

AUDITED FINANCIAL STATEMENT OF

Shri Shankaracharya Professional University, Bhilai Established under Chhattisgarh Private Universities (Establishment and Operation) Act, 2005 (No. 13 of 2005) Amendment Act 2020

FOR THE FINANCIAL YEAR ENDED ON 31ST MARCH 2024

B. P. WAGHELA & CO. CHARTERED ACCOUNTANTS

H.O.- 208, 2nd Floor, Jeevan Plaza, G. E. Road, Ganjpara, Durg - 491 001 Chhattisgarh BRANCHES AT- Bhilai & Raipur Ph. +91 6260757537 & 9826117325 e-mail - bpwaghela@yahoo.com



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INDEPENDENT AUDITOR'S REPORT

To the Members of Shri Gangajali Education Society, Bhilai

Opinion

We have audited the financial statements of SHRI SHANKARACHARYA PROFESSIONAL UNIVERSITY, JUNWANI, BHILAI which comprise the balance sheet at March 31, 2024 and the Income and Expenditure account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31, 2024 and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. 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 entity in accordance 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. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion

Responsibilities of Management & those charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity'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 entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

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B. P. WAGHELA & CO. CHARTERED ACCOUNTANTS



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Auditor's Responsibilities 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 on Other Legal and Regulatory Requirements

As required, we 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 institution so far as it appears from our examination of those books as produced before us for verification.
- (c) The Balance Sheet & the Income and Expenditure account are in agreement with the books of account.

Place: Durg

Date: September 07, 2024

For, B. P. Waghela & Co.

Chartered Accountants

CA. Rohit Babulal Waghela

(Partner)

Membership No.: 407144

FRN: 000038C

UDIN-24407144BKBKYP5746

(Established under Chhattisgarh private Universities (Establishment and Operations) act, 2005 (no.13 of 2005) Amendment act 2020

BALANCE SHEET FOR THE YEAR ENDED ON 31ST MARCH 2024

PARTICULARS		Annexure Number	AS AT 31/03/2024	AS AT 31/03/2023
SOURCES OF FUNDS				
GENERAL FUND ACCOUNT		- 1 -	2,25,98,101	(79,86,548)
LOANS & ADVANCES		2	3,27,92,909	8,18,35,185
CURRENT LIABILITIES & PROVISIONS		3	2,50,51,325	86,54,796
TOTAL OF SOURCE			8,04,42,335	8,25,03,433
<u></u>				
APPLICATION OF FUNDS				
PROPERTY, PLANT & EQUIPMENTS		4	7,42,26,584	7,95,24,105
loans & advances		5	26,56,229	23,93,323
Current assets		6	35,59,522	5,86,005
TOTAL OF APPLICATION	u 1	,	8,04,42,335	8,25,03,433

Certified that the above set statement to the

As per our report of even date.

best of our knowledge & belief is true & correct.

For Shri Shankaracharya Professional University,

For B. P. Waghela & Co. Chartered Accountants.

Registrar

Registrar

Shri Shankaracharya Professional University

Bhilai (C.G.)

Chief Finance & The Officer

3hri Shankaracharya Professional University
Bhilai (C.G.)

7 SEP 2024

Partner

Shri Shankaracharya Professional University

Bhilal (C.G.)

(Established under Chhattisgarh private Universities(Establishment and Operations) act,2005 (no.13 of 2005) Amendment act 2020

