

Ref.

Date :

AUDITORS' REPORT

We have audited the attached Balance Sheet of **CHOTANAGPUR LAW COLLEGE, NAMKUM, RANCHI**, as at 31st March 2025, and also the Receipt & Payment A/C, Income & Expenditure A/C for the year ended on that date annexed thereto on the basis of books of accounts maintained and produced by the management, for our verification. These financial statements are the responsibility of the College management. Our responsibility is to express an opinion on these financial statements based on our audit.

We have 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 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 college management as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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.

After verification it is found that all collections made from students are being deposited in concerned bank accounts in different funds of the college regularly. All types of expenditures have been made through Cheque. However it's not possible for us to determine whether or not the same are being paid through Account payee Cheque. Auditors' observation attached in annexure-I.

2. The Balance Sheet, Income & Expenditure Account and Receipts & Payments Account referred to in this report are in agreement with books of accounts as produced before us for verification subject to the notes on accounts.
3. In our opinion and to the best of our information and according to the explanations given to us, the said accounts read together with the attached notes thereon, the said Balance Sheet and Income & Expenditure Account, give a true and fair view: -

- I. In the case of the Balance Sheet, of the state of affairs of the under **CHOTANAGPUR LAW COLLEGE, NAMKUM, RANCHI** as at 31st March 2025;

And

- II. In so far it relates to Income & Expenditure a/c of under the scheme of Excess of Income over Expenditure the for the period ended on that date.

For M KISHORE & COMPANY.
Chartered Accountants

F.R.N. - 018656C

(CA. Manwendra Kishore)
Partner
Membership No. 510259



Place: Ranchi
Date: 22/09/2025
UDIN: 25510254BMNYGP2254

CHOTANAGPUR LAW COLLEGE
Namkum, Ranchi, Jharkhand - 834010
Balance Sheet as at 31 March 2025

		(Amount in Rs.)		
	Particulars	Note	31 March 2025	31 March 2024
I	Sources of Funds			
1	NPO Funds	3		
(a)	Unrestricted Funds		9,74,18,489	9,27,28,130
(b)	Restricted Funds			
			9,74,18,489	9,27,28,130
2	Non-current liabilities			
(a)	Long-term borrowings	4	-	-
(b)	Other long-term liabilities	5	-	-
(c)	Long-term provisions	6	-	-
			-	-
3	Current liabilities			
(a)	Short-term borrowings	4	-	-
(b)	Payables	7		
(c)	Other current liabilities	8	4,06,368.00	1,37,999.00
(d)	Short-term provisions	6	20,13,052.00	18,19,231.00
			24,19,420.00	19,57,230.00
	Total		9,98,37,908.70	9,46,85,360.34
II	Application of Funds			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets	9	73929953.75	77454229.39
(i)	Property, Plant and Equipment			
(ii)	Intangible assets			
(iii)	Capital work in progress			
(iv)	Intangible asset under development			
(b)	Non-current investments	10	2,01,01,672.00	1,25,08,350.00
(c)	Long Term Loans and Advances	11	-	-
(d)	Other non-current assets (specify nature)	12	-	-
			9,40,31,625.75	8,99,62,579.39
2	Current assets			
(a)	Current investments	10	-	-
(b)	Inventories			
(c)	Receivables	13	11,875.00	7,254.00
(d)	Cash and bank balances	14	52,32,326.95	37,15,526.95
(e)	Short Term Loans and Advances	11	5,62,081.00	10,00,000.00
(f)	Other current assets	15	-	-
			58,06,282.95	47,22,780.95
	Total		9,98,37,908.70	9,46,85,360.34
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			

In Term Of Our Audit Report Of Even Date

FOR M/S M KISHORE & CO
CHARTERED ACCOUNTANTS

CA MANWENDRA KISHORE
Proprietor
M.NO. 510259

DATED : 22/09/2025

PLACE : RANCHI

UDIN : 25510259BMNV4P2254



for Chotanagpur Law College

P K Chaturvedi
Principal
Chotanagpur Law College
Ranchi
23.09.2025

CHOTANAGPUR LAW COLLEGE
Namkum, Ranchi, Jharkhand - 834010
Income and Expenditure for the year ended 31 March 2025

