



SANAT & ASSOCIATES
CHARTERED ACCOUNTANTS

43, H. G. Basak Road, (Near Tripura Info.com)
Post Office Chowmuhani,
Agartala, West Tripura, Pin - 799001.

☎ : 9436581502 / 8787354119

e-mail : sanatassociatesho21@gmail.com

Ref. No.

Date

INDEPENDENT AUDITORS' REPORT

To

THE EXECUTIVE COUNCIL,

NATIONAL LAW UNIVERSITY TRIPURA

Opinion

We have audited the accompanying financial statements of National Law University Tripura ("the University"), which comprise of the balance sheet as at 31st March 2023, and the statement of Income & Expenditure, statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

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 National Law University, Tripura Act (Established By The Tripura Act No. 3 of 2022) and rules and regulations made there under, 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 University as at 31st march 2023, and its Income over Expenditure and cash flows for the year ended as on that date.

Basis for opinion

We conducted our audit in accordance with the Standards on auditing, generally applicable in 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 University 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 Act and the Rules made





SANAT & ASSOCIATES

CHARTERED ACCOUNTANTS

43, H. G. Basak Road, (Near Tripura Info.com)
Post Office Chowmuhani,
Agartala, West Tripura, Pin - 799001.

☎ : 9436581502 / 8787354119

e-mail : sanatassociatesho21@gmail.com

Ref. No.

Date

there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the standalone financial statements.

Management's responsibility for the financial statements

The University is responsible with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the University in accordance with the Accounting Principles generally accepted in India, including the applicable Accounting standards.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act and rules and regulation made there under for safeguarding of the assets of the University 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 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 responsible for assessing the University'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 University or to cease operations, or has no realistic alternative but to do so.






SANAT & ASSOCIATES

CHARTERED ACCOUNTANTS

43, H. G. Basak Road, (Near Tripura Info.com)
Post Office Chowmuhani,
Agartala, West Tripura, Pin - 799001.

☎ : 9436581502 / 8787354119

e-mail : sanatassociatesho21@gmail.com

Ref. No.

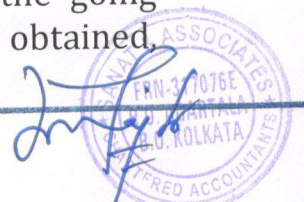
Date

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the standalone 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 standalone 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 standalone 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.
- 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,





SANAT & ASSOCIATES

CHARTERED ACCOUNTANTS

43, H. G. Basak Road, (Near Tripura Info.com)
Post Office Chowmuhani,
Agartala, West Tripura, Pin - 799001.

☎ : 9436581502 / 8787354119

e-mail : sanatassociatesho21@gmail.com

Ref. No.

Date

whether a material uncertainty exists related to events or conditions that may cast significant doubt on the University'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 University 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.
- Materiality is the magnitude of the misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

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.





SANAT & ASSOCIATES

CHARTERED ACCOUNTANTS

43, H. G. Basak Road, (Near Tripura Info.com)
Post Office Chowmuhani,
Agartala, West Tripura, Pin - 799001.

☎ : 9436581502 / 8787354119

e-mail : sanatassociatesho21@gmail.com

Ref. No.

Date

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

We also 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 purpose of our audit.
- b) In our opinion, proper books of account as required by law have been kept by the University so far as it appears from our examination of those books.
- c) The Balance Sheet, the Statement of Income & Expenditure and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.

Place: Agartala

Date: 15.08.2024

For SANAT & ASSOCIATES
Chartered Accountants
Firm Registration No.317076E

CA Dinen Majumdar
Partner

UDIN : 24504491BKARBT9623

(Membership No. 504491)

National Law University Tripura
Narsingarh, Agartala, West Tripura
Receipts & Payments A/C for the year ended-31.03.2023

