


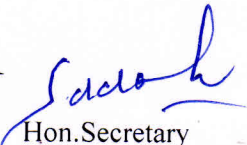
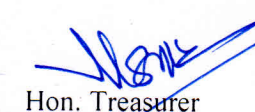

BISMILLAH EDUCATIONAL TRUST
BISMILLAHNAGAR, BANNERGHATTA ROAD, BANGALORE - 560 029.

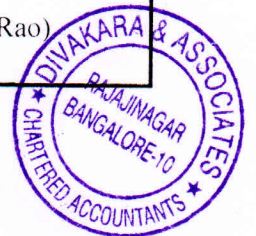
BALANCE SHEET AS AT 31ST MARCH 2025

		(Amount in Rs)	(Amount in Rs)
Particulars	Note	31 March 2025	31 March 2024
EQUITY AND LIABILITIES			
Capital Fund	3	8,85,58,286	8,25,11,072
Scholarship Fund	4	26,15,694	26,15,694
Teachers Welfare fund	5	19,72,062	19,72,062
Non-current liabilities			
Long-term borrowings	6	8,00,399	8,00,399
Current liabilities			
Short-term borrowings	7	12,51,532	12,51,532
Other current liabilities	8	25,97,830	27,58,463
Total		9,77,95,803	9,19,09,222
ASSETS			
Non-current assets			
Property, Plant and Equipment and Intangible assets			
Property, Plant and Equipment	9	7,03,04,240	7,16,87,038
Capital work in progress	9	-	14,29,766
Capital work in progress-JDA	9	1,34,24,500	1,34,24,500
Long Term Loans and Advances	10	1,90,542	1,48,452
Current assets			
Cash and bank balances	11	1,15,55,072	50,71,604
Short Term Loans and Advances	12	23,21,449	1,47,862
Total		9,77,95,803	9,19,09,222
Brief about the Entity	1		
Summary of significant accounting policies	2		
The accompanying notes are an integral part of the financial statements			

Place: Bangalore
Date: 26-09-2025

As per our report of even date
for Divakara & Associates
Chartered Accountants

 Working Chairman
 Hon. Secretary
 Hon. Treasurer
 (Polali Divakar Rao)
Partner



BISMILLAH EDUCATIONAL TRUST
BISMILLAHNAGAR, BANNERGHATTA ROAD, BANGALORE - 560 029.
INCOME & EXPENDITURE AS AT 31ST MARCH 2025

Particulars	Note	(Amount in Rs) 31 March 2025	(Amount in Rs) 31 March 2024
Income:			
Tuition & Other fees	13	2,70,49,088	2,59,64,390
Income from Donations	14	33,10,069	50,56,086
Other Income	15	1,91,43,559	1,50,91,558
Non Refundable deposit under JDA		-	30,00,000
Transfer of 60% land towards JDA		-	1,34,24,500
Total Income		4,95,02,716	6,25,36,534
Expenses:			
Salaries & Benefits	16	2,41,95,005	2,20,15,319
Stipend/Honorarium		2,98,600	44,483
Educational expenses	17	69,57,385	19,16,515
Repairs & Maintenance	18	74,41,238	74,06,331
Administration Expenses	19	32,10,553	36,27,358
Cost of 60% land transferred under JDA		-	10,40,280
Depreciation and amortization expense	9	38,08,955	39,19,024
Total expenses		4,59,11,736	3,99,69,310
Excess of Income over expenditure/(Excess of Expenditure over Income) transferred to Capital Fund		35,90,980	2,25,67,224
The accompanying notes are an integral part of the financial statements			

Place: Bangalore
Date: 26-09-2025

As per our report of even date
for Divakara & Associates
Chartered Accountants

Abdul Muhith
Working Chairman

Sadash
Hon. Secretary

Wale
Hon. Treasurer

(Polali Divakar Rao)
Partner



BISMILLAH EDUCATIONAL TRUST
BISMILLAHNAGAR, BANNERGHATTA ROAD, BANGALORE - 560 029.
STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST MARCH 2025

(Amount in Rs.)

