

# **Audit Report**

## **F.Y.2024-25**



# S.S.POWAR & ASSOCIATES

CHARTERED ACCOUNTANTS

FRN-107987W

**G.N. THAKUR**  
CHARTERED ACCOUNTANT  
M.No. 016489  
9657047332  
Email - gnt1948@gmail.com

0231-2659211

**S.S.POWAR**  
CHARTERED ACCOUNTANT  
M.No. 040279  
9422045496  
Email - sspowar123@gmail.com

## INDEPENDENT AUDITORS' REPORT

### Report on the Audit of the Standalone Financial Statements:

We have audited the accompanying financial statements of **Dr. D. Y. Patil College of Engineering, Salokhenagar, Kolhapur** which comprises the Balance Sheet as at March 31<sup>st</sup> 2025, the Income & Expenditure Statement for the year then ended, and a summary of significant accounting policies.

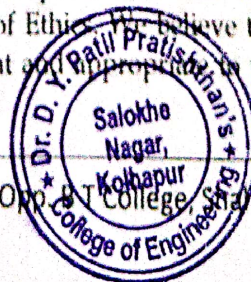
### OPINION:

In our opinion and to the best of our information and according to the explanations given to us the financial statements give a true and Fairview in conformity with the accounting principles generally accepted in India,

- In the case of the Balance Sheet of the State of Affairs as at 31-March - 2025 and
- In the case of the Income and Expenditure Account of the Surplus for the year ended as on that date.

### Basis for Opinion

We conducted our audit in accordance with the 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 Institution in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient to provide a basis for our opinion.



Head Office- 596-'E', Parag Commercial Arcade, Opp. B.T. College, Mahupuri, Kolhapur-431001

### Key Audit Matters

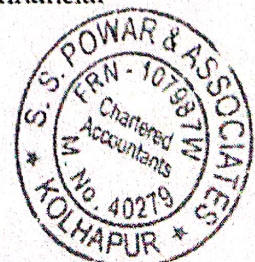
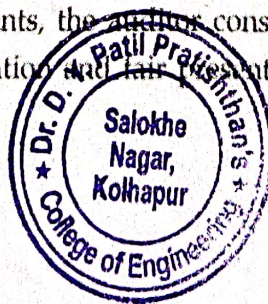
Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

### MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS:

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance in accordance with the Accounting Standards applicable to the entity. 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.

### AUDITOR'S RESPONSIBILITY:

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. 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 entity's preparation and fair presentation of the financial



statements in order to design audit procedures that are appropriate in the circumstances.

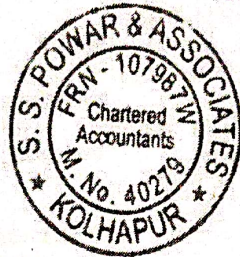
An audit also includes evaluating the appropriateness of accounting policies and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

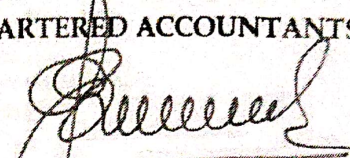
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**PLACE: KOLHAPUR**

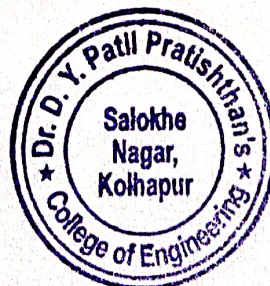
**DATE: 10/09/2025**

**FOR S.S. POWAR & ASSOCIATES  
FIRM REG.NO.107987W  
CHARTERED ACCOUNTANTS**



  
**(S. S. POWAR)  
PARTNER  
M.NO.040279**

**UDIN: 25040279BMIUVG3517**

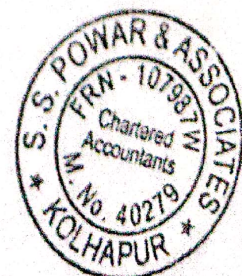
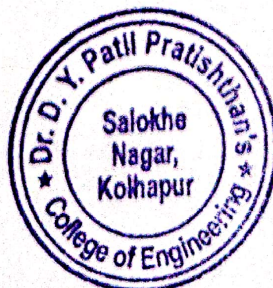


