80,000		Water Charges	93,727
	Bharathi Publications	91,23,164			5,04,69,718
	Inflorescebe Garden Services Llp	4,10,000	"	GRANTS GIVEN TO OTHERS	
	Inspire Bio Supplies	5,50,000		BGS Global Institute Of Nursing Sciences, Kengeri	26,57,208
		1,10,63,164	"	FEE REFUNDS MADE	
"	FEE ADVANCES / DEPOSITS			Advance/Deposit	53,50,000
	Advance/Deposit				
		28,81,72,499	"	INTRA-TRUST PAYMENT	
"	INTRA-TRUST RECEIPTS			BGS GIMS Hospital, Kengeri	11,25,041
	BGS Global Institute Of Allied Health Sciences, Kengeri			BGS GIMS - Hostel, Kengeri	6,46,583
		14,57,118		sri Adichunchanagiri Shikshana Trust, Kengeri	27,32,00,000
"	ADVANCES RECEIVED (LIABILITY)				27,49,71,624
	Covid Lab Collection - Radial	1,71,54,983	"	OUTSTANDING LIABILITIES	
	Fee Advance Received	62,44,992		Fee Advance	1,00,000
	Gias Fee Collection	2,84,000		Scholarship	7,06,987
	Hostel Fee Collection	17,43,750			8,06,987
	Reserch Activity	36,10,664			
		2,90,38,389	"	STATUTORY LIABILITIES	
"	RENTAL ADVANCE RECEIVED			Gst Payable	59,400
	Rental Advance Received			Salary Recovery - E S I	4,35,631
		67,500		Salary Recovery - LIC	12,22,240
"	OUTSTANDING LIABILITIES			Salary Recovery - P F	44,52,506
	Fee Advance	1,00,000		Salary Recovery - P T	12,39,600
	Scholarship	2,51,442		Salary Recovery - T D S	2,35,28,500
		3,51,442		T D S (General) Recovery	44,67,266
"	STATUTORY LIABILITIES				3,54,05,143
	Gst Payable	59,400	"	ADVANCE FOR MATERIALS	
	Salary Recovery - E S I	4,35,631		Bharathi Publications	94,88,881
	Salary Recovery - LIC	12,22,240		Inflorescebe Garden Services Llp	4,10,000
	Salary Recovery - P F	44,52,506		Inspire Bio Supplies	5,50,000
	Salary Recovery - P T	12,39,600			1,04,48,881
	Salary Recovery - T D S	2,35,28,500	"	ADVANCE TO CONTRACTORS	
	T D S (General) Recovery	44,67,266		Accreate Additive Labs Pvt Ltd	7,78,000
		3,54,05,143		Advanced Power & Infra Solutions	36,00,000
"	OUTSTANDING LIABILITIES			Energen Hybrid Systems	3,37,500
	Retention Money (advance Power & Infra Solu	4,50,000		Icom Infra Pvt Ltd	8,94,900
	Retention Money (energen Hybrid System)	1,35,000		Opal Designs & Engineers	9,22,996
	Retention Money (icom Infra Pvt Ltd)	1,69,291		Rakshafire & Safety Pvt Ltd	30,00,000
	Retention Money (opal Design Engineers)	78,205		Vision Light House	18,14,252
		8,32,496		Warden Security Systems	3,33,940
				Global Floors	8,00,000
					1,24,81,588
BALANCE C/F			BALANCE C/F		
		1,65,53,43,293			86,55,00,186



BALANCE B/F	1,65,53,43,293	BALANCE B/F	86,55,00,186
		" FEE ADVANCES / DEPOSITS Advance/Deposit	32,48,40,977
		" DEPOSITS MADE B G Enterprises (Fuel Station) Electricity Deposit Made Rental Deposit Made	2,00,000 6,20,362 1,50,000 9,70,362
		" FIXED ASSETS (As per schedule)	6,54,10,218
		" CLOSING BALANCES Canara Bank A/c No - 2589 Canara Bank A/c No - 2590 Canara Bank A/c No - 2595 Canara Bank A/c No - 5178 Canara Bank A/c No - 4813 Canara Bank A/c No -3915	1,20,31,249 34,88,58,792 2,95,59,014 1,01,351 77,14,811 3,56,333 39,86,21,550
TOTAL	1,65,53,43,293	TOTAL	1,65,53,43,293