Dr			Cr.		
RECEIPTS	Amount (Rs.)	Amount (Rs.)	PAYMENTS	Amount (Rs.)	Amount (Rs.)
Opening Balance :-					
Cash-in-hand	-		Duties & Taxes		
Cash at bank			GST	17,115.00	
SBI A/c-4513			Income Tax	1,86,099.00	
			Professional Tax		2,03,214.00
Grant-in-Aid			Employee Liability		
Received From Director of Higher Education		1,39,00,000.00	EPF		1,20,960.00
			Tuition Fees Refund		
Indirect Incomes			Advertisement Exp.	5,62,958.00	
Bank Interest	1,48,099.00		Bank Charge	383.50	
Bank Charge Refund	383.50		Electric Bill	7,078.00	
Application Fee received	1,82,004.00		Membership Fees	5,00,000.00	
Tuition Fees	92,46,505.72	95,76,992.22	Mobile Phone	51,436.00	
			Telephone	1,200.00	
Duties & Taxes			EPF & Gratuity (Employer)	1,96,140.00	
GST	17,115.00		Office Expenses	36,423.00	
Income Tax	2,07,401.00		Printing Stationary	45,398.00	
Professional Tax	832.00	2,25,348.00	Telephone & Internet Bill	12,860.00	
Employee Liability			Vice-Chancellor Salary	16,02,520.00	30,16,396.50
EPF		1,20,960.00	Fixed Assets		
			Computer & Accessories	2,31,450.00	
			Furniture	5,77,894.00	
			Laptop	97,940.00	
			Logo	10,000.00	
			Xerox Machine	96,583.00	10,13,867.00
			Advances		
			Adv. to E.E. Mohanpur	40,00,000.00	
			Adv. to R.K. Mishra	50,000.00	
			Adv. to Shishir Debnath	10,000.00	40,60,000.00
			Opening Balance :-		
			Cash-in-hand		
			Cash at bank		
			SBI A/c-4513		84,70,362.72
C/F		2,38,23,300.22	C/F		2,38,23,300.22

For, SANAT & ASSOCIATES
Chartered Accountants

CA. Dinen Majumdar
Partner.
FRN No- 0317076E
Membership No:504491
Date: 15.08.2024
Place: Agartala



(Janardhan Kar)
(Janardhan Kar)
Accounts Officer,
National Law University, Tripura.

(N. Singh)
Registrar (I/c)
National Law University, Tripura
Agartala.

(Dr. Yogesh Pratap Singh)
Prof. (Dr.) Yogesh Pratap Singh
Vice-Chancellor
National Law University, Tripura
Narsingarh.

National Law University Tripura
Narsingarh, Agartala, West Tripura
BALANCE SHEET AS AT 31st MARCH, 2023

SOURCES OF FUNDS	SCHEDULE	AS AT 31-03-2023	AS AT 31-03-2022
UNRESTRICTED FUNDS			
General Fund			
School Fund	2	1,34,07,506.42	
Designated Funds	3	-	
RESTRICTED FUNDS	4	-	
NON-CURRENT LIABILITIES			
Provision for Employee Benefits	5	-	
Other Non-Current Liabilities	6		
CURRENT LIABILITIES & Provisions	7	22,134.00	
Total		1,34,29,640.42	-

APPLICATION OF FUNDS	SCHEDULE	AS AT 31-03-2023	AS AT 31-03-2022
FIXED ASSETS			
Tabgible Assets	8	8,99,277.70	
Intangible assets		-	
Capital Work -in- Progress			
LONG-TERM INVESTMENT			
OTHER NON-CURRENT ASSTES			
CURRENT ASSETS	9	84,70,362.72	
SHORT-TERM INVESTMENT	11		
SHORT-TERM LOANS, ADVANCE & DEPOSITS	12	40,60,000.00	
TOTAL		1,34,29,640.42	-

For, SANAT & ASSOCIATES
Chartered Accountants

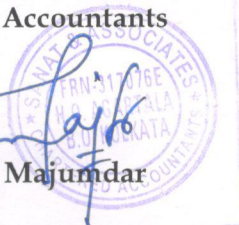
CA.Dinen Majumdar
Partner.

FRN No- 0317076E

Membership No:504491

Date: 15.08.2024

Place: Agartala



Janardhan Kar
(Janardhan Kar)
Accounts Officer,
National Law University, Tripura.

N. M. S.
Registrar (I/c)
National Law University, Tripura
Agartala.

Yogesh Pratap Singh
Prof.(Dr.) Yogesh Pratap Singh
Vice-Chancellor
National Law University, Tri
Narsingarh.

**National Law University Tripura
Narsingarh, Agartala, West Tripura**

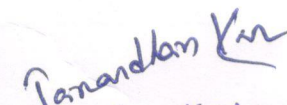
INCOME AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2023


PARTICULARS	SCHEDULE	FOR THE YEAR ENDED MARCH 31,2023	FOR THE YEAR ENDED MARCH 31, 2022
INCOME			
Academic Receipts	13	24,90,009.72	
Other Operating Income	14	1,39,00,000.00	
Income from Investments	15	-	
Other Incomes	16	1,48,482.50	
Total (A)		1,65,38,492.22	-
EXPENDITURE			
Staff Payments & Benefits	17	-	
Academic Expenses	18	21,02,520.00	
Expenditure on Projects, Grants & Schemes	19	-	
Administrative & General Expenses	20	9,13,493.00	
Repairs & Maintenance	21	-	
Finance Costs	22	383.50	
Depreciation	8	1,14,589.30	
Other Expenses	23	-	
Total (B)		31,30,985.80	-
Balance being excess of Income & over Expenditure		1,34,07,506.42	-
Transferred to Designated Funds :			
Buiding Fund			
Depreciation			
Balance being Surplus (Deficit) carried to General Fund		1,34,07,506.42	-
Significant Accounting Policies			
Notes to Accounts			


For, SANAT & ASSOCIATES
Chartered Accountants


CA. Dinen Majumdar
Partner.

