



E-mail : amaldatt@gmail.com
amaldhruv@gmail.com
Website : www.financefundas.com,
www.amaldatt.com
LLPIN : AAH - 4127

Correspondence Office :
"Vatsalya"
3, Brahman Mitra Mandal Society,
Mangaldas Road, Ellisbridge,
Ahmedabad - 380006.
Tel. : 079-2646 6171, 2643 1049

AUDITORS' REPORT

To

The Members of the General Council

Gujarat National Law University

Gandhinagar.

We have audited the attached Balance Sheet of **Gujarat National Law University** as at **31st March 2023** together with Income & Expenditure account for the year ended on that date and annexed thereto. These financial statements are the responsibility of the management of GNLU and our responsibility is to express an opinion on these financial statements based on our audit.



We conducted our audit in accordance with Auditing Standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of any material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.



6. Previous year's figures have been regrouped wherever necessary.
7. Contingent liabilities towards few cases filed against the GNLU are not ascertainable however the management expects no liability from the outcome of the litigations.
8. Accounting and Internal Audit System needs to be strengthened.

For, Amal Datt & Associates LLP
Chartered Accountants

✕ **For Gujarat National Law University**

CA Amal Dhru
(Partner)

Mem No: 030257

Firm Reg. No: 100294W/W100202

UDIN: 23030257BGZNYF2917

Date : 28-10-2023

Place : Ahmedabad

Date : 28-10-2023

Place : Gandhinagar

GUJARAT NATIONAL LAW UNIVERSITY

BALANCE SHEET AS AT 31st MARCH, 2023

Particulars	Schedule	As at 31 st March, 2023	As at 31 st March, 2022
FUNDS AND LIABILITIES			
University Fund-General			
<i>Corpus Fund</i>	1	70,000,000	70,000,000
<i>University Fund-General</i>	2	992,196,792	826,057,118
<i>Earmarked Fund</i>	3	922,630,558	980,456,396
Current Liabilities and Provisions	4	86,225,722	78,328,480
TOTAL		2,071,053,071	1,954,841,994
ASSETS			
Fixed Assets	5		
<i>Gross Block</i>		945,114,857	1,017,300,268
<i>Less: Depreciation</i>		(92,483,919)	(99,625,071)
		852,630,937	917,675,197
<i>Add: Capital Work in progress</i>		-	-
		852,630,937	917,675,197
Investments of Funds	6	1,063,878,334	894,117,718
Current Assets, Loan and Advances	7	154,543,799	143,049,079
TOTAL		2,071,053,071	1,954,841,994
Significant Accounting Policies and Notes to Account	15		

Subject to our Report of even date attached herewith.

For Amal Datt and Associates LLP
Chartered Accountants
Firm Reg. No: 100249W/W100202

CA Amal Dhru
(Partner)
Mem No. 030257
Firm Reg. No:
UDIN: 23030257BGZNYF2917
Date: 28.10.2023
Place: Ahmedabad



For and on behalf of

DIRECTOR

For Gujarat National Law University
Gujarat National Law University Gandhinagar
Attalika Avenue Knowledge Corridor, Koba
Dist. Gandhinagar : 382426



GUJARAT NATIONAL LAW UNIVERSITY

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31st MARCH, 2023

Particulars	Schedule	For the year ended 31 st March, 2023	For the year ended 31 st March, 2022
INCOME			
Fees and Other Income	8	372,371,639	271,349,863
Interest Income	9	76,783,242	39,424,902
Other Income	10	89,901,065	94,784,404
TOTAL(A)		539,055,946	405,559,168
EXPENDITURE			
Establishment Expenses	11	162,470,451	173,729,882
Administrative Expenses	12	60,544,115	35,504,337
Expenditure on Education Programme	13	64,882,553	19,188,995
Expenditure on Project Programme	14	6,229,971	2,602,077
Depreciation	5	92,483,919	99,625,071
Prior Period Expenses		949,367	587,517
TOTAL(B)		387,560,376	331,237,879
Excess of Income over Expenditure transferred to University Fund (A-B)		151,495,569	74,321,290
Significant Accounting Policies and Notes to Account	15		

Subject to our Report of even date attached herewith.

