



Alok Mittal & Associates

Chartered Accountants

G-6, Saket, Ground Floor

New Delhi 110 017

Tel : 011-46113729, 41655810

E-mail : caalokmittal@gmail.com

Web : www.caalokmittal.com

The Managing Committee
Amity University Haryana,
Manesar

Dear Sirs,

We have examined the balance sheet of Amity University Haryana, Manesar, as at 31st March, 2025 and the Income and Expenditure Account for the year ended on that date, which are in agreement with the books of account maintained by the said institution.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of accounts have been kept by the institution so far, as appears from our examination of the books.

In our opinion and to the best of our information and according to the explanation given to us, the said accounts give a true and fair view:

- (i) In the case of the balance sheet of the state of affairs of the above-named institution as at 31.03.2025 and
- (ii) In the case of the income and expenditure account of the excess of expenditure over income for the year ended 31.03.2025.

For ALOK MITTAL & ASSOCIATES

Firm Reg No. - 005717N

CHARTERED ACCOUNTANTS

(ALOK MITTAL)

PARTNER

M.No. - 071205

Place: New Delhi

Date: 11.09.2025

UDIN: 25071205BMHA293567



**AMITY UNIVERSITY HARYANA
BALANCE SHEET AS AT 31.03.2025**

	Sch.	As At 31.03.2025		As At 31.03.2024	
		Rs.	Ps.	Rs.	Ps.
<u>SOURCES OF FUNDS</u>					
Contribution from Society		3,593,308,410.17		3,323,191,276.45	
General Fund		(3,573,482,918.25)		(3,345,119,840.78)	
Endowment Fund		30,000,000.00		30,000,000.00	
Research & Development Fund	10	16,023,989.54		25,582,105.89	
Caution Money		114,150,921.60		133,865,263.89	
Current Liabilities & Provisions	1	202,156,563.25		170,269,361.75	
		382,156,966.31		337,788,167.20	
<u>APPLICATION OF FUNDS</u>					
<u>FIXED ASSETS</u>					
a. Gross Block	2	739,590,912.74		647,881,808.82	
b. Less: Depreciation		498,272,349.22		457,704,200.47	
c. Net Block		241,318,563.52		190,177,608.35	
<u>CURRENT ASSETS, LOANS & ADVANCES</u>					
a. Cash & Bank Balances	3	100,418,905.06		100,852,009.29	
b. Other Current Assets	4	33,595,033.99		34,242,619.76	
c. Loans & Advances	5	6,824,463.72		12,515,929.78	
		382,156,966.31		337,788,167.20	

In terms of our report of even date.

For ALOK MITTAL & ASSOCIATES

For AMITY UNIVERSITY HARYANA

Firm Reg. No. - 005717N

CHARTERED ACCOUNTANTS

Alok Mittal

(ALOK K. MITTAL)



M. P. Aggarwal

(REGISTRAR) (CHIEF FINANCE & ACCOUNTS OFFICER)

M. P. Aggarwal

PARTNER

M. No. 071205

Place : New Delhi.

Date : 11.09.2025

Registrar
Amity University Haryana
Manesar, Gurgaon-122413

M. P. Aggarwal
Chief Finance & Accounts Officer
Amity University, Manesar - Haryana

UDIN: 25071205BMH9243567

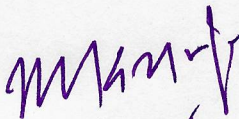
AMITY UNIVERSITY HARYANA
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2025


Sch.	For the year ended 31.03.2025		For the year ended 31.03.2024	
	AMOUNT		AMOUNT	
	Rs.	Ps.	Rs.	Ps.
<u>INCOME</u>				
Student Fees & Other Related Receipts				
Other Income	6	1,021,237,371.51 74,685,171.77	928,646,568.00 79,151,961.83	
		1,095,922,543.28	1,007,798,529.83	
<u>EXPENDITURE</u>				
Salaries & Other Benefits	7	592,212,048.16	510,281,330.98	
Students Related Expenses	8	64,956,734.54	57,824,548.00	
Other Administrative Expenses	9	590,347,120.33	517,381,242.37	
Transportation Expenses		36,197,564.72	33,355,471.00	
Depreciation	2	40,572,153.00	31,568,207.00	
		1,324,285,620.75	1,150,410,799.35	
Excess of Income Over Expenditure		(228,363,077.47)	(142,612,269.52)	
Balance Brought Forward from Previous Years		(3,345,119,840.78)	(3,202,507,571.26)	
Balance carried over to balance sheet		(3,573,482,918.25)	(3,345,119,840.78)	

In terms of our report of even date.
 For ALOK MITTAL & ASSOCIATES
 Firm Reg. No. - 005717N
 CHARTERED ACCOUNTANTS

For AMITY UNIVERSITY HARYANA


 (ALOK K. MITTAL)



(REGISTRAR) (CHIEF FINANCE & ACCOUNTS OFFICER)

PARTNER
 M. No. 071205
 Place : New Delhi.

