

Name: DHAMMA DIPA INTERNATIONAL
BUDDHIST UNIVERSITY.
Sebroom, South Ti of usa,



**STATEMENTS OF ACCOUNTS AND
AUDIT REPORT FOR THE YEAR ENDED**

31/03/2025.

S. BASU THAKUR & CO.
CHARTERED ACCOUNTANTS

H. O. : MADHYAPARA, AGARTALA-799001, TRIPURA (WEST)

PHONE : (0381) 2384045 / 9862218061

B. O. : 27A/5, J.K. MITRA ROAD, KOLKATA-700 037

PHONE : (033) 2556-5588

S. BASU THAKUR & CO.

CHARTERED ACCOUNTANTS.



West bank of Madhyapara Dighi.
3/1 Madhyapara, Agartala.
Tripura West, Pin No.- 799001

Phone : 0381-2384045 (L) Mob. : 9862218061
E-mail : mailmesbasuthakurco@rediffmail.com
: dpmajee@gmail.com

Ref. No.....

Date..... 28/05/2025

INDEPENDENT AUDITOR'S REPORT

Opinion

We have audited the financial statements from 01.04.2024 to 31.03.2025 of "DHAMMA DIPA INTERNATIONAL BUDDHIST UNIVERSITY, Sabroom, South Tripura - 799145 which comprise Balance Sheet, Income & Expenditure A/c and Receipt & Payments A/c and summary of other explanatory information and notes to the financial statements, including a summary of significant accounting policies. In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at 31.03.2025 and of its financial performance for the period then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for 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 entity in accordance with the ethical requirements that are relevant to our audit of the financial statements 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.

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

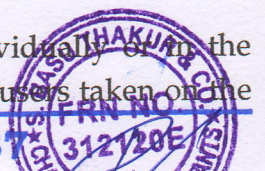
Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, 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

Branch Office : 27A/5, J.K. Mitra Road. Kolkata-37



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 to 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 Centre'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 Company to cease 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.

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.

Observation : However format of accounts/financial statement not drawn up and specified as per ICAI - Guidance Note.

For S. Basu Thakur & Co.

Chartered Accountants

Signature

(CA. DEBAPRASAD MAJEE)

(Partner), (M. No - 063788.)

Place of Signature: Agartala

Date: 28.05.2025

UDIN -



DHAMMA DIPA INTERNATIONAL BUDDHIST UNIVERSITY

Sabroom, South Tripura - 799 145

Balance Sheet as at 31st March 2025

	Liabilities	Assets	
	Amount (Rs)	Amount (Rs)	Amount (Rs)
Capital Account			
Less: Deficit in FY 2023-2024	25,55,804.80		90,800.00
Add: Surplus during the Year	70,13,548.08		57,000.00
	44,57,743.28		76,800.00
Development Fund from Governing Body of DDIBU			54,74,652.00
Mr. Manoj Kumar	36,77,000.00		23,050.00
Mr. Sanjay Chauhan	61,65,000.00		13,05,488.00
Mrs. Kavita	61,50,000.00		1,70,510.00
Mrs. Sudha	54,22,000.00		11,36,667.00
	2,14,14,000.00		40,250.00
Unsecured Loans (B/f)			27,000.00
Loan A/c	86,57,970.00		65,84,339.00
Trust A/c (BHET)	76,97,760.00		1,03,000.00
	1,63,55,730.00		1,17,800.00
Bank OD A/c			33,21,521.00
GB HDFC A/c No. 127442			76,97,760.00
	43,92,489.30		5,03,204.00
Secured Loans			12,07,896.00
Shri Ram Finance Limited (Bolero Finance)			6,30,000.00
	6,86,949.00		8,700.00
To Security Deposit (Hostel)			79,650.00
Received from Hosteller Students	1,55,000.00		65,354.00
Sundry Creditors / Vendors Payable			2,74,957.00
Employees Salary Payable for March 2025	23,65,058.00		26,000.00
Book Space	61,185.00		13,000.00
Cyber Solution	1,48,840.00		34,840.00
Dainik Sambad	44,897.00		23,902.00
DEE SODI India	4,26,018.00		
Dutta Painting Home	1,00,000.00		
Imagine Graphics	35,300.00		
Jatindra Hardware	52,620.00		
Krishna Furniture	1,23,490.00		
Kyachinu Mog	45,490.00		
Maa Mani Offset Printing Press	1,49,853.00		
Maa Tripureswari Tiles	1,77,041.00		
Mihir Saha (Aluminium)	1,91,574.00		
New Loknath Books & Varieties	4,17,979.00		
	2,90,94,140.00		2,90,94,140.00
Deposit Assets			50,00,000.00
FD With HDFC			18,000.00
A/c No. 50300986014691			1,24,30,175.00
Security Deposits (Rent)			
University Fee Receivables			25,69,060.00
Pre - Operating Expenses (b/f)			
			25,69,060.00