For Amal Datt and Associates LLP
Chartered Accountants
Firm Reg. No: 100249W/W100202

CA Amal Dhru
(Partner)
Mem No. 030257
Firm Reg. No:
UDIN: 23030257BGZNYF2917
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For and on behalf of
DIRECTOR
For Gujarat National Law University Gandhinagar
Attalika Avenue Knowledge Corridor, Koba
Dist. Gandhinagar : 382426



GUJARAT NATIONAL LAW UNIVERSITY						
Schedule 1 Corpus Fund						
Amount in (Rs.)						
Particulars		Balance As on 01st April, 2022	Addition	Deduction		As at 31st March, 2023
Corpus fund		70,000,000	-	-	-	70,000,000
TOTAL		70,000,000	-	-	-	70,000,000



GUJARAT NATIONAL LAW UNIVERSITY**Schedule 2
University Fund-General****Amount in (Rs.)**

Particulars		Balance As on 01st April, 2022	Addition	Deduction	As at 31st March, 2023
University Fund Account		826,057,118	166,585,569	445,896	992,196,792
Total		826,057,118	166,585,569	445,896	992,196,792

(a) Surplus for the year transferred from Income & Expenditure Account.



GUJARAT NATIONAL LAW UNIVERSITY

Schedule 3- EARMARKED FUND

Fund Account	Balance as on 01st April, 2022	Addition					Deduction			Amount in (Rs.)	
		Interest	Grant	Donation	Others	Total Addition during the year (6)=(2+3+4+5)	Expenditure/ Transferred to Spent Grant	Amortisation of depreciation on grant assets	Total Reduction during the year (9)=(7+8)	As at 31st March, 2023 (10)=(1+6-9)	Net
1 DONATION FOR SCHOLARSHIP	(1)	(2)	(3)	(4)	(5)		(7)	(8)	(9)	(10)	
10,778,262	-	-	-	-	-	-	-	-	-	-	10,778,262
2 EARMARKED FUNDS FROM GOG	(27,098,197)	-	-	-	-	-	-	-	-	-	(27,098,197)
a) Balance grant for Campus of Koba	684,304,993	-	-	-	-	-	-	76,280,241	76,280,241	-	608,024,752
b) Spent grant for Campus of Koba	73,778,429	-	-	-	-	-	-	-	-	-	73,778,429
c) Land received	-	-	-	-	-	-	-	-	-	-	-
d) Sports Authority Of Gujarat	-	-	-	-	-	-	-	-	-	-	-
3 EARMARKED FUNDS FROM OTHERS											
a) Balance grant	19,215,052	-	-	-	-	-	-	-	-	-	19,215,052
For Campus Building	8,503,847	-	-	-	-	-	-	-	-	-	8,503,847
For other Capital assets	-	-	-	-	-	-	-	-	-	-	-
b) Spent grant	124,230,000	-	-	-	-	-	-	-	-	-	124,230,000
For Campus Building	4,054,988	-	-	-	-	-	-	-	-	-	4,054,988
For other Capital assets	-	-	-	-	-	-	-	-	-	-	-
c) For Retirement Benefits	31,905,630	-	-	-	7,248,787	7,248,787	-	-	2,244,391	-	36,910,026
For Gratuity	25,783,393	-	-	-	12,251,036	12,251,036	-	-	1,030	-	38,033,399
For Leave Encashment	-	-	-	-	-	-	-	-	-	-	-
d) For Students - For Gold Medal	-	-	-	-	1,200,000	1,200,000	-	-	-	-	1,200,000
(e) For Sports Complex - from SAG	25,000,000	-	-	-	-	-	-	-	-	-	25,000,000
GRAND TOTAL (1+2+3)	980,456,397	-	-	-	20,699,823	20,699,823	-	76,280,241	78,525,662	922,630,558	

- (a) Appropriated for purchase of Fixed Assets.
(b) Transferred to Income & Expenditure Account to the extent of Depreciation.



