

**SOUTH POINT COLLEGE OF PHARMACY**  
**Balance Sheet as at 31st March 2025**

Liabilities		AMOUNT	Assets		AMOUNT
<b>UNRESTRICTED FUNDS</b>			<b>Property, Plant And Equipments</b> (Annexure-IV)		1,083,206.00
Opening Balance	65,626,866.03		<b>Cash and cash equivalents</b>		
Add:- Surplus / (Deficit)	(39,795,229.06)		Cash	165,408.00	
Add:- Transfer from depreciation reserve fund	-		Bank (Annexure-V)	746,203.87	911,611.87
Less:- Corpus fund	-	25,831,636.97	TDS on Cash withdrawal		77,800.00
<b>Depreciation Reserve Fund</b>					
Opening Balance	60,186.00				
Addition During The Year	185,934.00				
Utilisation During The Year	-	246,120.00			
<b>Current Liabilities</b>					
Sundry Creditors (Annexure-I)		104,425.00	<b>Branch / Divisions</b>		24,984,904.10
Provision (Annexure-II)		629,340.00			
Other Current Liabilities (Annexure-III)		246,000.00			
<b>Total</b>		<b>27,057,521.97</b>	<b>Total</b>		<b>27,057,521.97</b>

For Amit Naresh & Associates  
Chartered Accountants  
Firm Reg. No. 030671N

(CA Amit Kumar)  
Proprietor  
(M. No.541787)



PLACE : DELHI  
DATED : 24/10/2025

For South Point college of Pharmacy

  
Chairman

CHAIRMAN  
South Point College  
of Pharmacy

Principal

**SOUTH POINT COLLEGE OF PHARMACY**  
Income & Expenditure Account for the year ended 31st March 2025

Particulars	AMOUNT	Particulars	AMOUNT
Advertisement Exp	92,720.00	Development Fees	1,788,900.00
Bank Charges	6,898.96	Exam/ Reg Fees	1,817,500.00
Building Repair & Maint Exp.	91,580.00	Prospectus	52,000.00
Computer Repair & Maintenance	17,353.00	Transport Fee	10,151,412.00
Conveyance Expenses	800.00	Student Fund	246,000.00
Depreciation	185,934.00	Tuition Fee	11,988,000.00
Electricity Exp.	664,414.00		
ESIC Employee Contribution	3,032.00		
ESIC Employer Contribution	13,078.00		
Examination/RR/CR Fees	683,123.60		
Festival Exp	51,608.00		
Freight Exp.	1,500.00		
Function Expenses	18,790.00		
Furniture & Fixture Repair Exp	9,020.00		
Garden Expenses	39,000.00		
House Keeping Maintenance Exp	1,878.00		
I-Card Exp	2,275.00		
Infrastructure Exp.	38,885,592.00		
Apex Body Fees	315,677.00		
Interest On Tds	10.00		
Lab & Workshop Exp.	50,825.00		
Misc Exp.	124.50		
Newspaper & Periodicals Exp.	9,800.00		
Postage & Telegram Exp.	315.00		
Printing & Stationary Expenses	42,423.00		
Professional Fees	21,800.00		
Refund Student	76,600.00		
Repair & Maint. Exp.	49,627.00		
Salary Non Teaching Staff	5,908,078.00		
Salary Teaching Staff - D. Pharmacy	1,914,578.00		
Salary Teaching Staff - B. Pharmacy	3,990,883.00		
Sports Expenses	5,480.00		
Staff Welfare Exp.	17,375.00		
Student Welfare Exp	1,000.00		
Telephone & Internet Exp.	24,490.00		
University Exp	2,052,705.00		
Vehicle Running & Maint. Exp	10,588,654.00		
Surplus/Deficit During the Year	(39,795,229.06)		
	26,043,812.00		26,043,812.00

For Amit Naresh & Associates  
Chartered Accountants  
Firm Reg. No. 030671N

CA Amit Kumar  
Proprietor  
M. No.541787



For South Point college of Pharmacy

  
Chairman

Principal

CHAIRMAN  
South Point College  
of Pharmacy

PLACE : DELHI  
DATED : 24/10/2025

South Point College of Pharmacy 31.03.2025

**Sundry Creditors** ANNEXURE-I

Particulars	AMOUNT
Jhm Associates	14,350.00
Narwal Scientific	50,582.00
Shree Krishna Marbles	39,493.00
<b>Total</b>	<b>104,425.00</b>

**Provisions** ANNEXURE-II

Particulars	AMOUNT
Duties & Taxes	10.00
ESIC Payable	1,123.00
Salary Payable Teaching	234,985.00
Salary Payable Non-Teaching	393,222.00
<b>Total</b>	<b>629,340.00</b>

**Other Current Liabilities** ANNEXURE-III

Particulars	AMOUNT
Caution Money	246,000.00
<b>Total</b>	<b>246,000.00</b>

**Bank Account** ANNEXURE-V

Particulars	AMOUNT
PNB 1336	710,181.52
PNB 0677	36,022.35
<b>Total</b>	<b>746,203.87</b>

**Branch/Devision** Annexure-IV

Particulars	Amount
<b>Credit Balance</b>	
Mange Ram Women College of Education	51,608.00
South Point Institute of Technology & Management	230,277.80
South Point International School	80,000.00
South Point Public School	361,836.00
South Point School of Polytechnic	3,577,500.00
<b>Total</b>	<b>4,301,221.80</b>
<b>Debit Balance</b>	
Mange Ram Educational & Charitable Trust	14,692,561.90
Souht Point School of Pharmacy	161,303.00
Souht Point World School	14,432,261.00
<b>Total</b>	<b>29,286,125.90</b>



*Boyd*

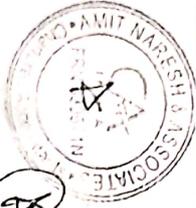
CHAIRMAN  
South Point College  
of Pharmacy

Property, Plant and Equipments as on 31st March 2025

Detail of Property, Plant and Equipments as on 31st March 2025

Annexure-IV

PROPERTY, PLANT AND EQUIPMENTS	Depreciation Rates	Gross Block					Depreciation Reserve Fund			Net Block	
		Opening Balance	ADDITION BEFORE 180 DAYS	ADDITION AFTER 180 DAYS	TRANSFER DURING THE YEAR	Closing Balance	Opening Balance	DEPRECIATION FOR THE YEAR	Closing Balance	Balance as on 31/03/24	Balance as on 31/03/25
Books & Periodicals	50%	184,378	-	-	-	184,378	138,351	23,014	161,365	46,027	23,013
Computer	40%	132,239	-	-	-	132,239	103,675	11,426	115,101	28,564	17,138
Furniture and Fixtures	25%	224,141	-	-	-	224,141	129,582	23,640	153,222	94,559	70,919
Lab equipments	40%	446,629	-	-	-	446,629	143,421	121,283	264,704	303,208	181,925
Library Books	50%	81,230	-	-	-	81,230	71,077	5,077	76,154	10,153	5,076
Photo Copy Machine	20%	14,589	-	-	-	14,589	7,119	1,494	8,613	7,470	5,976
<b>Total</b>		<b>1,083,206</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,083,206</b>	<b>593,225</b>	<b>185,934</b>	<b>779,159</b>	<b>489,981</b>	<b>304,047</b>



CHAIRMAN  
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