FRN No- 0317076E
Membership No:504491
Date: 15.08.2024
Place: Agartala


(Janardhan Kar)
Accounts Officer,
National Law University, Tripura.


Registrar (I/c)
National Law University, Tripura
Agartala.


Prof. (Dr.) Yogesh Pratap Singh
Vice-Chancellor
National Law University, Tripura
Narsingarh.

National Law University Tripura
Cash Flow Statement for the year ended march 31, 2023

PARTICULARS	FOR THE YEAR ENDED MARCH 31,2023	FOR THE YEAR ENDED MARCH 31, 2022
Cash flows from activities		
Income for the year	1,34,07,506.42	
Adjustments:		
Transfer to Designated Funds		
Depreciation for the year	1,14,589.30	
Loss on sale/write-off assets (profit on sale of assets)		
Advances and receivables written off		
Prior period Income		
Finance Charge		
Operating cash flows before working capital changes	1,35,22,095.72	-
Decrease/(Increase) in Sundry Debtors		
Decrease/(Increase) in accrued interest on short-term deposits		
Decrease/(Increase) in loans and advances	-40,60,000.00	
Increase/(Decrease) in Current Liabilities & provisions	22,134.00	
Net cash provided by/ (used in) operating activities (A)	94,84,229.72	-
Cash flows from investing activities		
purchase of assets including capital work-in-progress and capital advances	-10,13,867.00	
Proceeds from sale of assets		
Investment in long term deposits		
Other Non- Current Liabilities		
Other Non- Current Assets		
Interest income from long-term deposits		
Net cash provided by investing activities (B)	-10,13,867.00	-
Cash flows from financing activities		
Receipt of General funds		
Increase/(Decrease) in Restricted Funds		
Increase/(Decrease) in Designated Funds		
Increase/(Decrease) in Long-term Employee Benefit Funds		
Net cash provided by/ (used in) financing activities (C,)	-	-
Net Increase/(Decrease) in cash and cash equivalents (A+B+C)	84,70,362.72	-
Cash and cash equivalents at the beginning of the year	-	
Cash and cash equivalents at the end of the year	84,70,362.72	

For, SANAT & ASSOCIATES
Chartered Accountants

CA. Dinan Majumdar
Partner.
FRN No- 0317076E
Membership No:504491
Date: 15.08.2024
Place: Agartala

(Janardhan Kar)
Accounts Officer,
National Law University, Tripura.

(S. M. Misra)
Registrar (I/c)
National Law University, Tripura
Agartala.

(Prof. Dr. Yogesh Pratap Sin)
Vice-Chancellor
National Law University, Tripura
Narsingarh.

National Law University Tripura Schedules to Balance Sheet

	PARTICULARS	AS AT 31-3-2023	AS AT 31-3-2022
2	School Fund		
	Balance as at the beginning of the year		
	Add: Contribution towards School fund		
	Less: Payment from School Fund		
	Add: Balance of net Income/ Expenditure transferred form the Income & Expenditure Account	1,34,07,506.42	
	Closing Balance	1,34,07,506.42	-

	PARTICULARS	AS AT 31-3-2023	AS AT 31-3-2022
3	Designated Funds		
	Building Fund		
	Depreciation Fund		
	Employee Welfare Fund		
	Research Center Fund		
	Scholarship Fund		
	Total	-	-

	PARTICULARS	AS AT 31-3-2023	AS AT 31-3-2022
4	Restricted Funds		
	Total	-	-

	PARTICULARS	AS AT 31-3-2023	AS AT 31-3-2022
5	Provision for Employee Benefits		
	Earned Leave Fund		
	Provident & Pension Fund		
	Gratuity Fund		
	Salary Equalisation Fund		
	Total	-	-

	PARTICULARS	AS AT 31-3-2023	AS AT 31-3-2022
6	Other Non-Current Liabilities		
	Rental Diposit		
	Total	-	-