Particulars	Note	31 March 2025			31 March 2024		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
I Income							
(a) Donations and Grants							
(b) Fees from Rendering of Services		4,43,37,186		4,43,37,186	39029165		3,90,29,165
(c) Sale of Goods							
II Other Income		16,35,680		16,35,680	858646		8,58,646
III Total Income (I+II)	16	4,59,72,866	-	4,59,72,866	3,98,87,811	-	3,98,87,811
IV Expenses:							
(a) Material consumed/distributed							
(b) Donations/contributions paid							
(c) Employee benefits expense							
(d) Depreciation and amortization expense	17						
(e) Finance costs	18	2,61,07,747		2,61,07,747	2,51,44,048		2,51,44,048
(f) Other expenses	19	95,21,486		95,21,486	95,21,486		95,21,486
(g) Religion/charitable expenses	20	5,995		5,995	23,618		23,618
(h) Other Expenses (specify nature)	21	56,47,280		56,47,280	51,27,475		51,27,475
Total expenses		4,12,82,508	-	4,12,82,508	3,98,16,626	-	3,98,16,626
V Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)		46,90,358	-	46,90,358	71,185	-	71,185
VI Exceptional items (specify nature & provide note/delete if none)							
VII Excess of Income over Expenditure for the year before extraordinary items (V-VI)		46,90,358	-	46,90,358	71,185	-	71,185
VIII Extraordinary Items (specify nature & provide note/delete if none)							
IX Excess of Income over Expenditure for the year (VII-VIII)		46,90,358	-	46,90,358	71,185	-	71,185
Appropriations Transfer to funds, e.g., Building fund							
Transfer from funds							
Balance transferred to General Fund		46,90,358	-	46,90,358	71,185	-	71,185
The accompanying notes are an integral part of the financial statements							

In Term Of Our Audit Report Of Even Date

FOR M/S M KISHORE & CO
CHARTERED ACCOUNTANTS

CA MANWENDRA KISHORE
Proprietor
M.NO. 510259

DATED : 22/09/2025
PLACE : RANCHI
UDIN :



for Chotanagpur Law College

Principal
P K Chaturvedi
Principal
Chotanagpur Law College
Ranchi
23.09.2025

CHOTANAGPUR LAW COLLEGE
Namkum, Ranchi, Jharkhand - 834010

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

Note - 1 Brief about the entity

Note - 2 Significant Accounting Policies

Note - 3 NPOs Funds

(Amount in Rs.)					
Sr. No.	Particulars	As at 1st April 2024 (Opening Balance)	Funds transferred/received during the year	Funds Utilised during the year	As at 31st March 2025(Closing Balance)
(A)	Unrestricted Funds				
1	Corpus Funds				-
2	General Funds	7,09,17,757.34	46,90,358		7,56,08,115.70
3	Designated Funds				-
(B)	Restricted Funds				
	Building Fund	90,10,000.00			90,10,000.00
	Caution Money Fund	1,96,750.00			1,96,750.00
	UGC Grant	33,34,488.00			33,34,488.00
	Campus Development Fund	29,09,477.00			29,09,477.00
	Liabrary Fund	17,42,900.00			17,42,900.00
	Staff Welfare Fund	46,16,758.00			46,16,758.00
			46,90,358	-	9,74,18,489
Previous Year (PY)			-	-	-



[Signature]
Principal
Chotanagpur Law College
Ranchi

CHOTANAGPUR LAW COLLEGE
Namkum, Ranchi, Jharkhand - 834010

Notes forming part of the Financial Statements for the year ended 31st March, 2025