**SCHEDULE VIII**  
**[VIDE RULE 17(1)]**

REGISTRATION NO.  
NAME OF THE PUBLIC TRUST  
BALANCE SHEET AS AT

**F - 117/KOLHAPUR**  
**Dr. D.Y. Patil Pratishthan's College of Engineering, Salokhenagar, Kolhapur**  
**31st MARCH, 2023**

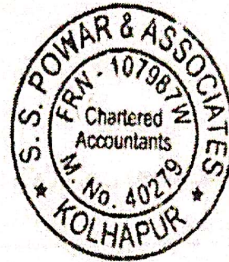
FUNDS & LIABILITIES	SCH NO.	AMOUNT 31.03.2023	PROPERTY AND ASSETS	SCH NO.	AMOUNT 31.03.2023
<b>Trust Fund or Corpus:-</b>			<b>Immovable Properties:- (At Cost)</b>	1	
Balance as per Last Balance Sheet			Balance as per last Balance Sheet		6,08,64,992.00
Add: Corpus Donations			Additions during the year		3,00,000.00
			Less: Sale During the year		6,10,64,992.00
<b>Other earmarked Funds:-</b>			Depreciation up to date		3,77,87,992.00
Kept out under the provision of the trust deed or scheme or out of the Income)					3,82,76,992.00
Depreciation Fund			<b>Furniture &amp; Fixture:-(At Cost)</b>	2	
Sinking Fund			Balance as per last Balance Sheet		1,25,98,201.00
Reserve Fund			Additions during the year		14,15,924.00
Any other fund			Less: Sale During the year		1,40,14,125.00
Development Fund			Depreciation up to date		48,20,652.00
<b>Loans (Secured or Unsecured):-</b>					91,93,473.00
From Trustees			<b>Other Fixed Assets:-(At Cost)</b>	3	
From Other ( D Y Patil Bank)		53,97,687.28	Balance as per last Balance Sheet		3,87,70,097.00
<b>Liabilities</b>			Additions during the year		1,20,90,277.00
For Expenses	4	79,15,668.00	Less: Sale During the year		3,08,60,374.00
For Advances			Depreciation up to date		2,97,56,660.57
For Rent and Other Deposits					2,11,06,713.43
For Sundry Credit Balances	5	16,59,355.00			
<b>Internal Transfers</b>			<b>Loans (Secured or Unsecured) : Good / Doubtful</b>		
Dr. D. Y. Patil Pratishthan Akurdi Pune Branch		22,23,22,902.00	Loans Scholarships		
			Other Loans		
			<b>Advances:-</b>		
			To Trustees		
			To Employees		
			To Contractors		
			To Lawyers		
			To Others	6	1,46,63,549.00
			<b>Income Outstanding:-</b>		
			Rent		
			Interest		2,67,927.00
			<b>Other Income</b>		
			- Fees receivable		7,28,60,604.60
			TDS Recivable Intrest ON FD		11,236.00
			<b>Cash and Bank Balances:-</b>		
			(a) In Accounts with Bank	7	52,48,389.87
			In Fixed Deposit with Bank		0.00
			(b) With the Trustee		
			(c) With the Manager		
			- Cash Balance with College Authorities		1,08,690.10
			- Cheque In Hand with College Authorities		
<b>TOTAL C/F.</b>		<b>23,72,95,612.28</b>	<b>TOTAL C/F.</b>		<b>16,17,36,992.50</b>



FUNDS & LIABILITIES	SCH. NO.	AMOUNT 31.03.2025	PROPERTY AND ASSETS	SCH. NO.	AMOUNT 31.03.2025
TOTAL B/F.		23,72,95,612.28	TOTAL B/F.		16,17,36,992.50
			<b>Income and Expenditure Account:</b>		
			Balance as per Balance Sheet		5,32,46,218.38
			Less : Appropriation, if any		
			Add : Deficit as per Income & Expenditure Account		
			Less : Surplus as per Income & Expenditure Account		2,23,12,401.40
					7,55,58,619.78
TOTAL		23,72,95,612.28	TOTAL		23,72,95,612.28

The Above Balance Sheet To The Best Of Our Belief Contains A True Accounts Of Funds And Liabilities And Of The Property And Assets Of The Trust  
 Dr.D.Y.Patil Pratishthan's College of Engineering, Salokhenagar

