

4.4.1 Percentage expenditure incurred on maintenance of physical facilities and academic support facilities excluding salary component, during the last five years

Year 1 (2022-23)		
Head of expenditure (for ex. Repair and maintenance)	Item of expenditure (for ex. AMC for Lab equipment and computers, garden maintenance etc.)	Amount (INR in Lakhs)
Expenditure on maintenance of academic facilities	Electricity charges	7.62
	Running & Maintenance of Vehicle	2.00
	Honorarium Expenses	9.92
	Internet Expenses	0.07
	Office Expenses	9.45
	News paper & periodicals	0.30
	Security guard expenses	2.03
	Seminar Expenses	2.90
	Student Bags Expenses	2.70
	Students Uniform Expense	16.25
	Student Welfare Exp	4.24
	Travelling & Conveyance	4.82
	University Semester Fee	4.57
	Advertisement & Publicity	57.89
	Study Materials	6.68
	Scholarship Expense	7.83
	Admission Expenses	4.49
	Examination Expenses	0.21
		0.71
Expenditure on maintenance of physical facilities	Computer maintenance expenses	4.80
	Cleaning & Maintenance Expenses	8.68
	Printing & Stationary Expense	2.25
	Repair and Maintenance	6.55
	Cultural Programm Expenses	1.72
	Generator Running Expenses	0.51
	Canteen Expenses	1.30
	Garden Maintenance exp.	2.22
	Misc Expenses	
Total		172.68
Year 2 (2021-22)		
Head of expenditure (for ex. Repair and maintenance)	Item of expenditure (for ex. AMC for Lab equipment and computers, garden maintenance etc.)	Amount (INR in Lakhs)
Expenditure on maintenance of academic facilities	Electricity charges	3.99
	Running & Maintenance of Vehicle	0.45
	Honorarium Expenses	3.66
	Internet Expenses	0.06
	Office Expenses	1.61
	Cultural Programm Expenses	1.06
	News paper & periodicals	0.05
	Postage & Courier Expenses	0.06
	Security guard expenses	0.60
	Seminar Expenses	0.58
	Student Bags Expenses	0.01
	Students Uniform Expense	3.45
	Student Welfare Expense	1.94
	Travelling & Conveyance	1.67



Principal  
CATALYST COLLEGE  
Plot No. C-10(F) Patliputra Industrial Area  
Patliputra, Patna - 800 013

	University Semester Fee	9.41
	Advertisement & Publicity	7.03
	Professional Charges	1.01
	Scholarship Expense	0.31
Expenditure on maintenance of physical facilities	Computer maintenance expenses	0.02
	Cleaning & Maintenance Expenses	1.64
	Printing & Stationary Expense	0.46
	Repair and Maintenance	0.75
	Generator Running Expenses	0.46
	Canteen Expenses	0.39
	Misc Exps	0.37
	Admission Expenses	0.60
Total		41.66

#### Year 3 (2020-21)

Head of expenditure (for ex. Repair and maintenance)	Item of expenditure (for ex. AMC for Lab equipment and computers, garden maintenance etc.)	Amount (INR in Lakhs)
Expenditure on maintenance of academic facilities	Electricity charges	1.91
	Running & Maintenance of Vehicle	0.03
	Honorarium Expenses	0.20
	Medical Expenses	0.03
	office Expenses	0.72
	News paper & periodicals	0.03
	Postage & Courier Expenses	0.02
	Security guard expenses	0.02
	Student Bags Expenses	0.99
	Students Uniform Expense	2.08
	Student Welfare Expense	1.41
	Travelling & Conveyance	0.48
	University Fee	4.35
	Rent	8.31
Expenditure on maintenance of physical facilities	Computer maintenance exp.	0.46
	Cleaning & Maintenance Expenses	1.92
	Printing & Stationary	1.67
	Repair and Maintenance	0.60
	Cultural Programm Expenses	1.03
	Generator Running Expenses	0.37
	Canteen Expenses	0.28
	Seminar Expenses	0.35
	Reference Expenses	0.39
Total		27.65