Particulars	Note	31 March 2025	31 March 2024
I RECEIPTS			
To opening balance;			
Cash on Hand		2,000	-
Cash at bank		31,69,604	24,18,011
Tution fee and other fees	13	2,64,94,557	2,59,64,390
Income from donation	14	33,10,069	50,56,086
Other income	15	1,91,21,744	1,50,91,558
Non- Refundable amount under JDA		-	30,00,000
Advance Fee Received		4,16,490	5,76,346
Recovery of TDS		43,998	29,911
Recovery of Salary Advance		1,32,000	1,33,000
Recovery of Uniform Advance Paid		-	1,75,000
Donations Towards Purchase of Property		24,56,234	1,05,87,832
Maturity Proceeds of Fixed Deposit		35,10,000	2,62,00,000
Refundable amount under JDA		-	20,00,000
Temporary Loan		50,000	22,33,900
Income tax refund		-	21,144
		5,87,06,696	9,34,87,178
II PAYMENTS			
Salaries	16	2,41,95,005	2,20,15,319
Educational expenses	17	69,57,385	19,16,515
Repairs & maintainance	18	74,41,238	74,06,331
Administration expenses	19	32,10,553	36,27,358
Stipend / honorarium		2,98,600	44,483
TDS Paid		44,775	29,134
Deposit - Paytm Machine		-	1,999
Fixed /Recurring Deposits made during the year		1,10,10,000	2,29,50,000
Repayment to Department Degree College -old due		-	24,941
Repayment of Temporary Loan		50,000	22,33,900
TDS Deducted By Bank		1,10,587	79,862
TWF Paid		-	4,42,001
Scholarship Committee Expenses		-	10,76,440
Salary Advance		70,000	2,01,000
Deposit - BESCOM		42,090	-
Advance - Sital advance at Bismillahnagar		21,25,000	-
Purchase of Property at Bismilla Nagar - No.73/2		-	2,62,24,455
Purchase of Furniture		-	57,766
Purchase of CCTV		-	84,924
Purchase of UPS		-	83,280
Purchase of Sound system		-	67,066
Ganerator		2,80,050	-
Purchase of Computer		-	53,000
Construction of Kinder Play Garden		2,78,983	-
Purchase of Water Cooler		-	83,500
Purchase of Refrigerator		-	14,000
Borewell		4,37,358	26,934
Television		-	1,41,600
WIP - DG Set		-	14,29,766
Closing Balance:			
Cash on Hand		1,300	2,000
Cash at Bank [Annx -VI]		21,53,772	31,69,604
Total		5,87,06,696	9,34,87,178

Place: Bangalore
Date: 26-09-2025

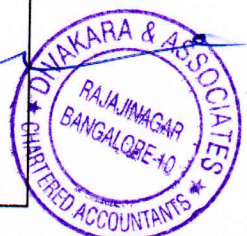
Working Chairman

Hon. Secretary

Hon. Treasurer

As per our report of even date
for Divakara & Associates
Chartered Accountants

(Polali Divakar Rao)
Partner



BISMILLAH EDUCATIONAL TRUST

BISMILLAHNAGAR, BANNERGHATTA ROAD, BANGALORE - 560 029.

1 Brief about the Entity

Bismillah Education Trust is a Charitable Trust,, engaged in running an Educational school accredited by the Government of Karnataka catering to the upliftment of educationally and economically backward minority communities in the particular and others in general etc. The Trust Is registered under 12A & 80G of the Income Tax Act, 1961, vide Certificate No. TRUST/718/10A/VOLB1/B270 and DIT/BLR/80G/58-1/VOL respectively. The renewed registration numbers for 12A and 80G are AAATB1363RF20210 AND AAATB1363RE20212 dated: 25.03.2022.

2 Significant Accounting Policies and Notes on accounts

a Basis of preparation of financial statements

The Financial Statements have been prepared in accordance with generally accepted Accounting principles

Donations are accounted in receipt basis.

Tuition fees and other collectins are accounted on receipt basis.

