

DES Brijlal Jindal College of Physiotherapy

5.4.2 Certified statements of contribution by Alumni

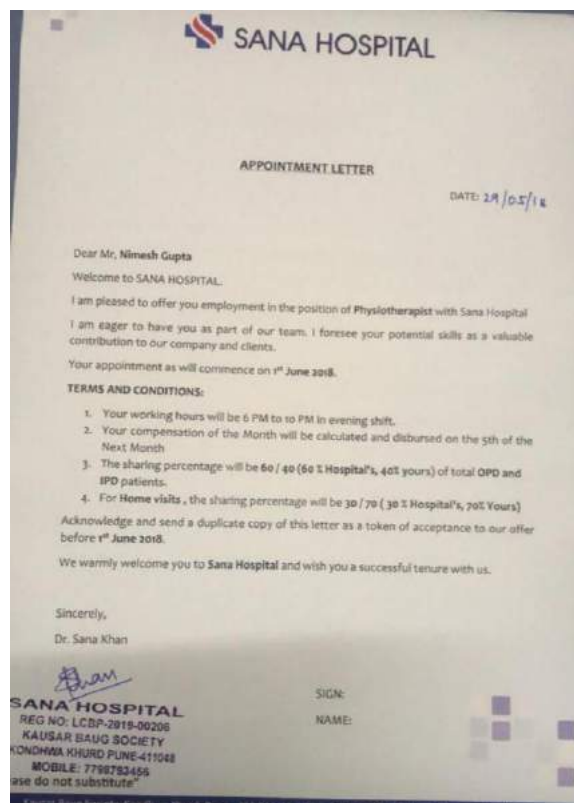


D.E. Society's
BRIJLAL JINDAL COLLEGE OF PHYSIOTHERAPY

5.4.2 Areas of contribution by the alumni association

C. Students Placements

Alumnus of batch 2013, Ms. Sana Khan has her own Physiotherapy set-up 'Physiomatic' in Kondhwa, Pune. She has appointed Nimesh Gupta, Alumnus of batch 2019 at her clinic as an employee. Appointment letter is attached below.

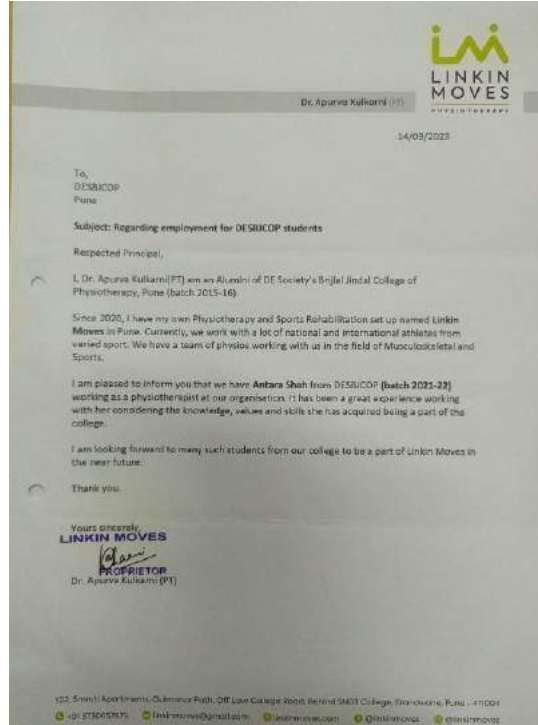


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College of Physiotherapy
Pune - 4

5.4.2 Areas of contribution by the Alumni Association

C) Students Placements

Alumnus of batch 2016, Ms. Apurva Kulkarni has her own Physiotherapy set-up, LinkinMoves in Pune. She has appointed Antara Shah and Aditi Gokhale, Alumnus of batch 2022 and 2021 respectively at her clinic as an employee. Appointment letter is attached below.



Shah
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5.4.2 Areas of contribution by the alumni association

A. Financial:

Alumnus from 2nd batch (2008-2012), **Ms Sana Khan** was one of the sponsors for sports event conducted by college in year 2020-**Sportiphy**. She sponsored amount of **5000/-** for the event from her private clinic- **Physiomatic, Kondhwa, PUNE**

No: 807 Dated: 22-Nov-19

0082A DES Central A/c.(DES Physiotherapy)
Fergusson College Campus, F. C. Rd,
Shivajinagar, Pune
Pan No: AAATD0141P
GST no: 27AAATD0141P1ZL
E-Mail: des@desphysiotherapy@despcare.org

Receipt

Received with thanks from: **Sana Khan**

The sum of : **Rupees Five Thousand Only**

By : **Cash**

Remarks : **Being amount received from Sana Khan for sponsorships of sport activity**

₹ 5,000.00/-

Authorised Signatory

5.4.2 Areas of contribution by the alumni association

A. Financial:

Staff Alumnus Dr. Rajani Pagare donated Rs. 5000/- on 2.7.2022. The amount was received from Dr. Rajani Pagare as donation for DES Brijlal Jindal College of Physiotherapy Alumni Association Pvt. Ltd.

Date	Particulars	Vch Type
2-7-2022	HDFC Bank A/c 50200068599836 Cheque/DD Being amount received from Rajani Pagare for donation for Alumni (AAJCD0772GF20221 for provisional registration under 80G)	Receipt



[Signature]
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College of Physiotherapy
Pune - 4

DES Brijlal Jindal College of Physiotherapy

To,
Smt. Aparna Sadhale
Pune.