#### Year 2 (2019-20)

Head of expenditure (for ex. Repair and maintenance)	Item of expenditure (for ex. AMC for Lab equipment and computers, garden maintenance etc.)	Amount (INR in Lakhs)
Expenditure on maintenance of academic facilities	Electricity charges	0.63
	office Expenses	0.62
	Travelling & Conveyance	0.39
	Student Welfare Exp	3.10
	News paper & periodicals	0.03
	Postage & Courier Expenses	0.03



Principal  
**CATALYST COLLEGE**  
 Plot No. C-16(P) Patliputra Industrial Area  
 Patna-800 015



Expenditure on maintenance of physical facilities	University Semester Fee	6.54
	Books , CD & Distribution Exp	0.03
	Canteen Expenses	0.05
	Advertisement	0.83
	Rent	12.29
	Printing & Stationary	1.56
	Cultural Programm Expenses	1.04
	Repair & Maintainance	0.37
	Generator Running Expenses	0.56
	Computer maintenance exp.	0.09
Total		28.16
Year 1 ( 2018-2019)		
Head of expenditure (for ex. Repair and maintenance)	Item of expenditure (for ex. AMC for Lab equipment and computers, garden maintenance etc.)	Amount (INR in Lakhs)
Expenditure on maintenance of academic facilities	Electricity Expenses	1.09
	Office Expenses	0.60
	Travelling & Conveyance	0.12
	Student Welafare Expenses	2.11
	Honorarium Expenses	3.70
	University Semester Fees	6.18
	NewsPapaer and Periodicals	0.03
	Book,CD & Distribution Expenses	0.05
Expenditure on maintenance of physical facilities	Rent	12.29
	Uniform Exp	3.80
	Printing & Stationery	0.83
	Cultural Programme Expense	0.90
	Repair & Maintainance	0.19
	Generator Running Expenses	0.27
	Computer Maintainance Expenses	0.06
	Canteen Expenses	0.05
Total		32.27



  
**Principal**  
**CATALYST COLLEGE**  
 Plot No.- C-16(P) Patliputra Industrial Area  
 Patliputra, Patna-13

**CATALYST COLLEGE**  
[ UNDER THE AGIES OF VIJAYAM EDUCATIONAL TRUST, PATNA ]  
KULHARIA COMPLEX, NEAR - ASHOK RAJ PATH, PATNA  
INCOME & EXPENDITURE A/C FOR THE YEAR ENDED ON 31ST MARCH, 2019

PREVIOUS YEAR RS.	EXPENDITURE	CURRENT YEAR RS.	PREVIOUS YEAR RS.	INCOME	CURRENT YEAR RS.
2,188,541.00	TO SALARY & ALLOWANCES	1,026,258.00	14,229,977.00	BY STUDENT COLLECTION	7,259,061.00
2,923.32	TO BANK CHARGE & COMMISSION	4,557.00			
288,151.00	TO ELECTRICITY EXPENSES	109,016.00	56,912.00	BY BANK INTEREST	12,873.00
98,696.00	TO OFFICE EXPENSES	59,782.00	27.92	BY MISC INCOME	
8,059.00	TO TRAVELING & CONVEYANCE	11,548.00			
313,993.00	TO STUDENT WELFARE EXPENSES	210,787.00			
26,046.00	TO STAFF WELFARE EXPENSES	17,551.00			
749,480.00	TO HONORARIUM EXPENSES	370,080.00			
1,224,360.00	TO RENT	1,228,956.00			
633,000.00	TO UNIFORM EXP.	380,290.00			
173,734.00	TO PRINTING & STATIONARY	83,327.00			
7,202.00	TO TELEPHONE EXPENSES	12,426.00			
210,600.00	TO CULTURAL PROGRAMME EXPENSES	90,410.00			
6,250.00	TO MISC. EXPENSES				
4,170.00	TO NEWSPAPER & PERIODICALS	3,020.00			
23,362.00	TO REPAIR & MAINTAINANCE	19,120.00			
16,940.00	TO SECURITY GUARD EXPENSES				
231.00	TO POSTAGE, TELEGRAM & FAX EXPENSES	2,586.00			
51,203.00	TO GENERATOR RUNNING EXPENSES	27,300.00			
1,150,980.00	TO UNIVERSITY SEMESTER FEE	618,200.00			
2,107.00	TO BOOK, CD & DISTRIBUTION EXP.	4,759.00			
24,000.00	TO ACCOUNTING CHARGES	24,000.00			
5,067.00	TO CANTEEN EXPENSES	4,720.00			
4,650.00	TO COMPUTER MAINTAINANCE	5,975.00			
213,877.52	TO DEPRECIATION	180,203.71			
	TO LEGAL EXPENSE	3,555.00			
	TO EXCESS OF INCOME OVER EXPENDITURE				
6,859,254.08	TRANSFERRED TO B/S.	2,773,507.29			
<b>14,286,916.92</b>	<b>TOTAL</b>	<b>7,271,934.00</b>	<b>14,286,916.92</b>	<b>TOTAL</b>	<b>7,271,934.00</b>