GUJARAT NATIONAL LAW UNIVERSITY

**Schedule - 4
Current Liabilities and Provisions**

Particulars		As at 31st March, 2023	As at 31st March, 2022
A. Current Liabilities			
1. Statutory Liabilities			
a) Professional Tax	(61,200)		(78,800)
b) VAT	53,364		53,364
c) Tax Deducted at Source	2,370,663		2,231,507
d) Goods & Service Tax (GST)	1,584,730	3,947,557	759,300
2. Other Current Liabilities			
a) Students	38,258		38,008
b) Deposits Accepted	27,465,894		28,129,852
c) Sundry Creditors for Services	11,775,062		13,325,226
d) Sundry Creditors for Supplier	677,258		1,421,143
e) Sundry Creditors-Others	9,727,086		9,603,226
f) Employee group gratuity Assurance scheme	935,743		935,743
g) Projects	2,190,900		2,521,655
h) Inter Corporated Loan - Graituity	833,093		833,093
i) Inter Corporated Loan - Koba	500,000		500,000
j) Advance received from customer	-		-
k) Grant for Scholarship	1,463,027	55,606,321	1,996,027
			59,303,973
B. Provisions			
a) Retirement Benefits	2,396,656		2,063,713
b) Other	24,275,188	26,671,844	13,995,423
			16,059,136
TOTAL		86,225,722	78,328,480



GUJARAT NATIONAL LAW UNIVERSITY

Schedule 5 - Fixed Assets

IMMOVABLE & MOVABLE PROPERTIES	GROSS BLOCK					Amount in (Rs.)	
	Balance as on 01.04.2022	Total Addition	Sale/ Adjustment	Balance as on 31.03.2022	Depreciation For the year	NET BLOCK	AS ON 31.03.2023
1.Land (including Land Donated by GOG)	74,082,961	-	-	74,082,961	-		74,082,961
2.Buildings	784,711,586	8,335,537	86,682	792,960,441	78,954,733		714,005,708
3.Furniture & Fixtures	20,224,865	5,584,421	148,660	25,660,626	2,405,559		23,255,068
4.Plant & Machinery	26,467,300	5,971,453	440,853	31,997,900	5,155,739		26,842,161
5.Computers & Peripherals	5,908,997	3,870,921	-	9,779,918	3,299,188		6,480,730
6.Vehicles	1,581,243	1,965,587	-	3,546,830	237,906		3,308,924
7.Library Books	4,698,245	2,387,936	-	7,086,181	2,430,794		4,655,386
Previous Year's Total	917,675,197	28,115,855	676,195	945,114,857	92,483,919		852,630,937
	984,716,992	32,601,851	18,575	1,017,300,268	99,625,071		917,675,197
Add : Capital Work In Progress							
TOTAL							852,630,937



GUJARAT NATIONAL LAW UNIVERSITY			
Schedule - 6			
Investment of Funds			
PARTICULARS		As at 31st March, 2023	As at 31st March, 2022
FIXED DEPOSITS WITH BANKS		100,301,000	300,000
FIXED DEPOSITS WITH GSFS		858,333,908	805,828,695
RBI 8% GOI Bond		30,300,000	30,300,000
LIC Gratuity Investment		36,910,027	31,905,630
LIC Leave Encashment Investment		38,033,399	25,783,393
Grand Total		1,063,878,334	894,117,718



GUJARAT NATIONAL LAW UNIVERSITY

Schedule - 7

Current Assets, Loans & Advances

PARTICULARS		As at 31st March, 2023	As at 31st March, 2022
DEPOSITS (ASSETS)		5,162,050	5,162,050
LOANS, ADVANCES AND OTHER ASSETS		62,768,849	54,656,504
SUNDRY DEBTORS		14,309,301	8,862,344
CASH ON HAND (INCLUDING IMPREST)		25,546	45,530
BANK BALANCES		14,406,558	17,264,935
OTHER CURRENT ASSETS		55,897,602	55,978,910
Receivable From Government Authorities		1,973,894	1,078,807
Total		154,543,799	143,049,079



GUJARAT NATIONAL LAW UNIVERSITY

**Schedule - 8
Fees and Other Income**

PARTICULARS	For the year ended 31st March, 2023	For the year ended 31st March, 2022
TUTION FEES	363,750,129	270,014,414
APPLICATION FEES	3,481,008	1,865,752
DISCIPLINARY FINE INCOME	84,100	15,000
ACADEMIC DOCUMENTATION ISSUE INCOME	226,500	436,682
DEGREE ABSENTIA INCOME	18,750	1,500
LATE FEE RECEIVED	-	20,015
RE-EVALUATION FEES	132,200	51,500
RE-EXAMINATION FEES	422,700	55,500
PHD PROG FEES INCOME	63,000	361,000
REFUNDABLE FEES	300,752	(1,960,500)
Ph.D APPLICATION FEES	-	489,000
Alumni Fund (Non Refundable)	3,772,500	-
Alumni Fund Ph. D (Non Refundable)	120,000	-
TOTAL	372,371,639	271,349,863