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2024

	AS AT	AS AT
PARTICULARS	31/03/2024	31/03/2023
FEE RECEIPTS		
Admission Fee	49,12,120	39,16,220
Annual Fee/Tution fee	7,18,07,429	3,22,92,138
Enrollment Fees	21,000	5,05,000
Exam Fee	23,63,310	11,08,798
Fine From Student	33,850	31,178
Misc Fee	1,25,500	1,77,701
Prospectus Fee	6,78,550	3,55,500
Reserch Advisory Committee fee	2,77,000	-
Reserch Degree Committee fee	4,20,000	-
Sports Fee	21,000	27,600
OTHER INCOME		
Interest On FDR	-	2,99,178
Interest On Saving	18,279	3,202
Notice Pay Receipt	34,614	-
Liabilities Written Back	4,622	-
Other Income	20,735	-
TOTAL OF INCOMES	8,07,38,009	3,87,16,515
EVACADITURE		
EXPENDITURE	2,35,80,807	1,60,65,495
SALARY & EMPLOYEE COST (Annexure 7)	99,70,643	91,88,478
OPERATING & OTHER EXPENSES (Annexure 9)	42,70,540	3,74,625
FEES TO REGULATORY / AFFILATING BODIES (Annexure 10)	1,56,980	45,000
ADMINISTRATIVE EXPENSES (Annexure 11) EDUCATIONAL TOUR & FUNCTION (Annexure 12)	5,82,766	1,98,345
	15,81,050	6,88,944
CONSUMABLE EXPENSES (Annexure 8)	97,89,127	96,85,975
DEPRECIATION (Annexure 4)	2,21,447	3,175
OTHER MISCELLANEOUS EXPENSES (Annexure 13)	2,21,447	3,175
SURPLUS : Being excess of Income over Expenditure c/f to		
Balance Sheet	3,05,84,649	24,66,478
TOTAL OF EXPENDITURES	8,07,38,009	3,87,16,515

Certified that the above set statement to the best of our knowledge & belief is true & correct. As per our report of even date

Ror Shri Shankaracharya Professional University,

For, B. P. Waghela & Co. Chartered Accountants.

Registrar

Vice-Changell Chancellor

Shri Shankaracharya Professional University Chri Shankaracharya Professional University Bhilai (C.G.)

Bhilai (C.G.)

Chief Finance &

unts Officer

7 SEP 2024

Partner

Shri Shankaracharya Professional University

Bhilal (C.G.)

SHRI SHANKARACHARYA PROFESSIONAL UNIVERSITY (Established under Chhattisgarh private Universities(Establishment and Operations) act,2005 (no.13 of 2005) Amendment act 2020

ANNEXURES FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED ON 31ST MARCH 2023

PARTICULARS	AS AT 31/03/2024	AS AT 31/03/2023
ANNEXURE NO 1 OF GENERAL FUND	2,25,98,101	(79,86,548)
BALANCE AS PER LAST BALANCESHEET	(79,86,548)	(1,04,53,026)
Add: Surplus of the year	3,05,84,649	24,66,478
ANNEXURE NO 2 OF LOANS & ADVANCES	3,27,92,909	8,18,35,185
FROM PARENT SOCIETY & ITS UNITS		2,10,00,100
Shri Gangajali Education Society	(6,63,47,045)	(1,48,26,178)
Shri Shankaracharya Engineering College, Bhilai	9,52,85,178	9,52,85,178
Shri Shankaracharya Group of Institution Junwani Bhilai	32,97,429	11,70,970
Shri Shankaracharya Technical Campus-Bus	1,74,600	1,85,500
Shri Shankaracharya Institute of Pharmaceuticals Science & Reserch	35,195	75
Shri Shankaracharya Institute of Medical Science	51,200	_
Shri Shankaracharya Technical Campus-Hostel Account	3,40,120	-
Shri Shankaracharya College of Pharmaceuticals Science	(64,935)	-
STAFF ADVANCE/ IMPREST ACCOUNT		
Arti Mishara, Staff	-	12,800
Reshu Chorasiya, Staff	3,600	3,600
Vinay Sagar Verma	600	-
Kameshwar Das Manikpuri	2,760	-
Kedarnath Sahu	1,974	_
Sujata Narayan	960	-
Neha Soni Staff	5,153	-
Monika Deshmukh	2,880	-
Vibha Soni, Staff	3,240	3,240
ANNEXURE NO 3 CURRENT LIABILITIES & PROVISIONS 1. LIABILITY FOR EXPENSES	2,50,51,325	86,54,796
Audit Fee Payable		
E.P.F. Administration Charges	-	24,000
E.P.F. EDLI Charges	5,439	3,406
E.P.F. Pension Fund	5,439	3,407
E.P.F. Provident Fund Payable	90,650	56,770
E.S.I.C. Contribution Payable	1,70,444	1,06,742
	11,190	12,612
Register (P.K. Mishara) SSPU Salary payable	-	116
TDS from Contractor Payable	19,58,071	14,03,804
DS U/S 194Q	4,859	6,252
DS from Professional & Consultancy Charges	2,826	-
DS from Salary Payable	-	3,080
Chattisgarh Private Universities Regulatory Commission	17,715	66,110
2. Trade Payable	55,135	14,887
Amar General Stores		
Allahabad Law Agency	64,425	21,256
Anil Book Depot	3,15,378	
Arihant Enterprises	-	64,140
Bharti Airtel Limited	-	72,403
Bharat Law Agency Raipur	105711	8,672
Bhilai Filling Station	4,85,711	ALGHE?
- India timing station	-	2,486