AS PER OUR REPORT OF EVEN DATE ATTACHED  
NOTES TO ACCOUNTS ANNEXURE 'G'

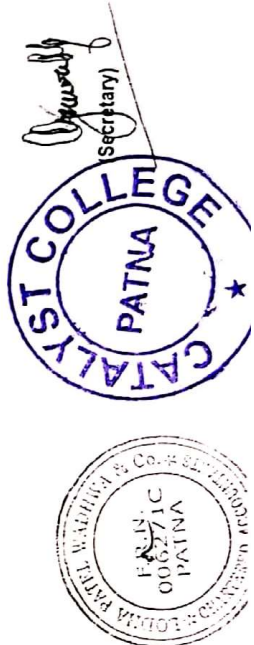
FOR LODHA PATEL WADHWA & CO.  
CHARTERED ACCOUNTANTS  
(FRN NO : 006271C)

**SANJAY GOENKA**  
Partner  
M. N. 074350

**CATALYST COLLEGE**  
Principal  
Plot No. - C-16(P) Patliputra Industrial Area  
Patliputra, Patna-13

Date :- 25.10.2019

For Vijayam Educational Trust



**M. N. 074350**  
(President)  
**M. N. 074350**  
(Secretary)

[ UNDER THE AGIES OF VIJAYAM EDUCATIONAL TRUST  
KULHARIA COMPLEX, NEAR - ASHOK RAJ PATH, PATNA  
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2020 ]

PREVIOUS YEAR RS.	EXPENDITURE	CURRENT YEAR RS.	PREVIOUS YEAR RS.	INCOME	CURRENT YEAR RS.
10,26,258.00	TO SALARY & ALLOWANCES	18,01,986.00	72,59,061.00	BY STUDENT COLLECTION	51,10,898.00
4,557.00	TO BANK CHARGE & COMMISSION	5,818.77			
1,09,016.00	TO ELECTRICITY EXPENSES	62,881.00	12,873.00	BY BANK INTEREST	5,597.00
59,782.00	TO OFFICE EXPENSES	62,278.00		BY MISC INCOME	
11,548.00	TO TRAVELING & CONVEYANCE	39,460.00			
2,10,787.00	TO STUDENT WELFARE EXPENSES	3,09,835.00			
17,551.00	TO STAFF WELFARE EXPENSES	62,022.00			
3,70,080.00	TO HONORARIUM EXPENSES				
12,28,956.00	TO RENT	12,28,956.00			
3,80,290.00	TO UNIFORM EXP.				
83,327.00	TO PRINTING & STATIONARY	1,55,835.00			
12,426.00	TO TELEPHONE EXPENSES	9,847.00			
90,410.00	TO CULTURAL PROGRAMME EXPENSES	1,03,972.00			
3,020.00	TO NEWSPAPER & PERIODICALS	3,473.00			
19,120.00	TO REPAIR & MAINTAINANCE	36,700.00			
2,586.00	TO POSTAGE, TELEGRAM & FAX EXPENSES	3,340.00			
27,300.00	TO GENERATOR RUNNING EXPENSES	55,895.00			
6,18,200.00	TO UNIVERSITY SEMESTER FEE	6,54,131.00			
4,759.00	TO BOOK, CD & DISTRIBUTION EXP.	2,732.00			
24,000.00	TO ACCOUNTING CHARGES				
4,720.00	TO CANTEEN EXPENSES	5,428.00			
5,975.00	TO COMPUTER MAINTAINANCE	8,525.00			
1,80,203.71	TO DEPRECIATION	1,54,957.85			
3,555.00	TO LEGAL EXPENSE	2,900.00			
-	TO ADVERTISEMENT	83,000.00			
-	TO RETENTION BONUS	81,724.00			
-	TO SUNDRY BALANCE W/OFF	73,000.00			
-	TO EXCESS OF INCOME OVER EXPENDITURE				
27,73,507.28	TRANSFERRED TO B/S.	1,07,798.58			
<b>72,71,934.00</b>	<b>TOTAL</b>	<b>51,16,495.00</b>	<b>72,71,934.00</b>	<b>TOTAL</b>	<b>51,16,495.00</b>