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Registrar
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 Manesar, Gurgaon-122413

M. P. Aggarwal
 Chief Finance & Accounts Officer
 Amity University, Manesar - Haryana

UDIN: 25071205BMH4293567

CURRENT LIABILITIES & PROVISIONS

Current Liabilities

Expenses Payable
TDS Payable
GST/WCT Payable
Advance Fees Receipts
Creditors for goods & services
Alumini Fund
Student Activity Fund

(A)

PROVISIONS

Provision for Gratuity

(B)

TOTL (A+B)

CASH & BANK BALANCES

Cash in Hand
Balance in current account with Scheduled Banks
Fixed Deposit with scheduled Banks

OTHER CURRENT ASSETS

Security Deposit -Electricity with DHBVN
Security Deposits - Others
Fees Receivable
Prepaid Expenses
Other Receivables

LOANS & ADVANCES

Advance to Suppliers

AS AT 31.03.2025 AS AT 31.03.2024
AMOUNT AMOUNT
Rs. Ps. Rs. Ps.

SCHEDULE - 1

10,047,957.06	5,291,952.06
6,141,414.00	4,443,691.00
270,428.00	380,973.00
25,276,080.27	35,392,292.51
62,298,227.26	52,482,350.52
18,168,430.00	2,277,201.00
316,686.66	2,363,584.66
122,519,223.25	102,632,044.75
79,637,340.00	67,637,317.00
79,637,340.00	67,637,317.00
202,156,563.25	170,269,361.75

SCHEDULE - 3

199,999.74	84,999.74
28,131,376.32	32,036,570.55
72,087,529.00	68,730,439.00
100,418,905.06	100,852,009.29

SCHEDULE - 4

8,921,952.00	8,921,952.00
1,942,500.00	632,500.00
12,493,950.00	18,827,201.00
7,349,833.48	3,555,981.77
2,886,798.51	2,304,984.99
33,595,033.99	34,242,619.76

SCHEDULE - 5

6,824,463.72	12,515,929.78
6,824,463.72	12,515,929.78



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SCHEDULE - 2

FIXED ASSETS

PARTICULARS	GROSS BLOCK				DEPRECIATION			NET BLOCK	
	AS AT 31.03.2024	ADDITIONS (DELETIONS)		AS AT 31.03.2025	FOR THE YEAR	FOR ADD/DELE	AS AT	AS AT	
		< 180 Days	> 180 Days				31.03.2024	31.03.2025	
FURNITURE & FITTINGS	139,473,156.34	2,190,629.00	2,360,528.00	144,024,313.34	5,696,179.00	-	52,360,927.91	53,505,949.91	
AIR CONDITIONER/COOLER	14,794,572.00	1,939,311.00	817,520.00	17,551,403.00	866,110.00	-	5,877,609.21	3,986,888.21	
OFFICE EQUIPMENTS	31,619,312.00	346,921.00	437,056.05	32,403,289.05	1,422,570.00	(4,004.25)	8,238,694.56	8,873,283.26	
LIBRARY BOOKS	26,345,848.50	723,858.00	230,544.00	27,300,250.50	1,472,446.00	-	8,705,792.62	9,223,836.62	
ELECTRICAL EQUIPMENTS	99,999,900.00	18,731,589.00	372,848.00	119,104,337.00	7,688,403.00	-	52,933,411.68	41,517,377.68	
KITCHEN EQUIPMENT	7,257,284.00	-	-	7,257,284.00	239,309.00	-	1,356,087.54	1,595,396.54	
SOFTWARE	19,757,312.02	-	-	19,757,312.02	30,002.00	-	45,002.35	75,004.35	
COMPUTERS	106,119,261.64	18,333,940.00	6,118,888.00	130,572,089.64	11,095,825.00	-	104,761,382.19	12,453,704.45	
MUSICAL EQUIPMENTS	1,836,748.00	-	-	1,836,748.00	35,521.00	-	1,635,461.92	236,807.08	
SPORTS EQUIPMENTS	3,534,028.00	671,403.00	-	4,205,431.00	177,464.00	-	2,864,099.00	847,393.00	
SCHOOL EQUIPMENTS	4,200,574.24	-	-	4,200,574.24	112,643.00	-	3,562,262.18	750,955.06	
PROJECTOR	6,733,079.00	-	-	6,733,079.00	248,481.00	-	5,325,021.27	1,656,538.73	
TEACHING AIDS	950,510.00	-	-	950,510.00	19,706.00	-	838,842.16	131,373.84	
LAB EQUIPMENTS	114,840,420.09	13,388,281.29	3,819,644.58	132,048,345.96	7,934,184.00	-	80,393,832.60	42,380,771.49	
GENERATOR	37,822,478.00	11,113,440.00	-	48,935,918.00	1,728,073.00	-	33,586,784.20	5,963,766.80	
HORTICULTURE EQUIPMENT	2,266,590.00	-	-	2,266,590.00	116,512.00	-	1,606,355.33	776,746.67	
VEHICLES	30,330,735.00	10,112,703.00	-	40,443,438.00	1,688,725.00	-	25,817,645.34	6,201,814.66	
TOTAL	647,881,808.82	77,552,075.29	14,157,028.63	739,590,912.74	40,572,153.00	(4,004.25)	498,272,349.22	190,177,608.35	
Previous year	623,698,929.87	20,590,369.95	3,592,509.00	647,881,808.82	31,568,207.00	-	457,704,200.47	197,562,936.40	



