

S. J. THALY & CO.

CHARTERED ACCOUNTANTS

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112, Govinda Building, 1st Floor,
M. G. Road, Panaji - Goa 403 001

Ref. : _____

Date : _____

Independent Auditor's Report

To the TRUSTEES OF DEMPO CHARITIES TRUST'S DHEMPE COLLEGE OF ARTS & SCIENCE, SELF FINANCING -M.Sc ANALYTICAL CHEMISTRY.

Report on the Financial Statements :

Opinion :

We have audited the accompanying financial statements of Dempo Charities Trust's, Dhempe College of Arts & Science, Self Financing – M.Sc Analytical Chemistry (the "Course") which comprise the Balance Sheet as at 31st March 2025, the Statement of Income & Expenditure for the year then ended and Receipts & Payments Account for the year then ended and a summary of significant accounting policies and other explanatory information.

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

- i) in the case of the Statement of Balance Sheet, of the state of affairs of the Dhempe College of Arts & Science, Self Financing – M.Sc Analytical Chemistry as at 31st March, 2025; and
- ii) in the case of the Statement of Income and Expenditure, of the excess of Income over Expenditure for the year ended 31st March, 2025.
- iii) in the case of the Receipts and Payments Account of the Receipts and Payments during the year.

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 Trust in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India, 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 and appropriate to provide a basis for our opinion.

Responsibility of Management for the Financial Statements :

The Trust's Management is responsible for the preparation of these financial statements in accordance with the applicable accounting standards issued by the Institute of Chartered Accountants of India and the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal controls relevant to the preparation of the financial Statements that are free from material misstatements, whether due to fraud or error.



Principal
Dempo Charities Trust's
Dhempe College of Arts & Science,
Panaji-Goa.

Auditor's Responsibility for the Audit of the Financial Statements :

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 misstatements.

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 judgement, 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 Society'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 used 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.

For S. J. THALY & CO
Chartered Accountants
Firm Registration No. 110946W



(A. Remedios)
Partner

Membership No.34497
UDIN: 25034497 BMT WUE1548

Place : Panaji-Goa.
Dated: 3rd October, 2025




Principal
Dempo Charities Trust's
Dhempe College of Arts & Science,
Panaji-Goa.

DEMPO CHARITIES TRUST
DHEMPE COLLEGE OF ARTS & SCIENCE
MIRAMAR, PANAJI -GOA

M.Sc ANALYTICAL CHEMISTRY - SELF - FINANCING

BALANCE SHEET AS AT 31ST MARCH 2025

(figures in Rs.....)

	PARTICULARS	FIGURES AS AT THE END OF THE CURRENT REPORTING PERIOD 01.04.2024 To 31.03.2025	FIGURES AS AT THE END OF THE PREVIOUS REPORTING PERIOD 01.04.2023 To 31.03.2024
I	SOURCES OF FUNDS		
	CURRENT LIABILITIES		
	Caution Money Deposit	11,690.00	10,790.00
	Enrollment Fees	30.00	30.00
	College Exam Fees	3,42,760.00	2,71,760.00
	Academic Diary/Placement Brochure	35,500.00	—
	PTA membership fees	35,500.00	—
	Infrastructure & Development Fund	1,76,655.00	1,34,655.00
	Laboratory Deposit	10,540.00	9,730.00
	Library Deposit	1,17,000.00	1,08,000.00
	Students Aid Fund	43,202.00	33,972.00
	Internet charges payable	69,001.00	39,094.00
	Audit Fees Payable	17,700.00	17,700.00
	INCOME & EXPENDITURE ACCOUNT		
	Balance as per last Balance Sheet	13149890.80	1,11,20,282.52
	Add: Excess of Income over Expenditure	1851234.49	20,29,608.28
	TOTAL	1,58,60,703.29	1,37,75,621.80
II	FIXED ASSETS		
	Equipments	15,87,288.00	15,69,280.00
	Furniture	7,60,648.00	8,45,165.00
	Library Books	84,238.00	62,752.00
	Fixtures	21,325.00	—
	Computers	2,678.00	4,464.00
III	Bank Balances		
	Bank of India, Panaji	4,30,468.21	4,27,972.32
	State Bank of India, Miramar Br.	1,29,74,058.08	1,08,65,988.48
	TOTAL	1,58,60,703.29	1,37,75,621.80

For D.C.T.'S DHEMPE COLLEGE OF ARTS & SCIENCE

AS PER OUR REPORT OF EVEN DATE

Prof (Dr) P.S. Ramu Murthy
Principal

Principal

Place: Miramar, Panaji, Goa
Dated: 03.10.2025
DHEMPE COLLEGE OF ARTS & SCIENCE
Panaji-Goa.

