ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S

COLLEGE OF PHARMACY (B. PHARM.)

KENNEDY ROAD, NEAR R.T.O., PUNE - 411 001

FINANCIAL STATEMENTS

2025 - 2026

I	AUDIT REPORT FOR THE YEAR 2025 - 2026
II	RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDING 31 ST MARCH, 2026, ALONGWITH SCHEDULE
III	INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31 ST MARCH, 2026, ALONGWITH SCHEDULE
IV	BALANCE SHEET AS ON 31 ST, MARCH, 2026, ALONG WITH SCHEDULE

BBCP & ASSOCIATES
CHARTERED ACCOUNTANTS
Head Office - Office No 101, Kusum Apartments, 653/A, E ward, Shahupuri 2nd Lane,
Opp. Bhivate Plaza, Kolhapur - 416 001. Maharashtra. Ph. : (0231) 2666003,7588666003
Mob: 9960600382, 9960600383. Email : bblcakop@gmail.com
Branches : Pune & Mumbai

ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S COLLEGE OF PHARMACY (B. PHARM)

INDEPENDENT AUDITOR'S REPORT

To,
The Principal
All India Shri Shivaji Memorial Society's College of Pharmacy (B. Pharm),
Kennedy Road, Pune – 411 001

Report on the standalone Financial Statements

Opinion

We have audited the accompanying financial statements of All India Shri Shivaji Memorial Society's College of Pharmacy (B. Pharm) Pune, ***("College")*** which comprises the Balance Sheet as at 31st March, 2026, the Statement of Income and Expenditure & Receipt and Payment A/c for the year then ended, which we have signed under reference to this report.

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,

i. In the case of the Balance sheet, of the state of affairs of the College as at 31st March 2026 and

ii. In the case of the Income and Expenditure Account, the Deficit for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing and other authoritative pronouncements issued by the Institute of Chartered Accountants of India. 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 Society 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 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.



Key audit matter

Society has incurred certain expenses in which we believe that the internal control over purchase of certain fixed assets or other expenses needs to be strengthened. In given case, in absence of comparable input to assess the appropriateness or reasonableness of expenses, we have given our opinion based on our judgment and we have also relied upon the supporting documents and invoices provided during audit. We also recommend that the review mechanism process of vendor evaluation and quotation analysis by the purchase committee of society further needs to be improved.

Responsibility of Management for the Financial Statements

The Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the College in accordance with accounting principles generally accepted in India, including the Accounting Standards as issued by the Accounting Standards Board, Institute of Chartered Accountants of India; Income Tax Act, 1961 and the Rules thereunder. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of 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 and presentation of the financial statement 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 also responsible for overseeing the College's financial reporting process

Auditor's Responsibility for the Audit of the Financial Statements

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.

Report

We further report that:

a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit

b) In our opinion, proper books of account, as required by law, have been kept by the College so far as appears from our examination of such books.

B B C AND ASSOCIATES
FRN 126822W
CHARTERED ACCOUNTANTS

c) The Balance Sheet and Income & Expenditure Account dealt with this report are in agreement with the books of accounts.

FOR B B C P AND ASSOCIATES
CHARTERED ACCOUNTANTS

CA Sumit D. Biranje
Partner
M No.118450

B B C P AND ASSOCIATES • CHARTERED ACCOUNTANTS • FRN 126822W

Date: 07/08/2026
Place: Pune
UDIN: 26118450DBTMSU4709

ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S

COLLEGE OF PHARMACY (B. PHARM.)

KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

RECEIPT AND PAYMENT ACCOUNT

FOR THE YEAR ENDED 31ST MARCH 2026

RECEIPTS	SCH	AMOUNT RS.	PAYMENTS	SCH	AMOUNT RS.
To Opening Balance	A	76,16,872.63	By Salary Expenses	F	4,16,21,078.00
To Fees & Other Receipts	B	5,75,22,347.00	By Other Expenditure	G	1,37,82,256.01
To Bank Interest		1,96,553.00	By Fixed Assets	H	58,27,545.00
To Current Liabilities	C	2,76,31,619.00	By Current Liabilities	C	2,86,01,623.00
To Current Assets	D	13,48,77,274.83	By Current Assets	D	12,76,07,216.75
To Inter Institutional	E	6,44,12,951.82	By Inter Institutional	E	6,83,02,984.00
			By Closing Balance	A	65,14,915.52
TOTAL		**29,22,57,618.28**	**TOTAL**		**29,22,57,618.28**