Subject : Gratitude for donating the books

Respected madam,


Deccan Education Society's Brijlal Jindal College of Physiotherapy sincerely appreciates the gesture of **Dr. Aparna Sadhale** for the donation of the books and express our gratitude towards the same.



Dr. Snehal Joshi



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DES's Brijlal Jindal College of Physiotherapy, Pune.

Date: 05.01.2023

List of Books, Donated by Dr. Aparna Sadhale

S. No	Book Title	Edition	Author	Publisher	Price
1	Lippincott's Illustrated Reviews: Pharmacology	5th	Michelle A. Clark	Wolters Kluwer	995
2	Rapid Review Pathology	4th	Edward F. Goljan	Saunders Elsevier	1375
3	Ganong's Review of Medical Physiology	23rd	Kim Barrett Susan M. Barman	Tata McGraw Hill Education Private Limited	750
4	Tidy's Physiotherapy	13th	Ed. Stuart B. Porter	Butterworth- Heinemann	500
5	Physical Diagnosis	14th	Rustom Jal Vakil Aspi F. Golwalla	MPP	500
6	Parasitology	13th	K. D. Chatterjee	CBS Publishers & Dist.	360
7	API Textbook of Medical- II Vol	10th	Ed. YP Munjal		500
					4980



Aparna Sadhale
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D. E. Society's Brijlal Jindal
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Pune - 4

DES Brijlal Jindal College of Physiotherapy

To,
Leora Penkar
Ex. Student of DESBJCOP, Pune.
BPTH-2016-20

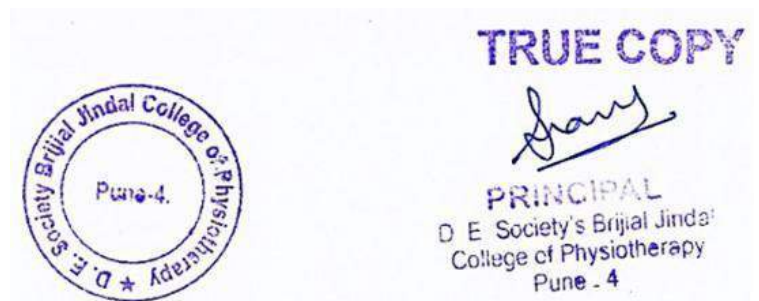
Subject : Gratitude for donating the books

Dear sir/madam,

Deccan Education Society's Brijlal Jindal College of Physiotherapy sincerely appreciates the gesture of **Leora Penkar** for the donation of the books and express our gratitude towards the same.



Principal
Dr. Snehal Joshi



DES's Brijlal Jindal College of Physiotherapy, Pune.

Date: 25-4-2022

List of Books, Donated by Ex. Student Leora Penkar

S. No	Book Title	Edition	Author	Publisher	Price
1	A manual on Clinical Surgery	10th	Das, S.		1000
2	Electrotherapy Explained : Principles and Practice	4th	Roberttson, Val & Ward, Alex & Low, Jon & Reed, Ann		725
3	Clayton's Electrotherapy : Theory and Practice	8th	Forster, Angela / Palastanga, Nigel		175
4	P. J. Mehta's Practical Medicine	17th	ed. Mehta, S. P. & Joshi, Shashank R	Dr. Shilpa Pradip Mehta	425
5	Medical Microbiology : Prep Manual for undergraduates	2nd	Nagoba, BS & Pichare, Asha	Elsevier	945
6	A Concise Textbook of Surgery	9th	Das, Somen	Dr. S Das	1057
7	Park's Textbook of Preventing and Social Medicine	22nd	Park, K	M/s Banarsidas Bhanot	950
				Total Amount	5277/-



DES's Brijlal Jindal College of Physiotherapy, Pune.

To,
Smt. Rajani Pagare
Pune.

Subject : Gratitude for donating the books

Respected madam,

Deccan Education Society's Brijlal Jindal College of Physiotherapy sincerely appreciates the gesture of **Dr. Rajani Pagare** for the donation of the books and express our gratitude towards the same.



Dr. Snehal Joshi



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Pune - 4

DES's Brijlal Jindal College of Physiotherapy, Pune.

Date: 23.06.2022

List of Books, Donated by Dr. Rajani Pagare

S. No	Book Title	Edition	Author	Publisher	Price
1	Technical Series Low Bodyweight Type 2 Diabetes Mellitus		Ed. Das, Sidhartha	Indian College of Physicians	
2	First Aid : To the Injured		-	St. John Ambulance Association	
3	Stem Cell Therapy In Neurological Disorders		Sharma, Alok		
4	Guide for Assessment of Musculoskeletal Conditions		Ali, Ashraf		
5	Essential Orthopaedics : include clinical methods		Maheshwari, J	Mehta Publishers	
6	Essentials of Orthopaedics and Applied Physiotherapy		Joshi, Jayant / Kotwal, Prakash	B. I. Churchill Livingstone Pvt. Ltd.	
7	Tidy's Physiotherapy in the Intensive Care Unit		Ed. Porter, Stuart B	Butterworth-Heinemann	
8	Chest Physiotherapy in the Intensive Care Unit		Mackenzie, Colin F. / Imle, Cristina	Williams & Wilkins	
9	Muscle Energy Techniques		Chaitow, Leon / Liebensohn, Craig / Chambers, Graeme	Churchill Livingstone	
10	Nunn's Applied Respiratory Physiology		Lumb, Andrew B	Butterworth Heinemann	



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Pune - 4

DES Brijlal Jindal College of Physiotherapy

Date : 2/12/2021

Dear sir/madam,

Deccan Education Society's Brijlal Jindal College of Physiotherapy sincerely appreciates the gesture of **Apoorva Dattatray Phadke** for the donation of the books and express our gratitude towards the same.