For BGS GLOBAL INSTITUTE OF MEDICAL SCIENCES

As per our report of even date annexed
For Harish Vasanth & Associates
 CHARTERED ACCOUNTANTS
 (Firm Registration No. 0128618)

Authorised Signatory

Place :Kengeri
 Date :

Harish S G
 Partner
 M No : 21821
 UDIN:



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, 2023

EXPENDITURE		INCOME	
	AMOUNT(₹)	AMOUNT(₹)	AMOUNT(₹)
To ESTABLISHMENT EXPENSES			By TUITION & OTHER FEE
Gross Salary	33,05,52,262		Admission Fee
Interns Stipend A/c	4,38,86,631		Alumni Ass.
Provident Fund	48,21,165		Application Fee
E S I Contribution	18,91,502	38,11,51,560	Arrear Fees
" ADMINISTRATIVE EXPENSES			Books / Record Books Fee
Consultation Charges	29,44,000		Bus/transportation Fee
Electricity Charges	2,25,04,528		Certificate Fee
E-tds Filing Charges	47,230		Cultural Activities Fee
Exam Remuneration	19,46,955		Examination Fee
Examination Expenses	18,98,681		Fee Fine
Legal Fees	3,89,400		Graduation Day
Office Maintenance	84,883		Health Insurance
Postage & Courier Charges	1,761		Helinet & E-services
Printing & Stationery	15,63,308		Identity Card Fee
Refreshment Charges	1,69,381		Indian Red Cross Fee
Rent Paid For Staff Qua.	7,12,005		Internal Assessment Fee
Telephone Charges	1,35,465		KSTBF/KSSWF
Transportation Charges	29,81,045		Lab Fee
Travelling & Conveyance	3,21,016	3,56,99,658	Lab Upgradation Fee
" FEE REMITTANCE TO GOVT.			Library
Admission Fee	9,13,800		Magazine Fee
Affiliation Fee	5,92,000		Medical Exam Fee
Application/entry Fee	1,000		Others
Examination Fee	41,73,500		Progress Report Fee
Helinet Fee	3,77,700		Registration Fee
Registration Fee	8,53,372		Sports Fee
Renewal Fee	18,41,500		Sports Welfare Fund
University / Board Fees	1,67,300	89,20,172	Tuition Fee
FINANCIAL CHARGES			Welfare Associations
Bank Charges		14,040	" UNIVERSITY FEE COLLECTION
" RATES AND TAXES			Rguhs-admission Fee
Professional Tax (institution)	2,500		Rguhs-sports Fee
Property Tax	63,53,161	63,55,661	" SALE OF STUDENT MATERIALS
" LAB MAINTENANCE			Book Fee
Lab Chemicals And Consumbles Purchased		12,38,146	" RENTAL INCOME
			Staff Qtrs Rent Received
BALANCE C/F		43,33,79,238	BALANCE C/F
			1,13,68,55,834
			23,03,800
			1,731
			10,58,800
			1,14,02,20,165

