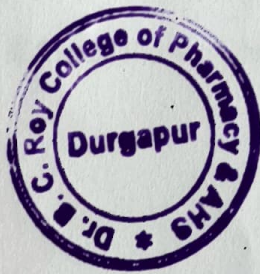


**DR. B. C. ROY COLLEGE OF PHARMACY &
ALLIED HEALTH SCIENCES**

*Dr. Meghnad Saha Sarani, Bidhannagar,
Durgapur - 713212, Dist. - Burdwan (W.B.)*

**AUDITED STATEMENT OF ACCOUNTS FOR THE
YEAR ENDED ON 31ST MARCH, 2024
(ASSESSMENT YEAR 2024-25)**



*Prof. (Dr.) Samik Kumar Samanta
M. Pharm., Ph.D (J.U.)
Principal
Dr. B. C. Roy College of Pharmacy & AHS
Durgapur, West Bengal-713206*



V. N. PUROHIT & CO.
CHARTERED ACCOUNTANTS



V.N. PUROHIT & CO.

CHARTERED ACCOUNTANTS
(AFFILIATED TO M/S VMG & AFFILIATES)

A-4, Nandalal Bithi, City Centre
Ground Floor Durgapur-713216
Mob.- 9903979180, 9433183328
E-mail : vnpdurgapur@vnpaudit.com
Website : www.vnpaudit.com

AUDITORS' REPORT

We have audited the attached Balance Sheet of **Dr. B. C. Roy College of Pharmacy & Allied Health Sciences** as at March 31st, 2024 and also the Income & Expenditure account for the year ended on that date. These financial statements are the responsibility of the management. 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 standard require that we plan and perform our 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 disclosure in financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis of our opinion.

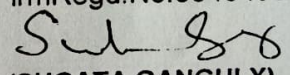
In our opinion and to the best of our information and according to the explanations given to us the said accounts, give the information in the manner so required and gives a true and fair view in conformity with the accounting principles generally accepted in India:

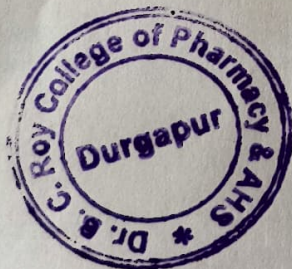
- In the case of the Balance Sheet of the state of the affairs of Dr. B. C. Roy College Of Pharmacy & Allied Health Sciences as at 31st March, 2024 and
- In the case of the Income & Expenditure of the Surplus for the year ended on that date.


Place: Durgapur

Dated: 02.09.2024



For **V. N. PUROHIT & CO.**
Chartered Accountants
Firm Regd.No:304040E

(SUGATA GANGULY)
Partner
Membership No. 065153



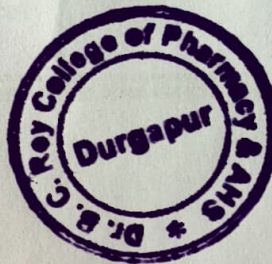

Prof. (Dr.) Samir Kumar Samanta
M. Pharm., Ph.D (J.U.)
Principal
Dr. B. C. Roy College of Pharmacy & AHS
Durgapur, West Bengal-713206

DR. B.C.ROY COLLEGE OF PHARMACY & ALLIED HEALTH SCIENCES

DR.MEGHNAD SAHA SARANI, DURGAPUR -713206

BALANCE SHEET AS AT 31ST MARCH, 2024

PREVIOUS YEAR	PARTICULARS	Sch. No.	AS AT 31ST MARCH, 2024	
			Rs.	Rs.
Rs.				
	GENERAL FUNDS :			
6,08,22,410.42	Balance as per General Fund		6,81,26,807.22	
(9,779.00)	Less : Prior Period adjustment		-	
73,14,175.80	Add.:- Surplus for the year as per attached Income & Expenditure Accounts		1,05,50,041.78	
6,81,26,807.22				7,86,76,849.00
	FUND MOVEMENT (Inter Head)			
-	Donation for Research Lab Development		-	
80,000.00	Donation for Student Scholarship			
1,05,358.20	Government Grant (2021 - 2022)/(2023-2024)		3,81,836.20	3,81,836.20
-	Enterpreneurship Awarness Programme of DST, W.B.		-	
1,85,358.20				
33,20,000.00	CAUTION MONEY DEPOSIT		38,70,000.00	
3,60,000.00	HOSTEL CAUTION MONEY DEPOSIT		4,16,000.00	42,86,000.00
7,19,92,165.42	TOTAL			8,33,44,685.20
	FIXED ASSETS :	1		
5,44,12,283.46	Gross Block		10,91,09,647.50	
40,84,390.00	Less:- Deprecation		5,87,78,943.00	5,03,30,704.50
5,03,27,893.46	Net Block			
	INVESTMENTS (Long term)	2		
1,24,90,237.28	FUND MOVEMENT (Inter Head)			3,05,17,904.03
	CURRENT ASSETS :	3		
26,922.00	a) Investment Short Term		28,314.00	
3,93,172.41	b) Deposits		3,98,226.17	
3,36,570.00	c) Loans & Advances		3,45,208.00	
2,66,97,765.47	d) Cash & Bank Balances		2,45,94,252.87	
48,03,727.00	e) Other Receivable		39,12,555.00	
3,22,58,156.88			2,92,78,556.04	
	Less:- CURRENT LIABILITIES :	4		
7,081.00	a) Security Deposits		7,081.00	
1,87,40,121.00	b) Advances against educational activities		2,15,30,475.37	
5,76,662.00	c) Liabilities for Expenses		8,61,729.00	
12,65,259.00	d) Liabilities Against Student		18,95,109.00	
2,64,626.00	e) Unpaid statutory deductions		2,66,068.00	
2,91,245.00	f) Liabilities for Tax Deducted at Source		2,15,085.00	
19,39,128.20	g) Sundry Creditors		20,06,932.00	
2,30,84,122.20			2,67,82,479.37	
91,74,034.68	NET CURRENT ASSETS (3 - 4)			24,96,076.67
7,19,92,165.42	TOTAL			8,33,44,685.20



This is the Balance Sheet for the year ended 31st March, 2024 referred to in our report of even date annexed.