Interest income accounted on receipt basis.

Expenses are accounted on payment basis.

Capital expenses are accounted on accrual/payment basis.

Collection towards Teachers Welfare and Scholarship payments is accounted as Income, since it is an Income without any specific direction that they shall form part of corpus.

Separate savings bank account are maintained for depositing the Government fee collected from students. As per the requirement of the management separate Receipts and Payments account for the same has been prepared and the said accounts do not form part this Audited Financial Statements .

b Fixed Assets & Depreciation

Fixed Assets are capitalized at acquisition cost, including direct cost of bringing the assets to its intended use. Depreciation is charged on written down values as per the provisions of the Income tax act, 1961.

c Retirement Benefits:

Contribution to PF and ESIC is made montly to PF and ESIC Authorities at predetermined rates.

d Previous year's figures have been regrouped/reclassified wherever necessary to correspond with the current year's classification/disclosure.

e The expenses which are not supported by the necessary voucher/GST invoices or evidence incurred durint the year for the purpose of running the Trust is certified by the Honorable Secretary.

f The Trust has entered into a Joint Development Agreement in respect of a land owned by the Trust, according to which, the developer is required to build a residential building and the trust is entitled for 40% of the built up and in lieu thereof, the Trust has agreed to transfer 60% of the land area. This transaction has been recorded based on the guideline value of 60% of the land which is agreed to be transferred to the Developer. The apartment to be received under this agreement has been shown as Capital work in progress.



[Handwritten signature]

BISMILLAH EDUCATIONAL TRUST
BISMILLAHNAGAR, BANNERGHATTA ROAD, BANGALORE - 560 029.
ANNEXURES TO BALANCE SHEET AS AT 31ST MARCH 2025

	AMOUNT Rs.	AMOUNT Rs.
	31 March 2025	31 March 2024
3 CAPITAL FUND		
Opening Balance	8,25,11,072	4,93,56,016
Add: Donation Received towards Purchase of Property	24,56,234	1,05,87,832
	8,49,67,306	5,99,43,848
Add: Excess of Income Over Expenditure	35,90,980	2,25,67,224
	8,85,58,286	8,25,11,072
4 SCHOLARSHIP FUND		
Opening Balance	26,15,694	36,92,134
Received during the year	-	-
Less: Expenses during the year	-	10,76,440
	26,15,694	26,15,694
5 TEACHERS WELFARE FUND		
Opening Balance	19,72,062	24,19,063
Received during the year	-	-
Less: Paid during the Year	-	4,47,001
	19,72,062	19,72,062
6 LONG TERM BORROWINGS		
Opening Balance	8,00,399	8,00,399
Add: Received during the year	-	-
	8,00,399	8,00,399
Less: Paid during the year	-	-
	8,00,399	8,00,399
7 SHORT TERM BORROWINGS		
Opening Balance	12,51,532	12,76,473
Add: Received during the year	-	22,33,900
	12,51,532	35,10,373
Less: Paid during the year	-	22,58,841
	12,51,532	12,51,532
8 OTHER LIABILITIES		
Caution deposit from Students	1,61,340	1,61,340
Security Deposit-JDA (Refundable)	20,00,000	20,00,000
Security Deposit-House Keeping	20,000	20,000
Advance fee Collection	4,16,490	5,76,346
TDS payable	-	777
	25,97,830	27,58,463