AS PER OUR REPORT OF EVEN DATE,  
 FOR S S POWAR & ASSOCIATES  
 FIRM REG. NO. 107987W  
 CHARTERED ACCOUNTANTS



*[Signature]*  
 (S S POWAR)  
 PARTNER  
 M. NO.040279  
 UDIN: 25040279BMIUVG3517

*[Signature]*  
 (DR. S.D.MANE)  
 PRINCIPAL

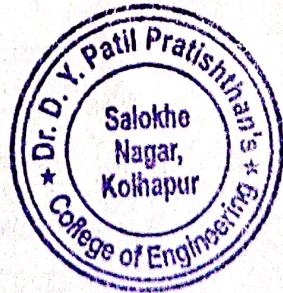
*[Signature]*  
 (B. H. SHARMA)  
 CHIEF FINANCE OFFICER

*[Signature]*  
 Radm Amit Vikram (Retd)  
 CAMPUS DIRECTOR

*[Signature]*  
 (TEJAS S. PATIL)  
 TRUSTEE

DATE : 10/09/2025  
 PLACE : KOLHAPUR

DATE : 10/09/2025  
 PLACE : KOLHAPUR



**SCHEDULE IX**  
**(VIDE RULE 17(i))**

REGISTRATION NO.  
NAME OF THE PUBLIC TRUST


F - 117/KOLHAPUR  
Dr.D.Y.Patil Pratishthan's College of Engineering, Salokhenagar,  
Kolhapur.

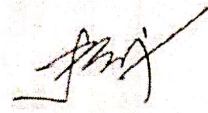
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31st MARCH, 2025

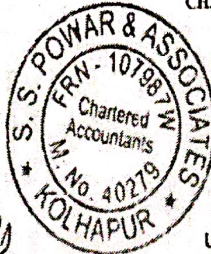
EXPENDITURE	SCH. NO.	AMOUNT 31.03.2025	INCOME	SCH. NO.	AMOUNT 31.03.2025
Expenditure in respect of properties					
Rates, taxes, cesses		23,35,773.00	By - Fees from Student		9,80,66,799.00
Repairs and maintenance	8	1,00,61,220.00	By Income from other sources		
Insurance		-	- Miscellaneous Receipts		1,62,777.00
Depreciation	1,2&3	1,04,02,330.57			
(by way of provision or adjustment)			By Transfer from Reserve		
<u>Other expenses</u>					
- Security Charges		18,67,309.00			
Establishment expenses	9	60,09,533.83			
To Remuneration to trustees		-			
Remuneration (in the case of a math)		-			
To Expenditure on objects of the trust					
To (a) Religious		-			
(b) Educational	10	8,98,65,751.00			
(c) Medical Relief		-			
(d) Relief poverty		-			
(e) Other Charitable objects		-			
Excess of Income over Expenditure		-	Excess of Expenditure Over Income		2,23,12,401.40
<b>TOTAL</b>		<b>12,05,41,917.40</b>	<b>TOTAL</b>		<b>12,05,41,917.40</b>

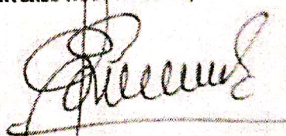
Dr.D.Y.Patil Pratishthan's College of Engineering, Salokhenagar

AS PER OUR REPORT OF EVEN DATE,  
FOR S S POWAR & ASSOCIATES  
FIRM REG. NO. 107987W  
CHARTERED ACCOUNTANTS,

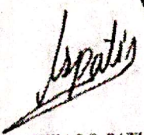
  
(DR.S.D. MANE)  
PRINCIPAL

  
(B.H. SHARMA)  
CHIEF FINANCE OFFICER



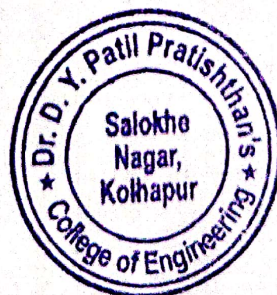
  
(S.S. POWAR)  
PARTNER  
MLNO: 040279  
UDIN: 25040279BMIUVG3517

  
Kamal Vikram (Retd)  
CAMPUS DIRECTOR

  
(TEJAS S. PATIL)  
TRUSTEE

DATE : 10/09/2025  
PLACE : KOLHAPUR

DATE : 10/09/2025  
PLACE : KOLHAPUR



SCHEDULE NO. 1.  
 IMMOVABLE PROPERTIES & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2025