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Bhilai (C.G.)

Shri Shankaracharya Professional University

Bhilai (C.G.)

Registrar Shri Shankaracharya Professional University

Bhilai (C.G.)

Center Book House	6,400	77,941
Car Shringar	21,650	-
Casyon Multi Electronics Pvt. Ltd.	59,306	-
Chandrahas Sahu	-	2,970
Chawla Enterprises	11,966	41,938
Complete Solution	23,100	25,907
Drive In Fuels	23,747	19,887
D B Group Ltd.	1,07,905	- 17,007
D M Stationers & Printers	21,681	-
Hotel Cental Park	3,869	-
Infotech Services	20,488	
J Srinivas		3,956
Jain Plywood & Hardware		21,656
Jay Appliances	3,89,949	5,33,683
K.K. Enterprises	6,670	18,210
Khandelwal Traders	13,794	13,794
Malti Art Printers	41,704	36,234
Monika Flowers	2,100	2,100
Monika Jain		17,650
Newton Scientific Company	1,53,725	8,81,772
Otis Elevator Company (India)-Raipur	1,01,317	0,01,772
Reliable Trading Company	6,59,925	79,893
RSR Network And Communication	0,57,725	94,704
Plassh Acharjee (Guest)	900	74,704
Satkar Gas & Home Appliances	8,780	
S & S Enterprises	2,255	2,255
Sampark Infoways, Raipur	30,000	30,000
Shashi Enterprises	35,480	30,000
Shree Rajhans	22,408	_
Sandhya Sao (Microbiology)	22,408	4,500
Shree Shyam Polymers	18,408	18,408
Swarna Traders	18,408	14,741
Traveltek Holidays Pvt. Ltd.	14,936	14,741
Top Flam Tech	15,122	- 0.010
Vaibhav Lal - Bhilai	- 4052	8,010
Vinavani News Agency & Screen Printing	4,053	8,506
Vinayak Digital Studio	1,000	1,000
Vinod Kumar Jain	1.4/100	11,000
Vyom Power Private Limited	1,46,183	1,60,002
3. LIABILITIES TOWARDS STUDENTS		11.00.000
Caution Money	92,39,000	46,39,000
4. Fees Receivable		
Amount Due to Students	1,06,56,222	-
ANNEXURE NO 5 OF LOANS & ADVANCES	26,56,229	23,93,323
1. Trade Receivable	1.77.000	
Deepak Advertisers Bhilai	1,77,000	1 10 000
Mayank Manish Advocate	1,10,000	1,10,000
MM Shrivasatava (Advocate)	1,000	10,000
Neeta Pandey Bhilai	1,800	1 05 540
Otis Elevator Company (India)-Raipur		1,35,543
RSR Network And Communication	1,484	1 10 000
Ravikant (Advocate)	1,10,000	1,10,000
Ravindra Kumar Yadav		20,000
Servetal Communication Pvt. Ltd. Gurgaon	31,998	Toil CA

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Shri Shankaracharya Professional University
Bhilai (C.G.)