Abdul Muhub Sada Hont

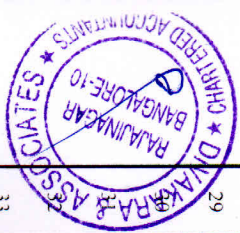




9 Property, Plant and Equipment									
Sl. No	Nature of Assets	WDV as on 01.04.2024 Rs.	Additions/ Deletions during the year			Total Rs.	% of Depn.	Depreciation Rs.	WDV as on 31.03.2025 Rs.
			Before Sept Rs.	After Sept. Rs.	Deletions Rs.				
1	Site present in front of old Building at Bismillah Nagar	41,04,840	-	-	-	41,04,840	-	-	41,04,840
2	Site at Madina Nagar	11,65,278	-	-	-	11,65,278	-	-	11,65,278
3	Site- JDA Aradhana Layout	6,93,520	-	-	-	6,93,520	-	-	6,93,520
4	Site present beside of old building at Bismillah Nagar	65,39,165	-	-	-	65,39,165	-	-	65,39,165
5	Site at Bismillah Nagar - Site No 73/2(Old Site No 12) at Bismillah Nagar	2,62,24,455	-	-	-	2,62,24,455	-	-	2,62,24,455
6	School Building at Bismillah Nagar	2,41,45,928	-	-	-	2,41,45,928	10%	24,14,593	2,17,31,335
7	School Building at Madina Nagar	37,07,481	-	-	-	37,07,481	10%	3,70,748	33,36,733
8	Library	86,709	-	-	-	86,709	10%	8,671	78,038
9	Furniture	15,58,463	-	-	-	15,58,463	10%	1,55,846	14,02,617
10	Laboratory Equipments	31,639	-	-	-	31,639	15%	4,746	26,893
11	Computer / Software	1,20,131	-	-	-	1,20,131	40%	48,052	72,079
12	Printer	77,695	-	-	-	77,695	15%	11,654	66,041
13	UPS	3,47,924	-	-	-	3,47,924	15%	52,189	2,95,735
14	Sports Equipments	583	-	-	-	583	15%	87	496
15	Sound System	1,39,964	-	-	-	1,39,964	15%	20,995	1,18,969
16	Generator	28,636	17,09,816	-	-	17,38,452	15%	2,60,768	14,77,684
17	Borewell and Connected Machines	1,48,413	-	4,37,358	-	5,85,771	15%	55,064	5,30,707
18	CCTV	8,14,135	-	-	-	8,14,135	15%	1,22,120	6,92,015

Astut Mukul

Sachin K. MSME



Sl. No	Nature of Assets	WDV as on 01.04.2024 Rs.	Additions/ Deletions during the year				Total Rs.	% of Depn.	Depreciation		WDV as on 31.03.2025 Rs.
			Before Sept Rs.	After Sept. Rs.	Deletions Rs.	Rs.			Rs.		
19	Construction of Kinder Play Garden	16,723	-	2,78,983	-	2,95,706	15%	23,432		2,72,274	
20	Computer Class Educational Content : <> Hardware	271	-	-	-	271	40%	108		163	
21	Ceiling Fan	36,060	-	-	-	36,060	15%	5,409		30,651	
22	Name Board	7,655	-	-	-	7,655	10%	766		6,889	
23	Water Purifier	1,907	-	-	-	1,907	15%	286		1,621	
24	Air Conditioner	16,903	-	-	-	16,903	15%	2,535		14,368	
25	School Bus	9,76,413	-	-	-	9,76,413	15%	1,46,462		8,29,951	
26	Telephone Intercoms	52,799	-	-	-	52,799	15%	7,920		44,879	
27	Television: LED	2,74,873	-	-	-	2,74,873	15%	41,231		2,33,642	
28	Sewing Machine	6,837	-	-	-	6,837	15%	1,026		5,811	
29	Lift	2,32,257	-	-	-	2,32,257	15%	34,839		1,97,418	
30-32	Note Counting Machine	10,025	-	-	-	10,025	15%	1,504		8,521	
	Bio Metric	29,169	-	-	-	29,169	15%	4,375		24,794	
	Refrigerator	12,950	-	-	-	12,950	15%	1,943		11,007	
	Water Cooler	77,237	-	-	-	77,237	15%	11,586		65,651	
33	TOTAL-A	7,16,87,038	17,09,816	7,16,341	-	7,41,13,195		38,08,955		7,03,04,240	
1	Capital Work in Progress DG set	14,29,766	2,80,050	-	17,09,816	-	-	-		-	
2	CWP-Building Under Construction-IDA Receivable Building Under Construction Receivable	1,34,24,500	-	-	-	1,34,24,500	-	-		1,34,24,500	
	TOTAL-B	1,48,54,266	2,80,050	-	17,09,816	1,34,24,500	-	-		1,34,24,500	
TOTAL-A+B		8,65,41,304	19,89,866	7,16,341	17,09,816	8,75,37,695	-	38,08,955		8,37,28,740	
Previous Year		4,98,09,817	4,13,53,008	3,37,783	10,40,280	9,04,60,328		39,19,024		8,65,41,304	
Note: Depreciation in respect of assets purchased after 30.09.2024 has been calculated at 50% of the normal depreciation											

