ANJALI JAIN & ASSOCIATES
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Ref: AJ/2025-26/133

**INDEPENDENT AUDITOR'S REPORT**
**YBN UNIVERSITY, RANCHI**

**Opinion**
We have audited the financial statements of **YBN UNIVERSITY, Rajaulatu, Namkum, Ranchi, Jharkhand**, which comprise the Balance sheet as at March 31, 2025, the Income & Expenditure Account and the Receipt & Payment Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with the Indian Trusts Act, 1882.

**Basis for Opinion**
We conducted our audit in accordance with Standards on Auditing (SAs). 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, and we have fulfilled our other 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.

**Responsibilities of Management and Those Charged with Governance for the Financial Statements**
Mission's Management is responsible for the preparation of the financial statements in accordance with the Indian Trusts Act, 1882 and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

**Auditor's Responsibilities for the Audit of the Financial Statements**
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

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

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

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

FOR ANJALI JAIN & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REGN. NO.- 003247C

ANJALI JAIN & ASSOCIATES Chartered Accountants Ranchi

Arpit Jain

CA. ARPIT JAIN
Partner
(M. No. 417169)

Place: RANCHI
Date:30-09-2025
UDIN:25417169BMLFYX5207

# YBN UNIVERSITY

**Rajaulatu, Namkum, Ranchi , Jharkhand**

**Income & Expenditure Account for the financial year 2024-25**

| EXPENDITURE | AMOUNT (Rs.) | INCOME | AMOUNT (Rs.) |
|---|---|---|---|
| To Council Registration and Renewal Fees | 4,525,235.40 | By Course Fees (Schedule -1) | 193,232,744.95 |
| To Salary & Honororium | 57,256,494.00 | By Other Fees ( Shedule -2) | 6,469,150.00 |
| To PF & ESIC Contribution | 663,504.00 | By Interest on Fixed Deposit | 17,596,482.60 |
| To Examination Expenses | 2,149,775.00 | By Interest on SB Deposit | 345,943.35 |
| To Inspection Charges | 110,000.00 | By Interest on TDS | 32,470.00 |
| To Seminar & Conference Exp | 415,445.00 | By Income from conducting Examination of other institute | 4,242,056.00 |
| To Institute Event Expenses | 236,690.00 | By Misc. Receipt | 12,631.00 |
| To Sports Expenses | 100,234.00 | | |
| To Students Uniform Expenses | 272,753.00 | | |
| To Printimg & Stationery | 2,741,031.00 | | |
| To Canteen Expenses | 13,931,138.65 | | |
| To Advertisement Expenses | 2,549,423.48 | | |
| To Business Development Expenses | 4,979,300.00 | | |
| To Software Expenses | 108,550.00 | | |
| To Telephone Expenses | 48,829.09 | | |
| To Postage & Courier | 25,593.00 | | |
| To Social Welfare Expenses | 207,404.00 | | |
| To Travelling & Conveynce Exp. | 343,700.00 | | |
| To Gardening Expenses | 306,535.00 | | |
| To Professional Fees | 70,000.00 | | |
| To Vehicle Fuel Expenses | 1,748,304.00 | | |
| To Vehicle Tax & Fitness Expenses | 51,627.20 | | |
| To Vehicle Repair& maintenance Expenses | 329,516.00 | | |
| To Insurance Premium | 282,433.00 | | |
| To Generator Fuel & Maintenance Expenses | 813,359.00 | | |
| To News Paper & Periodicals | 6,210.00 | | |
| To Transportation Expenses | 68,380.00 | | |
| To Electricity Expenses | 236,157.00 | | |
| To Repair Maintenance -Building | 1,151,932.00 | | |
| To Repair & Maint -Machines & Equipments | 60,000.00 | | |
| To Computer Accessories & Maint. Expenses | 170,627.00 | | |
| To Internet Expenses | 1,869,546.00 | | |
| To Audit Fees | 118,000.00 | | |
| To interest on Auto Loan & Bank Overdraft | 541,754.00 | | |
| To Bank Charges | 59,571.53 | | |
| To Others Indirect Expenses ( Schedule - 4 ) | 754,583.00 | | |
| To Excess of Income over Expenditure | 122,627,843.55 | | |
| **Total** | **221,931,477.90** | **Total** | **221,931,477.90** |
| | | By Excess of Income Over Expenditure | 122,627,843.55 |
| To Surplus transferred to Balance Sheet | 127,917,378.55 | By Prior Period Adjustment ( Sch-14) | 5,289,535.00 |
| **Total** | **127,917,378.55** | **Total** | **127,917,378.55** |
| To Investment in Capital Assets | 68,509,855.05 | By Surplus during the year | 127,917,378.55 |
| To Exemption Claimed in FY 2024-25 | 51,800,000.00 | | |
| To Net Surplus | 7,607,523.50 | | |
| | **127,917,378.55** | | **127,917,378.55** |

**As per Audit Report of Even Date**

**For Anjali Jain & Associates**
**Chartered Accountants**

**CA Arpit Jain**
**(Partner)**
**M. No. 417169**

**Date : 30.09.2025**
**Place : Ranchi**
**UDIN :**

**For & On Behalf of YBN University**

**Registrar**

Registrar
YBN University
Ranchi

**CF & AO**

Chief Finance Officer
YBN University
Ranchi, Jharkhand

**YBN UNIVERSITY**
**Rajaulatu, Namkum, Ranchi , Jharkhand**
**Balance Sheet as on 31.03.2025**

| Liabilities | Amount | Amount | Assets | Amount | Amount |
|---|---|---|---|---|---|
| **Capital Account** | | | **Fixed Assets ( Schedule -10)** | | |
| Opening Balance | 254,100,046.59 | | Fixed assets other than Capital WIP | 68,618,054.07 | |
| Add Excess of Income over Expenditure | 127,917,378.55 | 382,017,425.14 | Capital Work In Progress | 123,265,506.00 | 191,883,560.07 |
| **Corpus Fund** | | | **Investments** | | |
| Building Development Fund (OB) | 116,000,000.00 | | Fixed Deposit in Banks (Schedule -11) | | 273,056,775.30 |
| Addition during the year | - | 116,000,000.00 | | | |
| **Long Term Liabilities** | | | **Current Assets , Loan & Advances** | | |
| Secured Loan from Bank (Schedule-5) | 2,961,218.00 | 2,961,218.00 | Short Term Advances (Schedule - 7) | 18,139,531.10 | |
| Unsecured Loan | | 600,000.00 | Advance to Suppliers ( Schedule -12) | 10,700,000.00 | |
| **Current Liabilities & Provision** | | | Tax Deducted at Sources ( Schedule -8) | 2,999,247.90 | 31,838,779.00 |
| Sundry Creditors (Schedule -13) | 2,828,286.05 | | | | |
| Other Current Liabilities & Provision ( Schedule -6) | 6,041,290.00 | 8,869,576.05 | Cash at Bank ( Schedule -9) | | 10,635,106.51 |
| | | | Cash in Hand | | 3,033,998.31 |
| **Total** | | **510,448,219.19** | **Total** | | **510,448,219.19** |

**As Per Audit Report of Even Date**

**For Anjali Jain & Associates**
**Chartered Accountants**

**CA Arpit Jain**
**(Partner)**
**M. No. 417169**

**Date : 30.09.2025**
**Place : Ranchi**
**UDIN :**

**For & on Behalf of YBN University**

**Registrar**
Registrar
YBN University
Ranchi

**CF & AO**
Chief Finance Officer
YBN University
Ranchi, Jharkhand