Principal
Dr. Snehal Joshi



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College of Physiotherapy
Pune - 4

List of books donated by Poorva Phadke

S. No	Author Name	Book Title	Publisher	Ed.
1		B.D. Chaurasia's Human Anatomy: Regional and Applied Dissection and Clinical - Vol - I - Upper Limb & Thorax	CBS Publishers & Distributors Pvt Ltd	4th
2		B.D. Chaurasia's Human Anatomy: Regional and Applied Dissection and Clinical - Vol - II - Lower Limb, Abdomen & Pelvis	CBS Publishers & Distributors Pvt Ltd	4th
3		B.D. Chaurasia's Human Anatomy: Regional and Applied Dissection and Clinical - Vol - III - Head, Neck & Brain	CBS Publishers & Distributors Pvt Ltd	4th
4	Maheshwari, J.	Essentials Orthopaedics	Mehta Publishers	3rd
5	Tripathi, K D	Essentials of Medical Pharmacology	Jaypee Brothers Medical Publishers	6th
6	Ed. Downie, Patricia	Cash's Textbook of Orthopaedics and Rheumatology for Physiotherapists	Jaypee Brothers Medical Publishers	
7	Gardiner, M Dena	The Principles of Exercise Therapy	CBS Publishers & Distribution	4th
8	Nan, A. K.	Undergraduate Surgery	Academic Publishers	
9	Shah, Siddharth	API Textbook of Medicine - Volume 1	The Association of Physicians of India	8th
10	Shah, Siddharth	API Textbook of Medicine - Volume 1	The Association of Physicians of India	8th
11	Shah, Siddharth	API Textbook of Medicine - Volume 2	The Association of Physicians of India	8th
12	Shah, Siddharth	API Textbook of Medicine - Volume 2	The Association of Physicians of India	8th
13	Hall, Carrie M / Brody, Lori Thein	Therapeutic Exercise: Moving Toward Function	Lippincott Williams & Wilkins	2nd
14	Hertling, Darlene / Kessler, Randolph	Management of Common Musculoskeletal Disorders: Physical Therapy Principles and methods	Lippincott Williams & Wilkins	4th
15		Physiotherapy for Respiratory and Cardiac Problems		
16	Magee, David J	Orthopedic Physical Assessment	Saunders- Elsevier	
17	Magee, David J	Orthopedic Physical Assessment	Saunders- Elsevier	
18	Brotzman, S Brent / Wilk, Kevin E	Clinical Orthopaedic Rehabilitation - Part -1	Mosby	
19	Hertling, Darlene / Kessler, Randolph	Management of Common Musculoskeletal Disorders: Physical Therapy Principles and methods	Lippincott Williams & Wilkins	
20	Levangie, Pamela K	Joint Structure and Functions: A Comprehensive Analysis	Jaypee Brothers Medical Publishers	
21	Low, John / Reed, Ann	Electrotherapy Explained	Butterworth Heinmann	




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22		Neurodynamic Solutions: Clinical Neurodynamics Education		
23	Brotzman, S Brent / Wilk, Kevin E	Clinical Orthopaedic Rehabilitation - Part -2	Mosby	5th
24	Forster, Angela / Palastanga, Nigel	Clayton's Electrotherapy : Theory and Practice		9th



Jay
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 Pune - 4

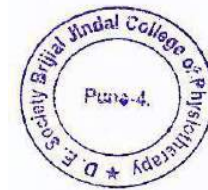



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BRIJLAL JINDAL COLLEGE OF PHYSIOTHERAPY

5.4.2 Areas of contribution by the Alumni Association / chapters during the last five years

List of Alumni contributions made during the last 5 years

1. Sana Khan- Financial (Rs 5000/- to Sportiphly 2020), Students Placement (Nimesh Gupta- passed-out Batch 2018-19)
2. Apoorva Phadke- Donation of books (23 books in 2021)
3. Apurva Kulkarni- Students placement (Aditee Gokhale and Antara Shah)
4. Dr. Rajani Pagare (Staff Alumni)- Financial (Rs. 5000/- to Alumni Association)
5. Dr. Aparna Sadhale (Staff Alumni)- Donation of books (7 Books in 2023)
6. Leora Penkar- Donation of books (7 books in 2023)




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Pune - 4



D.E. Society's

BRIJLAL JINDAL COLLEGE OF PHYSIOTHERAPY

Fergusson College Campus, Pune - 411 004 •Phone : (020) 67656471,67656467

•Fax : (91) (020) 67656494, 67656120 • E-mail : descoppune@gmail.com

•Web-site :www.desphysiotherapycollege.com , www.despune.org

**Approved by Govt. of Maharashtra, Maharashtra State Council of OT/ PT,
Indian Association of Physiotherapist & affiliated to Maharashtra University of
Health Sciences, Nashik**

Ref no- 539(a)/2023-24

Date- 12.2.24

Sports and cultural activities/competitions organized by the Institution

DES Brijlal Jindal College of Physiotherapy arranges different cultural and sports activities to boost students' overall performance. Till now, the college has conducted annual day every year including dance, singing, drama and other performances by students and staff. Students celebrated cultural week consisting of different days like Bollywood day, Traditional day, Social characters day, Zombie day, Funfair etc. College conduct Inter-collegiate sports event every alternate year since 2020. The sports event is named as 'Sportiphy', in which physiotherapy colleges across Pune participate. Alternate year Intra-collegiate sports events take place.