Contd....2



BALANCE B/F		43,33,79,238	BALANCE B/F		1,14,02,20,165
"	REPAIRS AND MAINTENANCE		"	GENERAL INCOME	
	Annual Maintenance(amc)	14,26,591		Cme/esls Registration Fee	4,22,342
	Building Maintenance	67,96,835		Exam Remuneration Received .	25,19,670
	Computer Maintenance	7,18,176		Magazine Subscription Received	1,84,100
	Departmental Maintenance	1,62,140		Photography Collection	2,53,102
	Electrical Maintenance	8,79,082		Registration Fee	10,210
	House Keeping Charges	43,39,718		Sponsorship Received	2,42,000
	House Keeping Expenses	5,210		Staff Mess Charges	3,54,520
	Lab Maintenance	73,555			39,85,944
	Machinery Repairs & Maintenance	1,53,257	"	HOSPITAL COLLECTIONS	
	Other Repairs & Maintenance	2,94,732		Covid Lab Collection	2,96,910
	Security Service Charges	14,54,987		Nursing Posting Collection	3,30,000
		1,63,04,283			6,26,910
"	VEHICLE MAINTENANCE		"	INTEREST RECEIVED	
	Fuel For Vehicle	13,73,269		Interest On SB	44,08,425
	Vehicle Insurance	84,219	"	GRANTS RECEIVED FROM OTHERS	
	Vehicle Other Maintenance	1,79,526		BGS Global Institute Of Nursing Sciences, Kengeri	26,57,208
	Vehicle Repair Charges	26,483			
		16,63,497			
"	STUDENTS ACTIVITIES EXPENSES				
	Cme Function Expences	52,015			
	Function Expenses / Graduation Day Ex	37,54,613			
	Gifts Awards And Prizes	3,92,000			
	Internet/website Charges	13,04,376			
	Magazines Journals & News Papers	20,660			
	Medical Expenses	2,63,240			
	Other Expenses	26,388			
	Photography Charges	2,73,740			
	Pooja Expenses	2,36,140			
	Purchase Of Books And Diaries	11,30,367			
	Software - Online Class Support Charges	4,26,13,068			
	Sports Expenses	1,44,810			
	Students Data Management Expenses	1,64,574			
	Water Charges	93,727			
		5,04,69,718			
"	GRANTS GIVEN TO OTHERS				
	BGS Global Institute Of Nursing Sciences, Kengeri	26,57,208			
"	DEPRECIATION	4,06,74,380			
"	EXCESS OF INCOME OVER EXPENDITURE	60,67,50,328			
	TOTAL	1,15,18,98,652		TOTAL	1,15,18,98,652

For BGS GLOBAL INSTITUTE OF MEDICAL SCIENCES

Authorised Signatory

Place :Kengeri
Date :

As per our report of even date annexed
For Harish Vasanth & Associates
CHARTERED ACCOUNTANTS
(Firm Registration No. 0123615)

Harish S G
Partner
M No : 218217
UDIN:



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, 2023

LIABILITIES	AMOUNT(₹)	AMOUNT(₹)	ASSETS	AMOUNT(₹)	AMOUNT(₹)
CAPITAL FUND			FIXED ASSETS		28,17,87,386
Add: INTRA TRUST RECEIPTS			(As per Schedule - 1)		
BGS Global Institute Of Allied Health S	14,57,118		CURRENT ASSETS, LOAN & ADVANCE		
Less: INTRA TRUST PAYMENTS			Deposit Income Tax Dept.	5,77,560	
BGS GIMS Hospital, Kengeri	11,25,041		B G Enterprises	2,00,000	
BGS GIMS - Hostel, Kengeri	6,46,583		Electricity Deposit	12,46,992	
sri Adichunchanagiri Shikshana Trust, K	27,32,00,000	(27,35,14,506)	Rental Deposit	3,04,000	23,28,552
GENERAL RESERVE FUND			ADVANCES		
Opening Balance	33,77,29,850		(As per Schedule - 2)		1,71,88,881
Add: Surplus During the Year	60,67,50,328		CASH & BANK BALANCES		
CLOSING BALANCE		94,44,80,178	Canara Bank A/c No - 2589	1,20,31,249	
CURRENT LIABILITY			Canara Bank A/c No - 2590	34,88,58,792	
FEE ADVANCE/DEPOSITS			Canara Bank A/c No - 2595	2,95,59,014	
Opening balance	5,78,12,792		Canara Bank A/c No - 5178	1,01,351	
Add: Receipts during the year	29,44,17,491		Canara Bank A/c No - 4813	77,14,811	
Less: Adjusted during the year	33,21,90,977	2,00,39,306	Canara Bank A/c No - 3915	3,56,333	39,86,21,550
SCHOLARSHIP					
Opening Balance	7,65,963				
Add: Receipts during the year	2,51,442				
Less: Refund during the year	7,06,987	3,10,418			
FUNDS					
Hillside College deposit	50,000				
Advance Received	1,23,600				
Deposits- Staff quarters	1,57,500	3,31,100			
Research Activity - Grant					
Opening Balance	38,12,999				
Add: Receipts during the year	36,10,664				
Less: Refund during the year	3,79,286	70,44,377			
Rental Advance Received					
Opening Balance	1,10,500				
Add: Receipts during the year	67,500				
Less: Refund during the year	-	1,78,000			
Other Advance					
Opening Balance	2,25,000				
Add: Receipts during the year	-				
Less: Refund during the year	-	2,25,000			
Outstanding Liability					
Retention Money (advance Power & Infra Solution)	4,50,000				
Retention Money (energen Hybrid System)	1,35,000				
Retention Money (icom Infra Pvt Ltd)	1,69,291				
Retention Money (opal Design Engineers)	78,205	8,32,496			
TOTAL		69,99,26,369	TOTAL		69,99,26,369