Note: Depreciation in respect of assets purchased after 30.09.2024 has been calculated at 50% of the normal depreciation.

Attest: *[Signature]*

[Signature]

BISMILLAH EDUCATIONAL TRUST
BISMILLAHNAGAR, BANNERGHATTA ROAD, BANGALORE - 560 029.
ANNEXURES TO BALANCE SHEET AS AT 31ST MARCH 2025

	AMOUNT	AMOUNT
	Rs.	Rs.
	31 March 2025	31 March 2024
10 Long Term Loans and Advances		
KEB/BESCOM deposit	1,68,359	1,26,269
Water & Severage Board Deposit	1,450	1,450
Telephone Deposit	18,734	18,734
PaytM Deposit	1,999	1,999
	1,90,542	1,48,452
11 Cash & Bank Balances		
Cash in Hand	1,300	2,000
S.B.Account No.2315	5,82,115	5,34,528
S.B.Account No.0790	47,804	55,344
S.B.Account No.2193	3,132	2,59,621
S.B.Account No.1756	1,78,565	1,96,107
S.B.Account No.3385	20,276	2,964
S.B.Account No.4994	3,81,475	5,07,275
S.B.Account No.4995	22,008	49,092
S.B.Account No.21583	55,144	6,66,661
S.B.Account No.28958	5,73,423	2,78,675
S.B.Account No.34657	15,145	4,51,252
Current Account with HDFC Bank Account No.27200	2,74,686	1,68,085
Deposit with Banks	94,00,000	19,00,000
	1,15,55,072	50,71,604
12 Short Term Loans and Advances		
Salary Advance	6,000	68,000
TDS	1,90,449	79,862
Sital Advanvce - Property No.19 at Bismillahnagar	21,25,000	-
	23,21,449	1,47,862

Abdul muheeb

Sachin

[Signature]



BISMILLAH EDUCATIONAL TRUST
BISMILLAHNAGAR, BANNERGHATTA ROAD, BANGALORE - 560 029.
ANNEXURES TO INCOME & EXPENDITURE & RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR
ENDED 31ST MARCH 2025