AS PER OUR REPORT OF EVEN DATE ATTACHED  
NOTES TO ACCOUNTS ANNEXURE 'G'

FOR LODHA PATEL WADHWA & CO.  
CHARTERED ACCOUNTANTS  
(FRN NO :006271C)

*(Signature)*  
**SANJAY GOENKA**  
Partner  
M. N. 074350

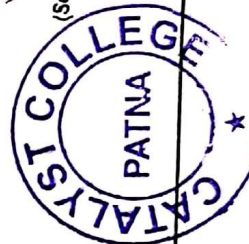
Place :- Patna  
Date :- 15.01.2021

**Principal**  
**CATALYST COLLEGE**  
Plot No.- C-16(P) Patliputra Industrial Area  
Patliputra, Patna-13

For Vijayam Educational Trust

*(Signature)*  
(Secretary)

*(Signature)*  
(President)





# CATALYST COLLEGE

A UNIT OF VIJAYAM EDUCATIONAL TRUST  
KULHARIA COMPLEX, NEAR- ASHOK RAJPATH, PATNA

## INCOME & EXPENDITURE ACCOUNT FOR THE YEAR END 31ST MARCH, 2021

EXPENDITURE	CURRENT YEAR	INCOME	CURRENT YEAR
	(in Rs)		(in Rs)
TO ELECTRICITY EXPENSES	191,480.00	BY FEE COLLECTION FROM STUDENTS	16,021,419.75
TO RENT EXPENSES	830,967.00	BY INTEREST FROM BANK	14,216.00
TO SALARY & ALLOWANCES	2,457,720.00	BY MISC. INCOME	20.00
TO BANK CHARGES & COMMISSION	2,224.00		
TO COMPUTER MAINTENANCE EXPENSES	46,250.00		
TO RUNNING & MAINTENANCE OF VEHICLES	2,790.00		
TO HONORARIUM EXPENSES	20,000.00		
TO MEDICAL EXPENSES	3,066.00		
TO TELEPHONE & MOBILE EXPENSES	13,358.00		
TO CLEANING & MAINTENANCE	191,851.00		
TO PRINTING & STATIONARY EXPENSES	167,103.00		
TO OFFICE EXPENSES	72,168.00		
TO REPAIR & MAINTANANCE	59,814.00		
TO RETENTION BONUS	50,897.00		
TO CULTURAL PROGRAMME EXPENSES	102,660.00		
TO NEWSPAPER & PERIODICALS EXPENSES	3,000.00		
TO POSTAGE & COURIER EXPENSES	1,560.00		
TO GENERATOR RUNNING EXPENSES	37,060.00		
TO ACCOUNTING CHARGES	50,000.00		
TO ROUND OFF	(4.64)		
TO CANTEEN EXPENSES	28,150.00		
TO SECURITY GUARD EXPENSES	1,888.00		
TO SEMINAR EXPENSES	35,200.00		
TO STAFF WELFARE EXPENSES	77,525.00		
TO REFERENCE EXPENSES	38,708.00		
TO STUDENT BAGS EXPENSES	99,000.00		
TO STUDENT UNIFORM EXPENSES	208,293.00		
TO STUDENT WELFARE EXPENSES	141,290.00		
TO TRAVELLING AND CONVEYANCE	47,780.00		
TO UNIVERSITY FEE	434,900.00		
TO DEPRECIATION	139,156.77		
TO EXCESS OF INCOME OVER EXPENDITURE	10,479,801.62		
	16,035,655.75		16,035,655.75