M. P. Aggarwal
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 Manesar, Gurgaon-122413

M. P. Aggarwal

M. P. Aggarwal
 Chief Finance & Accounts Officer
 Amity University, Manesar - Haryana

For the year ended 31.03.2025		For the year ended 31.03.2024	
Rs.	Ps.	Rs.	Ps.

OTHER INCOME

SCHEDULE - 6

Interest Received	6,166,513.00	6,808,723.00
Bus Fees	43,785,540.00	43,734,057.00
Miscellaneous Receipts	21,450,354.77	24,778,488.83
Sponsorship, Workshop & Seminar Receipts	3,282,764.00	3,081,637.00
Consultancy fees	-	749,056.00
	74,685,171.77	79,151,961.83

STAFF SALARIES & OTHER BENEFITS

SCHEDULE - 7

Salary & Wages	221,774,548.00	206,281,628.00
Dearness Allowance	63,007,035.00	57,882,854.00
House Rent Allowance	72,402,625.00	66,816,449.00
Transportation Allowance	6,499,695.00	6,272,254.00
Special Allowance	176,911,950.00	131,327,371.00
Washing Allowance	526,992.00	590,109.00
Leave Encashment	3,707,586.00	2,476,352.00
Helper/ Assistant Allowance	940,452.00	1,058,420.00
Honorarium	1,350,800.00	765,640.00
Incentives	187,844.00	3,400,425.00
Office at Residence	635,816.00	630,323.00
Visiting Faculty Charges	7,695,277.00	6,690,916.00
Gratuity	19,571,103.00	12,793,668.00
Employer Contribution to PF/ESI	10,811,314.00	6,655,529.00
Staff Welfare Expenses	3,900,550.16	3,344,490.98
Staff Medical Expenses	2,188,711.00	2,382,815.00
Recruitment & Training Expenses	99,750.00	628,087.00
Ex- Gratia	-	284,000.00
	592,212,048.16	510,281,330.98

STUDENTS RELATED EXPENSES

SCHEDULE - 8

Student Welfare	328,442.00	244,107.00
Function Expenses	8,824,256.36	5,151,595.00
Scholarship Expenses	52,108,335.00	48,899,950.00
Students Training Expenses	3,002,109.18	2,737,838.00
Sports Expenses	693,592.00	791,058.00
	64,956,734.54	57,824,548.00



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 Manesar, Gurgaon-122413

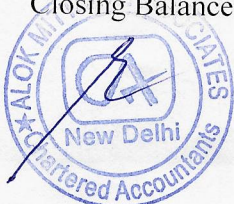
M. P. Aggarwal
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 Amity University Haryana