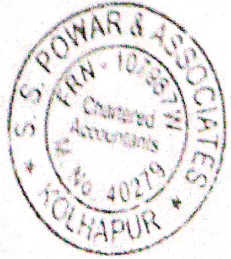
SR. NO.	ASSETS	GROSS BLOCK				TOTAL UPTO 31.03.2025	RATE %	UPTO 01.04.2024	DEPRECIATION FOR THE YEAR	DELETIONS DURING THE YEAR	UPTO 31.03.2025	CLOSING W.D.V.
		AS ON 01.04.2024	ADDITIONS UPTO 30.09.2024	ADDITIONS DURING THE YEAR	ADDITIONS AFTER 30.09.2024							
1	Buildings	5,05,45,392.00	2,00,000.00	-	2,00,000.00	10	1,97,03,836.50	30,84,156.00	-	2,27,87,992.50	3,12,74,992.50	
2	Plant & Equip.	1,03,19,000.00	2,00,000.00	-	2,00,000.00	10	1,97,03,836.50	30,84,156.00	-	2,27,87,992.50	3,12,74,992.50	
	TOTAL	6,08,64,392.00	2,00,000.00	-	2,00,000.00		1,97,03,836.50	30,84,156.00	-	2,27,87,992.50	3,12,74,992.50	

SCHEDULE NO. 2.  
 FURNITURE & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2025

SR. NO.	ASSETS	GROSS BLOCK				TOTAL UPTO 31.03.2025	RATE %	UPTO 01.04.2024	DEPRECIATION FOR THE YEAR	DELETIONS DURING THE YEAR	UPTO 31.03.2025	CLOSING W.D.V.
		AS ON 01.04.2024	ADDITIONS UPTO 30.09.2024	ADDITIONS DURING THE YEAR	ADDITIONS AFTER 30.09.2024							
1	Furniture & Fixture	1,25,98,201.00	8,13,190.00	6,02,734.00	6,02,734.00	10	38,32,640.00	9,88,012.00	-	48,20,851.00	91,33,471.00	
	TOTAL	1,25,98,201.00	8,13,190.00	6,02,734.00	6,02,734.00		38,32,640.00	9,88,012.00	-	48,20,851.00	91,33,471.00	

SCHEDULE NO. 3.  
 OTHER ASSETS & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2025

SR. NO.	ASSETS	GROSS BLOCK				TOTAL UPTO 31.03.2025	RATE %	UPTO 01.04.2024	DEPRECIATION FOR THE YEAR	DELETIONS DURING THE YEAR	UPTO 31.03.2025	CLOSING W.D.V.
		AS ON 01.04.2024	ADDITIONS UPTO 30.09.2024	ADDITIONS DURING THE YEAR	ADDITIONS AFTER 30.09.2024							
1	Computer	1,57,67,790.00	25,07,554.00	62,89,054.00	37,81,500.00	40	1,17,75,134.00	33,56,103.37	-	2,21,21,217.37	1,85,46,572.63	
2	Office Equipments	79,89,795.00	3,18,820.00	3,83,050.00	64,224.00	15	41,94,617.00	5,21,917.00	-	48,16,534.00	1,27,73,041.00	
3	Library Books	32,35,291.00	53,861.00	53,861.00	53,861.00	40	20,36,963.00	4,90,103.00	-	25,46,864.00	1,07,28,177.00	
4	Library Cabinet	1,20,000.00	1,57,500.00	1,74,000.00	16,500.00	15	55,450.00	34,345.00	-	89,795.00	2,09,000.00	
5	Workshop Equipment	55,10,249.00	8,200.00	8,200.00	1,88,678.00	40	70,400.00	47,308.00	-	1,21,376.00	1,87,624.00	
6	ITC	1,80,478.00	8,200.00	28,83,638.00	28,83,638.00	15	11,58,995.00	10,72,076.00	-	20,11,633.00	1,67,462.00	
7	College Bus	54,22,196.00	26,83,638.00	45,760.00	45,760.00	40	1,73,665.00	1,66,157.00	-	3,40,822.00	51,81,374.00	
8	E.C.T. Camera	5,44,298.00	47,040.00	47,040.00	47,040.00	15	2,25,075.00	2,25,075.00	-	4,69,370.00	1,75,000.00	
9	Box Gas Plant	15,04,500.00	2,00,550.00	15,04,500.00	2,00,550.00	15	30,083.00	15,04,500.00	-	2,20,633.00	1,73,000.00	
10	ITC Purchase	2,00,550.00	5,03,624.00	5,03,624.00	3,94,440.00	15	15,461.00	15,461.00	-	16,962.00	2,17,000.00	
11	Sound System	1,09,184.00	43,10,528.00	1,20,93,277.00	43,10,528.00	15	2,34,26,498.00	63,30,163.57	-	2,97,56,661.57	2,11,500,134.43	
12	Sound Material	3,87,70,097.00	77,82,782.00	1,20,93,277.00	43,10,528.00		2,34,26,498.00	63,30,163.57	-	2,97,56,661.57	2,11,500,134.43	
	TOTAL	3,87,70,097.00	77,82,782.00	1,20,93,277.00	43,10,528.00		2,34,26,498.00	63,30,163.57	-	2,97,56,661.57	2,11,500,134.43	



