

Yadu & Co.,
Chartered Accountants
No. 25, Muddappa Road,
Maruthi Seva Nagar
Bangalore - 560 033

Sponsoring Body
2019-20

AUDIT REPORT




1. We have examined the Balance Sheet of A H MEMORIAL EDUCATION TRUST ,Bangalore as on 31st March , 2020 and the annexed Income and Expenditure account for the year ended that date. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We have conducted the audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. Our audit included examining on a test basis, evidence supporting amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. We further report that:
 - a) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
 - b) In our opinion proper books as required by law have been kept by the Trust ,so far as appears from the examination of those books.
 - c) The Balance Sheet, Income and Expenditure account dealt with by this report are in agreement with the books of accounts.
 - d) In our opinion and to the best of our information and according to the explanations given to us during our audit, the said accounts gives a true and fair view of the state of affairs of the Trust as on 31st March 2020.

Dated: 6th January 2021

U. Srinivas
CHARTERED ACCOUNTANTS



**A H MEMORIAL EDUCATION TRUST
CONSOLIDATED BALANCE SHEET AS AT 31-MARCH-2020**

Particulars	Sch. Ref	Amount (Rs)
SOURCE OF FUNDS:		
Capital Fund	A	1,978,910,682.73
Secured Loans	B	2,710,131,791.88
Unsecured Loans	C	486,625,515.50
Current Liabilities and provisions	D	278,772,275.76
Total		5,454,440,265.87
APPLICATION OF FUNDS:		
Fixed Assets	E	4,360,959,624.28
Current Assets	F	265,111,650.31
Loans and Advances	G	828,368,991.28
Total		5,454,440,265.87
<p>As per information furnished to us for Yadu & Co., Chartered Accountants Firm Regn.No.004795S</p> <div style="display: flex; justify-content: space-between; align-items: flex-start;"> <div style="text-align: center;">  V.N. Yadunath Proprietor Membership No. 021170 </div> <div style="text-align: center;">  Nissar Ahmed Managing Trustee </div> <div style="text-align: center;">  M.A Shah Trustee </div> </div> <p>Place: Bangalore Date :06/01/2021</p>		
BANGALORE		

AHMET - CONSOLIDATED FIXED ASSETS
SCHEDULE E - FIXED ASSETS - 1ST APRIL 2019 TO 31 MARCH 2020

Particulars	Opening		Additions		Deletions		Total at 31-03-2020	Depreciation Amount	Closing Balance At 31-3-2020
	01-04-2019 to 30-09-2019	01-10-2019 to 31-03-2020	During the year						
	Balance								
RTN	47,048,027.94	1,567,551.00	1,072,716.00	30,435.00	49,657,859.94	4,379,797.46	45,278,062.48		
NLO	41,010,304.95	2,507,228.00	828,073.00	12,069.00	44,333,536.95	6,593,999.87	37,739,537.06		
KSN	48,283,077.95	2,544,413.00	1,356,895.00	90,367.00	52,094,018.95	7,260,065.81	44,833,953.03		
MNG	33,293,535.32	1,335,281.00	332,225.00	188,468.00	34,772,573.32	5,602,443.80	29,170,129.57		
PSBN	50,528,162.74	6,686,390.53	367,957.00	29,954.53	57,552,755.74	8,603,232.35	48,949,522.49		
PUC	13,006,859.89	203,102.00	107,648.00		13,317,619.89	1,576,484.20	11,741,135.89		
PGC	10,808,097.98	11,852.50	1,643,191.00	59,354.00	12,403,787.48	1,875,844.06	10,527,943.42		
DEGREE	77,540,633.61	29,339,752.65	1,205,816.00	27,498,744.65	80,587,457.61	10,747,679.15	69,839,778.46		
AHMET	3,059,219,243.48	443,361,694.00	819,572,458.43	91,567,105.57	4,322,153,395.91	260,087,709.07	4,062,065,686.85		
PBS	3,814.00						3,814.00		
PSDM-PUC	929,941.00					184,351.40	745,589.60		
HIGH SCHOOL RTN	75,608.75					11,237.29	64,371.46		
PBED	3,381,747,617.61	487,557,264.68	826,486,979.43	119,476,497.75	4,666,873,005.79	306,922,844.45	4,360,959,624.28		