4	Borrowings	Long Term		Short Term	
		31 March 2025	31 March 2024	31 March 2025	31 March 2024
	<u>Secured</u>				
(a)	Term loans				
(i)	from banks	-	-	-	-
(ii)	from other parties	-	-	-	-
(b)	Loans repayable on demand				
(i)	from banks	-	-	-	-
(ii)	from other parties	-	-	-	-
(c)	Deferred payment liabilities	-	-	-	-
(d)	Loans and advances from related parties	-	-	-	-
(e)	Long term/current maturities of finance lease obligation	-	-	-	-
(f)	Other loans advances (specify nature)	-	-	-	-
	Total (A)	-	-	-	-
	<u>Unsecured</u>				
(a)	Term loans				
(i)	from banks	-	-	-	-
(ii)	from other parties	-	-	-	-
(b)	Loans repayable on demand				
(i)	from banks	-	-	-	-
(ii)	from other parties	-	-	-	-
(c)	Deferred payment liabilities	-	-	-	-
(d)	Loans and advances from related parties	-	-	-	-
(e)	Long term/current maturities of finance lease obligation	-	-	-	-
(f)	Other loans advances (specify nature)	-	-	-	-
	Total (B)	-	-	-	-
	Total (A) + (B)	-	-	-	-
	Foot Note:				
(i)	Nature of the Security to be specified separately.				
(ii)	Terms of repayment of terms loans and other loans may be stated.				
(iii)	Where loans guaranteed by partners/proprietors/owners aggregate of such amount under each head may be disclosed.				



[Signature]
Principal
Chotanagpur Law College
Ranchi

(Amount in Rs.)

5 Other long-term liabilities		(Amount in Rs.)	
(a) Advance from customers		31 March 2025	31 March 2024
(b) Others (please specify)		-	-
Total Other long-term liabilities		-	-
6 Provisions			
(a) Provision for employee benefits			
(i) Provision for gratuity			
(ii) Provision for leave Encashment			
(b) Other provisions			
(Please Specify - eg/- Provision for warranties / Provision for Sales Return)			
Other (specify nature)			
Total Provisions			
7 Payables			
(a) Total outstanding dues of micro, small and medium enterprises		31 March 2025	31 March 2024
(b) Total outstanding dues of creditors other than micro, small and medium enterprises		-	-
Total payables		-	-
Disclosure relating to suppliers registered under MSMED Act based on the information available with the entity Company:			
Particulars		31 March 2025	31 March 2024
(a) Amount remaining unpaid to any supplier at the end of each accounting year:			
Principal		-	-
Interest		-	-
Total		-	-
(b) The amount of interest paid by the buyer in terms of section 16 of the MSMED Act, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year.		-	-
(c) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act.		-	-
(d) The amount of interest accrued and remaining unpaid at the end of each accounting year.		-	-
(e) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the MSMED Act.		-	-
8 Other current liabilities		31 March 2025	31 March 2024
(a) Current maturities of finance lease obligations		-	-
(b) Interest accrued but not due on borrowings		-	-
(c) Interest accrued and due on borrowings		-	-
(d) Income received in advance		-	-
(e) Unearned revenue		-	-
(f) Goods and Service tax payable		3,44,116	86,300
(g) TDS payable		62,252	51,699
(h) Other payables (specify nature)		-	-
Total Other current liabilities		4,06,368	1,37,999