In year 2020-21, as Covid restrictions were applied, no cultural and sports events took place. We had conducted one online Sports Quiz, where students had participated in a sports related quiz. College make sure that every student get fair chance to play and participate in a cultural and sports days as per their interest.



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A handwritten signature in blue ink, appearing to read "Jany".

PRINCIPAL
D.E. Society's Brijal Jindal
College of Physiotherapy
Pune - 4

DESBCOP

**DES BRIJLAL JINDAL
COLLEGE OF
PHYSIOTHERAPY
ALUMNI ASSOCIATION**

5.4.2 AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2023

INDEPENDENT AUDITORS' REPORT

To,
The Members,
DES Brijlal Jindal College of Physiotherapy Alumni Association

Report on the Audit of the Financial Statements

We, Khanvalkar Karwe & Associates, Chartered Accountants have audited the accompanying financial statements of DES Brijlal Jindal College of Physiotherapy Alumni Association (the "Company"), which comprise the Balance Sheet as at March 31, 2023, the Statement of Income and Expenditure and the Cash Flow Statement for the period then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2023, its surplus and its cash flows for the period ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. 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 Company 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 under the provisions of the Companies Act, 2013 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 and appropriate to provide a basis for our opinion.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information comprising of the information included in the Director's report but does not include the financial statements and the auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134 (5) of the Companies Act, 2013 ("the Act") with respect to preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards prescribed under section 133 of the Act as applicable. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies, making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

1. As required by section 143(3) of the Act, we report that:
 - (i) We have sought and obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit.
 - (ii) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

- (iii) The Company does not have any branch offices.
- (iv) The Balance Sheet, the Statement of Income and Expenditure and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
- (v) In our opinion, the aforesaid financial statements comply with the Accounting Standards prescribed under Section 133 of the Act, as applicable.
- (vi) On the basis of the written representations received from the directors as on March 31, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2023 from being appointed as a director in terms of Section 164 (2) of the Act.
- (vii) A separate report as required under clause (i) of sub-section (3) of section 143 of the Companies act 2013, on adequacy of internal financial control over financial reporting of the Company and the operating effectiveness, is not enclosed herewith as the Company falls in the exemption criteria specified in the amended Notification No. G.S.R. 464(E) dated on 13th June 2017, issued by Ministry of Corporate Affairs.
- (viii) With respect to other matters to be included in Auditor's Report in accordance with the requirements of Section 197(16) of The Act as amended, the provisions of Section 197 of the Act are not applicable to the company since it is section 8 company.
- (ix) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - a) The Company does not have any pending litigations.
 - b) The Company did not have any long - term contracts including derivative contracts for which there were any material foreseeable losses.
 - c) There are no amounts that are required to be transferred to the Investor Education and Protection Fund by the Company.
 - d) (i)The management has represented that, to the best of it's knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;



(ii) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the Company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(iii) Based on such audit procedures that we have considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.

e) The Company has not declared or paid any dividend during the year.

f) As proviso to rule 3(1) of the companies (Accounts) Rules, 2014 is applicable for the company only w.e.f April 1, 2023, reporting under this clause is not applicable.

2. As the company is registered under section 8 of Companies Act, 2013 and falls within the exemption specified under paragraph 1(2)(iv) of the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, a statement on the matters specified in paragraph 3 of the said Order is not enclosed.

For Khanvalkar Karwe and Associates
Chartered Accountants
Firm Registration No. 133489W



Gayatri Khanvalkar
Partner
Membership No. 150658
UDIN: 23150658BHAVE5576



Place: Pune

Date: 02 SEP 2023

DES BRIJLAL JINDAL COLLEGE OF PHYSIOTHERAPY ALUMNI ASSOCIATION

Address: Deccan Education Society's premises at Fergusson College Compound, Shivajinagar
Pune MH 411004 IN

CIN: U85300PN2022NPL208528
Balance Sheet As At 31st March 2023

(Rs in hundreds)

Particulars	Note No.	As at March 31, 2023
EQUITY AND LIABILITIES		
Member's Funds		
Share Capital	3	7.60
Accumulated Surplus / (Deficit)	4	883.31
Non Current Liabilities		
Current Liabilities		
Trade Payables		-
- Dues to MSME		-
- Dues to Others		-
Other Current Liabilities		-
Short Term Provisions	5	59.00
TOTAL		949.91
ASSETS		
Non Current Assets		
Current Assets		
Cash & Cash Equivalents	6	949.91
TOTAL		949.91
See accompanying notes forming part of the financial statements	1 & 2	

As per our report of even date
For Khanvalkar Karwe & Associates
Chartered Accountants
FRN: 133489W