	AMOUNT Rs.	AMOUNT Rs.
	31 March 2025	31 March 2024
13 Tuition Fees & Other Fees		
BET High School	44,13,600	42,21,502
BET Higher Primary School - Madina Nagar	14,20,940	15,78,740
BET Higher Primary School - Bismilla Nagar	56,41,147	52,23,332
BET Pre University College	63,32,664	70,32,707
BET Degree College	66,27,856	60,29,742
Moral & Computer Education fees	20,58,350	18,78,367
	2,64,94,557	2,59,64,390
Advance Fee Collected Adjusted to Fee during the year	5,54,531	-
	2,70,49,088	2,59,64,390
14 Income from Donations		
Donation Collection	9,28,110	19,86,440
Management Contribution received	1,994	5,58,546
Scholarship Donations	23,79,965	25,11,100
	33,10,069	50,56,086
15 Other Income		
Key Foundation Collections	1,37,052	3,65,768
TWF Collection During the Year	9,38,575	8,46,907
Interest on Fixed Deposits	1,65,650	1,84,660
Savings Bank Interest	1,66,592	1,42,658
Interest on IT Refund	1,690	984
Sale Proceeds of Application Forms	2,16,350	1,82,000
Sale Proceeds of Old News papers/Scrap	8,853	37,810
Miscellaneous Receipts	1,35,300	-
Admission fee	36,12,626	29,84,213
Maintenance & Development fees	75,33,888	67,26,736
Student needs	15,30,218	-
Collection towards fee card/ID card/Test/Examination/Magazines	21,69,156	21,86,895
Collection towards Coaching class	8,66,780	7,43,956
Collection towards coaching - Neet	4,78,500	69,994
Karnata Certificate charges collected	-	41,700
Transport charges collected	11,60,514	5,77,277
	1,91,21,744	1,50,91,558
Advance TWF, Maintenance Charges Adjusted during the year	21,815	-
	1,91,43,559	1,50,91,558
16 Salaries & Benefits		
B.E.T. High School	32,90,416	31,74,947
B.E.T. Higher Primary School (Bismilla Nagar)	45,88,006	37,10,201
B.E.T. Higher Primary School (Madina Nagar)	25,81,006	23,02,112
B.E.T. Composite P.U. College	43,01,027	39,53,460
B.E.T. Degree College	57,58,217	46,93,320
Salary Establishment	14,24,214	20,88,107
Salary Security	7,68,000	7,64,000
Salary - Moral education	7,02,900	6,40,744
PF Payments (Net)	6,61,996	5,54,577
ESI Payments (Net)	1,20,023	1,32,451
Profession Tax-employees (Net)	(800)	1,400
	2,41,95,005	2,20,15,319
17 Educational Expenses		
Student needs	9,69,386	-
Board Affiliation/RR	18,40,522	39,665
Kannada Certificate Expenses	43,300	1,46,764
Urdu learning Expenses	-	28,773
Teaching Aid/ Training/Key Foundation	1,50,940	1,12,332
Moral Education Expenses - Books	1,45,422	22,284
TWF Expenses	3,88,039	-
Scholarship Payments	17,34,086	-
CET Coaching Expenses	6,32,950	2,41,700
Digital Marketing Course Expenses	18,500	42,500
Functions/Workshops/Seminar/Summer camp Expenses	9,07,380	12,06,226
Test & Examination Fees	1,26,860	76,271
	69,57,385	19,16,515



Abdul Muheeb / sado h - NONE

BISMILLAH EDUCATIONAL TRUST
BISMILLAHNAGAR, BANNERGHATTA ROAD, BANGALORE - 560 029.
ANNEXURES TO INCOME & EXPENDITURE & RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR
ENDED 31ST MARCH 2025

	AMOUNT Rs.	AMOUNT Rs.
	31 March 2025	31 March 2024
18 Repairs & maintenance		
Renovation/Maintenance of old Buildings	24,84,617	58,78,479
Expenses - BWSSB works	30,92,817	-
Maintenance-Others	18,63,804	15,27,852
	74,41,238	74,06,331
19 Administration Expenses		
Advertisement expenses	1,28,038	5,52,115
Printing of magazine / printing & stationary	6,09,517	5,95,683
News paper & Subscriptions	5,619	17,021
Transport & Conveyance	96,653	61,441
Charities	20,000	36,500
Water Charges	1,05,749	57,448
Electricity Charges	6,34,236	7,23,298
Telephone Charges	80,013	79,148
Bank Charges	72,448	1,03,536
Property tax	3,08,841	3,55,250
Meetings & Visits	72,210	57,794
Professional Charges	1,99,585	3,20,780
ISO Certification Charges	39,000	-
Audit Fees	1,47,500	88,500
Postage & Courier	3,324	8,012
Insurance - Building & Vehicle	1,48,501	1,47,505
Domine Expenses	1,20,000	1,49,989
Website Renewal Expenses	14,148	-
Rates and Raxes	58,471	1,34,928
Membership Fee	-	10,000
Misc. Expenses	3,46,700	1,28,410
	32,10,553	36,27,358

Place:Bangalore
Date: 26-09-2025

As per our Report of even date
for Divakara & Associates
Chartered Accountants

Abdul Muhub
Working Chairman

Sorabh
Hon. Secretary

Honk
Hon.Treasurer

(Polali Divakar Rao)
Partner