 H. P. AGARWAL
 CHARTERED ACCOUNTANTS

Current Liabilities & Provisions		AS AT 31-3-2023	AS AT 31-3-2022
7	Current Liabilities		
	Diposite fom student		
	Diposite fom Creditors		
	Sundry Creditors		
	Salaries Payable		
	Other payable to employees		
	Unutilised Project & Grant		
	Fees received in advance		
	Corporate credit card payable		
	Statutory liabilities	22,134.00	
Other student payable			
Total (A)	22,134.00	-	
	Provisions		
	Provision for gratuity		
	Provision for Superannuation / Pension		
	Expenses payable		
Total (B)	-	-	
Total (A+B)	22,134.00	-	

Long-Term Investment		AS AT 31-3-2023	AS AT 31-3-2022
8	With Scheduled Bank		
	With Financial Institution/ Commercel banks		
	Accrued interest onterm diposit		
	Total	-	-

Current Assets		AS AT 31-3-2023	AS AT 31-3-2022
9	Sundry Debtors		
	Cash and Bank balance		
	(a) With Scheduled Bank :		
	In Savings Account	84,70,362.72	
	(b) With Financial Institution/ Commercel banks :		
	In Savings Account		
	(c) Cash Balance in hand (including cheques/ drafts)		
Total	84,70,362.72	-	



National Law University Tripura
Schedules to Income & Expenditure Statement

Schedule	Particulars	FOR THE YEAR ENDED MARCH 31, 2023	FOR THE YEAR ENDED MARCH 31, 2022
13	Academic Receipts		
	Tuition Fees	23,08,005.72	
	Admission /Registration Fees	1,82,004.00	
	Examinations		
	Examinations Fees		
	Others fees		
	Miscellaneous Fees		
	Total	24,90,009.72	-

	Other Operating Income	FOR THE YEAR ENDED MARCH 31, 2023	FOR THE YEAR ENDED MARCH 31, 2022
14	Projects and Grants		
	Income from Consultancy		
	Government Grants Received	1,39,00,000.00	
	Donations Received		
	Profit on Sale of Assets		
	Rental Income		
	Charges and Recoveries		
	Total	1,39,00,000.00	-

	Income from Investments	FOR THE YEAR ENDED MARCH 31, 2023	FOR THE YEAR ENDED MARCH 31, 2022
15	Interest from Investments		
	From Scheduled Bank		
	From Commercial Bank/ Financial Institutions		
	Total	-	-

	Other Income	FOR THE YEAR ENDED MARCH 31, 2023	FOR THE YEAR ENDED MARCH 31, 2022
16	Interest on Savings Accounts	1,48,099.00	
	Other Interest Income	383.50	
	Interest on Staff Loans		
	Miscellaneous Income		
	Total	1,48,482.50	-

	Staff Payment & Benefits	FOR THE YEAR ENDED MARCH 31, 2023	FOR THE YEAR ENDED MARCH 31, 2022
17	Contribution to Pension Fund		
	Gratuity		
	Earned Leave Encashment		
	Medical Expenses		
	Salaries and Wages		
	Total		



		FOR THE YEAR ENDED MARCH 31, 2023	FOR THE YEAR ENDED MARCH 31, 2022
	Academic Expenses		
	Convocation Expenses		
	Examination Expenses		
	Honorarium to Visiting faculty & Resource persons	5,00,000.00	
	Membership fees to Professional Bodies & Associations		
18	Stipend/means-cum-merit scholarship		
	Student Welfare Expenses	16,02,520.00	
	Vice-Chancellor Salary		
	Total	21,02,520.00	-

		FOR THE YEAR ENDED MARCH 31, 2023	FOR THE YEAR ENDED MARCH 31, 2022
	Expenditure on Projects, Grants & Schemes		
19			
	Total	-	-

		FOR THE YEAR ENDED MARCH 31, 2023	FOR THE YEAR ENDED MARCH 31, 2022
	Administrative & General Expenses		
	Advertisement and Publicity	5,62,958.00	
	Auditors Remuneration & Reimbursements		
20	Electricity and Power	7,078.00	
	Hardware and Software Maintenance		
	EPF & Gratuity (Employer)	1,96,140.00	
	Newspapers, Magazines & Journals		
	Printing, Stationary & Photocopy	45,398.00	
	Postage & Courier		
	Telephone & Internet Charges	12,860.00	
	Mobile Phone	51,436.00	
	Telephone	1,200.00	
	Meeting Expenses		
	Rent		
	Professional Charges		
	Transportation Expenses		
	Registration & Stamp Duty Charges		
	Office Expenses	36,423.00	
	Total	9,13,493.00	-