Gayatri Khanvalkar
Partner
Membership No. - 150658



For and on behalf of the Board of Directors

Shreya Rahul Dhake
Director
DIN: 09502497

Snehal Shekhar Joshi
Director
DIN: 09502496

Place: Pune

Date : 02 SEP 2023

Place: Pune

Date : 02 SEP 2023

DES BRIJLAL JINDAL COLLEGE OF PHYSIOTHERAPY ALUMNI ASSOCIATION

Address: Deccan Education Society's premises at Fergusson College Compound,
Shivajinagar Pune MH 411004 IN

CIN: U85300PN2022NPL208528

Income and Expenditure Account for the period ended 31st March, 2023

(Rs in hundreds)

Particulars	Note No.	For the period ended 31 March, 2023
Income	7	1,370.00
Total Receipts (A)		1,370.00
Expenditure		
Other Expenses	8	486.69
Total expenditure (B)		486.69
Surplus/(Deficit) before tax for the period (C) = (A-B)		883.31
Tax expense (D)		
Current tax expense		-
Surplus/(Deficit) after tax for the period (E) = (C-D)		883.31
Surplus/Deficit per share - Basic	10	1.03
Surplus/Deficit per share - Diluted	10	1.03
See accompanying notes forming part of the financial statements	1&2	

As per our report of even date
For Khanwalkar Karwe & Associates
Chartered Accountants
FRN: 133489W

Gayatri Khanwalkar
Partner
Membership No. - 150658



For and on behalf of the Board of Directors

Shreya Rahul Dhake
Director
DIN: 09502497

Snehal Shekhar Joshi
Director
DIN: 09502496

Place: Pune

Date: 02 SEP 2023

Place: Pune

Date: 02 SEP 2023

DES BRIJLAL JINDAL COLLEGE OF PHYSIOTHERAPY ALUMNI ASSOCIATION

Address: Deccan Education Society's premises at Fergusson College Compound, Shivajinagar
Pune MH 411004 IN

CIN: U85300PN2022NPL208528

Cash Flow Statement for the period ended 31 March, 2023

(Rs. In hundreds)

Particulars	For the period ended 31 March, 2023
A. Cash flow from operating activities	
Net Profit / (Loss) before tax	883.31
Changes in Working capital	
Increase/ (Decrease) in Short Term Provisions	59.00
Cash generated from operations	59.00
Net income tax (paid) / refunds	-
Net cash flow from / (used in) operating activities (A)	942.31
B. Cash flow from investing activities (B)	-
C. Cash flow from financing activities	
Amount received towards Share Capital	7.60
Net cash flow from financing activities (C)	7.60
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	949.91
Cash and cash equivalents at the beginning of the period	-
Cash and cash equivalents at the end of the period	949.91
Cash and cash equivalents at the end of the period comprising of:	
Cash on hand	-
Balances with banks	
In Current accounts	949.91
	949.91

As per our report of even date
For Khanwalkar Karwe & Associates
Chartered Accountants
FRN: 133489W

Gayatri Khanwalkar
Partner
Membership No. - 150658



For and on behalf of the Board of Directors

Shreya Rahul Dhake
Director
DIN: 09502497

Snehal Shekhar Joshi
Director
DIN: 09502496

Place: Pune

Date: 02 SEP 2023

Place: Pune

Date: 02 SEP 2023

DES BRIJLAL JINDAL COLLEGE OF PHYSIOTHERAPY ALUMNI ASSOCIATION

Notes forming part of the financial statements

Note

Particulars

1 Corporate information

The Company (DES Brijlal Jindal College of Physiotherapy Alumni Association) is predominantly engaged in carrying out activities for building an active worldwide network of alumni of DES Brijlal Jindal College of Physiotherapy Alumni Association, Pune and all of its campuses in India and elsewhere, both present and future and working towards promoting educational and scientific research in all fields.

2 Significant accounting policies

2.1 Basis of accounting and preparation of financial statements

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards notified under the Companies (Accounting Standards) Rules, 2006 (as amended) and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

2.2 Use of estimates

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise.

2.3 Cash and cash equivalents (for purposes of Cash Flow Statement)

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

2.4 Cash flow statement

Cash flows are reported using the indirect method, whereby profit / (loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.

2.5 Income recognition

Company recognises income once right to receive income is established.

2.6 Other income

Interest income is accounted on accrual basis. Dividend income is accounted for when the right to receive it is established.

2.7 Investments

Long-term investments, are carried individually at cost less provision for diminution.