GUJARAT NATIONAL LAW UNIVERSITY		
Schedule-9		
Interest Income		
PARTICULARS	For the year ended 31st March, 2023	For the year ended 31st March, 2022
INTEREST ON BANK DEPOSITS	4,309,183	531,663
INTEREST ON GOVT SECURITIES	2,665,605	2,665,605
INTEREST ON SAVING ACCOUNT	1,343,101	565,122
INTEREST OTHER DEPOSITS	104,108,938	75,095,336
LESS: LAST YEAR'S REVERSAL OF ACCRUED INTEREST	(35,643,585)	(39,432,824)
TOTAL	76,783,242	39,424,902



GUJARAT NATIONAL LAW UNIVERSITY

**Schedule - 10
Other Income**

PARTICULARS	For the year ended 31st March, 2023	For the year ended 31st March, 2022
Advertisement Income	360,424	595,000
CERTIFICATE COURSES	3,395,445	3,272,229
Consultancy Fees	84,746	50,000
Exam Conduction Service	1,117,741	202,850
FACILITIES CHARGES	2,843,424	996,654
GUEST HOUSE INCOME	2,683,490	1,061,810
ROYALTY INCOME	58,321	83
TENDER FEES	70,000	16,948
Training and Programme Income	(3,338,499)	1,168,206
MISC INCOME	(41,467)	359,107
CLAT ENTERANCE TEST INCOME	-	437,160
RIGHT TO INFORMATION ACT	186	284
Sponsorship for Program	531,186	-
Project Income	2,759,606	879,188
Registration Fees	-	160,000
Administrative Expenses on Withdrawal	40,000	29,000
Supports to Migrant Workers -GCLS	-	(348,961)
Tender Fees	-	15,974
Administrative Charges	1,207,116	488,822
Fine Income - Library, Mess, Hostel Etc.	-	810
Honorarium to Resource Person	(475,560)	560,000
Other Support Services	1,064,215	69,145
Lodging at GNLU VIP Guest House	683,865	-
Laundry Charges	576,584	-
VARIOUS CAPITAL GRANTS (TO THE EXT OF DEPRECIATION)	76,280,241	84,770,095
TOTAL	89,901,065	94,784,404



GUJARAT NATIONAL LAW UNIVERSITY

Schedule - 11
Establishment Expenses

PARTICULARS	For the year ended 31st March, 2023	For the year ended 31st March, 2022
SALARY & RELATED	147,614,914	164,431,253
NPS-UNI. CONTRI.(PRESENT)	9,884,453	7,700,458
WAGES & LABOUR CHARGES	2,423,709	142,500
STAFF DEVELOPMENT & TRAINING EXPENSES	278,023	158,020
STAFF QUARTER RENT EXPENSES	118,080	-
Medical Insurance Premium for Employee	527,632	-
STAFF WELFARE EXPENSES	1,623,640	1,297,651
TOTAL	162,470,451	173,729,882