For V. N. PUROHIT & CO.
Chartered Accountants

Sugata Ganguly
(SUGATA GANGULY)
Partner
Membership No. 065153

Place : Durgapur
Dated : 02.03.2024

Samir Kumar Samanta
Prof. (Dr.) Samir Kumar Samanta
M. Pharm., Ph.D (J.U.)
Principal
Dr. B. C. Roy College of Pharmacy & AHS
Durgapur, West Bengal-713206



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Durgapur, West Bengal-713206

DR.B.C.ROY COLLEGE OF PHARMACY & ALLIED HEALTH SCIENCES
DR.MEGHNAD SAHA SARANI, DURGAPUR -713212
INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31ST MARCH, 2024

PREVIOUS YEAR	PARTICULARS	Sch. No.	AS AT 31ST MARCH, 2024	
			Rs.	Rs.
Rs.				
	INCOME :			
11,55,000.00	Admission Fee		11,25,000.00	
23,10,000.00	Development Fee		27,85,094.00	
11,49,350.00	Dress Kit Receipt		10,92,200.00	
14,45,000.00	Grooming Fees A/c		27,75,000.00	
1,33,77,000.00	Hostel Fees & Charges	5	1,36,75,350.00	
21,94,500.00	Laboratory Fee		22,04,000.00	
9,93,775.00	Library Fees		10,42,629.00	
59,000.00	Mentoring Book Fees A/c		58,500.00	
18,48,000.00	Professional Development Fee		18,56,000.00	
1,14,000.00	Professional Training Fees		1,00,000.00	
2,35,000.00	Prospectus Sales		2,29,000.00	
7,12,850.00	Student Welfare Fund		7,60,950.00	
5,08,19,850.00	Tuition Fee		5,76,42,320.00	
50,000.00	Grant for Entrepreneurship Awareness Programme of DST, W.B		-	
12,00,000.00	Grant for Research Lab Development (I)		-	
17,77,372.80	Government Grant :- (From SERB)		10,06,485.00	
23,65,104.88	Other Income		17,63,099.18	
10,81,498.00	Interest Received		7,83,921.00	
8,28,87,300.68				8,88,99,548.18
	EXPENDITURE :			
4,98,05,978.64	Academic Expenses	6	5,42,02,394.68	
73,61,869.00	Hostel Running & Maintenance Expenses	7	82,62,798.00	
1,24,75,713.24	Administrative & Establishment Expenses	8	92,28,607.72	
18,45,174.00	Students Welfare & Amenities	9	18,24,742.00	
40,84,390.00	Depreciation For the year		48,30,964.00	
73,14,175.80	Excess of Income over Expenditure		1,05,50,041.78	
	NOTES : As per Schedule	10		
8,28,87,300.68	TOTAL :			8,88,99,548.18

This is the Income & Expenditure Account for the year ended 31st March, 2024 referred to in our report of even date annexed.

For V. N. PUROHIT & CO.
Chartered Accountants

Sugata Ganguly

(SUGATA GANGULY)

Partner

Membership No. 065153

Place : Durgapur

Dated : 02.09.2024



Samir Kumar Samanta
Prof. (Dr.) Samir Kumar Samanta
M. Pharm., Ph.D (J.U.)
Principal
Dr. B. C. Roy College of Pharmacy & AHS
Durgapur, West Bengal-713206

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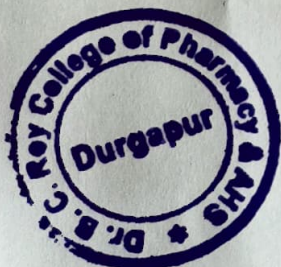
DR.B.C.ROY COLLEGE OF PHARMACY & ALLIED HEALTH SCIENCES

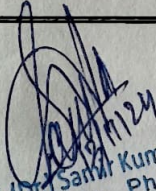
DR.MEGHNAD SAHA SARANI, DURGAPUR -713206

**SCHEDULE ATTACHED TO BALANCE SHEET AS AT 31ST MARCH, 2024
AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE.**

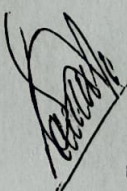
PREVIOUS YEAR Rs.	SCH. NO.	PARTICULARS	AS AT 31ST MARCH, 2024	
			Rs.	Rs.
10,42,61,272.46	1	FIXED ASSETS :		
5,39,33,379.00		Gross Block	10,91,09,647.50	
5,03,27,893.46		Less:- Deprecation	5,87,78,943.00	
		Net Block		5,03,30,704.50
	2	INVESTMENTS :		
		(a) Fixed Deposits with :-		
		Sub Total (a)		-
		Total (2)		-
	3	CURRENT ASSETS :		
26,922.00		a) INVESTMENTS (Short Term-Less than 1 Year)	28,314.00	28,314.00
		(b) Deposited With -		
		Govt Semi-Govt. authorities		
8,100.00		Surobhi Gas	8,100.00	
5,000.00		Security Deposit (DMC)	10,000.00	
3,80,072.41		WBSEDCL	3,80,126.17	
		Bureau of Pharma Public Sector Undertaking of India		
3,93,172.41		Sub Total (a)		3,98,226.17
		(c) Loan & Advance -		
99,400.00		Advance against salary		
2,37,170.00		Advance to Creditors	52,000.00	
3,36,570.00		Sub Total (c)	2,93,208.00	3,45,208.00
		(d) Cash & Bank Balances -		
3,08,161.00		(i) Cash in hand (as per Cash Books and certified by Management)		
3,08,161.00			33,564.00	
		(ii) Bank & Equivalent Balances -		
2,62,59,245.47		Axis Bank Ltd.(Durgapur)(. 213010100114950)	2,41,53,699.87	
1,30,359.00		Axis Bank A/C No. 921010057009567 (SERB)	3,70,152.00	
		Axis Bank Ltd-(serbtare) (920010073103725)	25,444.00	
		DEMAND DRAFT	11,393.00	
2,66,97,765.47		Sub Total (d)		2,45,94,252.87
		(e) Other Receivable		
		Amount Receivable From WBSCT&VE&SD	1,02,000.00	
2,87,400.00		Amount Receivable from Makaut for SWC Scheme	3,34,700.00	
3,00,000.00		Amount Receivable from Makaut for M Pharma		
40,99,225.00		Amount Receivable from from students	33,91,194.00	
		Electricity Charges (Canteen SS Hospility) Receivable	1,248.00	
		Electricity Charges (M/S AXIOM) Receivable	132.00	
		License (Canteen SS Hospility) Receivable	1,500.00	
		License (M/S AXIOM) Receivable	3,000.00	
9,617.00		T.C.S. Receivable	9,830.00	
1,07,485.00		TDS Receivable	68,951.00	
48,03,727.00		Sub total (e)		39,12,555.00
3,22,58,156.88		Total (3)		2,92,78,556.04

