



Certificate on the Statement of Expenditure

To
Catalyst College
C/o Vijayam Educational Trust
Industrial Area, Patliputra
Patna, Bihar-800013

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-1, 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.



M5,5th 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

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

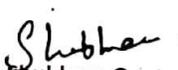
B) Expenditure on Maintenance(Excluding Salary)

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