For S.J. THALY & CO
CHARTERED ACCOUNTANTS
PARTNER

Place: Panaji, Goa
Dated: 3 OCT 2025

Dempo Charities Trust's
Dhempe College of Arts & Science,
Panaji-Goa.

D. Murthy
Principal



DEMPO CHARITIES TRUST
DHEMPE COLLEGE OF ARTS & SCIENCE
MIRAMAR, PANAJI -GOA

COURSE : M.Sc. ANALYTICAL CHEMISTRY - SELF FINANCING

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

(figures in Rs.....)

	PARTICULARS	FIGURES AS AT	FIGURES AS AT
		THE END OF THE Current REPORTING PERIOD 01.04.2024 TO 31.03.2025	THE END OF THE Previous REPORTING PERIOD 01.04.2023 TO 31.03.2024
I	INCOME		
	Tuition Fees	55,38,000.00	51,57,000.00
	Library Fees	1,42,000.00	1,32,000.00
	Gymkhana Fees	24,150.00	22,250.00
	Laboratory Fees	3,55,000.00	3,30,000.00
	Other Receipts	20,590.00	33,000.00
	Other Fees	35,500.00	66,000.00
	Information Technology Charges	71,000.00	66,000.00
	Miscellaneous Receipts	13,135.89	16,152.00
	TOTAL	61,99,375.89	58,22,402.00
II	EXPENDITURE		
	Advertisement Expenses	3,277.00	5,015.00
	Affiliation fees	47,200.00	40,000.00
	Bank Charges	1,097.40	948.72
	Audit fees	17,700.00	17,700.00
	Guest/Visiting Faculty	---	1,19,941.00
	Chemicals/Glassware/Laboratory Expenses	9,79,786.00	5,56,834.00
	Honorarium	9,000.00	33,000.00
	Internet Charges	29,907.00	16,236.00
	Miscellaneous Expenses	7,612.00	617.00
	Conveyance	65,000.00	—
	Refreshment	3,200.00	—
	Water charges	---	9,900.00
	Seminar/workshop	---	8,920.00
	Gymkhana Expenses	3,310.00	13,640.00
	Printing & Stationery	40,681.00	50,926.00
	Salaries	25,80,645.00	23,73,203.00
	Repairs & Maintenance	1,62,759.00	1,35,742.00
	Travelling Expenses	18,824.00	29,384.00
	Depreciation	3,78,143.00	3,80,787.00
	Excess of Income over Expenditure during the year	18,51,234.49	20,29,608.28
	TOTAL	Rs. 61,99,375.89	58,22,402.00

For D.C.T.'S DHEMPE COLLEGE OF ARTS & SCIENCE

AS PER OUR REPORT OF EVEN DATE

Prof (Dr) P.S. Baruah, M.Phil
Principal
Dempo Charities Trust's
Dhempe College of Arts & Science
Place: Miramar, Panaji, Goa, Goa.
Dated: 03.10.2025



For S.J. THALY & CO
CHARTERED ACCOUNTANTS
PARTNER
Place: Panaji, Goa
Dated: 03.10.2025

Principal
Dempo Charities Trust's
Dhempe College of Arts & Science,
Panaji-Goa.

DEMPO CHARITIES TRUST
DHEMPE COLLEGE OF ARTS & SCIENCE
MIRAMAR, PANAJI -GOA

(figures in Rs.....)

COURSE: M.Sc ANALYTICAL CHEMISTRY - SELF - FINANCING

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025

PARTICULARS	FIGURES AS AT THE END OF THE <u>Current Reporting</u> <u>PERIOD 01.04.2024 TO</u> <u>31.03.2025</u>	FIGURES AS AT THE END OF THE <u>Previous Reporting</u> <u>PERIOD 01.04.2023 TO</u> <u>31.03.2024</u>
	RECEIPTS	
Opening Cash & Bank Balances		
BOI, Panaji	4,27,972.32	4,27,972.32
SBI, Miramar	1,08,65,988.48	87,13,888.20
Tuition Fees	55,38,000.00	51,57,000.00
Library Fees	1,42,000.00	1,32,000.00
Gymkhana Fees	24,150.00	22,250.00
Laboratory Fees	3,55,000.00	3,30,000.00
Other Receipts	13,135.89	66,000.00
Other fees	35,500.00	33,000.00
Academic Diary/Placement Brochure	35,500.00	—
PTA Membership Fees	35,500.00	—
Information Technology charges	71,000.00	66,000.00
Miscellaneous Receipts	20,590.00	16,152.00
Goa University Administrative fee	72,000.00	70,000.00
Caution Money Deposit	900.00	7,100.00
College Exam Fees	71,000.00	66,000.00
Infrastructure & Development Fees	42,000.00	66,000.00
Laboratory Deposit	6,480.00	6,390.00
Library Deposit	72,000.00	71,000.00
Students Aid Fund	9,230.00	8,580.00
	1,78,37,946.69	1,52,59,332.52
II PAYMENTS		
Library Books	30,846.00	—
Fixtures	23,695.00	—
Equipments	2,98,118.00	3,98,875.00
Advertisement Expenses	3,277.00	5,015.00
Seminar/workshop	—	8,920.00
Affiliation fees	47,200.00	40,000.00
Bank Charges	1,097.40	948.72
Audit fees	17,700.00	17,700.00
Guest/Visiting Faculty	—	1,19,941.00
Chemicals/Glassware/Laboratory Expenses	9,79,786.00	5,56,834.00
TOTAL	c/f	14,01,719.40
		11,48,233.72


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Panaji-Goa.