Contd.




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DR.B.C.ROY COLLEGE OF PHARMACY & ALLIED HEALTH SCIENCES
DR.MEGHNAD SAHA SARANI, DURGAPUR -713212
SCHEDULE ATTACHED TO BALANCE SHEET AS AT 31ST MARCH, 2024
AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE. (CONTD.)

PREVIOUS YEAR	SCH. NO.	PARTICULARS	AS AT 31ST MARCH, 2024	
			Rs.	Rs.
7,081.00	4	CURRENT LIABILITIES :		
7,081.00		(a) Security Deposits	7,081.00	
		Sub Total (a)		7,081.00
1,53,71,650.00		(b) <u>Advances against educational activities -</u>		
33,68,471.00		Advance Fees	1,85,14,004.37	
1,87,40,121.00		Total Caution Money(Refundable)	30,16,471.00	
		Sub Total (b)		2,15,30,475.37
5,41,262.00		(c) <u>Current Liabilites Other</u>		
35,400.00		Outstanding Expenses	8,23,354.00	
-		Outstanding Audit Fees	35,400.00	
5,76,662.00		Porvision for Liabilities	2,975.00	
		Sub Total ©		8,61,729.00
-		(d) <u>Liabilities Against Student -</u>		
12,65,259.00		Student Stipend	9,15,000.00	
		Student Payble	6,50,109.00	
12,65,259.00		TFW/SWC/MAKAUT Scheme	3,30,000.00	
		Sub Total (d)		18,95,109.00
7,418.00		(e) <u>Unpaid Statutory Deduction -</u>		
1,716.00		ESI Employer's Contribution	7,777.00	
76,842.00		ESI Contribution	1,802.00	
4,611.00		Liability for Pension Fund	79,453.00	
4,811.00		Liability for P.F (EDLI)	4,767.00	
38,626.00		P.F Administrative Charge	4,842.00	
1,15,468.00		P.F Employer's Contribution	36,760.00	
2,624.00		Provident Fund Contribution	1,16,213.00	
12,510.00		Esic (Employee cont.) (Cess pending)	2,624.00	
2,64,626.00		Professional Tax	11,830.00	
		Sub Total (e)		2,66,068.00
2,34,592.00		(f) TDS Payable		
34,710.00		I.T.D.S (Salary)	1,73,786.00	
829.00		I.T.D.S (Sec-94C) Non-Company	27,401.00	
8,226.00		I.T.D.S (sec-94C) Company	883.00	
12,888.00		I.T.D.S (Sec-94J) Company	5,000.00	
		I.T.D.S (Sec-94J) Non-Company	6,515.00	
2,91,245.00		I.T.D.S (Sec-94I) Non-Company	1,500.00	
		Sub Total (f)		2,15,085.00
-		(g) Sundry Creditors		
19,39,128.20		-For Fixed Assets		
19,39,128.20		-For Expenses	20,06,932.00	
		Sub Total (g)		20,06,932.00
2,30,84,122.20		Total (4)		2,67,82,479.37

Contd.

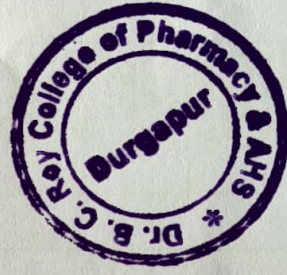
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DR.B.C.ROY COLLEGE OF PHARMACY & ALLIED HEALTH SCIENCES
DR.MEGHNAD SAHA SARANI, DURGAPUR -713212
SCHEDULE ATTACHED TO BALANCE SHEET AS AT 31ST MARCH, 2024
AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE. (CONTD.)