Date: 07 AUG 2026

Place: Pune

PRINCIPAL
AISSMS's COLLEGE OF PHARMACY
(B. PHARM)

AISSMS COLLEGE OF PHARMACY PUNE-1

AS PER OUR REPORT OF EVEN DATE

FOR B B C P AND ASSOCIATES
CHARTERED ACCOUNTANTS

CA SUMIT D. BIRANJE
PARTNER
M. NO. 118450

UDIN :-26118450 DBTMSU4209

B B C P AND ASSOCIATES FRN 126822W CHARTERED ACCOUNTANTS

ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY' S

COLLEGE OF PHARMACY (B.PHARM.)

KENNEDY ROAD NEAR R.T.O., PUNE- 411001

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31ST MARCH 2026

EXPENDITURE	SCH	AMOUNT RS.	INCOME	SCH	AMOUNT RS.
To Salary Expenses	A	4,16,21,078.00	By Fees & Other Receipts	C	5,75,22,347.00
To Other Expenditure	B	1,37,82,256.01	By Bank Interest		1,96,553.00
To Depreciation		44,52,199.01	By Excess of Expenditure over Income (Deficit))		21,36,633.02
TOTAL		**5,98,55,533.02**	**TOTAL**		**5,98,55,533.02**

Date: 07 AUG 2026
Place: Pune

PRINCIPAL
AISSMS's COLLEGE OF PHARMACY
(B. PHARM)

AISSMS COLLEGE OF PHARMACY PUNE-1

AS PER OUR REPORT OF EVEN DATE

FOR B B C P AND ASSOCIATES
CHARTERED ACCOUNTANTS

CA SUMIT D. BIRANJE
PARTNER
M. NO. 118450

UDIN :-26118450 DBTMSV4709

B B C P AND ASSOCIATES FRN 126822W CHARTERED ACCOUNTANTS

ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S

COLLEGE OF PHARMACY (B. PHARM.)
KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

BALANCE SHEET
AS ON 31ST MARCH 2026

LIABILITIES	SCH.	AMOUNT RS.	ASSETS	SCH.	AMOUNT RS.
Deposits	A	12,10,783.00	Fixed Assets	D	2,47,05,525.67
Current Liabilities & Provisions	B	11,28,622.00	Current Assets: Deposits & Advances	E	1,88,87,089.35
Inter Institutional	C	1,46,93,383.32	Cash & Bank Balances	F	65,14,915.52
Income & Expenditure	G	3,30,74,742.22			
TOTAL		**5,01,07,530.54**	**TOTAL**		**5,01,07,530.54**

Date: 07 AUG 2026
Place: Pune

AS PER OUR REPORT OF EVEN DATE

FOR B B C P AND ASSOCIATES
CHARTERED ACCOUNTANTS

PRINCIPAL
AISSMS's COLLEGE OF PHARMACY
(B. PHARM)

AISSMS COLLEGE OF PHARMACY PUNE-1

CA SUMIT D. BIRANJE
PARTNER
M. NO. 118450

UDIN :-26118450 DBTMSU4209

B B C P AND ASSOCIATES LLP CHARTERED ACCOUNTANTS FRN 126122W

ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S

COLLEGE OF PHARMACY (M. PHARM.)

KENNEDY ROAD, NEAR R.T.O., PUNE - 411 001

FINANCIAL STATEMENTS

2025 - 2026

I	AUDIT REPORT FOR THE YEAR 2025 - 2026
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III	INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31 ST MARCH, 2026, ALONGWITH SCHEDULE
IV	BALANCE SHEET AS ON 31 ST, MARCH, 2026, ALONG WITH SCHEDULE

BBCP & ASSOCIATES
CHARTERED ACCOUNTANTS
Head Office - Office No 101, Kusum Apartments, 653/A, E ward, Shahupuri 2nd Lane,
Opp. Bhivate Plaza, Kolhapur - 416 001. Maharashtra. Ph. : (0231) 2666003,7588666003
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Branches : Pune & Mumbai

ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S COLLEGE OF PHARMACY (M. PHARM)

INDEPENDENT AUDITOR'S REPORT

To,
The Principal
All India Shri Shivaji Memorial Society's College of Pharmacy (M. Pharm),
Kennedy Road,
Pune – 411 001

Report on the standalone Financial Statements

Opinion

We have audited the accompanying financial statements of All India Shri Shivaji Memorial Society's College of Pharmacy (M. Pharm) Pune,***("College")*** which comprises the Balance Sheet as at 31st March, 2026, the Statement of Income and Expenditure & Receipt and Payment A/c for the year then ended, which we have signed under reference to this report.