As per our report of Even date attached

FOR B R K & CO  
Chartered Accountants  
FRN: 025078C

  
(BARUN KUMAR)  
PARTNER  
M.NO: 432289



FOR VIJAYAM EDUCATIONAL TRUST

 (Secretary)  (President)

Date: 30-12-2021  
Place: Patna

  
Principal  
CATALYST COLLEGE  
Plot No.- C-16(P) Patliputra Industrial Area  
Patliputra, Patna-13



# CATALYST COLLEGE

A UNIT OF VIJAYAM EDUCATIONAL TRUST  
KULHARIA COMPLEX, NEAR-ASHOK RAJPATH, PATNA

## INCOME & EXPENDITURE ACCOUNT FOR THE YEAR END 31ST MARCH, 2022

EXPENDITURE	CURRENT YEAR (in Rs)	INCOME	CURRENT YEAR (in Rs)
TO ELECTRICITY EXPENSES	288,684.00	BY FEE COLLECTION FROM STUDENTS	27,089,337.25
TO SALARY & ALLOWANCES	4,557,698.00	BY INTEREST FROM BANK	13,726.00
TO BANK CHARGES & COMMISSION	2,554.84	BY MISC. INCOME	8,324.00
TO COMPUTER MAINTENANCE EXPENSES	2,796.00	BY SALE OF ADMISSION FORM	8,200.00
TO RUNNING & MAINTENANCE OF VEHICLES	45,480.00		
TO HONORARIUM EXPENSES	268,100.00		
TO MEDICAL EXPENSES	302.00		
TO TELEPHONE & MOBILE EXPENSES	5,912.00		
TO INTERNET EXPENSES	5,419.00		
TO CLEANING & MAINTENANCE	164,136.00		
TO PRINTING & STATIONARY EXPENSES	45,864.00		
TO OFFICE EXPENSES	160,605.00		
TO REPAIR & MAINTENANCE	75,484.00		
TO RETENTION BONUS	14,242.00		
TO CULTURAL PROGRAMME EXPENSES	106,265.00		
TO NEWSPAPER & PERIODICALS EXPENSES	5,163.00		
TO POSTAGE & COURIER EXPENSES	5,500.00		
TO GENERATOR RUNNING EXPENSES	49,000.00		
TO ACCOUNTING CHARGES	24,000.00		
TO ROUND OFF	(24.23)		
TO CANTEEN EXPENSES	39,375.00		
TO SECURITY GUARD EXPENSES	60,191.00		
TO SEMINAR EXPENSES	57,800.00		
TO STAFF WELFARE EXPENSES	180,378.00		
TO STUDENT BAGS EXPENSES	7,220.00		
TO STUDENT UNIFORM EXPENSES	344,700.00		
TO STUDENT WELFARE EXPENSES	194,400.00		
TO TRAVELLING AND CONVEYANCE	167,487.00		
TO UNIVERSITY FEE	940,941.00		
TO ADVERTISEMENT & PUBLICITY EXPS	703,120.00		
TO PROFESSIONAL CHARGES	101,480.00		
TO SCHOLARSHIP EXPS	31,000.00		
TO MISC EXPS	36,605.00		
TO ADMISSION EXPENSES	60,000.00		
TO LEGAL EXP	5,000.00		
TO DEPRECIATION	140,451.66		
TO EXCESS OF INCOME OVER EXPENDITURE	11,022,582.99		
	20,119,602.26		20,119,602.26