For DHAMMA DIPA INTERNATIONAL
BUDDHIST UNIVERSITY

For S. Basu Thakur & Co.
Chartered Accountants



CA. D.P. Majee (DISA)

Omkar Electronics	1,20,586.00	Pharmacy Council of India (D.Pharm & B.Pharm Conduct)	13,30,000.00
Audit Fees Payable	35,400.00	Pharmacy Course Fee Paid	3,54,000.00
Ratan Chakraborty (Const. Materials)	4,61,936.00	Registration Fee (Law College)	10,23,010.00
Ratan Chakraborty (JCB works)	3,31,500.00	Registration Fee (Para Medical)	61,100.00
Sanjit Kr. Saha (Grocery)	1,16,829.00		53,37,170.00

54,05,596.00

TDS / TCS Receivables

TCS Receivables	10,178.00
TDS on Cash Withdrawal from Bank	1,22,721.78
TDS on FDR Interest	26,908.30
TDS Receivables	10,000.00
	1,69,808.08

Loans & Advances

Edures Sciencetech Pvt Ltd. (Lab Equipment)	2,00,000.00
Jiya Hardware & Timber	2,95,000.00
Pradipta Biswas (For Hordings Rent)	1,00,300.00
Unik Technologies Pvt. Ltd.	50,000.00
	6,45,300.00

Cash at Bank:

HDFC Coll. A/c No. 5020009298951	1,28,206.60
HDFC Estt. A/c No. 50200092943502	19,183.74
HDFC Imp. A/c No. 50200092851152	6,686.16
HDFC Main A/c No. 50200092830603	9,093.00
	1,63,169.50

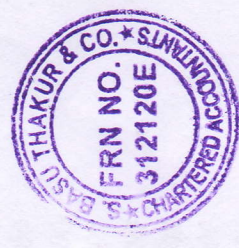
Cash In Hand

9,745.00

5,28,67,507.58

Total

5,28,67,507.58



In terms of our Report of Evendate:

For. S. Basu Thakur & Co.
(Chartered Accountants)

CA, I.P. Majeed, FCA, [DISA]
Partner.

Date: 28/05/2025.
Place: Agartala



For DHAMMA DIPA INTERNATIONAL
BUDDHIST UNIVERSITY

Authorized Signatory (ies)

DHAMMA DIPA INTERNATIONAL BUDDHIST UNIVERSITY

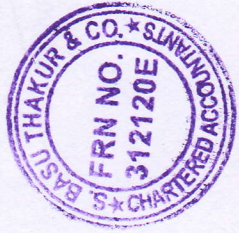
Sabroom, South Tripura - 799 145

Income and Expenditure Account for the Year ended as on 31.03.2025.

Expenditure		Income	
Amount (Rs.)		Amount (Rs.)	
To Indirect Expenses		By Receipt of University Fee	
Admission Counselling Charges	30,000.00	Admission Fee	24,89,300.00
Advertisement Exp. (Digital Marketing)	1,65,000.00	Entrance Test Fee	2,50,950.00
Advertisement Exp.	8,44,390.00	Examination Fee	5,11,000.00
Audit Fee	50,150.00	Hostel Fee (From Students)	5,68,000.00
Bank Charges	21,326.92	Misc. Receipt	1,550.00
Computer Maint.	77,380.00	Pharmacy Course Fee	6,15,000.00
Conveyance Allowance	83,190.00	Ph. D. Course Fee	38,63,875.00
Electricity Bill	81,357.00	Student ID Card Charges Receipt	31,250.00
Electric Maint.	2,87,756.00	Tuition Fee / Semester Fee	1,84,84,975.00
Event & Programme	3,51,920.00	University Fee / Semester Fee	53,30,433.00
Examination Exp.	1,06,134.00		3,21,46,333.00
Games & Sports	2,62,960.00		
Garden Maint.	8,520.00	By Interest Accrued on FDR	2,69,083.00
Generator Exp.	74,221.00		
Honorarium Exp.	1,84,000.00		
Hostel Rent Paid to House Owner	1,26,000.00		
ID Card Printing	55,940.00		
Interest on Bank Loan (Finance)	2,81,079.00		
Legal Exp.	36,500.00		
Medical Exp.	19,662.00		
Member's Welfare	1,18,493.00		
Mess Exp. (Staffs)	8,39,157.00		
Mess Exp. (Students)	5,61,000.00		
Misc. Expenses	1,73,185.00		
News Paper & Periodicals	1,445.00		
Office Exp.	3,15,407.00		
Office Rent (Administrative Block / Yatri Niwas)	5,45,000.00		
Payment Gateway (AMC)	5,801.00		
Postal Exp.	810.00		
Printing & Stationery	11,00,621.00		
Processing Charges (Loan Finance)	22,363.00		
Professional Charges	52,000.00		