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,

i. In the case of the Balance sheet, of the state of affairs of the College as at 31st March, 2026 and

ii. In the case of the Income and Expenditure Account, the Deficit for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing and other authoritative pronouncements issued by the Institute of Chartered Accountants of India. 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 Society 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 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.



Key audit matter

Society has incurred certain expenses in which we believe that the internal control over purchase of certain fixed assets or other expenses needs to be strengthened. In given case, in absence of comparable input to assess the appropriateness or reasonableness of expenses, we have given our opinion based on our judgment and we have also relied upon the supporting documents and invoices provided during audit. We also recommend that the review mechanism process of vendor evaluation and quotation analysis by the purchase committee of society further needs to be improved.

Responsibility of Management for the Financial Statements

The Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the College in accordance with accounting principles generally accepted in India, including the Accounting Standards as issued by the Accounting Standards Board, Institute of Chartered Accountants of India; Income Tax Act, 1961 and the Rules thereunder. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of 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 and presentation of the financial statement 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 also responsible for overseeing the College's financial reporting process

Auditor's Responsibility for the Audit of the Financial Statements

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.

Report

We further report that:

a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit

b) In our opinion, proper books of account, as required by law, have been kept by the College so far as appears from our examination of such books.



c) The Balance Sheet and Income & Expenditure Account dealt with this report are in agreement with the books of accounts.

FOR B B C P AND ASSOCIATES
CHARTERED ACCOUNTANTS

CA Sumit D. Biranje
Partner
M No.118450

Date: 07/08/2026
Place: Pune
UDIN: 26118450TLMKIW3311

ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S

COLLEGE OF PHARMACY (M. PHARM.)
KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

RECEIPT AND PAYMENT ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 2026

RECEIPTS	SCH	AMOUNT RS.	PAYMENTS	SCH	AMOUNT RS.
To Opening Balance	A	9,47,669.04	By Salary Expenses	F	2,52,83,683.00
To Fees & Other Receipts	B	2,81,86,379.00	By Other Expenditure	G	69,50,272.00
To Bank Interest		27,945.00	By Fixed Assets	H	12,55,525.00
To Current Liabilities	C	1,15,67,845.00	By Current Liabilities	C	1,24,02,509.00
To Current Assets	D	7,48,62,137.06	By Current Assets	D	6,72,39,971.56
To Inter Institutional	E	1,95,96,766.25	By Inter Institutional	E	2,16,76,631.00
			By Closing Balance	A	3,80,149.79
TOTAL		**13,51,88,741.35**	**TOTAL**		**13,51,88,741.35**

Date: 07 AUG 2026
Place: Pune

PRINCIPAL
AISSMS's COLLEGE OF PHARMACY
(M. PHARM)

AISSMS ★ PUNE-1 ★ COLLEGE OF PHARMACY

AS PER OUR REPORT OF EVEN DATE

FOR B B C P AND ASSOCIATES
CHARTERED ACCOUNTANTS

CA SUMIT D. BIRANJE
PARTNER
M. NO. 118450

UDIN :-26118450 TLMKIW3311

B B C P AND ASSOCIATES ★ FRN 126822W ★ CHARTERED ACCOUNTANTS

ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY' S

COLLEGE OF PHARMACY (M.PHARM.)
KENNEDY ROAD NEAR R.T.O., PUNE- 411001

INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 2026

EXPENDITURE	SCH	AMOUNT RS.	INCOME	SCH	AMOUNT RS.
To Salary Expenses	A	2,52,83,683.00	By Fees & Other Receipts	C	2,81,86,379.00
To Other Expenditure	B	69,50,272.00	By Bank Interest		27,945.00
To Depreciation	D	11,22,181.00	By Excess of Expenditure over Income		51,41,812.00
TOTAL		**3,33,56,136.00**	**TOTAL**		**3,33,56,136.00**