**SCHEDULES TO BALANCE SHEET**

**SCHEDULE NO. 4 : LIABILITIES FOR ADVANCES**

**AMOUNT**  
31.03.2025

Particulars	AMOUNT
Scholarship Payable to Students	96,434.00
Advance Tuition fee	69,98,456.00
Other Payable	8,20,778.00
<b>TOTAL</b>	<b>79,15,668.00</b>

**SCHEDULE NO. 5 : SUNDRY CREDIT BALANCES**

Particulars	AMOUNT
Provident Fund Payable	61,200.00
Sundry Creditors	-
Dr D Y PATIL College principal	15,00,000.00
Tax Deducted at Source Payable :	-
- U/s. 194 J	-
- U/s. 192 B	-
- U/s. 194 C	98,155.00
<b>TOTAL</b>	<b>16,59,355.00</b>

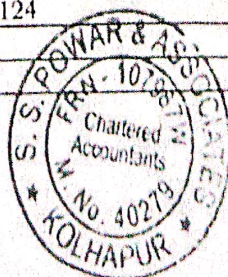
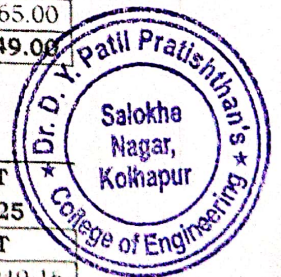
**SCHEDULE NO. 6 : ADVANCES TO OTHERS**

Particulars	AMOUNT
<b>A. Deposits</b>	
- AICTE Deposit and others	35,40,000.00
- Raka Gas Service Deposits	
D.Y. Patil Pratishthan & DTE	4,85,003.00
M.S.E.D.C.L. Deposit	1,53,909.00
PNB Bank FD	11,20,556.00
<b>B. Advance to staff</b>	
<b>C. Advance to supplier</b>	
- Alminrock Indscter Fabriks	1,07,630.00
- Chaipani Biz Support Pvt Ltd	8,26,000.00
- Bennett Coleman & Co. Ltd.	35,000.00
- D.S. Surveyors	1,50,000.00
- Karmalkar and Co	2,00,000.00
- Prabha Info Solutions	3,80,317.00
Shree Sandeep Sharma	1,53,400.00
- Swapangandha Electronics	4,00,000.00
Best Book	56,337.00
Colour Full Decorative & Painting	25,868.00
Excel Vehicles	5,00,000.00
SGP Instruments	54,964.00
<b>E.Other</b>	
- Other Advaces	64,74,565.00
<b>TOTAL</b>	<b>1,46,63,549.00</b>

**SCHEDULE NO. 7 : ACCOUNTS WITH BANKS**

**AMOUNT**  
31.03.2025

Particulars	AMOUNT
Punjab National Bank A/c 03571011001227	27,01,949.16
Union Bank of India Current A/c. No. 441501010035255	3,43,080.31
D.Y. Patil Sahakari Bank LTD. KOP. A/C NO. 0328	21,66,085.80
Punjab National Bank Current A/c 03571012000124	12,284.60
NSS State Bank Of India A/C No 54786	25,000.00
<b>TOTAL</b>	<b>52,48,399.87</b>