PREVIOUS YEAR	SCH. NO.	PARTICULARS	AS AT 31ST MARCH, 2024	
			Rs.	Rs.
98,75,000.00	5	Hostel Fees & Charges		
35,02,000.00		Hostel Mess Charges	1,00,35,600.00	
1,33,77,000.00		Hostel Seat Rent	36,39,750.00	1,36,75,350.00
14,10,000.00	6	ACADEMIC EXPENSES:		
15,45,985.80		AICTE Fee, MAKAUT Fee & WBSCTE Fee / P.C.I Fees	11,08,000.00	
6,02,970.00		Conference, Seminar, Workshop & Projects Cell	10,57,000.00	
3,94,456.00		Consumables & Stores	7,81,623.18	
1,83,580.00		Internet Access Charge	3,94,456.00	
5,67,269.00		Journal Subscription	1,04,216.00	
87,599.84		NBA Accrediation/NAAC Expenses	-	
4,26,77,118.00		Research & Development Project Expenses	2,44,489.00	
23,37,000.00		Salaries & Honorarium	4,74,42,110.50	
4,98,05,978.64		Scholarship / Stipend awarded	30,70,500.00	5,42,02,394.68
73,61,869.00	7	HOTEL RUNNING & MAINTENANCE :		
-		Catering Service Expenses	76,54,408.00	
-		House Keeping Services Charges (Hostel)	5,26,262.00	
73,61,869.00		Pest control expenses (Hostel)	82,128.00	82,62,798.00
4,33,164.00	8	ADMINISTRATIVE & ESTABLISHMENT EXPENSES :		
35,400.00		A.M.C Charges	4,99,069.03	
493.40		Audit fees	39,400.00	
15,010.00		Bank Charges	564.36	
20,542.00		Book Binding Expenses (Library) A/C	-	
2,07,316.00		Cable Tv Rent	20,525.00	
1,36,660.80		Corporation & ADDA Charges	2,11,856.00	
1,000.00		Cost of Diesel & Mobile	3,46,328.18	
10,54,228.60		Donation and Subscription	-	
24,777.00		Electricity Charges	1,84,417.24	
36,833.00		Entertainment Expenses	12,835.00	
24,13,603.00		Garden Expenses	31,586.00	
59,446.00		House Keeping Services	16,28,589.00	
5,82,658.00		Insurance Charges (Fire & Peril & Building Insurance and Students)	66,838.00	
24,223.00		Legal/Professional Service Expenses	4,48,533.00	
3,880.00		Licence Fee	35,141.00	
11,800.00		Medical Expenses	-	
8,558.00		Membership Fee	14,300.00	
1,55,791.00		Newspaper & Periodicals	8,842.00	
3,19,545.44		Office Maintenance	1,89,952.00	
82,128.00		Other Expenses	1,55,526.00	
42,908.00		Pest control expenses	-	
2,97,665.00		Postage & Telephone	35,273.00	
40,59,758.00		Printing & Stationery	2,34,580.00	
9,008.00		Promotion Expenses (Advertisement)	26,57,123.46	
7,91,086.00		Recruitment Expenses	1,326.00	
14,41,973.00		Repairs & Maintenance	10,48,509.45	
37,353.00	Security Services	12,48,815.00		
29,451.00	Staff Welfare Expenses	17,753.00		
67,237.00	Transport Charges	19,786.00		
31,100.00	Travelling, Conveyance Exps.	36,482.00		
41,117.00	Training & Development A/C	-		
1,24,75,713.24	Water Supply Charges	34,658.00	92,28,607.72	
11,49,350.00	9	STUDENTS WELFARE AND AMENITIES :		
28,987.00		Student Dress Kit Expenses	10,98,550.00	
98,825.00		Training & Placement Expenses	20,685.00	
5,68,012.00		Student Benefit - Laptop Bag	94,872.00	
18,45,174.00		Student Activities Expenses	6,10,635.00	18,24,742.00



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DR. B.C. ROY COLLEGE OF PHARMACY & ALLIED HEALTH SCIENCES, DURGAPUR
SCHEDULE OF FIXED ASSETS AS ON 31.03.2024