Date: 07 AUG 2026
Place: Pune

PRINCIPAL
AISSMS's COLLEGE OF PHARMACY
(M. PHARM)

AISSMS ★ COLLEGE OF PHARMACY ★ PUNE-1

AS PER OUR REPORT OF EVEN DATE

FOR B B C P AND ASSOCIATES
CHARTERED ACCOUNTANTS

CA SUMIT D. BIRANJE
PARTNER
M. NO. 118450

UDIN :-26118450 TLMKIW3311

B B C P AND ASSOCIATES ® FRN 126822W CHARTERED ACCOUNTANTS

ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S

COLLEGE OF PHARMACY (M. PHARM.)
KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

BALANCE SHEET
AS ON 31ST MARCH 2026

LIABILITIES	SCH.	AMOUNT RS.	ASSETS	SCH.	AMOUNT RS.
Current Liabilities & Provisions	A	9,12,367.00	Fixed Assets	D	62,73,276.12
			Current Assets:	C	1,00,04,288.06
Inter Institutional	B	6,27,47,297.07	Income & Expenditure A/c	F	4,70,01,950.10
			Cash & Bank Balances	E	3,80,149.79
TOTAL		**6,36,59,664.07**	**TOTAL**		**6,36,59,664.07**

Date: 07 AUG 2026
Place: Pune

AS PER OUR REPORT OF EVEN DATE

FOR B B C P AND ASSOCIATES
CHARTERED ACCOUNTANTS

PRINCIPAL
AISSMS's COLLEGE OF PHARMACY
(M. PHARM)

AISSMS COLLEGE OF PHARMACY PUNE-1

CA SUMIT D. BIRANJE
PARTNER
M. NO. 118450

UDIN :-26118450 TLMKIW3311

B B C P AND ASSOCIATES CHARTERED ACCOUNTANTS FRN 126822W

ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S

COLLEGE OF PHARMACY - P. HD

KENNEDY ROAD, NEAR R.T.O., PUNE - 411 001

FINANCIAL STATEMENTS

2025 - 2026

I	AUDIT REPORT FOR THE YEAR 2025 - 2026
II	RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDING 31 ST MARCH, 2026, ALONGWITH SCHEDULE
III	INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31 ST MARCH, 2026, ALONGWITH SCHEDULE
IV	BALANCE SHEET AS ON 31 ST, MARCH, 2026, ALONG WITH SCHEDULE

BBCP & ASSOCIATES
CHARTERED ACCOUNTANTS
Head Office - Office No 101, Kusum Apartments, 653/A, E ward, Shahupuri 2nd Lane, Opp. Bhivate Plaza, Kolhapur - 416 001. Maharashtra. Ph. : (0231) 2666003,7588666003
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Branches : Pune & Mumbai

ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S
COLLEGE OF PHARMACY (Ph. D Research Centre)

INDEPENDENT AUDITOR'S REPORT

To,
The Principal
All India Shri Shivaji Memorial Society's College of Pharmacy (Ph. D Research Centre),
Kennedy Road,
Pune – 411 001

Report on the standalone Financial Statements

Opinion

We have audited the accompanying financial statements of All India Shri Shivaji Memorial Society's College of Pharmacy (Ph. D Research Centre), ***("College")*** which comprises the Balance Sheet as at 31st March, 2026, the Statement of Income and Expenditure & Receipt and Payment A/c for the year then ended, which we have signed under reference to this report.

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,

i. In the case of the Balance sheet, of the state of affairs of the College as at 31st March, 2026 and

ii. In the case of the Income and Expenditure Account, the Surplus for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing and other authoritative pronouncements issued by the Institute of Chartered Accountants of India. 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 Society 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 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 Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the College in accordance with

BBCP AND ASSOCIATES • CHARTERED ACCOUNTANTS • FRN 126822W

accounting principles generally accepted in India, including the Accounting Standards as issued by the Accounting Standards Board, Institute of Chartered Accountants of India; Income Tax Act, 1961 and the Rules thereunder. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of 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 and presentation of the financial statement 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 also responsible for overseeing the College's financial reporting process

Auditor's Responsibility for the Audit of the Financial Statements

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.