Photocopy of Law College
Ranchi

CHOTANAGPUR LAW COLLEGE
FIXED ASSETS AS ON 31.03.2025

Block of Assets		Dep. Rate	Balance As On 01.04.24	Addition Upto 30.09.24	Addition Upto 31.03.25	Total	Depreciation during year	Balance As On 31.03.2025
1	College Land & Building							
	Construction of Building, Stage, Auditorium Etc.		5,10,61,790.12	16,54,050.00	1,77,528.00	5,28,93,368.12	52,80,460.41	4,76,12,907.71
	Construction of Cycledshed		1,04,976.92			1,04,976.92	10,497.69	94,479.23
	Construction of Library Building		52,45,268.00			52,45,268.00	5,24,526.80	47,20,741.20
	Deep Boring	10%	78,449.52			78,449.52	7,844.95	70,604.57
	Land		60,00,000.00			60,00,000.00	6,00,000.00	54,00,000.00
	Night Guard Room		86,490.79			86,490.79	8,649.08	77,841.71
2	Equipments & Machineryes							
	AIR CONDITIONER AND COOLER		7,84,135.78	39,990.00		8,24,125.78	1,23,618.87	7,00,506.91
	BPL Smart TV 50"		34,000.00			34,000.00	5,100.00	28,900.00
	B.P MACHINE DIGITAL ROMSONS		1,960.00			1,960.00	294.00	1,666.00
	CCTV CAMERA, LAN ETC.		4,49,158.00			4,49,158.00	67,373.70	3,81,784.30
	CFL Vapour Light		57,594.21	3,200.00	26,216.00	87,010.21	11,085.33	75,924.88
	Changeover		15,629.00			15,629.00	2,344.35	13,284.65
	Computer & Laptop		4,16,337.06	42,000.00	82,000.00	5,40,337.06	74,900.56	4,65,436.50
	Cycle		1,564.98			1,564.98	234.75	1,330.23
	DIGITAL WEIGHT MACHINE		2,242.00			2,242.00	336.30	1,905.70
	Drill Machine		16,774.27			16,774.27	2,516.14	14,258.13
	Dustbins				26,373.00	26,373.00	1,977.98	24,395.03
	Exhaust Fan		15,314.00			15,314.00	2,297.10	13,016.90
	Fan		2,07,120.82	16,199.00		2,23,319.82	33,497.97	1,89,821.85
	FINGLE PULSE OXIMETER L-1 LIFELINE		1,204.00			1,204.00	180.60	1,023.40
	FIRE EXTINGUISHERS		65,096.84			65,096.84	9,764.53	55,332.31
	Generator		2,01,237.58			2,01,237.58	30,185.64	1,71,051.94
	GLUCOCARD G+ KIT		800.80			800.80	120.12	680.68
	Induction				2,700.00	2,700.00	202.50	2,497.50
	INTERNAL UPS		27,720.00	1,000.00		28,720.00	4,308.00	24,412.00
	Inverter & Battery		31,381.49		1,43,600.00	1,74,981.49	15,477.22	1,59,504.27
	Laser & Printer		1,28,566.17	33,510.00		1,62,076.17	24,311.43	1,37,764.74
	Led Bulbs		390.00			390.00	58.50	331.50
	LED BULBS TU		74,000.00			74,000.00	11,100.00	62,900.00
	LED Display 19 inch		18,000.00			18,000.00	2,700.00	15,300.00
	LG TV 55"		7,000.00			7,000.00	7,629.00	43,231.00
	LG Microwave Oven	15%	15,777.64			15,777.64	1,050.00	5,950.00
	Lighting Arrestor		594.43			594.43	2,366.65	13,410.99
	Metal Lamp		2,192.40			2,192.40	89.16	505.27
	MIKE		51,641.62		29,000.00	80,641.62	328.86	1,863.54
	Mobile Set		9,92,100.00			9,92,100.00	9,921.24	70,720.38
	NEWLINE Q75(75" 4K INTERACTIVE DISPLAY PANNAL)				2,06,000.00	2,06,000.00	1,48,815.00	8,43,285.00
	NEWLINE Q80(80" 4K INTERACTIVE DISPLAY PANNAL)		27,000.00			27,000.00	15,450.00	1,90,550.00
	ONT (MODEM) DUAL BAND WITH PATCH		36,600.00			36,600.00	4,050.00	22,950.00
	Panel Lights		64,672.92	30,302.00		94,974.92	5,490.00	31,110.00
	Podium with Audio Sys			2,84,000.00	1,42,000.00	4,26,000.00	53,250.00	3,72,750.00
	Professional Large Display		59,489.40			59,489.40	8,923.41	50,565.99
	Projector (G)		37,057.93		6,699.00	43,756.93	6,061.11	37,695.82
	Pump Set Motor		14,410.11			14,410.11	2,161.52	12,248.59
	Refrigerator		66,450.00			66,450.00	9,967.50	56,482.50
	Sanitary Napkin Machinery		33,613.45			33,613.45	5,042.02	28,571.43
	Software		20,700.00			20,700.00	3,105.00	17,595.00
	Speaker		3,645.69			3,645.69	546.85	3,098.84
	Stabilizer		904.00			904.00	135.60	768.40
	STETHOSCOPE SILVER LIFELINE			31,501.00		31,501.00	4,725.15	26,775.85
	Tab		1,347.29			1,347.29	202.09	1,145.20
	Tata Sky		106.20			106.20	15.93	90.27
	THERMOMETER DIGITAL LIFELINE		13,188.00	2,599.00		15,787.00	2,368.05	13,418.95
	Tube Lights		35,690.00	8,390.00		44,080.00	6,612.00	37,468.00
	Wall Fan		70,875.52	12,980.00		83,855.52	12,578.33	71,277.19
	Water Purifier		5,000.00			5,000.00	750.00	4,250.00
	WEB CAMERA		4,550.00			4,550.00	682.50	3,867.50
	Wi-Fi Dongle		26,317.47			26,317.47	3,947.62	22,369.85
	Xerox Machine		0.00			0.00		0.00
3	Furniture & Fixture							
	Almirah		1,03,728.00		13,500.00	1,17,228.00	11,047.80	1,06,180.20
	Bed		84,576.50			84,576.50	8,457.65	76,118.85
	Carpets & Other Goods		15,478.60			15,478.60	1,547.86	13,930.74
	Chairs		6,37,140.02			6,37,140.02	63,714.00	5,73,426.02
	Curtains		2,95,555.48			2,95,555.48	29,555.55	2,65,999.93
	Door Mats		38,250.00			38,250.00	3,825.00	34,425.00
	Dual Desk		17,579.55			17,579.55	1,757.96	15,821.60
	Furniture & Fixture		43,21,959.94	5,67,800.00		48,89,759.94	4,88,975.99	44,00,783.95
	Infopannel Board		9,668.29			9,668.29	966.83	8,701.46
	IRON BED HOSPITAL		16,520.00			16,520.00	1,652.00	14,868.00
	Library Furniture	10%	14,64,383.19			14,64,383.19	1,46,438.32	13,17,944.87
	Mattress		55,587.50			55,587.50	5,558.75	50,028.75
	Mt-6001 BED SIDE LOCER		6,490.00			6,490.00	649.00	5,841.00
	Mt-6071A BED SIDE SCREEN THREE FOLD		10,620.00			10,620.00	1,062.00	9,558.00
	Mt 8057SEMI FOWLER BED WITH MATTRESS		22,066.00			22,066.00	2,206.60	19,859.40
	Moot Court Hall Furniture		5,94,097.10	71,600.00		6,65,697.10	66,569.71	5,99,127.39
	Revolving Chairs		13,920.47			13,920.47	1,392.05	12,528.42
	REVOLVING STOOL		3,060.00			3,060.00	306.00	2,754.00
	Sofa Set.		95,432.50			95,432.50	9,543.25	85,889.25
	Table		47,642.50			47,642.50	4,764.25	42,878.25
	Rcc Bench			40,822.00	37,276.00	78,098.00	5,946.00	72,152.00
	WHEEL CHAIR		6,510.00			6,510.00	651.00	5,859.00
4	UGC Assets	40%						
	Audio System		24,679.42			24,679.42	9,871.77	14,807.65
	Bio Metric System		27,298.30	14,000.00		41,298.30	16,519.32	24,778.98