For BGS GLOBAL INSTITUTE OF MEDICAL SCIENCES

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

Authorised Signatory

Place :Kengeri
 Date :

Harish S G
 Partner
 M No : 218217
 UDIN:



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.

SCHEDULE TO FIXED ASSETS & DEPRECIATION AS AN 31ST MARCH 2023

Sl. No	Particulars	W.D.V as on 01.04.2022	Additions		Deletions	Total	Depreciation		W D V as on 31.03.2023
			>180 days	<180days			Rate	Amount	
I Land & Buildings									
1	BGS Statue	81,931	-	-	-	81,931	5%	4,097	77,834
2	Interior Decoration	29,01,100	5,65,050	-	-	34,66,150	5%	1,73,308	32,92,843
3	Building	31,46,610	51,46,495	-	-	82,93,105	5%	4,14,655	78,78,450
II Furniture & Fixtures									
3	Aluminum Partition	13,55,166	-	-	-	13,55,166	10%	1,35,517	12,19,649
4	Furniture & Fixtures	5,95,76,706	19,80,378	1,52,20,471	-	7,67,77,555	10%	69,16,732	6,98,60,823
5	Electrical fittings	91,86,873	24,44,251	42,62,559	-	1,58,93,683	10%	13,76,240	1,45,17,443
6	Matters and Pillows	10,07,075	-	8,42,520	-	18,49,595	10%	1,42,834	17,06,762
III Equipments									
7	Electrical Equipments	37,07,741	-	77,44,500	-	1,14,52,241	15%	11,36,999	1,03,15,242
8	Air Conditioner	29,25,256	-	-	-	29,25,256	15%	4,38,788	24,86,468
9	Medical Equipments	12,34,74,111	63,41,132	29,92,166	-	13,28,07,409	15%	1,96,96,699	11,31,10,710
10	X- RAY Equipments	18,46,923	-	-	-	18,46,923	15%	2,77,038	15,69,885
11	Laundry Equipments	9,15,253	-	-	-	9,15,253	15%	1,37,288	7,77,965
12	Fire Fighting Equipments	1,30,168	-	-	-	1,30,168	15%	19,525	1,10,643
13	Office Equipments	1,16,545	-	-	-	1,16,545	15%	17,482	99,063
14	Sports Equipment	2,71,576	-	-	-	2,71,576	15%	40,736	2,30,840
15	Bio Metric Device	1,03,140	-	-	-	1,03,140	15%	15,471	87,669
IV Teaching Aids									
16	Lab Equipments	41,17,142	-	12,72,799	-	53,89,941	15%	7,13,031	46,76,910
17	Teaching Aids	1,18,214	-	-	-	1,18,214	15%	17,732	1,00,482
18	Library Books	2,57,46,536	-	98,05,761	-	3,55,52,297	15%	45,97,412	3,09,54,885
19	Medical Moulds	2,07,149	-	-	-	2,07,149	15%	31,072	1,76,077
20	Microscopes	55,54,118	-	-	-	55,54,118	15%	8,33,118	47,21,000
21	Music Items	5,06,030	-	-	-	5,06,030	15%	75,905	4,30,126
22	Projector	11,78,483	-	-	-	11,78,483	15%	1,76,772	10,01,711
23	T.V tape Recorders	1,02,950	-	-	-	1,02,950	15%	15,443	87,508
V Hostel Equipments									
24	Hostel Equipments	1,52,867	-	-	-	1,52,867	15%	22,930	1,29,937
VI Plant & Machinery									
25	Plant & Machinery	59,486	-	-	-	59,486	15%	8,923	50,563
26	UPS System	8,25,723	-	-	-	8,25,723	15%	1,23,858	7,01,865
27	Camera	3,73,128	-	4,67,150	-	8,40,278	15%	91,005	7,49,273
28	Xerox Machine	2,32,738	-	-	-	2,32,738	15%	34,911	1,97,827
29	Lift	18,40,440	13,57,000	-	-	31,97,440	15%	4,79,616	27,17,824
30	RO Plant	4,19,328	-	-	-	4,19,328	15%	62,899	3,56,429
31	Water Purification	56,393	-	-	-	56,393	15%	8,459	47,934
32	Generators	3,92,386	-	-	-	3,92,386	15%	58,858	3,33,528
33	Intercom And Telephone	68,661	-	-	-	68,661	15%	10,299	58,362
34	Refrigerators	4,79,604	-	-	-	4,79,604	15%	71,941	4,07,663
35	Network Equipments	1,55,517	-	-	-	1,55,517	40%	62,207	93,310
36	Solar Equipments	985	-	-	-	985	40%	394	591
VII Computers									
37	Computer	9,79,321	-	37,91,340	-	47,70,661	40%	11,49,996	36,20,665
38	Printer	1,21,454	-	85,078	-	2,06,532	40%	65,597	1,40,935
39	Software	17,78,596	70,800	-	-	18,49,396	40%	7,39,758	11,09,638
VIII Vehicles									
	Car	8,38,128	10,20,768	-	-	18,58,896	15%	2,78,834	15,80,062
TOTAL		25,70,51,551	1,89,25,874	4,64,84,344	-	32,24,61,769		4,06,74,380	28,17,87,386