As per our report of Even date attached

FOR B R K & CO  
Chartered Accountants  
FRN: 025078C

  
(BARUN KUMAR)  
PARTNER  
M.NO: 432289

FOR VIJAYAM EDUCATIONAL TRUST

  
(Secretary)

(President)

Date: 22-09-2022  
Place: Patna

  
Principal  
CATALYST COLLEGE  
Plot No.- C-16(P) Patliputra Industrial Area  
Patliputra, Patna-13



**CATALYST COLLEGE**

A UNIT OF VIJAYAM EDUCATIONAL TRUST  
KULHARIA COMPLEX, NEAR- ASHOK RAJPATH, PATNA

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR END 31ST MARCH, 2023**

EXPENDITURE	CURRENT YEAR (in Rs)	INCOME	CURRENT YEAR (in Rs)
TO ELECTRICITY EXPENSES	7,62,461.00	BY FEE COLLECTION FROM STUDENTS	5,39,21,227.4
TO SALARY & ALLOWANCES	50,04,192.00	BY INTEREST FROM BANK	41,033.0
TO BANK CHARGES & COMMISSION	8,090.86	BY MISC. INCOME	91,357.0
TO COMPUTER MAINTENANCE EXPENSES	70,851.00		
TO RUNNING & MAINTENANCE OF VEHICLES	1,99,956.10		
TO HONORARIUM EXPENSES	9,91,500.00		
TO MEDICAL EXPENSES	288.00		
TO TELEPHONE & MOBILE EXPENSES	6,575.00		
TO INTERNET EXPENSES	6,600.00		
TO CLEANING & MAINTENANCE	4,79,768.00		
TO PRINTING & STATIONARY EXPENSES	8,68,241.00		
TO OFFICE EXPENSES	9,45,393.00		
TO REPAIR & MAINTANANCE	2,24,715.00		
TO RETENTION BONUS	20,170.00		
TO CULTURAL PROGRAMME EXPENSES	6,54,770.00		
TO NEWSPAPER & PERIODICALS EXPENSES	29,547.00		
TO POSTAGE & COURIER EXPENSES	325.00		
TO GENERATOR RUNNING EXPENSES	1,71,580.00		
TO ROUND OFF	1.00		
TO CANTEEN EXPENSES	50,543.00		
TO SECURITY GUARD EXPENSES	2,02,780.00		
TO SEMINAR EXPENSES	2,89,620.00		
TO STAFF WELFARE EXPENSES	6,76,801.00		
TO STUDENT BAGS EXPENSES	2,69,500.00		
TO STUDENT UNIFORM EXPENSES	16,24,562.00		
TO STUDENT WELFARE EXPENSES	4,24,380.00		
TO TRAVELLING AND CONVEYANCE	4,82,137.00		
TO UNIVERSITY FEE	4,56,568.00		
TO ADVERTISEMENT & PUBLICITY EXPS	57,89,297.00		
TO STUDY MATERIALS	6,68,137.00		
TO SCHOLARSHIP EXPS	7,83,432.00		
TO GARDEN EXPENSES	1,29,610.00		
TO MISC EXPS	2,22,466.00		
TO ADMISSION EXPENSES	4,48,895.00		
TO EXAMINATION EXPENSES	20,500.00		
TO DEPRECIATION	2,00,768.35		
TO EXCESS OF INCOME OVER EXPENDITURE	3,08,68,597.13		
	5,40,53,617.44		5,40,53,617.44

As per our report of Even date attached  
FOR KHETAN RAJESH KUMAR & CO  
Chartered Accountants  
FRN: 010086C

FOR VIJAYAM EDUCATIONAL TRUST

(AMIT KAMALIA)  
PARTNER  
M.NO: 077618

*(Signature)*  
(Secretary)

(President)

Place : Patna  
Date : 02-09-2023

*(Signature)*  
Principal  
**CATALYST COLLEGE**  
Plot No. C-10(P) Patliputra Industrial Area  
Patliputra Patna 13