Principal
Chotanagpur Law College
Ranchi

CCTV Smart Board & LCD UGC		854.85				854.85	341.94	512.91
Computer & Accessories UGC		167.97				167.97	67.19	100.78
Computer & Laptop UGC		382.14				382.14	152.86	229.28
Digital Camera		4,283.06				4,283.06	1,713.22	2,569.84
Exide Battery		28,557.92				28,557.92	11,423.17	17,134.75
Furniture UGC	10%	5,17,857.00				5,17,857.00	51,785.70	4,66,071.30
Law Books UGC		3,58,610.29				3,58,610.29	1,43,444.12	2,15,166.17
Projector	40%	157.33				157.33	62.83	94.40
SPEKERS		5,896.04				5,896.04	2,358.42	3,537.62
5 <u>MUSICAL INSTRUMENTS</u>	15%	18,700.00	6,17,460.00	54,300.00	6,90,460.00	99,496.50		5,90,963.50
MUSICAL INSTRUMENTS								
6 <u>Books and Periodicals</u>	40%	1,44,595.12			1,44,595.12	57,838.05		86,757.07
Books & Periodicals		17,43,797.89	4,01,387.00	11,26,368.00	32,71,552.89	10,83,347.56		21,88,205.33
Library Law Book								
Grand Total		7,74,54,229.39	39,23,650.00	20,73,560.00	8,34,51,439.39	95,21,485.64		7,39,29,953.75

