

RAKESH DHINGRA & CO

Chartered Accountants
J-49, Rajouri Garden, New Delhi - 110027

AUDITORS REPORT

1. We have audited the attached Balance Sheet of Management Education & Research Institute (Under the management of Triveni Educational & Social Welfare Society) as at 31st March 2025 & Income & Expenditure Account for the year ended 31st March, 2025 on that date, annexed thereto. These financial statements are the responsibility of Institute's management. Our responsibility is to express an opinion of these financial statements based on our audit.
2. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examination, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principal used and significant estimates made by managements, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. Further to our comments in the Annexure referred to above:
 - a) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of audit.
 - b) In our opinion proper books of Accounts as required by law have been kept by the institute so far as it appears from our examination of those books.
 - c) Balance Sheet and Income and Expenditure dealt with by this report are in agreement with Books of Accounts.



Give a true and fair view :-

- i) In the case of Balance Sheet of the state of Affairs of the above named Institute as at 31.03.2025.
- ii) In the case of Income & Expenditure Account for the Excess of Income over Expenditure of the Institute for the year ending as on 31.03.2025.

Place : New Delhi
Dated: 30.09.2025

For Rakesh Dhingra & Co
Chartered Accountants


(Rakesh Dhingra)
M.No. 088200
Firm Regd. No. 009655N
UDIN: 25088200BMJAWI4883

SCHEDULE - C

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS.

1. BASIS OF ACCOUNTING

Income and Expenditure are accounted for on Mercantile basis.

2. FIXED ASSESTS

Fixed Assets are shown on historical cost.

3. DEPRECIATION

- a) Depreciation for Fixed assets is provided on written down value method.
- b) Depreciation is provided on the basis of rates prescribed under the Income Tax Act, 1961.

4. DEVELOPMENT & OTHER FUNDS

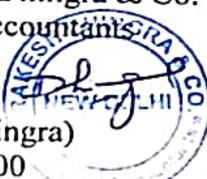
Development & Other funds received during the year have been credited to Reserve & Surplus Account which will be used in future for creation on new Assets.

5. TRIVENI EDUCATIONAL & SOCIAL WELFARE SOCIETY

Excess of Income over Expenditure during the year has been credited to Triveni Educational & Social Welfare Society Account.

As per our report as even date.
For Rakesh Dhingra & Co.
Chartered accountants


(Rakesh Dhingra)
M.No.- 88200
Firm Regd. No.- 009655N
UDIN: 25088200BMJAWI4883



Place: New Delhi.

Date: 30.09.2025

MANAGEMENT EDUCATION & RESEARCH INSTITUTE (M.E.R.I.)
53-54 Institutional Area, Janak Puri, New Delhi - 110058
(UNDER THE MANAGEMENT OF TRIVENI EDUCATIONAL & SOCIAL WELFARE SOCIETY)
INCOME & EXPENDITURE ACCOUNT AS ON MARCH 31, 2025

2023-2024	EXPENDITURE	2024-2025	2023-2024	INCOME	2024-2025	2024-2025
	Staff Payments & Benefits	47,081,548				124,669,200
31,648,405	To Salary - Teaching Staff	30,827,816	127,283,600	By Tuition Fee	124,669,200	
6,438,578	To Salary - Non Teaching Staff	8,790,152				
30,020	To Provident Fund	28,500				
32,734	To ESIC	36,948				
2,724,254	To Honorarium	1,683,000				
865,461	To Gratuity Expenses	878,502	1,487,000	By Activity Fee	1,324,000	30,884,238
2,676,782	To House Keeping Expenses	3,014,746	29,171,350	By Examination Fee	29,560,238	
1,212,625	To Security Guard Expenses	1,821,884				
	Co-curricular Activity Expenses	7,363,566				12,463,497
1,779,258	To Student Welfare Expenses	5,878,505	5,743,797	By Interest Receipts	9,956,804	
340,891	To Placement Exp.	1,485,050	1,050,525	By Late Fee Charges	1,447,421	
			117	By Misc. Income	31	
			372,000	By Prospectus & Forms	428,000	
			8,700	By Publication Receipts	15,441	
			215,700	By Residential Accommodation	365,300	
				By Grant & Aid	250,500	
	Administrative & General Expenses	64,253,245				
2,450,160	To Advertisement & Publicity Expenses	3,136,427				
2,518,649	To Admission & Registration Exp.	1,505,487				
35,000	To Auditors Fees	58,000				
35,169	To Annual Maintenance Expenses	113,528				
31,767	To Bank Charges	14,675				
	Computer Annual Maintenance Expenses	266,550				
689,989	To Consultancy Charges	3,859,748				
4,194,811	To Examination Expenses	30,109,252				
29,949,157	To Electricity & Water Charges	3,187,442				
3,132,269	To Garden Expenses	855,490				
875,739	To Generator Expenses	10,865				
28,499	To Ground Rent	11,765,972				
136,369	To Insurance Expenses	40,336				
30,158	To Interest Paid on Late Payment of TDS	205				
5,600	To Internet Expenses	43,329				
44,301	To Lab Expenses	264,260				
289,308	- To Loss on fixed Assets/ Scrap	9,951				
47,577	To Medical Expenses	10,477				
1,601,118	To Meeting and Seminar Expenses	1,267,915				
287,874	To Newspaper and Periodicals	306,255				
14,197	To Postage Expenses	6,136				
470,860	To Printing & Stationery Expenses	549,339				
1,062,947	To Property Tax	1,062,947				
8,555	To Publication Expenses	-				
1,666,700	To Scholarship	2,332,550				
478,430	To Software Exp.	823,178				
255,455	To Staff Welfare Expenses	340,173				
176,688	To Telephone Expenses	121,487				