		FOR THE YEAR ENDED MARCH 31, 2023	FOR THE YEAR ENDED MARCH 31, 2022
	Repairs & Maintenance		
21	Building		
	Others		
	Total	-	-



		FOR THE YEAR ENDED MARCH 31, 2023	FOR THE YEAR ENDED MARCH 31, 2022
	Finance Costs		
22	Bank Charges	383.50	
	Total	383.50	-

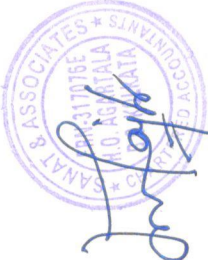
		FOR THE YEAR ENDED MARCH 31, 2023	FOR THE YEAR ENDED MARCH 31, 2022
	Other Expenses		
23	Advances and Receivables written off		
	Written-off/Loss on sale of assets		
	Miscellaneous Expenses		
	Total	-	-



National Law University Tripura
Narsingarh, Agartala, West Tripura

Schedule A : Cash and Bank Balances

Account Code	Particulars	Opening balance as the beginning of the year	Additions during the current year	Utilization / expenditure	Balance outstanding at the end of the current year
	Cash Balance	-			-
	Bank Balances:				
	SBI A/ c-4513		2,34,76,992.22	1,50,06,629.50	84,70,362.72
	Sub Total(a)	-	2,34,76,992.22	1,50,06,629.50	84,70,362.72


 SANAT & ASSOCIATES * ACCOUNTANTS *
 AGARTALA, WEST TRIPURA
[Handwritten Signature]

National Law University Tripura

SCHEDULE - 8

SCHEDULE OF FIXED ASSETS & CALCULATION AS ON 31ST MARCH, 2023

Asset Categories	Rate of Depreciation	Cost as on 01.04.2022	Additions During the year	Sale during the year	Total as on 31-03-2023	DEPN up to 31-3-2022	Depreciation for the year	Depreciation on assets sold during the year	Cumulative depreciation up to 31-03-2023	Value as on 31-03-2023	Value as on 31-03-22
Computer & Accessories	40%	-	2,31,450.00		2,31,450.00		46,290.00	-	46,290.00	1,85,160.00	
Furniture	10%	-	5,77,894.00		5,77,894.00		28,894.70	-	28,894.70	5,48,999.30	
Laptop	40%	-	97,940.00		97,940.00		19,588.00	-	19,588.00	78,352.00	
Logo	10%	-	10,000.00		10,000.00		500.00	-	500.00	9,500.00	
Xerox Machine	40%	-	96,583.00		96,583.00		19,316.60	-	19,316.60	77,266.40	
Total (A)		-	10,13,867.00	-	10,13,867.00	-	1,14,589.30	-	1,14,589.30	8,99,277.70	
Intangible Assets											
Total (B)											
Grand Total (A+B)		-	10,13,867.00	-	10,13,867.00	-	1,14,589.30	-	1,14,589.30	8,99,277.70	
Previous Year (FY 2022-23)											



 SANAT & ASSOCIATES * CHARTERED ACCOUNTANTS *
 10, KOLIKATA
 W. B. INDIA

Schedule -7-A : Statutory liabilities

Account Code	Particulars	Opening balance as the beginning of the year	Additions during the current year	Utilization / expenditure	Balance outstanding at the end of the current year
	EPF	-	1,20,960.00	1,20,960.00	-
	Income Tax	-	2,07,401.00	1,86,099.00	21,302.00
	P.Tax	-	832.00	-	832.00
	GST	-	17,115.00	17,115.00	-
	Earnest Money	-			-
	Total Other Liabilities (Sundry Creditors)	-	3,46,308.00	3,24,174.00	22,134.00

A circular purple stamp from 'SANAT & ASSOCIATES * ACCOUNTANTS' located in 'CHANDIGARH'. The stamp contains the text 'FUNDING', 'FINANCIAL', 'TAX', 'CONSULTANTS', and 'CHANDIGARH'. A handwritten signature in blue ink is written across the stamp.

Schedule -12 : Loans, Advances and Deposits

Account Code	Particulars	Opening balance as the beginning of the year	Paid during the current year	Adjustment During This Year	Balance outstanding at the end of the current year
	Adv. to E.E. Mohanpur		40,00,000.00		40,00,000.00
	Adv. to R.K. Mishra		50,000.00		50,000.00
	Adv. to Shishir Debnath		10,000.00		10,000.00
	Total Loans, advances and deposits	0	40,60,000.00	-	40,60,000.00