Satkar Gas & Home Appliances	2,400	-
Vijaya Construction - Bhilai	20,00,000	20,00,000
Wolters Kluwar India Pvt. Ltd Mumbai	7,780	7,780
2. STAFF IMPREST	:	
Vaibhav Tiwari, Staff	50,000	_
Dr. Arvind Kumar Jha	96,977	-
Dr. Achal Mishra (Principal)	58	-
Ekta Dewangan	3,600	-
Neeraj Kumar	3,600	-
Nirmal Prakash Das	4,003	-
Register (P.K. Mishara) SSPU	51,719	-
Jayraj Joy (Staff Imprest)	3,810	_
ANNEXURE NO 6 OF DEPOSITS	35,59,522	5,86,005
CASH & BANK BALANCES		
1. Cash on Hand	-	-
2. Bank Balances		
Bank of Maharashtra - A/c No. 60365281954	22,10,709	96,342
Bank of Maharashtra - A/c No. 60365276614	4,33,698	3,86,461
ICICI SB A/c No. 018601011258	9,15,114	-
Kotak Mahendra Bank - A/c No. 6846993001	-	1,03,202

Shri Shankaracharya Professional University,

Registrar **Registrar** Shri Shankaracharya Professional Universit

Bhill Co

Vice-Chancelor

Shrl Shankaracharya Professional University

Bhilai (C.G.)

7 SEP 2004

Chartered Accountant

Chief Finance & Accounts Officer Shri Shankaracharya Professional University

Bhilal (C.G.)

(Established under Chhattisgarh private Universities(Establishment and Operations) act, 2005 (no.13 of 2005) Amendment act 2020 annexures forming part of financial Statements for the year ended on 31st march 2024

			ANNEXURE - 4	OF PROPER, PLA	NI & EQUIPMEN	ANNEXURE - 4 OF PROPER, PLANT & EQUIPMENTS & DEPRECIATION THEBEON	N THEREON		88.	
DESCRIPTION			GROSS	GROSS BLOCK			DEPRE	DEPRECIATION		200
	RATE OF DEP N.	OPENING AS ON 01.04.2023	TRANSFER FROM SSEC	ADDITION DURING THE YEAR	TOTAL AS ON 31.03.2024	OPENING AS ON 01.04.2023	TRANSFER FROM SSEC	FOR THE YEAR	TOTAL UPTO 31.03.2024	AS ON 31.03.2024
BUILDINGS										
BUILDINGS	10%	15,93,30,331		1,29,600	15,94,59,931	9,60,98,971		63.36.096	10 24 35 067	5 70 24 844
	-								000000000000000000000000000000000000000	100,12,000
FURNITURE AND FITTINGS										
ELECTRICAL FITTINGS	10%	65,43,858	1	1	65,43.858	45.74.045		1 07 081	1001771	000 05 51
FURNITURE & FIXTURES	10%	1,21,87,627	1	8,88,755	1,30,76,382	72.80.352		5 51 440	47,71,020	17,72,832
								0,00,10,0	16,31,772	52,44,390
PLANT AND MACHINERY										
AIR CONDITIONER	15%	20,47,032		1.37.037	21 84 049	13 14 071				
BUS	15%	7,26,031			7 24 031	112107		0,50,500	14,44,5/1	7,39,498
CCTV CAMERA	15%	3,46,304			3.44.304	0,00007 1		5,148	6,96,859	29,172
COMPUTER & PHERIPICALS	40%	2.17.27.839		20.05.573	037 22 410	70,000	,	26,443	1,96,463	1,49,841
FIRE SYSTEM	15%			20,00,01	21,50,02	1,76,88,133		12,73,387	2,11,61,522	25,71,890
GENERATOR	15%	4			17,070	30,033		6,043	36,676	34,245
LAB EQUIPMENT	15%	1 4		00, 100	4,16,750	1,80,095		35,528	2,15 623	2,01,327
LIBRARY BOOKS	40%			3,36,400	1,71,78,965	1,31,99,451	1	5,71,697	1,37,71,148	34,07,817
191	159		1	7,59,241	74,06,167	63,29,440		2,78,843	66,08,283	7,97,884
OFFICE FOLIPMENT	1597	30 48 270	,		12,79,473	10,43,925		35,332	10,79,257	2,00,216
PLIMAP & WATER CLIPPLY	0/01	00,00,277	,	2,35,000	33,03,279	21,67,697		1,52,712	23,20,409	9,82,870
SPORTS & FOLIDAMENT	15%	2,66,152	E.	1	2,88,152	2,25,470		9,402	2,34,872	53,280
VELICIES & CACIF MEN	15%	15,133		-	15,133	13,578		233	13,811	1,322
WORKELOR FOLIDATION	15%	24,33,401			24,33,401	12,58,419	,	1,76,247	14,34,666	9.98.735
TELEBHONE EQUIPMENT	%3.	54,548	,	,	54,548	48,942	3:	841	49.783	4,765
ירבר ויייין אר בעיסון זאורואן	13%	14,000	ī	1	14,800	1,110	1	2,054	3,164	11,636
TOTAL 2023-24		23,40,40,170		44 91 606	23 85 31 776	15 45 14 045				
TOTAL 2022-23		22,99,17,009		41 23 161	23.40.40.170	14 40 00 00 00		77,87,127	16,43,05,192	7,42,26,584
4				101,04,11	0/1/04/04/07	14,40,30,040		96,85,975	15,45,16,065	7,95,24,105