Name of the Asset	Rate (%)	Cost As On 01.04.2023	Addition During The Year	Addition (In Rs.) Upto 30/09/23	Addition (In Rs.) After 01/10/23	Sold/ Durin g The Yr.	Total Cost As On 31.03.2024	Dep. Upto 31.03.2023	Dep. For The Year	Adj. Of Dep/Dep W/Back	Total Depreciation As On 31.03.2024	Written Down Value As On 31.03.2024	Written Down Value As On 31.03.2023
Block-A @ 5%													
Block-A @ 5%													
Land & Building	5%	6,85,39,066.00	-	-	-	-	6,85,39,066.00	2,89,04,191.00	19,81,744.00	-	3,08,85,935.00	3,76,53,131.00	3,96,34,875.00
Coll. Build. (M. Pharma) (Pharm)	5%	74,58,975.50	-	-	-	-	74,58,975.50	37,06,216.00	1,87,638.00	-	38,93,854.00	35,65,121.50	37,52,759.50
College Building (B. Pharma)	5%	2,24,84,530.50	-	-	-	-	2,24,84,530.50	1,21,97,281.00	5,14,362.00	-	1,27,11,643.00	97,72,887.50	1,02,87,249.50
Cycle Stand (Pharma)	5%	24,860.00	-	-	-	-	24,860.00	13,919.00	547.00	-	14,466.00	10,394.00	10,941.00
Generator Room Shed	5%	55,650.00	-	-	-	-	55,650.00	16,787.00	1,943.00	-	18,730.00	36,920.00	36,963.00
Effluent Treatment Pit	5%	15,939.00	-	-	-	-	15,939.00	797.00	757.00	-	1,554.00	15,142.00	15,142.00
Gymnasium	5%	49,770.00	-	-	-	-	49,770.00	19,978.00	1,490.00	-	21,468.00	28,302.00	29,792.00
Laboratory Civil Infrastructure	5%	7,19,831.00	-	-	-	-	7,19,831.00	17,998.00	35,092.00	-	53,088.00	6,66,743.00	7,01,835.00
Hostel Building (Boys)	5%	2,64,27,869.50	-	-	-	-	2,64,27,869.50	83,47,737.00	9,04,007.00	-	92,51,744.00	1,71,76,125.50	1,80,80,132.50
Hostel Building (Girls)	5%	1,07,68,872.00	-	-	-	-	1,07,68,872.00	44,79,517.00	3,14,468.00	-	47,93,985.00	59,74,887.00	62,98,355.00
Meter Room	5%	23,534.00	-	-	-	-	23,534.00	7,922.00	781.00	-	8,703.00	14,831.00	15,612.00
Rain water harvesting AC	5%	1,34,565.00	-	-	-	-	1,34,565.00	18,637.00	5,796.00	-	24,433.00	1,10,132.00	1,15,928.00
Store Room	5%	3,74,669.50	-	-	-	-	3,74,669.50	77,404.00	14,863.00	-	92,267.00	2,82,402.50	2,97,265.50
Block-B @ 10%													
Furniture & Fixings	10%	92,78,506.00	5,55,028.36	3,42,880.36	2,12,148.00	-	98,33,534.36	47,99,648.00	4,96,522.00	14,600.00	53,10,770.00	45,22,764.36	44,78,858.00
Furniture	10%	84,56,345.00	4,06,139.36	3,07,780.36	98,359.00	-	88,62,484.36	43,70,494.00	4,46,608.00	14,600.00	48,31,702.00	40,30,782.36	40,85,851.00
Animal Cage	10%	39,900.00	-	-	-	-	39,900.00	13,722.00	2,618.00	-	16,340.00	23,560.00	26,178.00
CCTV Camera Solution	10%	2,46,097.00	-	-	-	-	2,46,097.00	82,883.00	18,159.00	-	1,01,042.00	1,63,214.00	1,63,214.00
Cost of Signboard	10%	23,940.00	-	9,706.00	17,346.00	-	23,940.00	19,627.00	20,058.00	-	20,058.00	3,882.00	4,313.00
Currency Counting Machine	10%	6,684.00	-	-	-	-	6,684.00	2,298.00	439.00	-	2,737.00	3,947.00	4,386.00
Electric Fan	10%	5,28,305.00	-	67,080.51	-	-	5,95,385.51	2,90,548.00	30,484.00	-	3,21,032.00	2,74,353.51	2,37,757.00
Exhaust Fan	10%	21,723.00	-	18,000.89	-	-	39,723.89	3,843.00	3,843.00	-	5,139.00	34,584.89	20,427.00
EPBAX System	10%	2,53,955.00	-	-	-	-	2,53,955.00	1,61,161.00	9,279.00	-	1,70,440.00	83,515.00	92,794.00
External Electrification	10%	1,48,277.00	-	-	-	-	1,48,277.00	1,08,566.00	3,971.00	-	1,12,537.00	35,740.00	39,711.00
Fire Extinguisher	10%	54,955.00	-	-	-	-	54,955.00	34,244.00	2,071.00	-	36,315.00	18,640.00	20,711.00
Furniture & Fixings	10%	43,59,129.00	1,48,622.96	1,21,672.96	26,950.00	-	45,07,751.96	24,71,215.00	2,02,306.00	-	26,73,521.00	18,34,230.96	18,87,914.00
Gymnasium Equipment	10%	2,59,426.00	-	-	-	-	2,59,426.00	2,10,291.00	4,914.00	-	2,15,205.00	44,221.00	49,135.00
Internal Electr.	10%	7,18,102.00	-	-	-	-	7,18,102.00	5,21,450.00	19,665.00	-	5,41,115.00	1,76,987.00	1,96,652.00
Lab. Laboratory Infrastructure Devel	10%	9,91,338.00	-	-	-	-	10,34,060.00	75,112.00	93,759.00	-	1,68,871.00	8,65,189.00	9,16,226.00
Aquarium	10%	3,398.00	-	14,600.00	-	-	14,600.00	340.00	1,008.00	14,600.00	14,600.00	11,372.00	3,058.00
Projector Screen	10%	-	-	4,720.00	-	-	4,720.00	1,239.00	248.00	-	248.00	981.00	981.00
Projector Stand	40%	-	-	-	-	-	-	-	936.00	-	15,730.00	8,420.00	9,356.00
Locker	10%	24,150.00	-	-	-	-	24,150.00	14,794.00	936.00	-	6,507.00	8,314.00	9,236.00
Medical Apparatus	10%	14,821.00	-	-	-	-	14,821.00	5,983.00	924.00	-	6,507.00	8,314.00	9,236.00
Mice Cage	10%	13,960.00	-	-	-	-	13,960.00	8,822.00	514.00	-	9,336.00	4,624.00	5,138.00
Museum Gallery A/C	10%	70,517.00	-	-	-	-	70,517.00	19,111.00	5,141.00	-	24,252.00	46,265.00	51,406.00
Rabbit Cage	10%	61,850.00	-	-	-	-	61,850.00	41,581.00	2,027.00	-	43,608.00	18,242.00	20,269.00
Room Heater	10%	800.00	-	-	-	-	800.00	800.00	810.00	-	800.00	800.00	810.00
Sanitary Napkin Destroyer	10%	13,000.00	-	-	-	-	13,000.00	4,897.00	810.00	-	5,707.00	7,293.00	8,103.00
Set Top Box	10%	8,800.00	-	-	-	-	8,800.00	5,161.00	364.00	-	5,525.00	3,275.00	3,639.00
Sound System	10%	75,846.00	-	-	-	-	75,846.00	34,238.00	4,161.00	-	38,399.00	37,449.00	41,610.00
Sports Goods	10%	68,096.00	-	-	-	-	68,096.00	33,802.00	3,429.00	-	37,231.00	30,865.00	34,294.00
Street Lightening	10%	18,592.00	-	-	-	-	18,592.00	5,717.00	1,288.00	-	7,005.00	11,587.00	12,875.00
Library Book Rack/Book Stand	15%	21,720.00	-	-	-	-	21,720.00	9,518.00	10,800.00	-	10,800.00	16,207.00	12,202.00
Telephone Set	10%	1,00,101.00	-	-	-	-	1,00,101.00	69,479.00	3,062.00	-	72,541.00	27,560.00	30,622.00
Photocopy Machine	10%	2,63,736.00	-	-	-	-	2,63,736.00	1,02,496.00	16,124.00	-	1,18,620.00	1,45,116.00	1,61,240.00
Projector	10%	45,125.00	-	-	-	-	45,125.00	21,742.00	2,338.00	-	24,080.00	21,045.00	23,383.00
Water Tank	10%	-	-	-	-	-	-	-	-	-	-	-	-



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DR. B.C. ROY COLLEGE OF PHARMACY & ALLIED HEALTH SCIENCES, DURGAPUR
SCHEDULE OF FIXED ASSETS AS ON 31.03.2024