OTHER ADMINISTRATIVE EXPENSES**SCHEDULE - 9**

Examination/ Admission Expenses	42,934,846.08	28,868,867.00
Affiliation Fee	1,402,425.36	2,499,909.25
Bank Charges	49,814.01	5,593.69
Entertainment Expenses	108,000.00	128,645.00
Water & Electricity Expense	46,420,286.29	42,863,632.67
Academic Fees Paid	3,614,249.75	6,053,059.08
Conveyance Expenses	3,039,014.00	2,482,358.00
Gift & Momentum	400,166.48	384,793.00
Inspection Fee	78,455.00	255,876.00
Diwali Expenses	566,519.30	549,835.00
Advertisement & Publicity	92,922,438.00	58,663,952.30
Training & Development Expenses	-	206,251.00
News Paper, Books & Periodicals	1,615,170.00	330,787.00
Vehicle Running & Maintenance Expenses	2,947,444.73	3,478,040.12
Office Expenses	17,956,144.51	16,598,779.00
Telephone & Telex Expenses	304,123.81	429,524.36
Printing & Stationary	5,389,205.21	3,985,269.00
Repairs & Maintenance	26,831,028.23	21,325,444.41
Gardening & Horticulture Expenses	5,783,757.00	4,349,224.00
Computer Software Charges	3,963,330.00	-
Miscellaneous Expenses	133,506.44	388.55
Meeting & Seminar Expenses	655,542.00	1,502,909.00
Legal & Professional Charges	1,203,647.00	254,080.00
Membership & Subscription	7,625,231.67	4,071,731.85
Generator Running & Maintenance	4,084,590.00	3,523,455.20
Rate, Taxes & Fees	605,670.00	398,348.00
Rent	363,000.00	479,143.00
Watch & Ward Expenses	14,417,512.00	12,807,291.00
Lab Consumables & Expenses	5,634,440.04	1,566,544.85
Postage & Courier Charges	138,571.00	210,415.00
Insurance Charges	2,775,828.00	3,393,260.00
Usages Charges	283,846,200.00	283,846,200.00
Audit Fees (including Service Tax)	1,192,980.00	1,192,980.00
Sponsorship Expenses	2,228,710.00	118,000.00
Travelling Expenses	-	171,411.00
Vehicle Hire Charges	-	4,104,904.00
Internet/Website & Networking Charges	9,052,127.42	6,268,528.04
Freight & Cartage	63,147.00	11,813.00
	<u>590,347,120.33</u>	<u>517,381,242.37</u>

Research & Development Fund**SCHEDULE 10**

Opening Balance	25,582,105.89	14,771,474.70
Add: Grant Recd. during the year	46,655,594.73	46,277,238.24
Less: Expenses made for Research & Development	56,213,711.08	35,466,607.05
Closing Balance	<u>16,023,989.54</u>	<u>25,582,105.89</u>



[Signature]
Registrar
Amity University Haryana
Manesar, Gurgaon-122413

[Signature]
M. P. Aggarwal
Chief Finance & Accounts Officer
Amity University, Manesar - Haryana

AMITY UNIVERSITY HARYANA

Schedule attached to and forming part of the Balance Sheet and Income & Expenditure account

For the year. ended 31.03.2025

Significant accounting policies and notes to the accounts:

1. Accounting Convention

The financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention. GAAP comprises Accounting Standards (AS), issued by the Institute of Chartered Accountants of India (ICAI) and other generally accepted accounting principles in India.

Mercantile system of accounting is generally followed where in all incomes and expenditures are accounted for on accrual basis.

2. Use of estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent liabilities on the date of the financial statements and reported amounts of revenues and expenses during the period reported. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates.

3. Fixed assets, intangible assets and capital work in progress

Fixed Assets have been value at historical costs. The cost of an asset comprises its purchase price and any directly attributable cost of bringing the assets to working condition for its intended use.

Capital Work-in-progress includes the costs of fixed assets that are not ready for their intended use at the date of Balance Sheet.



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AMITY UNIVERSITY HARYANA

4. Depreciation

Depreciation has been provided on written down value method as per Income Tax Act, 1961 on fixed assets.

5. Revenue recognition

Tuition and other fee is recognized on the due date for the receipt of fees and apportioned over the academic year. of the student on a time proportion basis.

Interest on deposits is recognized on a time proportion basis over the term deposits.

Grants/Donations are accounted for in the year. of receipt.

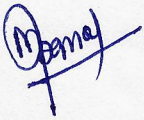
All other items of income have been accounted for an accrual basis unless otherwise stated.

6. Employees benefits:

- a) Contribution to the provident fund & family pension fund is made in accordance with the provisions of the Employees Provident Fund and Miscellaneous Provisions Act, 1952 respectively and is recognized as an expense on an accrual basis.
- b) Provision for gratuity has been made by the management.
- c) No provision for Leave Encashment has been made; same has been recognized at the time of payment.




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AMITY UNIVERSITY HARYANA

7. **Regrouping/ Rearrangement of figures:**

Previous year figures have been regrouped/ rearranged / recast wherever necessary to correspond to the current year.

8. **Confirmation of Accounts**

Parties' accounts showing debit or credit balances including squared-up accounts are subject to confirmation from them.

For ALOK MITTAL & ASSOCIATES

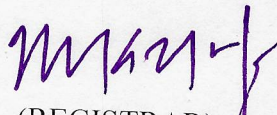
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(ALOK K. MITTAL)




(REGISTRAR)


(CHIEF FINANCE & ACCOUNTS OFFICER)

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Chief Finance & Accounts Officer
Amity University, Manesar - Haryana

PARTNER

M.No. - 071205

Place: NEW DELHI

Date: 11.09.2025

UDIN: 25071205B MH C~~2~~ 93567