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Bhilai (C.C.)

Chartered Accountant

charya Professional University Bhilai (C.G.)

Bhilai (C.G.)

(Established under Chhattisgarh private Universities (Establishment and Operations) act, 2005 (no.13 of 2005) Amendment act 2020 ANNEXURES FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED ON 31ST MARCH 2024

PARTICULARS	AS AT 31/03/2024	AS AT 31/03/2023
ANNEXURE NO 7 SALARY & EMPLOYEE COST	2,35,80,807	1,60,65,495
Employer Contribution to Admin Charges	53,774	29,326
Employer Contribution to EDLI Charges	53,779	29,340
Employer Contribution to ESIC	1,03,031	92,877
Employer Contribution to EPF	3,94,418	2,15,745
Employer Contribution to Pension Fund	8,96,165	4,85,651
Honorarium Charges	2,13,200	5,36,100
Salary to Non Teaching Staff	42,85,004	28,13,538
Salary to Teaching Staff	1,75,81,436	1,18,62,918
ANNEXURE NO. 8 - CONSUMABLE EXPENSES	15,81,050	6,88,944
Lab Expenses	7,84,054	6,20,467
Magazine, Journals, Newspapers etc.	7,96,996	68,477
ANNEXURE NO. 9- OPERATING & OTHER EXPENSES	99,70,643	91,88,478
Advertisement	9,08,071	16,62,483
Bank Charges	22,225	18,298
Electricity Charges	27,24,536	24,95,996
Examination Expense	13,19,992	6,84,360
GST Expenses	13,59,282	13,16,400
Interest Expenses	9,402	1,218
Inspection Expenses	1,05,105	1,210
Legal Expense	1,03,103	1,62,500
Membership Expense	1.50.000	1,50,000
Office Expenses	1,50,000	
	3,87,099	3,99,565
Postage & Telegram	4,569	2,920
Petrol Expenses	58,079	- 1001
Photo Copy Charges	570	4,034
Printing & Stationary	10,70,036	5,98,601
Repairs & Maintenance	14,93,156	12,98,451
Sports Expenses	58,509	65,180
Telephone Expenses	40,001	44,295
Trasporting Charges	-	38,324
Travelling & Conveyance	63,247	57,684
Washing & Cleaning Expense	1,96,764	1,88,169
ANNEXURE NO. 10 - FEES TO REGULATORY/AFFILIATING BODIES	42,70,540	3,74,625
Admission & Fee Regulatory Committee Raipur	75,000	<u>-</u>
Affiliation Fee	32,02,000	-
Applicatin form Expenses	25,000	-
Counselling Fees	60,000	-
Fee to Regulatory Body	9,08,540	3,74,625
ANNEXURE NO.11 - ADMINISTRATIVE EXPENSES	1,56,980	45,000
Audit Fee	24,000	24,000
Proff. & Consultancy Charges	1,32,980	21,000
ANNEXURE NO.12 - EDUCATIONAL TOUR & FUNCTION	5,82,766	1,98,345
Faculty Development & Training		11,552
Conference/Sponsor Expenses	30,000	-
Traning & Placement Expenses	6,394	-
Festival & Function Expense	3,35,421	1,42,265
Seminar & Conferance Expense	2,10,951	41,433
Student Development & Training Prorg.	-	3,095
ANNEXURE NO. 13 - OTHER MISCELLANEOUS EXPENSES	2,21,447	3,175
Prior Period Expenses	1,66,884	-
Award & Prizs Expenses	45,333	
Interest on EPF	9,140	
interest on TDS	90	3,175