Note	Particulars
2.8 Provisions and contingencies	<p>A provision is recognised when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates. Contingent liabilities are disclosed in the Notes.</p>
2.9 Taxes on income	<p>Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of sec.115BAA of the Income Tax Act, 1961. Company has obtained registration under 12A and 80G of Income Tax Act, 1961 to claim exemption under the Income Tax Act, 1961.</p>
2.10 Leases	<p>Leases where the lessor retains substantially all the risks and rewards of ownership of leased item are classified as operating leases. Operating lease payments are recognized as expense in the statement of profit and loss on a straight line basis over the lease term.</p>
2.11 Segment reporting	<p>The Company identifies primary segments based on the dominant source, nature of risks and returns and the internal organisation and management structure. The operating segments are the segments for which separate financial information is available and for which operating profit/loss amounts are evaluated regularly by the executive Management in deciding how to allocate resources and in assessing performance.</p> <p>The accounting policies adopted for segment reporting are in line with the accounting policies of the Company. Segment revenue, segment expenses, segment assets and segment liabilities have been identified to segments on the basis of their relationship to the operating activities of the segment. Inter-segment revenue is accounted on the basis of transactions which are primarily determined based on market / fair value factors.</p> <p>Revenue, expenses, assets and liabilities which relate to the Company as a whole and are not allocable to segments on reasonable basis have been included under "unallocated revenue / expenses / assets / liabilities".</p>
2.12 Employee benefits	<p>Employee benefits include provident fund, superannuation fund, gratuity fund, compensated absences, long service awards and post-employment medical benefits.</p> <p>Defined benefit plans</p> <p>For defined benefit plans in the form of gratuity fund, the cost of providing benefits is determined using the Projected Unit Credit method, with actuarial valuations being carried out at each Balance Sheet date. Actuarial gains and losses are recognised in the Statement of Profit and Loss in the period in which they occur. Past service cost is recognised immediately to the extent that the benefits are already vested and otherwise is amortised on a straight-line basis over the average period until the benefits become vested. The retirement benefit obligation recognised in the Balance Sheet represents the present value of the defined benefit obligation as adjusted for unrecognised past service cost, as reduced by the fair value of scheme assets. Any asset resulting from this calculation is limited to past service cost, plus the present value of available refunds and reductions in future contributions to the schemes. The Actuarial valuation is carried out on the basis of Basic Salary. However, the Gratuity benefits at the time of actual retirement / termination of employment of the employee, are calculated on the basis of total Cost-to-Company.</p>

DES BRIJLAL JINDAL COLLEGE OF PHYSIOTHERAPY ALUMNI ASSOCIATION

Notes forming part of the financial statements

Note

Particulars

2.13 Borrowing costs

Borrowing costs include interest, amortisation of ancillary costs incurred and exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost. Costs in connection with the borrowing of funds to the extent not directly related to the acquisition of qualifying assets are charged to the Statement of Profit and Loss over the tenure of the loan. Borrowing costs, allocated to and utilised for qualifying assets, pertaining to the period from commencement of activities relating to construction / development of the qualifying asset upto the date of capitalisation of such asset is added to the cost of the assets. Capitalisation of borrowing costs is suspended and charged to the Statement of Profit and Loss during extended periods when active development activity on the qualifying assets is interrupted.



DES BRIJLAL JINDAL COLLEGE OF PHYSIOTHERAPY ALUMNI ASSOCIATION

Notes forming part of the financial statements

Note 3 Share capital

(Rs in hundreds)

Particulars	As at 31 March, 2023	
	Number of shares (in Nos.)	Amount
<u>Authorised</u>		
1,000 equity shares of ₹ 1 each with voting rights	1,000	10.00
<u>Issued</u>		
760 equity shares of ₹ 1 each with voting rights	760	7.60
<u>Subscribed and fully paid up</u>		
760 equity shares of ₹ 1 each with voting rights	760	7.60
	760	7.60
Total	760	7.60

Reconciliation of the number of equity shares outstanding at the beginning and at the end of the reporting period:

Particulars	Fresh Issue	Closing Balance
Equity shares		
Period ended 31 March, 2023		
- Number of shares (in Nos)	760	760.00
- Amount	7.60	7.60

(ii) Terms / rights attached to Equity shares:

The Company has only one class of equity share having par value of ₹ 1/- per share. Each holder of the equity shares is entitled to one vote per share. In the event of liquidation of the Company, the holders of the equity shares will be entitled to receive the remaining assets of the Company. The distribution of the surplus will be in proportion to the number of equity shares held by the shareholders.

(iii) Details of equity shares held by each shareholder holding more than 5% shares:

Class of shares / Name of shareholder	As at 31 March 2023	
	Number of shares held	% holding in that class of shares
Snehal Shekhar Joshi	300	39.48
Shreya Rahul Dhake	230	30.26
Apoorva Vishwesh Pavanskar	230	30.26

(iv) Details of shares held by Promoters:

Promoter Name	No. of Shares	% of Total No. of Shares
Details of shares held by promoters as at 31 March, 2023		
Snehal Shekhar Joshi	300	39.48
Shreya Rahul Dhake	230	30.26
Apoorva Vishwesh Pavanskar	230	30.26
Total	760	100.00



DES BRIJLAL JINDAL COLLEGE OF PHYSIOTHERAPY ALUMNI ASSOCIATION**Notes forming part of the financial statements****Note 4 Accumulated Surplus / (Deficit)**

	<i>(Rs. In hundreds)</i>
Particulars	p
(Deficit)/Surplus from Income & Expenditure Account	
Opening Balance	-
Add : Surplus for the period	883.31
Closing Balance	883.31
Total	883.31

Note 5 Short Term Provisions

	<i>(Rs. In hundreds)</i>
Particulars	As at 31 March, 2023
Provision for Audit Fees	59.00
Total	59.00

Note 6 Cash and Cash Equivalents

	<i>(Rs. In hundreds)</i>
Particulars	As at 31 March, 2023
Cash in Hand	-
Balances with Bank	
- In Current account with Nationalized Bank	949.91
Total	949.91



DES BRIJLAL JINDAL COLLEGE OF PHYSIOTHERAPY ALUMNI ASSOCIATION**Notes forming part of the financial statements****Note 7 Income**