For DHAMMA DIPA INTERNATIONAL
BUDDHIST UNIVERSITY
Authorized Signatory (ies)



For S. Basu Thakur & Co.
Chartered Accountants
CA. (D.P. Majee (DISA)
Partner.

Promotional Exp. (Marketing)	1,98,415.00
Refreshment Exp.	80,905.00
Refund of Fees	36,300.00
Repairing & Maintenance	2,73,835.00
Salary Paid to Staffs	1,50,84,428.00
Science Exhibition	10,300.00
Security Guards	36,000.00
Software Bill (Tally Prime)	25,950.00
Staffs Welfare	59,785.00
Telephone & Internet Exp.	2,01,734.00
Transport Exp.	2,60,999.00
Travelling Exp. / Allowance	8,89,500.00
University Exp.	6,04,476.00
Vehicle Repair / Maint. (Diesel / Petrol)	5,93,538.00
Water Works & Pipe Line	1,62,935.00
To Surplus During the Year	70,13,548.08
Total Amt.	3,24,15,416.00

Total Amt. 3,24,15,416.00

In terms of our Report of even date.

For S. Basu Thakur & Co.
(Chartered Accountants)

CA, D.P. Majee [DISA]
Partner.



Date: 28/05/25.

Place: Agartala.



For DHAMMA DIPAL INTERNATIONAL
BUDDHIST UNIVERSITY
Authorized Signatory (ies)

DHAMMA DIPA INTERNATIONAL BUDDHIST UNIVERSITY

Sabroom, South Tripura - 799 145

Receipts and Payment Account for the year ended as on 31st March 2025.

	Amount (Rs.)	Payment	Amount (Rs.)
To Cash at Bank			
HDFC Bank Coll. A/c No. 998951	22,102.20	By Fixed Assets	
HDFC Main A/c No. 30603	78,10,271.00	AC (Godrej)	90,800.00
HDFC Bank Estt. A/c No. 3502	50,000.00	Almirah & Open Back	57,000.00
HDFC Imp. A/c No. 1152	13,890.00	BenQ Projector MW560 White WXGA	76,800.00
		Building Construction	28,59,358.00
		Celling Fan	23,050.00
		Computer Sets & Systems	5,28,070.00
		Cornea 65" Ultra Touch Pro Interactive Panel	1,70,510.00
		Electric Equipments	9,53,947.00
		FAN OSC	40,250.00
		Finger Print Drive (Biometrics)	27,000.00
		Furniture & Fixture	38,36,075.00
		Hero Pleasure + Xtec	1,03,000.00
		Inverter & Batteries	1,17,800.00
		Laboratory Equipment	26,70,921.00
		Library Books	4,42,019.00
		Mahindra Bolero B6 (White Colour)	12,07,896.00
		Mahindra Power Silent DG Set (30 KVA)	6,30,000.00
		Mixer	3,200.00
		Mobile Phone	36,850.00
		Musical Instruments	65,354.00
		Printer & Scanner	1,97,957.00
		Refrigerator	13,000.00
		Tripport Projection Screen	13,000.00
		Utensils	12,960.00
		White Board	23,902.00
		By Outstanding Paid (FY 2023-2024)	1,42,00,719.00
		D. R. Hardware	86,408.00
		Maa Tripureswari Tiles	61,862.00
		Annaya Varieties	40,380.00
		Omkar Electronics	62,136.00
		By Deposit Assets	
		FD With HDFC	
Development Fund from Governing Body of DDIBU			
Mr. Manoj Kumar	36,77,000.00		
Mrs. Sudha	45,72,000.00		
Mr. Sanjay Chouhan	42,15,000.00		
To Closing Balance (Term Loan A/c)			
GB HDFC A/c No. 127442			
To Security Deposit (For Hostel)			
Received from Hosteller Students			
To Shri Ram Finance Limited			
(Mahindra Bolero Finance EM)			



**For DHAMMA DIPA INTERNATIONAL
BUDDHIST UNIVERSITY**

Authorized Signatory (ies)



For S. Basu Thakur & Co.
Chartered Accountants

CA. D. P. Majee (DISA)
Partner.