GUJARAT NATIONAL LAW UNIVERSITY

**Schedule - 12
Administrative Expenses**

PARTICULARS	For the year ended 31st March, 2023	For the year ended 31st March, 2022
REPAIR & MAINTENANCE EXPENSES	24,118,717	18,696,689
SECURITY CHARGES	6,559,604	3,318,409
ELECTRICITY EXPENSES	13,689,070	3,667,066
ELECTRICAL EXPENSES	980,001	1,035,686
PRINTING & STATIONARY EXPENSES	2,280,366	1,170,529
PROFESSIONAL FEES	2,853,788	2,028,704
GUEST HOUSE EXPS	322,965	117,680
OFFICE EXPENSES	365,672	162,693
ADVERTISEMENT EXPENSES	216,854	358,721
POSTAGE & TELEGRAPH EXPENSES	331,510	247,617
LEGAL EXPENSES	50,000	-
LTC EXPENSES	867,745	1,093,708
UNIVERSITY ACTIVITY EXPS	6,357	127,172
RECRUITMENT EXPENSES	59,499	615,520
TELEPHONE & FAX EXPENSES	245,247	249,694
NPS ADMINISTRATIVE & OTHER CHARGES	7,851	11,197
BANK (FINANCIAL) CHARGES	114,366	50,132
TRAVELLING EXPENSES	854,418	78,880
MISCELLANEOUS EXPENSES	650,688	42,844
Travelling Exp. - Registrar	134,746	-
CAR HIRING CHARGES	30,889	-
Software Upgradation Expenses	385,515	102,518
Interest on TDS	25,218	-
PROPERTY TAX	3,057,292	150,000
Impact Analysis of Work Environment of Disable Empl	-	8,079
Inspection Exp.	15,000	7,500
Insurance Expenses	980,435	986,625
Vehicle Insurance Exps A/c	131,711	88,343
Hospitality Expenses	115,133	31,394
GST Expenses	-	909,004
Faculty Books Scheme - Expense	127,502	-
Silvassa - Inspection Fee	550,000	-
Silvassa - Office Expense	118,580	-
Silvassa - Printing & Stationery	119,507	-
Silvassa - Telephone & Fax Expense	44,047	-
Silvassa - Travelling Expense	99,099	-
Silvassa - Website Development Expenses	34,723	-
TOTAL	60,544,115	35,504,337



GUJARAT NATIONAL LAW UNIVERSITY

**Schedule - 13
Expenditure on Education Programme**

PARTICULARS	For the year ended 31st March, 2023	For the year ended 31st March, 2022
MESS CHARGES	33,817,700	(373,000)
SUBSCRIPTION CHARGES	1,198,871	1,162,112
MOOT COURT COMPETITION EXPENSES	452,019	-
STUDENT WELFARE EXPENSES	350,353	53,550
ENTERENCE TEST EXPENSES	1,026,788	725,719
FOUNDATION DAY EXPENSES	231,925	103,540
COURSES AND PROGRAMME EXPENSES	4,412,286	2,221,617
HONARARIUM	491,261	1,166,575
INTERNET EXPENSES	1,195,568	551,105
MEMBERSHIP EXPENSES	151,147	161,865
Faculty Membership Expenses	-	29,781
NEWSPAPERS & MAGAZINES	109,219	50,708
PHD PROGRAMME EXPENSES	462,177	393,612
RECRUITMENT FACILITIES EXPENSES	246,959	282,400
SPORTS COMMITTEE EXPENSES	1,264,377	86,897
GNLU LITIGATION ASSISTANCE & SUPPORT SCHOLAR (GLASS)	1,740,000	1,725,000
MUN SOCIETY	6,000	-
Student Alumni Association	871,759	325,307
Student Exchange	-	202,610
Convocation Expense	3,032,536	-
International Internship	100,000	100,000
Online Subscription Expenses	9,163,361	8,471,728
Police Academia Interaction Forum (PAIF)	48,732	-
Fellowship- Microsoft Corporation	-	990,000
Fellowship & TRA Under GNLU-GUJCOST	411,067	509,869
Student Activities Committee- Expenses	3,558,119	83,168
GASLA 2019	-	7,300
Gender Sensitization Committee	6,000	-
Gujarat State-NCC	103,496	14,727
A Socio-Legal Analysis of Impact of Climate Change	-	30,000
Centere for Corporate and Insolvency Law	14,839	27,825
Centre for Legal History, Philosophy & Tradition	-	40,216
Centre for Women and Child Rights	128,180	44,764
Justice Cup	38,951	-
Assessment of Carbon Sequestration Potential of Tree Species in GNLU Campus	40,000	-
A Study on impact of Urban Labour Migration	36,000	-
GNLU Wellness Initiative Cell	118,000	-
Impact assessment of CIRP in the state of Gujarat	54,862	-
Total	64,882,553	19,188,995