Particulars	(Rs. In hundreds)
	For the period ended 31 March, 2023
Membership Fees Received	1,370.00
Total	1,370.00

Note 8 Other Expenses

Particulars	(Rs. In hundreds)
	For the period ended 31 March, 2023
Professional Fees	427.69
Payment to Auditors	
- Statutory Audit Fees	50.00
- GST on Statutory Audit Fees	9.00
Total	486.69

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DES BRIJLAL JINDAL COLLEGE OF PHYSIOTHERAPY ALUMNI ASSOCIATION

Notes forming part of the financial statements

Note 9 Related Party Transactions

Details of related parties:

p

Description of relationship	Names of related parties
Key Management Personnel (KMP)	Snehal Shekhar Joshi Shreya Rahul Dhake Apoorva Vishwesh Pavanskar

Note: Related parties have been identified by the Management.

Details of related party transactions during the period ended 31 March, 2023 and balances outstanding as at 31 March, 2023:

Particulars	Subscription for Equity Shares	(Rs. in hundreds)	
		Amount Payable	Amount Receivable
Snehal Shekhar Joshi	3.00	-	-
	-	-	-
Shreya Rahul Dhake	2.30	-	-
	-	-	-
Apoorva Vishwesh Pavanskar	2.30	-	-
	-	-	-
	-	-	-

(This space has been left blank intentionally)

DES BRIJLAL JINDAL COLLEGE OF PHYSIOTHERAPY ALUMNI ASSOCIATION

Notes forming part of the financial statements

Note 10 Surplus / (Deficit) per share

Particulars	For the period ended 31 March, 2023
Surplus/ (Deficit) per share	
<u>Basic</u>	
Surplus/ (Deficit) for the year	883.31
Weighted average number of equity shares	860
Par value per share	1
Surplus/(deficit) per share - Basic (In Rs)	1.03
<u>Diluted</u>	
Surplus/ (Deficit) for the year	883.31
Weighted average number of equity shares - for diluted	860
Par value per share	1
Surplus/(deficit) per share - Diluted (In Rs)	1.03

Note 11 Contingent Liabilities and Commitments

Particulars	(Rs. In hundreds) As at 31 March, 2023
Contingent Liabilities Claims against the Company	-
Capital commitments	-
Total	-

Note 12 Employee Benefits

The Gratuity Act, 1972 is not applicable to the company as the number of employees does not exceed the minimum threshold limit prescribed.

Note 13 Foreign Exchange Income and Outgo

The Company does not have any Income or Expenditure in Foreign Currency.

Note 14 Lease Commitments - Company as Lessee

The Company does not have any non- cancellable operating lease arrangements. Hence the disclosures required under para 25 of Accounting Standard 19 - Leases, is not applicable.

Note 15 Segment Reporting

The Company (DES Brijlal Jindal College of Physiotherapy Alumni Association) is predominantly engaged in carrying out activities for advancement of objects of research. The Company's performance for operations as defined in AS 17 are evaluated as a whole by directors and management of the company based on which these are considered as single operating segment. The Company's operations are based in same geographical segment, India.

Note 16 Estimation of uncertainties relating to the global health pandemic from COVID-19

The Company has considered the possible effects that may result from the pandemic relating to COVID-19 on the carrying amounts of assets and liabilities. In developing the assumptions relating to the possible future uncertainties in the global economic conditions because of this pandemic, the Company, on the date of approval of these financial statements has used internal and external sources of information, economic forecasts. The Company has performed sensitivity analysis on the assumptions used and based on current estimates expects the carrying amount of these assets will be recovered. The actual impact of COVID-19 on the Company's financial statements may differ from that estimated on the date of approval of these financial statements.

DES BRIJLAL JINDAL COLLEGE OF PHYSIOTHERAPY ALUMNI ASSOCIATION

Notes forming part of the financial statements

Note 17 Analytical Ratios

Ratios	Numerator	Denominator	Year ended 31 March, 2023
(a) Current Ratio	Current Assets	Current Liabilities	16.10
(b) Debt – Equity Ratio	Total Debt	Member's Funds	-
(c) Debt-Service Coverage Ratio	Earnings Available for Debt Service	Interest + Installments	-
(d) Return on Equity Ratio	Surplus/(Deficit) After tax	Average Member's Fund	1.98
(e) Stock in Trade Inventory turnover ratio	Cost of Goods Sold	Average Inventory	-
(f) Trade Receivables turnover ratio	Revenue	Average Trade Receivable	-
(g) Trade payables turnover ratio	Purchases	Average Trade Payables	-
(h) Net capital turnover ratio	Revenue	Average Working Capital	-
(i) Net profit ratio	Surplus/(Deficit) After tax	Sales	64%
(j) Return on Capital employed			
(i) ROCE (Pre-Tax) =	Surplus/(Deficit) before Tax	Capital Employed	116.23
(ii) ROCE (Post-Tax) =	Surplus/(Deficit) After tax	Capital Employed	116.23
(k) Return on Investment	Interest Income from Investment	Average Investment	-

Note - As this is the first year of operations and reporting of the company, a comparative analysis for the variation cannot be provided.

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DES BRIJLAL JINDAL COLLEGE OF PHYSIOTHERAPY ALUMNI ASSOCIATION

Notes forming part of the financial statements

Note 18 Details of dues to Micro and Small enterprises as defined under MSMED Act, 2006

As per the data available with the Company and the communication received by it from its suppliers, there are no amounts that need to be disclosed pertaining to Micro and Small Enterprises under Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act, 2006).