Name of the Asset	Rate (%)	Cost As On 01.04.2023	Addition During The Year	Addition (In Rs.) Upto 30/09/23	Addition (In Rs.) After 01/10/23	Soild/ Durin g The Yr.	Total Cost As On 31.03.2024	Dep. Upto 31.03.2023	Dep. For The Year	Adj. Of Dep/Dep W/Back	Total Depreciation As On 31.03.2024	Written Down Value As On 31.03.2023	Written Down Value As On 31.03.2024
ELECTRICAL EQUIPMENT													
Mixer Grinder	10%	8,22,161.00	1,48,889.00	35,100.00	1,13,789.00	-	9,71,050.00	4,29,154.00	49,914.00	-	4,79,068.00	3,93,007.00	3,186.00
Kitchen Chimney	10%	3,540.00	-	-	-	-	3,540.00	354.00	319.00	-	673.00	2,967.00	3,186.00
Fax Machine	10%	30,000.00	-	-	-	-	30,000.00	19,927.00	3,007.00	-	22,934.00	7,066.00	30,073.00
Lawn Mower	10%	12,700.00	-	-	-	-	12,700.00	11,130.00	157.00	-	12,700.00	14,060.00	1,370.00
Voltage Stabiliser	10%	40,769.00	-	-	-	-	40,769.00	25,124.00	1,565.00	-	26,689.00	15,645.00	15,645.00
Vacuum Cleaner	10%	38,961.00	-	-	-	-	38,961.00	17,250.00	2,171.00	-	19,421.00	21,711.00	7,200.00
Water Cooler	10%	8,000.00	3,009.00	-	3,009.00	-	11,009.00	800.00	870.00	-	1,30,867.00	1,26,616.00	1,26,616.00
Refrigerator	10%	2,40,932.00	77,780.00	20,500.00	77,780.00	-	3,18,712.00	1,14,316.00	16,551.00	-	88,317.00	81,426.00	81,426.00
Water Purifier	10%	1,39,550.00	20,500.00	14,600.00	-	-	1,60,050.00	83,836.00	10,193.00	-	45,606.00	36,073.00	36,073.00
Television	10%	1,19,909.00	33,000.00	-	33,000.00	-	2,00,909.00	98,293.00	8,601.00	-	1,06,894.00	69,507.00	69,507.00
		1,67,800.00	5,55,028.36	3,42,880.36	2,12,148.00	-	98,33,534.36	47,99,648.00	4,96,522.00	14,600.00	53,10,770.00	45,22,754.36	44,78,858.00
Block-C @ 15%													
Plant & Machinery	15%	1,42,71,417.00	21,34,910.68	17,54,183.00	3,70,727.88	-	1,84,06,327.68	94,42,954.00	10,16,705.00	-	1,04,59,559.00	48,28,463.00	48,28,463.00
Airconditioner	15%	9,127.00	-	1,13,500.00	-	-	10,26,219.00	5,40,102.00	72,918.00	-	6,13,020.00	3,72,617.00	3,72,617.00
Automatic Changeover Panel Box	15%	76,700.00	-	-	-	-	76,700.00	11,505.00	9,779.00	-	21,284.00	55,416.00	65,195.00
D.G (LSDSL3PC2003SKVA)	15%	4,57,425.00	-	-	-	-	4,57,425.00	3,21,784.00	20,346.00	-	3,42,130.00	1,35,641.00	1,35,641.00
DG Set (10 KVA)	15%	1,00,192.00	-	-	-	-	1,00,192.00	51,813.00	7,257.00	-	59,070.00	41,122.00	48,379.00
Electric Meter	15%	2,392.00	-	-	-	-	2,392.00	2,392.00	-	-	2,392.00	-	-
Fire Safety System (hydrant & Alarm)	15%	5,33,554.00	-	-	-	-	5,33,554.00	2,77,435.00	38,418.00	-	3,15,853.00	2,17,701.00	2,56,119.00
Laboratory Equip -B.Pharma	15%	57,55,483.00	-	-	-	-	57,55,483.00	51,50,164.00	90,798.00	-	52,40,962.00	5,14,521.00	6,05,319.00
Laboratory Equip -M.Pharma	15%	7,87,252.00	-	-	-	-	7,87,252.00	4,24,313.00	54,441.00	-	4,78,754.00	3,08,498.00	3,62,939.00
Laboratory Equipment (Project)	15%	5,99,369.00	-	-	-	-	5,99,369.00	89,905.00	76,420.00	-	1,86,325.00	5,09,464.00	5,09,464.00
Laboratory Equip/ Instrument room	15%	4,11,946.00	-	-	-	-	4,11,946.00	3,59,076.00	7,931.00	-	3,67,007.00	44,939.00	52,870.00
Laboratory Equip/ Instrument room	15%	13,56,619.00	4,01,611.68	30,884.00	3,70,727.68	-	17,58,230.68	2,76,053.00	1,94,523.00	-	4,70,576.00	10,80,566.00	10,80,566.00
Laboratory Equipment(SERB-TAR)	15%	2,49,334.00	-	-	-	-	2,49,334.00	82,701.00	24,995.00	-	1,07,696.00	1,41,638.00	1,41,638.00
Lift (Elevator)	15%	9,25,565.00	-	-	-	-	9,25,565.00	6,02,669.00	48,434.00	-	6,51,103.00	2,74,462.00	3,22,886.00
Solar Power Plant (Roof Top) AC	15%	6,99,800.00	-	-	-	-	6,99,800.00	1,04,970.00	89,225.00	-	1,94,195.00	5,05,605.00	5,94,600.00
Tools & Implements	15%	9,371.00	-	-	-	-	9,371.00	9,371.00	-	-	9,371.00	-	-
Transformer	15%	12,56,381.00	-	-	-	-	12,56,381.00	10,44,831.00	632.00	-	19,546.00	1,81,517.00	2,13,590.00
Water Meter	15%	23,125.00	-	-	-	-	23,125.00	18,914.00	8,673.00	-	19,546.00	3,579.00	4,211.00
Photocopy Machine	15%	57,820.00	57,820.00	16,200.00	-	-	1,28,390.00	74,956.00	8,015.00	-	82,971.00	45,417.00	45,417.00
Water Pump Set	15%	1,12,190.00	1,050.00	1,050.00	-	-	1,14,290.00	-	158.00	-	158.00	892.00	892.00
Electric Meter	15%	-	-	-	-	-	-	-	-	-	-	-	-
Motor Vehicle	15%	-	-	-	-	-	-	-	-	-	-	-	-
Mathindra Scorpio	15%	-	15,44,729.00	15,44,729.00	-	-	15,44,729.00	-	2,31,709.00	-	2,31,709.00	13,13,020.00	37,234.00
		1,42,71,417.00	21,34,910.68	17,54,183.00	3,70,727.88	-	1,84,06,327.68	94,42,954.00	10,16,705.00	-	1,04,59,559.00	48,28,463.00	48,28,463.00
Block-D @ 40%													
Library Books & Periodicals	40%	69,59,270.56	4,02,745.00	66,093.00	3,36,652.00	-	64,62,015.56	52,99,297.00	3,97,756.00	-	56,97,053.00	7,59,973.56	7,59,973.56
Library Books	40%	60,59,270.56	17,55,691.00	16,82,274.00	73,417.00	-	64,62,015.56	52,99,297.00	3,97,756.00	-	56,97,053.00	7,59,973.56	7,59,973.56
Computer & Accessories	40%	61,13,012.50	16,89,918.71	16,25,627.00	64,292.00	-	78,68,705.90	54,87,289.00	9,38,237.00	-	64,25,052.00	14,43,177.90	6,25,723.90
Computer and Peripherals	40%	44,70,728.71	45,532.00	36,427.00	9,125.00	-	61,60,647.71	41,63,968.00	7,85,813.00	-	49,49,781.00	3,06,760.71	3,06,760.71
Computer Network	40%	1,89,974.29	4,998.00	4,998.00	-	-	2,35,526.29	1,05,310.00	50,262.00	-	1,55,572.00	79,664.29	79,664.29
Computer Software	40%	3,20,507.00	-	-	-	-	3,20,507.00	3,11,079.00	2,392.00	-	3,18,689.00	13,978.00	13,978.00
ERP System A/C	40%	3,03,850.00	-	-	-	-	3,03,850.00	2,38,218.00	26,253.00	-	2,84,471.00	65,632.00	65,632.00
Internet Connection	40%	10,384.00	-	-	-	-	10,384.00	10,384.00	-	-	10,384.00	-	-
Library Management Software	40%	28,910.00	-	-	-	-	28,910.00	26,662.00	899.00	-	27,561.00	1,349.00	2,248.00
Printer & Scanner	40%	1,50,720.00	15,222.00	15,222.00	-	-	1,65,942.00	73,779.00	36,965.00	-	1,10,644.00	55,298.00	76,941.00
Scanners	40%	2,800.00	-	-	-	-	2,800.00	2,582.00	87.00	-	2,800.00	218.00	218.00
Smart Class Room	40%	4,68,917.00	-	-	-	-	4,68,917.00	4,29,141.00	15,910.00	-	4,45,051.00	23,866.00	39,776.00
UPS Microtech	40%	1,58,782.90	-	-	-	-	1,58,782.90	1,23,651.00	14,053.00	-	1,37,704.00	35,131.90	35,131.90
Webcam	40%	1,390.00	-	-	-	-	1,390.00	1,210.00	78.00	-	1,390.00	180.00	180.00
Webcam(SVBP PROJECT)	40%	1,21,72,283.46	21,58,436.00	17,48,367.00	4,10,069.00	-	1,43,30,719.46	1,07,86,596.00	13,35,993.00	-	1,21,22,579.00	22,06,140.46	13,85,697.46
		10,42,61,272.46	48,48,375.04	38,55,430.36	9,92,944.88	-	10,91,09,647.50	5,39,33,379.00	48,30,964.00	14,600.00	5,37,78,943.00	5,03,30,704.50	5,03,30,704.50
Total(A+B+C+D)													
		1,42,71,417.00	21,34,910.68	17,54,183.00	3,70,727.88	-	1,84,06,327.68	94,42,954.00	10,16,705.00	-	1,04,59,559.00	48,28,463.00	48,28,463.00