As per our report of even date attached
for M. Kishore & Company
Chartered Accountants
FRN: 018656C

CA. Manwendra Kishore
Partner
M.No-510259



Place : Ranchi
Date : 22/09/2025
UDIN :

for Chotanagpur Law College

Prativedi
P K Chaturvedi
Principal
Chotanagpur Law College
Ranchi

Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

10	Investments - Non Current and Current (valued at historical cost unless stated otherwise)	As at 31 March 2025			As at 31 March 2024	
		Face Value	Numbers/ Units/ Shares	Book Value	Numbers/ Units/ Shares	Book Value
	<u>Trade Investments -Quoted</u>					
(a)	Investments in Other Entities					
	Less: Provision for diminution in value of investments					
(b)	Investments in partnership firm (Refer footnote 1)					
	<u>Other Investments</u>					
(c)	Investments in preference shares					
(d)	Investments in equity instruments					
(e)	Investments in government or trust securities					
(f)	Investments in debentures or bonds					
(g)	Investments in mutual funds					
(h)	Investments property					
(i)	Other non-current investments (specify nature)					
	Total Investments					
	<u>Trade Investments - Unquoted</u>					
(a)	Investments in Other Entities					
	Less: Provision for diminution in value of investments					
(b)	Investments in partnership firm (Refer footnote 1)					
	<u>Other Investments</u>					
(c)	Investments in preference shares					
(d)	Investments in equity instruments					
(e)	Investments in government or trust securities					
(f)	Investments in debentures or bonds			2,01,01,672		1,25,08,350
(g)	Investments in mutual funds					1,25,08,350
(h)	Other non-current investments (FIXED DEPOSITS)			2,01,01,672		
(i)	Investments property					
	Total Investments					
	Aggregate market value as at the end of the year:					
	Aggregate amount of quoted investments and market value thereof.					
	Aggregate amount of Un-quoted investments.					
	Aggregate Provision for diminution in value of investments.					
	Footnote 1: Details of investment in partnership firm					
	Name of partner with % share in profits of such firm					
	Total capital of the firm (Amount in Rs.)					
	Current Investments	Face Value	Numbers/ Units/ Shares	Book Value	Numbers/ Units/ Shares	Book Value
	<u>Trade (valued at lower of cost or market value) - Quoted</u>					
(a)	Current maturities of long-term investments					
(b)	Investments in equity instruments					
(c)	Investments in preference shares					
(d)	Investments in government or trust securities					
(e)	Investments in debentures or bonds					
(f)	Investments in mutual funds					
(g)	Other Short-term investments (specify nature)					
	Net current investments					
	<u>Trade (valued at lower of cost or market value) - Unquoted</u>					
(a)	Current maturities of long-term investments					
(b)	Investments in equity instruments					
(c)	Investments in preference shares					
(d)	Investments in government or trust securities					
(e)	Investments in debentures or bonds					
(f)	Investments in mutual funds					
(g)	Other Short-term investments (specify nature)					
	Net current investments					
	Grand Total					
	Aggregate value of quoted investments and market value thereof.					
	Aggregate value of quoted investments.					
	Aggregate Provision for diminution in value of investments.					
		Long Term		Short Term		
		31-Mar-25	31-Mar-24	31-Mar-25	31-Mar-24	
11	Loans and advances					
A	(Secured)					
(a)	Capital advances					
(i)	Considered good					

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CHOTANAGPUR LAW COLLEGE
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Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