**SCHEDULES TO INCOME & EXPENDITURE A/C.**  
**SCHEDULE NO. 8 : REPAIRS AND MAINTENANCE**

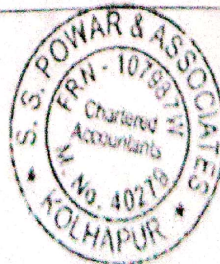
Particulars	AMOUNT
Maintenance Accommodation Dean / Principal	1,47,300.00
Principal Dean Car Running & Maintenance	2,11,700.00
Repairs & Maintenance - Building	39,54,734.00
Repairs & Maintenance - Computer	7,95,597.00
Repairs & Maintenance - Equipment	65,562.00
Repairs & Maintenance - Furniture	8,19,149.00
Repairs & Maintenance - Electrical	9,95,245.00
Repairs & Maintenance Vehicle	4,30,771.00
Repairs & Maintenance Laboratory	97,011.00
Repairs & Maintenance Play ground	3,08,407.00
Repairs & Maintenance Painting	13,43,650.00
Repairs & Maintenance Plumbing	7,52,144.00
AMC Charges (Lift, AC & Other Equipments)	1,39,750.00
<b>TOTAL</b>	<b>1,00,61,220.00</b>

**SCHEDULE NO.9 : ESTABLISHMENT EXPENSES**

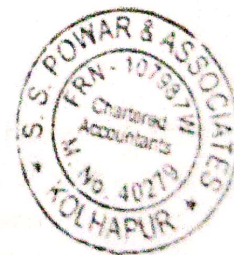
Particulars	AMOUNT
<b>Bank Interest, commission, charges</b>	
Bank Charges & Commission	20,495.55
Interest On vehicle loan	5,64,789.28
<b>Establishment Expenses</b>	
Cleaning	83,759.00
Electricity Charges	29,93,970.00
Water Charges	1,45,053.00
<b>Communication Expenses</b>	
Internet Expenses	18,72,284.00
Postage & Telephone	3,29,183.00
<b>TOTAL</b>	<b>60,09,533.83</b>

**SCHEDULE NO. 10 : EDUCATIONAL EXPENSES**

Particulars	AMOUNT
<b>Advertisement Expenses</b>	
Advertisement For Admissions	11,10,507.00
Advertisement for Recruitment of Staff	49,056.00
<b>Affiliation Inspection</b>	
Affiliation Fee	1,04,680.00
AICTE TER Charges	1,32,000.00
Assessment & Accreditation Fees NAAC	1,43,884.00
FRA Processing Fee	65,203.00
<b>Admission Regulating Authority Fee</b>	1,47,500.00
<b>Conference and Seminar</b>	
Conference and Seminar- Student	16,10,714.00
Conferences Seminar- Faculties	6,61,708.00
Student Competition expenses	9,90,502.00
<b>Laboratory Material and Other Consumable for College</b>	
Consumables , Chemicals etc.	2,30,000.00
Laboratory Material	2,58,793.00
<b>Magazine Journals Periodicals Etc. Subscription</b>	
Magazine Journals Periodicals	4,60,812.00



<b>Meeting Fees &amp; Expenses</b>	
Academic Meeting Of Staff & Faculties	1,22,431.00
Travelling & Conveyance, etc For Official Purpose To Faculty & Staff	1,81,292.00
<b>Printing &amp; Stationary</b>	
Exam Papers & Form Printing	1,05,161.00
Other Stationary	5,07,169.00
Prospectus Printing	2,30,000.00
<b>Professional Charges</b>	83,718.00
<b>Property Insurance</b>	
Insurance Vehicle	1,01,170.00
<b>Student Insurance</b>	14,69,451.00
<b>Social Gathering, Student Functions and Student Welfare Expenses</b>	
Induction Program	3,65,480.00
Industrial Visit & Tour	3,27,612.00
Student Welfare Expenses	
Student Function Exp.	1,99,195.00
Student Gathering Expenses	14,89,070.00
Student Sports Activites & Gymkhana Expenses	6,71,790.00
Student Training & Placement Exp.	7,59,534.00
<b>University Fee Paid ( for Student)</b>	6,93,560.00
<b>Remuneration, Professional Charges To Visiting Faculties</b>	
Guest Lecture	1,37,700.00
Honorarium for Visiting Salary	8,11,520.00
<b>Salary Teaching Staff</b>	
Teaching Staff Salary	4,62,20,457.00
<b>Salary Non Teaching Staff</b>	
Non Teaching Staff	2,60,74,994.00
Trustee Salary	24,00,000.00
Administrative Charges P.F.	10,325.00
Empolyceer PF.	1,11,600.00
<b>Audit Fee</b>	67,470.00
<b>Interest On TDS</b>	35,464.00
<b>TOTAL</b>	<b>8,98,65,751.00</b>