Dhempe
Dempo Charities Trust's
Dhempe College of Arts & Science,
Panaji-Goa.



Total	B/f	14,01,719.40	11,48,233.72
Honorarium		9,000.00	33,000.00
Internet Charges		---	16,236.00
Miscellaneous Expenses		7,612.00	617.00
Conveyance		65,000.00	—
Refreshment		3,200.00	—
Water charges		—	9,900.00
Gymkhana Expenses		3,310.00	13,640.00
Printing & Stationery		40,681.00	50,926.00
Salaries		25,80,645.00	23,73,203.00
Repairs & Maintenance		1,62,759.00	1,35,742.00
Travelling Expenses		18,824.00	29,384.00
Goa University Administrative fee		72,000.00	70,000.00
Laboratory Deposit		5,670.00	6,390.00
Library Deposit		63,000.00	71,000.00
Caution Money Deposit		—	7,100.00
Closing Bank Balances			
Bank of India, Panaji		4,30,468.21	4,27,972.32
State Bank of India		1,29,74,058.08	1,08,65,988.48
TOTAL		1,78,37,946.69	1,52,59,332.52

For D.C.T.'S DHEMPE COLLEGE OF ARTS & SCIENCE

AS PER OUR REPORT OF EVEN DATE

Prof (Dr) P.S. Ramu Murthy
 Principal Principal
 Dempo Charities Trust's
 Dhempe College of Arts & Science
 Place: Miramar, Panaji, Goa.
 Panaji-Goa.

Dated: 03/10/2025

For S.J. THALY & CO

CHARTERED ACCOUNTANTS
 PARTNER

Place: Panaji - Goa

Dated: 03/10/2025



Principal
 Dempo Charities Trust's
 Dhempe College of Arts & Science,
 Panaji-Goa.

Dempo Charities Trust
 Dhempe College of Arts & Science
 Miramar - Goa

NOTE - I

SELF FINANCING - M.Sc. ANALYTICAL CHEMISTRY

FIXED ASSETS ATTACHED TO AND FORMING PART OF BALANCE SHEET AS ON 31/03/2025.

Sr. No.	Particulars	Rate of Depreciation	WDV as on 1/4/2024	Additions during the year	Total	Depreciation During the year	WDV as on 31/3/2025
1	Library Books	10%	62,752.00	30,846.00	93,598.00	9,360.00	84,238.00
2	Equipments	15%	15,69,280.00	2,98,118.00	18,67,398.00	2,80,110.00	15,87,288.00
3	Furniture	10%	8,45,165.00	---	8,45,165.00	84,517.00	7,60,648.00
4	Fixtures	10%	---	23,695.00	23,695.00	2,370.00	21,325.00
5	Computer	40%	4,464.00	---	4,464.00	1,786.00	2,678.00
TOTAL			24,81,661.00	3,52,659.00	28,34,320.00	3,78,143.00	24,56,177.00



Principal
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 Dhempe College of Arts & Science,
 Panaji-Goa.

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 Dhempe College of Arts & Science

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 Dempo Charities Trust's
 Dhempe College of Arts & Science,
 Panaji-Goa.

Dempo Charities Trust's
Dhempe College of Arts & Science
Miramar-Goa

NOTE- II

Notes forming part of Accounts for the year ended 31st March, 2025.

1. Accounting Policies

- (a) M.Sc. Analytical Chemistry course has been conducted on Self Financing basis during the year 2024-25.
- (b) Fixed Assets are taken at cost and depreciation is provided on W.D.V. at rates stated therein. In respect of additions during the year, depreciation has been provided for full year.
- (C) Fees from students are accounted on Receipt basis.
- (d) Previous years figures have been regrouped wherever necessary to make them comparable with figures of current year.

Place: Mramar, Panaji, Goa

Dated: 03/10/2025



A handwritten signature in black ink, appearing to read "Principal".

For Dempo Charities Trust's
Dhempe College of Arts & Science
Dempo Charities Trust's
Dhempe College of Arts & Science,
Panaji-Goa.

Principal
Dempo Charities Trust's
Dhempe College of Arts & Science,
Panaji-Goa.