	31-Mar-25	31-Mar-24
16 Other income		
(a) Interest income	15,04,063	7,82,819
(b) Dividend income	-	-
(c) Net gain on sale of investments	1,31,617	75,827
(d) Other non-operating income (Please specify)	16,35,680.00	8,58,646.00
Total other income		
	31-Mar-25	31-Mar-24
17 Cost of goods sold (Delete whatever is not applicable)		
(A) Materials consumed/distributed		
Raw material consumed/distributed	-	-
(i) Inventory at the beginning of the year	-	-
(ii) Add : Purchases during the year	-	-
(iii) Less: Inventory at the end of the year	-	-
Cost of raw material consumed	(I)	
Other materials (purchased intermediates and components)	-	-
(i) Inventory at the beginning of the year	-	-
(ii) Add : Purchases during the year	-	-
(iii) Less: Inventory at the end of the year	-	-
Cost of other material distributes	(II)	
Total raw material consumed/distributed (A)	(I+II)	
	31-Mar-25	31-Mar-24
B Purchases of stock-in-trade		
(i) ...	-	-
(ii) ...	-	-
(iii) ...	-	-
Total (B)		
	31-Mar-25	31-Mar-24
C Changes in inventories of finished goods, work in progress and stock-in trade		
Inventories at the beginning of the year:		
(i) Stock-in-trade	-	-
(ii) Work in progress	-	-
(iii) Finished goods	-	-
Inventories at the end of the year:	(I)	
(i) Stock-in-trade	-	-
(ii) Work in progress	-	-
(iii) Finished goods	-	-
(Increase)/decrease in inventories of finished goods, work-in-progress and stock-in	(II)	
Total (A+B+C)		
	31-Mar-25	31-Mar-24
18 Employee benefits expense		
(Including contract labour)	2,36,08,235	2,22,86,390
(a) Salaries, wages, bonus and other allowances	23,26,489	20,44,475
(b) Contribution to provident and other funds	-	7,98,663
(c) Gratuity expenses	1,73,023	14,520
(d) Staff welfare expenses	2,61,07,747	2,51,44,048
Total Employee benefits expense		



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Notes forming part of the Financial Statements for the year ended 31st March, 2025

	31-Mar-25	31-Mar-24
19 Finance cost		
(a) Interest expense		
(i) On bank loan		17,666
(ii) On assets on finance lease		-
(b) Other borrowing costs	5,995.00	5,952
(c) Loss on foreign exchange transactions and translations considered as finance cost (net)	-	-
Total Finance cost	5,995	23,618
20 Depreciation and amortization expense		
(a) on tangible assets (Refer note 11)	95,21,486	-
(b) on intangible assets (Refer note 11)	-	-
Total Depreciation and amortization expense	95,21,486	-
21 Other Expenses		
(a) Other Expenses	70,420	50,000.00
(b) Accounting Charges	30,000	
(i) Exam Conducting Expenses	95,645	17,45,021
(ii) Power and fuel	3,10,352	2,13,953
(iii) Lodging Boarding & Accomodation	1,57,735	-
(iv) Repairs and maintenance -College Campus & Buildings	22,43,356	6,96,724
(v) Repairs and maintenance - Machinery	72,750	1,62,360
(vi) Insurance	61,892	62,238
(vii) News Paper	11,599	11,656
(viii) College Program & Fest Expenses	3,85,425	5,33,025
(ix) Travelling expenses	2,82,495	1,85,487
(x) Auditor's remuneration	70,000	28,500
(xi) Printing and stationery	8,68,465	4,67,681
(xii) Communication expenses	4,53,928	1,60,850
(xiii) Legal and professional charges	40,000	50,000
(xiv) Advertisement and publicity	1,22,720	86,001
(xv) Round off	-	13
(xvi) Office Expenses	31,903	74,988
(xvii) Remuneration	71,337	3,42,581
(i) Loss on sale of Property, Plant and Equipment	-	-
(ii) Loss on foreign exchange transactions (net)	-	-
(iii) Loss on cancellation of forward contracts	-	-
(iv) Loss on sale of investments (net)	-	-
(v) Provision for diminution in value of investments	-	-
(vi) Provision for doubtful debts	2,67,258	2,56,397
(vii) Miscellaneous expenses	56,47,280	51,27,475
Total		



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