hri Shankaracharya Professional University,

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Bhilai (C.G.)

The Shankaracharya Professional University

The Sha

Chartered Accountant

Chief Finance & Accounts Officer

Shri Shankaracharya Pfelessional University

SHRI SHANKARACHARYA PROFESSIONAL UNIVERSITY, JUNWANI, BHILAI

(Established under Chhattisgarh Private Universities (Establishment & Operation) Act 2005 (No. 13 of 2005) Amendment Act 2020)

NOTES TO THE ACCOUNTS & SIGNIFICANT ACCOUNTING POLICIES

for the period beginning from April 1, 2023 & ending on March 31, 2024

ACCOUNTING POLICIES:

On the basis of such checks as we considered appropriate and according to the information and explanation given to us during the course of our audit, we report that:

- i. **Basis of preparation:** The Financial Statements of the institution are prepared using the historical cost conventions and on the accounting principle of a going concern, with income recognized and expenses accounted on accrual basis except otherwise reported.
- ii. Use of Estimates: The preparation of financial statements in conformity with generally accepted accounting principles which requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the results of operations during the reporting period. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates.
- iii. **Property, Plant & Equipment's:** Property, Plant & Equipment's are stated at cost, freight and all other expenses directly attributable to bringing the assets to its intended use & depreciation on Property, Plant & Equipment's is provided on written down value method at the rates as provided in the Income Tax Act, 1961 and the rules made there under.
- iv. Inventories: N.A.
- v. **Contingent Liabilities:** As informed by the management there is no contingent liability as at the date of Balance Sheet.
- vi. Events occurring after Balance Sheet date: As informed to us of by the management no significant event has come to the notice.
- vii. Changes in the Accounting Policies: There is no change in accounting policies.
- viii. Extraordinary Items: There are no significant items were observed during the course of audit.

NOTES TO ACCOUNTS:

That in some cases, expenses are not supported by vouchers, however in view of the nature and extend of expenses incurred and details and information given to us and considering the prevailing practices in trade, the same have been accepted as incurred properly and reasonably.

That balance of payable towards parties & suppliers, deposits and advance to parties are as per books and due to non-availability of proper documents the same are subject to confirmation.

That cash in hand is as certified by the management and not physically verified by us.

That previous year figures have been regrouped / reclassified wherever necessary.

For, Shri Shankaracharya Professional University, Junwani,

Bhilai

As per our report of Even Date

For, B. P. Waghela & Co.

Chartered Accountants

FRN 000038C

Registrar Registrar

Shankatacharya Professional Universit,

Bhilai (C.G.)

Vice Chancellor
Vice-Chancellorsional Universit

mulai (C.G.)

Chief Finance & Account Officer

Director general

CA. Rohit Babulal Waghela

(Partner)

Membership No.: 407144

FRN: 000038C

Dateri Seprember 079 2024 Scional University
Bhilai (C.G.)

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