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Other Income

Particulars	Amounts(Rs)
Duplicate Identity Card Charges	3,000.00
Duplicate Library Card Charges	1,100.00
Liability Written Back A/C	16,000.00
License Fee (M/S Axiom) A/C	12,000.00
License Fee (M/S S. S. Hospitality)	36,000.00
Miscellaneous Receipts A/C	4,065.18
Processing Fee A/C	7,000.00
Receipt From Guest House A/C	1,26,750.00
Registration Fee for Seminar / Conference / Workshop	1,73,800.00
Sale of Scrap and Old News Paper	41,700.00
Sponsorship Fee for Seminar / Workshop / Events	2,40,000.00
Net Receipt From PMBJK Store A/C	9,27,271.00
Fine from students	95,590.00
Fine for Gross Indisciplinary Action	29,900.00
Laboratory Fine A/c	32,317.00
Library Fine A/c	16,606.00
TOTAL	17,63,099.18

Salaries & Honorarium

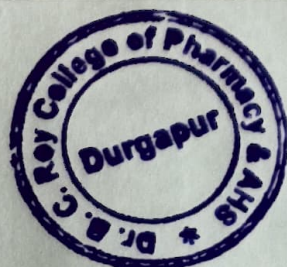
Particulars	TEACHING	NON-TEACHING	Amounts(Rs)
Salaries & Honorarium			
BASIC	1,60,81,323.00	88,15,794.00	2,48,97,117.00
DA	1,23,33,538.00	27,22,696.00	1,50,56,234.00
HRA	16,97,841.00	4,48,024.00	21,45,865.00
SPECIAL ALLOWANCE	12,06,619.00	3,14,174.00	15,20,793.00
OTHER			-
HONORARIUM	5,52,500.00	1,69,746.00	7,22,246.00
PARTIME TEACHING SALARY	24,800.00		24,800.00
Employee Benefit			
Contributions to Provident Fund, ESI, Medclaim & Gratuity	22,93,192.50	7,81,863.00	30,75,055.50
TOTAL	3,18,96,621.00	1,24,70,434.00	4,74,42,110.50

Other Expenses

Particulars	Amounts(Rs)
Prior Period Adjustment	18,875.00
Miscellaneous Expenses	518.00
BOG Expenses (Others)	16,133.00
Honorarium (BOG)	1,20,000.00
TOTAL	1,55,526.00