By Advances paid to Vendors

Edures Scienteck Pvt Ltd. (Lab Equipment)	2,00,000.00
Jiya Hardware & Timber	2,95,000.00
Pradipta Biswas (For Hordings Rent)	1,00,300.00
Unik Technologies Pvt. Ltd.	50,000.00
	6,45,300.00

Security Deposits (Rent)

18,000.00

By TDS / TCS Receivables

TCS Receivables	10,178.00
TDS on Cash Withdrawl from Bank	1,22,721.78
TDS on FDR Interest	26,908.30
TDS Receivables	10,000.00
	1,69,808.08

Operating Expenses (Assets)

Pharmacy Council of India (D.Pharm & B.Pahrm Conduct)	13,30,000.00
Pharmacy Course Fee Paid	3,54,000.00
Registration Fee (Law College)	10,23,010.00
Registration Fee (Para Medical)	61,100.00
	27,68,110.00

By Indirect Expenses

Admission Counselling Charges	30,000.00
Advertisement Exp. (Digital Marketing)	1,65,000.00
Advertisement Exp.	6,64,193.00
Audit Fee	14,750.00
Bank Charges	21,326.92
Computer Maint.	77,380.00
Conveyance Allowance	83,190.00
Electricity Bill	81,357.00
Electric Maint.	2,87,756.00
Event & Programme	3,51,920.00
Examination Exp.	22,350.00
Garden Maint.	8,520.00
Generator Exp.	74,221.00
Honorarium Exp.	1,84,000.00
Hostel Rent Paid to House Owner	1,26,000.00
ID Card Printing	50,450.00
Interest on Bank Loan (Finance)	2,81,079.00
Legal Exp.	36,500.00
Medical Exp.	19,662.00
Member's Welfare	1,18,493.00



For S. Basu Thakur & Co.
Chartered Accountants

CA, D.P. Majee (DISA)
Partner.

For DHAMMA DIPATI INTERNATIONAL
BUDDHIST UNIVERSITY



Authorized Signatory (ies)

Mess Exp. (Staffs)	7,51,436.00
Mess Exp. (Students)	5,21,000.00
Misc. Expenses	1,73,185.00
News Paper & Periodicals	1,445.00
Office Exp.	2,86,299.00
Office Rent (Administrative Block / Yatri Niwas)	5,45,000.00
Payment Getway (AMC)	5,801.00
Postal Exp.	810.00
Printing & Stationery	8,73,693.00
Processing Charges (Loan Finance)	22,363.00
Professional Charges	52,000.00
Promotional Exp. (Marketing)	1,98,415.00
Refreshment Exp.	80,905.00
Refund of Fees	36,300.00
Repairing & Maintenance	2,73,835.00
Salary Paid to Staffs	1,27,19,370.00
Science Exhibition	10,300.00
Security Guards	36,000.00
Software Bill (Tally Prime)	25,950.00
Staffs Welfare	59,785.00
Telephone & Internet Exp.	2,01,734.00
Transport Exp.	2,60,999.00
Travelling Exp. / Allowance	8,89,500.00
University Exp.	6,04,476.00
Vehicle Repair / Maint. (Diesel / Petrol)	5,93,538.00
Water Works & Pipe Line	1,62,935.00
	<u>2,20,85,221.92</u>

By Closing Balance as on 31.03.2025.

HDFC Bank Coll. A/c No. 998951	1,28,206.60
HDFC Bank Estt. A/c No. 3502	19,183.74
HDFC Main A/c No. 30603	9,093.00
HDFC Imp. A/c No. 1152	6,686.16
	<u>1,63,169.50</u>

By Cash in Hand (As per Cash Book)

9,745.00

4,53,10,859.50

Total Amt.

4,53,10,859.50

Total Amt.



For DHAMMA VIPRA INTERNATIONAL
 BUDDHIST UNIVERSITY
 Authorized Signatory (ies)

In terms of our Report of even date.

For S. Basy Thakur & Co.
 (Chartered Accountants)

CA, D.P. Majee [DISA]



Date : 28/05/2025.