Note 19 Details of Benami Properties held

No Proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 and the rule made thereunder.

Note 20 Relationship with struck off Companies

During the year, the Company has not entered in any transactions with Companies Struck off under Section 248 of the Companies Act 2013.

Note 21 Previous Year Figures

Since this is the first reporting period of the company, previous year's figures are not available. The financials are prepared for the period starting from the date of incorporation i.e. 11th February, 2022 till 31st March 2023

As per our report of even date

For Khanvalkar Karwe & Associates

Chartered Accountants

FRN: 133489W

For and on behalf of the Board of Directors

Gayatri Khanvalkar

Partner

Membership No. - 150658



Shreya Rahul Dhake

Director

DIN: 09502497

Snehal Shekhar Joshi

Director

DIN: 09502496

Place: Pune

Date : 02 SEP 2023

Place : Pune

Date : 02 SEP 2023



Account Branch : KARVE NAGAR
 Address : SHOP NO 7, UPPER GROUND FLOOR
 MAURYA PARADISE,PLOT NO 33,SHAILESH
 CO OPERATIVE HOUSING SOCIETYNO 1073
 City : PUNE
 State : MAHARASHTRA
 Phone no. : 18002026161
 OD Limit : 0 Currency : INR
 Email : PRINCIPAL.PHYSIOTHERAPY@DESPUNE.ORG
 Cust ID : 191293398
 Account No : 50200066599836 GIB IVRM
 A/C Open Date : 08/03/2022
 Account Status : Regular
 RTGS/NEFT IFSC: HDFC0001115 MICR : 411240029
 Branch Code : 1115 Product Code : 762

M/S. DES BJ COLLEGE OF PHYS ALUMNI ASSO
 DECCAN EDUCATION SOCIETYS PREMISES
 AT FERGUSSON COLLEGE COMPOUND
 SHIVAJINAGAR
 PUNE 411004
 MAHARASHTRA
 JOINT HOLDERS :

Nomination : Not Registered

Statement From : 01/04/2022 To : 31/03/2023

01/07/22	UPI-NIMESH ASHOK GUPTA-GNIMESH123@OKHDFC BANK-KKBK0000724-218287933771-MPT ALUMIN I	0000218287933771	01/07/22		3,000.00	30,991.00
01/07/22	UPI-PRACHI SUHAS SATHE-PRAXY19@OKICICI-K KKBK0001350-218254438028-UPI	0000218254438028	01/07/22		3,000.00	33,991.00
01/07/22	UPI-PRACHI SUHAS SATHE-PRAXY19@OKICICI-K KKBK0001350-218273337734-UPI	0000218273337734	01/07/22		3,000.00	36,991.00
01/07/22	CHQ DEP MICR8 CLG MODEL COLONY - MICR 8: RAJANI SATISH PAGARE :STATE BANK OF IND IA	000000000149084	02/07/22		5,000.00	41,991.00
01/07/22	UPI-JUILEE LAXMAN KHADKE-KHADKEJUILEE@OK SBI-SBIN0014771-218223461091-DESBJ ALUMI NI ASSO	0000218223461091	01/07/22		3,000.00	44,991.00
08/07/22	UPI-KADAM AISHWARYA MAHE-AISHWARYAKADAM7 2@OKAXIS-KKBK0KMCB02-218989514964-ALUMIN I	0000218989514964	08/07/22		3,000.00	47,991.00
08/07/22	UPI-KADAM AISHWARYA MAHE-AISHWARYAKADAM7 2@OKAXIS-KKBK0KMCB02-218990280637-UPI	0000218990280637	08/07/22		3,000.00	50,991.00
09/07/22	NEFT CR-SBIN0001932-MR ISAAC BHUSHAN SA LVE-DESBJCOP ALUMINI ASSOCIATION-SBIN122 190039074	SBIN122190039074	09/07/22		2,000.00	52,991.00
18/07/22	IMPS-219911590486-JINAL V KOTHARI-CNRB-X XXXXXXXXX2556-ALUMINI	0000219911590486	18/07/22		3,000.00	55,991.00
18/07/22	UPI-SHANTANU SURESH DHAR-DHARKARI.SHANTA NU15@OKSBI-SBIN0012016-219919305191-SHAN TANU DHARKARI	0000219919305191	18/07/22		3,000.00	58,991.00
27/07/22	FT - CR - 50200026350822 - BHUVAL METAL	000000000000131	27/07/22		2,000.00	60,991.00
26/08/22	UPI-MR AKSHAY JAYSING SA-7709150175@YBL- MAHB0000837-223868803336-PAYMENT FROM PH ONE	0000223868803336	26/08/22		3,000.00	63,991.00

HDFC BANK LIMITED

*Closing balance includes funds earmarked for hold and uncleared funds

Contents of this statement will be considered correct if no error is reported within 30 days of receipt of statement. The address on this statement is that on record with the Bank as at the day of requesting this statement.

State account branch GSTIN:27AAACH2702H1Z0

HDFC Bank GSTIN number details are available at <https://www.hdfcbank.com/personal/making-payments/online-tax-payment/goods-and-service-tax>.

Registered Office Address: HDFC Bank House, Senapati Bapat Marg, Lower Parel, Mumbai 400013