**NOTES FORMING PART OF ACCOUNTS**

**1. MAJOR ACCOUNTING POLICES**

**A. GENERAL**

The financial Statements of the College have been prepared under the Historical Cost convention using the cash system of accounting on going concern basis.

**B. FIXED ASSETS & DEPRECIATION**

Fixed Assets are stated at Cost less Depreciation.

It is the policy of the college to charge Depreciation on Fixed Assets on written down value Method for the full year, except for assets acquired during the year on which Depreciation is to be calculated at half the rate applicable to that particular asset if acquired after 30<sup>th</sup> September of the financial year. Depreciation rates are applied based on management's estimate of useful life of the asset at the time of acquisition of the asset.

**C. INCOME RECOGNITION**

Tuition and other fees receivable from students for a particular year have been recorded in the books in the year to which it relates.

Interest received / receivable has been recorded as and when it becomes due.

**D. ACCOUNTING FOR GRANTS**

i. Grants related to Fixed Assets- The grant is shown as a deduction from the gross value of the asset concerned in arriving at its book value.

Thus, the grant is recognized in the profit & loss statement over the useful life of the depreciable asset by way of a reduced depreciation charge.

ii. Grants related to revenue- The grants related to revenue are deducted from the related expenditure and are either shown as a debit or credit in the profit & loss statement as the case may be.

**E. CHANGE IN ACCOUNTING POLICY**

There are no changes in accounting policies followed by the College during the Financial Year as compared to the policies followed during the previous year.



## 2. INVESTMENTS

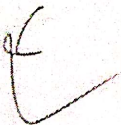
Investments are stated at costs.


## 3. EVENTS OCCURRING AFTER BALANCE SHEET DATE


There are no events occurring after Balance Sheet Date till the completion of audit that will require separate disclosure.

4. Previous year's figures are regrouped and rearranged wherever necessary in order to make them comparable with the current year's figures.

Dr.D.Y.PatilPratishthan's College of Engineering,  
Salokhenagar Kolhapur

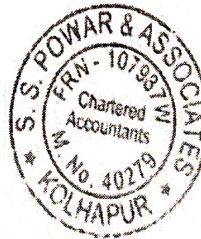
  
(DR. S.D. MANE)  
PRINCIPAL

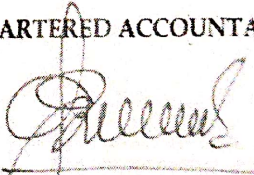
  
(B. H. SHARMA)  
CHIEF FINANCE OFFICER

  
RAdm Amit Vikram ( Retd)  
CAMPUS DIRECTOR

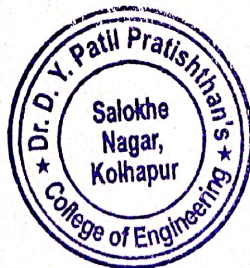
  
(TEJAS S. PATIL)  
TRUSTEE


FOR S.S.POWAR & ASSOCIATES  
FIRM REG. NO. 107987W  
CHARTERED ACCOUNTANTS,



  
(S.S.POWAR)  
PARTNER  
M. NO.040279  
UDIN: 25040279BMIUVG3517

DATE : 10/09/2025  
PLACE : KOLHAPUR



  
PRINCIPAL  
Dr. D. Y. Patil Pratishthan's  
College of Engineering  
Salokhe Nagar, Kolhapur.