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.

2- schedule of Advance For Materials/Equipments/ Contractors as on 31st March 2023

Sl No	Particulars	Balance as on 01.04.2022	Paid During the year	Adjusted During the Year	Balance as on 31.03.2023
1	Advanced Power & Infra Solutions	-	36,00,000	30,00,000	6,00,000
2	Accreate Additive Labs Pvt Ltd	-	7,78,000	7,78,000	-
3	Bharathi Publications	91,23,164	94,88,881	91,23,164	94,88,881
4	Energen Hybrid Systems	-	3,37,500	3,37,500	-
5	Global Medical Systems	24,00,000	-	24,00,000	-
6	Global Quality Training & Assessors Pvt Ltd	2,00,000	-	-	2,00,000
7	Gold Jaguars Lifts	11,57,000	-	11,57,000	-
8	Icom Infra Pvt Ltd	-	8,94,900	8,94,900	-
9	Inflorescebece Garden Services Llp	-	4,10,000	4,10,000	-
10	Inspire Bio Supplies	-	5,50,000	5,50,000	-
11	Helix Pvt Ltd	9,80,000	-	9,80,000	-
12	Rakshafire & Safety Pvt Ltd	-	30,00,000	-	30,00,000
13	Opal Designs & Engineers	-	9,22,996	9,22,996	-
14	Rotary Foundation	39,00,000	-	-	39,00,000
15	Vision Light House	-	18,14,252	18,14,252	-
16	Global Floors	-	8,00,000	8,00,000	-
17	Warden Security Systems	-	3,33,940	3,33,940	-
	TOTAL	1,77,60,164	2,29,30,469	2,35,01,752	1,71,88,881



SRI ADICHUNCHANAGIRI SHIKSHANA TRUST @
BGS Health & Education City
Uttarahalli Road, Adjacent to Abhiman Studio,
Kengeri, Bangalore - 560 060.