A H MEMORIAL EDUCATIONAL TRUST - (Individual)
FIXED ASSETS - 1ST APRIL 2019 TO 31 MARCH 2020

Particulars	Opening Balance	Additions 1-4-2019 to 30-9-2019	1-10-2019 to 31-3-2020	Total at 31-3-2020	Depn. Rate	Depreciation Amount	Closing Balance At 31-3-2020
41000-Land	73,03,73,314.00		26,71,025.00	73,30,44,339.00			73,30,44,339.00
42000-Building	25,23,82,664.31	7,69,36,032.00	17,23,43,491.00	50,16,62,187.31	10%	4,15,49,044.18	46,01,13,143.13
44000-Plant & Machinery					15%		
44001-Computers Including Computer Software	31,86,247.41	11,95,775.00	38,633.00	44,20,655.41	40%	17,60,535.56	26,60,119.85
44100-Office Equipments	27,71,596.96	2,96,432.00	1,74,095.00	32,42,123.96	15%	4,73,261.47	27,68,862.49
44400-Electrical Equipments	21,72,050.77			21,72,050.77	15%	3,25,807.62	18,46,243.15
44600-Motor Vehicles	45,27,643.83			45,27,643.83	15%	6,79,146.57	38,48,497.26
44900-Library Books	84,401.82			84,401.82	40%	33,760.73	50,641.09
45751-Computer Lab and Other Equipments	30,733.56			30,733.56	40%	12,293.42	18,440.14
45756-Borewell & Overhead Tanks	1,56,000.76			1,56,000.76	15%	23,400.11	1,32,600.65
Office Equipment- Kogilu			2,04,000.00	2,04,000.00	15%	15,300.00	1,88,700.00
43000-Furniture & Fixtures	35,76,104.61	37,21,917.00	3,540.00	73,01,561.61	10%	7,29,979.16	65,71,582.45
43004-Furniture & Fixtures- Kogilu			22,32,339.00	22,32,339.00	10%	1,11,616.95	21,20,722.05
Total of AHMET Assets(A) :	99,92,60,758.03	8,21,50,156.00	17,76,67,123.00	1,25,90,78,037.03		4,57,14,145.78	1,21,33,63,891.25
49500-Capital Work In Progress	80,95,28,929.00	-18,10,62,897.00	8,94,95,791.43	71,79,61,823.43			71,79,61,823.43
Building At University	1,09,02,25,299.34	50,63,92,740.00	50,05,82,991.00	2,09,72,01,030.34	10%	18,46,90,953.48	1,91,25,10,076.86
Plant & Machinery- university	1,69,42,314.41			1,69,42,314.41	15%	25,41,347.16	1,44,00,967.25
Computers Including Computer Software-university	2,04,65,395.68	2,23,05,060.00		4,27,70,455.68	40%	1,71,08,182.27	2,56,62,273.41
Motor Vehicles-university	4,67,818.75			4,67,818.75	15%	70,172.81	3,97,645.94
Lab Equipment -University	2,13,07,920.04	70,89,403.00	51,91,028.00	3,35,88,351.04	15%	46,48,925.56	2,89,39,425.48
43000-Furniture & Fixtures University	3,81,80,758.23	36,46,710.00	1,27,03,804.00	5,45,31,272.23	10%	48,17,937.02	4,97,13,335.21
Office Equipement- University			9,32,889.00	37,73,411.00	15%	4,96,044.98	32,77,366.03
Interest on capitalisation	6,28,40,050.00		3,29,98,832.00	9,58,38,882.00			9,58,38,882.00
Total of University Assets (B):	2,05,99,58,485.45	36,12,11,538.00	64,19,05,335.43	3,06,30,75,358.88		21,43,73,563.28	2,84,87,01,795.60
TOTAL FIXED ASSETS (A+B):	3,05,92,19,243.48	44,33,61,694.00	81,95,72,458.43	4,32,21,53,395.91		26,00,87,709.07	4,06,20,65,686.85