GUJARAT NATIONAL LAW UNIVERSITY

Schedule - 14
Expenditure on Project Programme

PARTICULARS	For the year ended 31st March, 2023	For the year ended 31st March, 2022
GNLU Debating Society	-	13,948
Bail Reforms in the Context of Women Under Trial Prisoners	-	103,651
Research project from Regional Institute of Education (NCERT)	-	(30,635)
MEETING, CONFERENCES & SEMINAR EXPENSES	1,481,909	426,124
WORKSHOP & OTHER CERTIFICATE COURSES	3,519,652	2,125,681
INTERNATIONAL MOOT COURT COMPETITION	131,015	(36,692)
Project Expense	1,097,395	-
Total	6,229,971	2,602,077



GUJARAT NATIONAL LAW UNIVERSITY-GANDHINAGAR

Schedule-15

Accounting Policies followed and Notes to Account

The Gujarat National Law University-Gandhinagar has been established as a University by the Gujarat Legislature as per Ordinances promulgated and Regulations made and assented by the Governor of Gujarat and has been conferred the status of a University by the Legal Department by passing Notification No: NLU/2003/1/GK-13/225/E dated 30.05.2003.

Basis of Preparation

1. The financial statements are prepared under historical cost convention in accordance with the mandatory accounting standards and mercantile system has been followed except for the various fees etc. received from the students which are accounted for on Cash Basis.
2. The Excess of Income over expenditure has been transferred in "University Fund" created as per clause 38 (2) (b) of Chapter VI of the GNLU Act, 2003.

Fixed Assets

1. Fixed Assets are stated at acquisition cost less accumulated depreciation/amortization till date. The Gross block is therefore not disclosed in the accounts. This is in violation of Indian Accounting Standard-16.

The Fixed Asset Register ever since the inception of the University is under updation with required details/disclosures.

2. Depreciation
 - (a) The University has provided depreciation on WDV basis at the rates prescribed under *Income Tax Act*; and rules made there-under.
 - (b) Depreciation on the fixed assets purchased out of the Grant/ Earmarked Fund, has been amortized from the respective amount of "spent grant" shown under the Head "Earmarked Fund" as per AS 12 of the Accounting Standard of India.



Grants and Donation

1. Capital Grant and Donation

Initial Corpus Fund of Rs. 7 Crore received from Government of Gujarat has been shown as Corpus Fund in Schedule 1 of the Balance sheet.

Donations received for specified purposes and Capital Grants received from UGC and Government of Gujarat during the year have been shown under "EARMARKED FUND" (Schedule 3) in the Balance Sheet and treated as per AS 12 of the Accounting Standard of India.

Specific Grant received, to the extent utilized for its purpose are separately shown as Spent Grant and the depreciation on the assets so created is charged against the spent grant, in full compliance of AS – 12 (Accounting for Government Grants).

The University Fund Accounts (Schedule 2) include cumulative balances of surpluses generated till date.

Other Notes

1. As per section 37 of the GNLU Act; 2003, the University has provided for pension benefit of the employees by way of New Pension Scheme. For gratuity Scheme; the Gujarat National Law University has made compliance through LIC policy.
2. The University maintained separate trial balances for different activities. From 2018-19, all the trial balances have been merged and the reconciliation of internal unmatched contra entries is in progress along with reconciliation and confirmation of grant, their utilization.
3. Old outstanding balances of creditors, debtors, parties, stagnant ledger balances, and un-spent Grants need to be confirmed, reconciled and rectified wherever necessary at the earliest.
4. The University is fully compliant with Goods and Service tax related matter and other applicable Laws.
5. The Fixed Assets Register also needs to be updated at the earliest and gross block of all the assets needs to be disclosed to comply with Indian Accounting Standard -16.



We report that:

1. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
2. In our opinion looking to the present quantum of activities, proper books of accounts have been maintained so far as it appears from our examination of these books.
3. The Balance Sheet, the Income and Expenditure Account dealt with by this report are in agreement with the said books of accounts.
4. In our, opinion and to the best of our information and according to the explanations given to us, the accounts read with and subject to notes to accounts, give a true and fair view:
 - a) In the case of Balance sheet, the state of affairs of GNLU as at **31st March 2023**
 - b) In the case of Income and Expenditure account, of the income for the year ended that date.

Date : 28-10-2023
Place : Ahmedabad

For Amal Datt & Associates LLP
Chartered Accountants



CA Amal Dhru
Partner

Mem No. 030257

Firm Reg. No: 100294W/W100202

UDIN: 23030257BGZNYF2917