Schedule No. 1: Fixed Assets & Depreciation For the year ended 31st March 2023

Sl. No.	Particulars	W.D.V as on 01.04.2022	Additions		Deletions	Total	Depreciation		W D V as on 31.03.2023
			>180 days	<180days			Rate	Amount	
I	Land								
1	Land	16,33,18,850	-	-	-	16,33,18,850	0%	-	16,33,18,850
2	Land at Gurugram	16,77,26,916	-	-	-	16,77,26,916	0%	-	16,77,26,916
II	Buildings								
3	Building - BGS Global Hospital	50,83,86,404	-	-	-	50,83,86,404	5%	2,54,19,320	48,29,67,084
4	Building - BGS Hospital	41,52,99,572	-	-	-	41,52,99,572	5%	2,07,64,979	39,45,34,593
5	Building - BGS GIMS	41,14,53,563	-	-	-	41,14,53,563	5%	2,05,72,678	39,08,80,885
6	Building - Sjbite College	47,65,78,255	-	-	-	47,65,78,255	5%	2,38,28,913	45,27,49,342
7	Building - SJBITE Hostel	19,18,46,904	-	-	-	19,18,46,904	5%	95,92,345	18,22,54,559
8	Building - BGS GIMS Hostel	6,95,28,307	-	-	-	6,95,28,307	5%	34,76,415	6,60,51,892
9	Building - BGS Guest	73,88,285	-	-	-	73,88,285	5%	3,69,414	70,18,871
10	Building - SJB Auditorium	3,11,29,202	-	-	-	3,11,29,202	5%	15,56,460	2,95,72,742
11	Building - SJB Stadium	58,52,758	-	-	-	58,52,758	5%	2,92,638	55,60,120
12	Building - Water Dam	17,29,152	-	-	-	17,29,152	5%	86,458	16,42,694
13	Building - BGSPS	9,27,72,887	4,81,71,601	-	-	14,09,44,488	5%	70,47,224	13,38,97,264
14	Building - SJB CON	5,88,34,658	-	-	-	5,88,34,658	5%	29,41,733	5,58,92,925
15	Building - SJB SAP	17,92,82,243	-	-	-	17,92,82,243	5%	89,64,112	17,03,18,131
16	Building-BGSIRS Library	7,82,09,280	2,94,600	-	-	7,85,03,880	5%	39,25,194	7,45,78,686
17	Building-STP Plant	66,01,357	-	-	-	66,01,357	5%	3,30,068	62,71,289
18	Medical Gas Line Systems-BGSGIMS Hospital	82,13,172	-	-	-	82,13,172	5%	4,10,659	78,02,513
19	Pumset & Borewells	4,13,056	-	-	-	4,13,056	5%	20,653	3,92,403
20	Building -BGSGIMS Sump & OH Tank	53,96,047	2,64,500	-	-	56,60,547	5%	2,83,027	53,77,520
21	Building -BGSIAS	14,53,68,960	51,44,784	-	-	15,05,13,744	5%	75,25,687	14,29,88,057
22	Building - SJB Nursing Hostel	17,23,91,254	-	-	-	17,23,91,254	5%	86,19,563	16,37,71,691
23	Building Ganesh Temple	31,63,432	-	-	-	31,63,432	5%	1,58,172	30,05,260
24	Building -SJB SAP Hostel	4,44,59,393	-	-	-	4,44,59,393	5%	22,22,970	4,22,36,423
25	Building - BGS Cricket Stadium	13,94,89,899	2,46,71,000	-	-	16,41,60,899	5%	82,08,045	15,59,52,854
26	Building-Entrance Arch	93,13,200	-	-	-	93,13,200	5%	4,65,660	88,47,540
27	Building-BGSGINS	2,11,30,779	1,33,50,010	-	-	3,44,80,789	5%	17,24,039	3,27,56,750
28	Building-BGS Apollo Hospital Oncology Block	-	1,69,32,000	-	-	1,69,32,000	5%	8,46,600	1,60,85,400
III	Furniture & Fixtures								
29	Furniture & Fixtures	36,13,589	-	-	-	36,13,589	10%	3,61,359	32,52,230