### Certificate on the Statement of Expenditure

To  
Catalyst College  
C/o Vijayam Educational Trust  
Industrial Area, Patliputra  
Patna, Bihar-8000013

1. This Certificate is issued in accordance with the terms of our Engagement Agreement dated November 13, 2024 with **Vijayam Educational Trust (PAN:AABTV1584H)** (hereinafter referred to as the "Trust").
2. The accompanying Statement of Expenditure (hereinafter referred to as the "Statement") attached as Annexure-I, is prepared by the management of the Trust and initialled by us for identification purpose. We have been represented by the Trust that the statement will be used for the purpose of submission to National Assessment and Accreditation Council (NAAC) in relation to accreditation of **Catalyst College** (Unit of the Trust).

#### Management's Responsibility for the Statement

3. The preparation of the Statement is the responsibility of the management of the Vijayam Educational Trust including the preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Statement and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.

#### Auditor's Responsibility

4. Pursuant to the requirements of the certificate, it is our responsibility to provide a limited assurance whether:
  - (i) the amounts in the Statement that form part of the expenditure have been accurately extracted from the audited financial statements for the financial year 2018-2019 to 2022-2023.
5. We conducted our examination of the Statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes (revised) issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.
6. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.
7. A limited assurance engagement involves performing procedures to obtain sufficient and appropriate evidence on the Reporting criteria mention in paragraph 4 above. The procedures selected depend on the auditor's judgement, including the assessment of the risks associated with the Reporting Criteria. We have performed the following procedures in relation to the Statement:
  - a) Traced and agreed the amount of expenditure mentioned in the attached Statement, to the audited financial statements of the relevant financial year.



M5,5<sup>th</sup> Floor, Chandi Vaypar Bhawan, Exhibition Road, Patna, Bihar -800001



**Principal**  
**CATALYST COLLEGE**  
Plot No.- C-16(P) Patliputra Industrial Area  
Patliputra, Patna-13

- b) Tested the arithmetical and clerical accuracy of the Statement.

**Opinion**

8. Based on the information, explanation and management representations provided and procedures performed by us, as stated in paragraph 8 above, nothing has come to our attention that causes us to believe that the accompanying Statement contains any material misstatement.

**Restriction on Use**

9. The certificate is addressed to and provided to the **Catalyst College** solely for the purpose mentioned in paragraph 2 above and should not be used by any other person or for any other purpose. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

**For S G N K & CO.**  
**Chartered Accountants**  
ICAI FRN: 032574C

*Shubham Gupta* *SG*  
**Shubham Gupta**  
Partner  
Membership No.451396  
UDIN- 24451396BKHXM2492

Place : Patna  
Date: November 13, 2024

**Enclosure: Annexure-1** Statement of Expenditure for Catalyst College



*[Signature]*  
**Principal**  
**CATALYST COLLEGE**  
Plot No.- C-16(P) Patliputra Industrial Area  
Patliputra, Patna-13



## Statement of Expenditure for Catalyst College

### A) Expenditure on Infrastructure Augmentation

Year	₹ in Lakhs
2022-2023	1,160.32
2021-2022	184.31
2020-2021	400.41
2019-2020	95.16
2018-2019	54.69
Total	1894.89

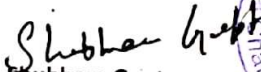
### B) Expenditure on Maintenance(Excluding Salary)

Year	₹ in Lakhs
2022-2023	172.82
2021-2022	41.99
2020-2021	28.31
2019-2020	28.35
2018-2019	32.72
Total	304.19

#### Notes:

1. This Attachment needs to be read together with the Certificate dated November 13, 2024, which forms an integral part of this certificate.

For S G N K & CO.  
Chartered Accountants  
ICAI FRN: 032574C

  
Shubham Gupta  
Partner  
Membership No.451396



For Vijayam Education Trust

  
Neera Agrawal  
(Secretary)



Place : Patna  
Date: November 13, 2024

Place : Patna  
Date: November 13, 2024