1,099,197	To	Travelling and Conveyance Expense	1,489,378	
787,674	To	Website Expense	487,042	
	To	Vehicle Running and Maintenance Exp.		
195,451		- Petrol & Gas Exp.	198,342	
23,447		- Vehicle/Car Maintenance	16,499	
		Affiliation Charges		11,296,412
1,033,200	To	Affiliation Expenses	1,525,680	
9,295,025	To	DHE Fee	7,871,925	
1,933,912	To	Processing fees -(AICTE/IPU/DHE)	1,898,807	
		Repair & Maintenance		10,204,020
6,371,823	To	Building Repair Expenses	10,204,020	
		Depreciation		3,486,957
3,160,909	To	Depreciation on Fixed Assets	3,486,957	
41,152,795	By	Excess of Income over Expenditure		24,331,186

165,332,789	Total	168,016,934	165,332,789	Total	168,016,934
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[Signature]
ACCOUNTANT

[Signature]
VICE PRESIDENT

[Signature]
PRESIDENT

Significant Accounting Policies & Notes on Accounts - Schedule C

Place: NEW DELHI
Date : 30.9.2025

As per separate report of even date
For Rakesh Dhingra & Co.
Chartered Accountants
[Signature]
(Rakesh Dhingra)
M.No. - 88200
Firm Regd. No. - 009655N
UDIN :-25088200BMJAWI4883

Management Education & Research Institute
53-54, Institutional Area, Janak Puri, New Delhi-110058
(UNDER THE MANAGEMENT OF TRIVENI EDUCATIONAL & SOCIAL WELFARE SOCIETY)

AS AT 31-03-2025

SCHEDULE - "A"

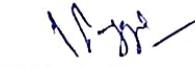
RESERVE & SURPLUS

<u>Designated Fund</u>	
<u>Development Fund</u>	
Balance as per last Balance Sheets	121,652,181
Add : Amount received during the year	20,065,000
Less: Utilize during the year	-
less: Amount trf. To TESWS	-
	141,717,181
<u>Alumni Fund</u>	
Balance as per last Balance Sheets	4,890,077
Add : Amount received during the year	1,524,000
Less: Utilize during the year	115,671
	6,298,406
TOTAL	148,015,587

Significant Accounting Policies & Notes on Accounts - Schedule C


ACCOUNTANT


VICE PRESIDENT


PRESIDENT

Place: NEW DELHI
Date : 30.9.2025

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SCHEDULE - "B"

FIXED ASSETS AS AT 31ST MARCH 2025

Air Conditioner	4,964,582
Computer	10,538,415
Furniture & Fixtures	6,512,443
Library Books	7,773,148
Motor Vehicle	760,537
Office Equipments	10,594,760
Fire Safety Equipments	1,272,256
Scientific Equipments	115,248
Lab Equipment	1,353,074
LCD TV	224,729
Electric Motor	41,169
Invertor	61,350
Lift	3,076,573
Musical Instruments	288,400
Water Softner Plant	135,000
TOTAL	47,711,684


ACCOUNTANT


VICE PRESIDENT


PRESIDENT

Significant Accounting Policies & Notes on Accounts - Schedule C

As per separate report of even date
For Rakesh Dhingra & Co.
Chartered Accountants


NEW DELHI
(Rakesh Dhingra)
M.No.- 88200 ACCOUNTANTS
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Place: NEW DELHI
Date : 30.9.2025