30	Electrical Fittings	23,11,181	-	-	-	23,11,181	10%	2,31,118	20,80,063
IV	Machinery								
31	Machinery	3,99,135	-	-	-	3,99,135	15%	59,870	3,39,265
32	Generator	9,77,677	-	-	-	9,77,677	15%	1,46,652	8,31,025
33	UPS Systems	3,25,587	-	-	-	3,25,587	15%	48,838	2,76,749
34	Electrical Equipments	26,23,318	-	-	-	26,23,318	15%	3,93,498	22,29,820
35	STP Equipments	14,24,228	-	-	-	14,24,228	15%	2,13,634	12,10,594
36	Medical Equipment	4,96,17,036	-	-	-	4,96,17,036	15%	74,42,555	4,21,74,481
37	Canteen Equipment	99,060	-	-	-	99,060	15%	14,859	84,201
38	Office Equipment	10,260	-	-	-	10,260	15%	1,539	8,721
V	Plant								
39	Lift	28,71,920	-	30,68,000	-	59,39,920	15%	6,60,888	52,79,032
40	Elevator- (BGS GIMS Hospital)	55,52,842	-	-	-	55,52,842	15%	8,32,926	47,19,916
41	Air Conditioner	38,81,718	-	1,20,72,800	-	1,59,54,518	15%	14,87,718	1,44,66,800
42	Intercom Systems	3,87,360	-	-	-	3,87,360	15%	58,104	3,29,256
43	LED Projector	28,07,513	-	-	-	28,07,513	15%	4,21,127	23,86,386
44	Fire Fighting Equipments	2,15,867	-	25,99,830	-	28,15,697	15%	2,27,367	25,88,330
VI	Vehicles								
45	Buses	3,51,861	-	-	-	3,51,861	15%	52,779	2,99,082
46	Car	18,86,678	-	-	-	18,86,678	15%	2,83,002	16,03,676
VII	Plant								
47	Solar Equipment	1	-	-	-	1	40%	-	1
VIII	Plant								
48	Computer	1	-	-	-	1	40%	-	1
49	HP Servers	87	-	-	-	87	40%	35	52
IX	Work-in-Progress								
50	Building WIP-BGSGIMS Library	10,01,21,127	7,64,18,000	15,12,65,004	-	32,78,04,131	-	-	32,78,04,131
51	Building WIP-BGSGINS Block	33,91,375	55,00,000	-	88,91,375	-	-	-	-
52	Building(WIP)-BGS Apollo Hospital	-	55,25,289	-	-	55,25,289	-	-	55,25,289
53	Building (WIP)-BGS Dental College	-	6,00,00,000	4,62,08,000	-	10,62,08,000	-	-	10,62,08,000
53	Building WIP- BGSIAS	-	-	-	-	-	-	-	-
54	Building WIP - BGSPS	1,00,00,000	2,22,00,000	-	3,22,00,000	-	-	-	-
54	Building WIP-SJBITE Block	-	-	-	-	-	-	-	-
	TOTAL	3,60,81,47,206	27,84,71,784	21,52,13,634	4,10,91,375	4,06,07,41,249	-	17,25,90,894	3,88,81,50,355

Schedule No. 2: Fixed Deposits For the year ended 31st March 2023

Sl No	Bank & FD NO	FD Made	Date of FD Made	FD As on 01.04.2022	Accured Interest	FD As on 31.03.2023	Rate of Int	FD Maturity Date	FD Maturity Amount
1	Canara Bank-2890401000036			15,00,000	-	15,00,000			
2	Canara Bank-4966101000043			6,26,622	27,921	6,54,543			
3	Canara Bank-4966401000085			35,26,509	1,55,476	36,81,985			
4	Canara Bank-4966401000086			2,03,64,812	9,86,280	2,13,51,092			
5	Canara Bank-4966401000086/2			86,94,098	3,09,026	90,03,124			
				3,47,12,041	14,78,703	3,61,90,744			

For SRI ADICHUNCHANAGIRI SHIKSHANA TRUST @

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