Report

We further report that:

a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit

b) In our opinion, proper books of account, as required by law, have been kept by the College so far as appears from our examination of such books.

c) The Balance Sheet and Income & Expenditure Account dealt with this report are in agreement with the books of accounts.

FOR B B C P AND ASSOCIATES
CHARTERED ACCOUNTANTS

CA Sumit D. Biranje
Partner
M No.118450

B B C P AND ASSOCIATES • CHARTERED ACCOUNTANTS • FRN 126822W

Date: 07/08/2026
Place: Pune
UDIN: 26118450FWIDAP2627

ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S

COLLEGE OF PHARMACY - P.HD

KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

RECEIPT AND PAYMENT ACCOUNT

FOR THE YEAR ENDED 31ST MARCH 2026

RECEIPTS	SCH	AMOUNT RS.	PAYMENTS	SCH	AMOUNT RS.
To Opening Balance	A	4,63,684.02	By Other Expenditure	F	2,66,597.52
To Fees & Other Receipts	B	8,03,222.00			
To Bank Interest		4,732.00	By Current Liabilities	C	10,370.00
To Current Liabilities	C	72,850.00	By Current Assets	D	9,56,245.00
To Current Assets	D	9,11,446.00	By Inter Institutional	E	6,00,000.00
To Inter Institutional	E	39,500.00	By Closing Balance	A	4,62,221.50
TOTAL		**22,95,434.02**	**TOTAL**		**22,95,434.02**

Date: 07 AUG 2026
Place: Pune

AS PER OUR REPORT OF EVEN DATE

FOR B B C P AND ASSOCIATES
CHARTERED ACCOUNTANTS

PRINCIPAL
AISSMS's COLLEGE OF PHARMACY
(P.HD)

AISSMS ★ COLLEGE OF PHARMACY ★ PUNE-1

CA SUMIT D. BIRANJE
PARTNER
M. NO. 118450

UDIN :- 26118450 FWIDAP2627

B B C P AND ASSOCIATES CHARTERED ACCOUNTANTS FRN 126822W

ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY' S

COLLEGE OF PHARMACY - P.HD

KENNEDY ROAD NEAR R.T.O., PUNE- 411001

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31ST MARCH 2026

EXPENDITURE	SCH	AMOUNT RS.	INCOME	SCH	AMOUNT RS.
To Other Expenditure	A	2,66,597.52	By Fees & Other Receipts	B	8,03,222.00
To Excess of Income over Expenditure (Surplus))		5,41,356.48	By Bank Interest		4,732.00
TOTAL		**8,07,954.00**	**TOTAL**		**8,07,954.00**

Date: 07 AUG 2026

Place: Pune

AS PER OUR REPORT OF EVEN DATE

FOR B B C P AND ASSOCIATES
CHARTERED ACCOUNTANTS

PRINCIPAL
AISSMS's COLLEGE OF PHARMACY
(P.HD)

AISSMS ★ PUNE-1 ★ COLLEGE OF PHARMACY

CA SUMIT D. BIRANJE
PARTNER
M. NO. 118450

UDIN :- 26118450 FWIDAP2627

B B C P AND ASSOCIATES FRN 126822W CHARTERED ACCOUNTANTS

ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S

COLLEGE OF PHARMACY - P.HD

KENNEDY ROAD , NEAR R. T.O , PUNE -411 001.

BALANCE SHEET

AS ON 31ST MARCH 2026

LIABILITIES	SCH.	AMOUNT RS.	ASSETS	SCH.	AMOUNT RS.
Current Liabilities & Provision	A	62,480.00	Current Assets	C	12,55,320.50
Income & Expenditure A/c	B	61,29,025.10	Inter Institutional	D	49,36,184.60
TOTAL		**61,91,505.10**	**TOTAL**		**61,91,505.10**

Date: 07 AUG 2026

Place: Pune

AS PER OUR REPORT OF EVEN DATE

FOR B B C P AND ASSOCIATES
CHARTERED ACCOUNTANTS

PRINCIPAL
AISSMS's COLLEGE OF PHARMACY
(P.HD)

AISSMS COLLEGE OF PHARMACY PUNE-1

CA SUMIT D. BIRANJE
PARTNER
M. NO. 118450

UDIN :- 26118450 FWIDAP2627

B B C P AND ASSOCIATES CHARTERED ACCOUNTANTS FRN 126822W