Conference / FDP / Seminar / Workshop / Webinar / Projects Exp A/c

Particulars	Amounts(Rs)
Project Expenses A/C	
Consumables (Project)	5,36,823.81
Contingency Exp. (Project)	30,776.19
Manpower Exp. (Project)	3,56,120.00
Overhead Expenses (Project)	54,000.00
Travelling Expenses (Project)	28,765.00
Seminar Expenses A/C	
Regn. Fee / Trav. Exp / Incidental Expenses for Seminar (Student/Faculty)	700.00
Seminar Expenses A/c	11,971.00
Accademic Carriculum Activity Exp.	
Field Visit (Accademic) Expenses	37,844.00
TOTAL	10,57,000.00



(Signature)

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Principal
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DR.B.C.ROY COLLEGE OF PHARMACY & ALLIED HEALTH SCIENCES
DR.MEGHNAD SAHA SARANI, DURGAPUR -713206

College & Students' Activities A/C

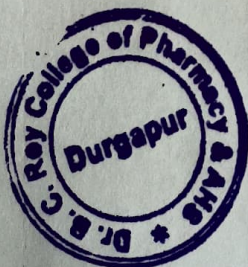
Particulars	Amounts(Rs)
Alumni Meet College & Students' Activities (Expenses) A/C	80,418.00
Annual Cultural Fest	707.00
Celebration of Rabindra Jayanti A/C	1,961.00
Faculty / Staff Induction Programme	94,375.00
Fresher Welcome Programme A/C	7,918.00
Independence Day Celebration A/C	20,905.00
Induction Programme A/C	10,000.00
International Womens' Day Celebration	340.00
N.C.C. & N.S.S. Expenses A/C	2,420.00
National Youth Day	17,393.00
Orientation Programme A/C	650.00
Remembrance of Late Dulal Mitra A/C	16,940.00
Republic Day Celebration A/C	35,334.00
Saraswati Puja A/C	29,775.00
Sports & Games Expenses	58,133.00
Students' Farewel A/c	44,390.00
Tech Fest	1,70,776.00
Viswakarma puja exp.A/c	18,200.00
Annual Prize Distribution Expenses (Academic)	6,10,635.00
TOTAL	

Repair & Maint Expenses

Particulars	Amounts(Rs)
Repair & Maint. (AC / Water Cooler / Pump / Fan / DG Set / Transformer/ Photocopier /Elevator)	1,29,506.69
Repair & Maint. (Building & Construction) A/C	1,06,039.50
Repair & Maint. (Carpentry Work) A/C	68,244.84
Repair & Maint. (Electrical Work / Fittings)	2,60,404.60
Repair & Maint. (Fire Extinguisher & Fire Hydrant) A/C	8,260.00
Repair & Maint. (Laboratory) A/C	1,34,264.82
Repair & Maint. (Masson Work) A/C	62,305.00
Repair & Maint. (Others) A/C	1,99,746.00
Repair & Maintenance (College Car)	22,102.00
Website Maint. Expenses A/C	37,700.00
Installation Charges of Machinaries	19,936.00
TOTAL	10,48,509.45

A.M.C. Expenses

Particulars	Amounts(Rs)
A.M.C. (Aquaguard)	32,400.00
A.M.C. (Computer & Network) A/C	2,08,472.00
A.M.C. (Elevator) A/C	84,960.00
A.M.C. (Generator Set) A/C	23,831.28
A.M.C. (UPS) A/C	28,084.00
A.M.C. (Laboratory Equipment)	42,480.00
A.M.C. (Software Management)	78,841.75
TOTAL	4,99,069.03



(Signature)

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18/11/24
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Advance Fees

Particulars	Amounts(Rs)
Advance Fees Received (C/L)	1,84,49,900.00
Fees Receivable in Advance	64,104.37
TOTAL	1,85,14,004.37

Outstanding Expenses Payable

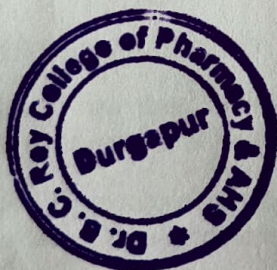
Particulars	Amounts(Rs)
Electricity Charges Payable A/C	19,653.00
Honorarium (Gymnasium) Payable A/C	9,063.00
Liability for Gratuity Payment	7,14,436.00
Newspaper Bills Payable A/C	897.00
Professional Service Charges(Healthcare) Payable	47,500.00
Registration Fee Refunable	6,400.00
Telephone Charges Payable A/C	1,590.00
Water Supply Charges Payable A/C	23,815.00
TOTAL	8,23,354.00

Sundry Creditors

Particulars	Amounts(Rs)
Creditors for Services	6,14,045.00
Creditors for Service & Supply	7,73,992.00
Creditors for Supply	6,18,895.00
TOTAL	20,06,932.00

Investment

Particulars	Amounts(Rs)
F.D.R. A/C No. 909040042485647	7,200.00
F.D.R. A/C No. 911040063315616	21,114.00
TOTAL	28,314.00



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**NOTES ATTACHED TO AND FORMING PART OF AUDITED ACCOUNTS FOR THE
YEAR ENDED 31ST MARCH, 2024.**

A) SOCIETY OVERVIEW:

Dr. B. C. Roy College of Pharmacy & Allied Health Science (Under the society of DR B.C. ROY ENGINEERING COLLEGE DURGAPUR) is a leading West Bengal Based Provider of Education Services in the field of Pharmacy. It is situated in Durgapur, West Bengal, India.

B) SIGNIFICANT ACCOUNTING POLICIES:

(i) Basis of preparation of financial statements

The financial statements are prepared and presented under historical cost convention on accrual basis of accounting, in accordance with Indian Generally Accepted Accounting Principal (India GAAP) and Accounting standards issued by the Institute of Chartered Accountants of India (ICAI). Accounting policies have been consistently applied except where a newly adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

The Management evaluates all recently issued or revised accounting standards on an ongoing basis.

(ii) Use of estimates

The preparation of financial statements requires management to make estimates and assumption that reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities on the date of the financial statements and reported amounts of revenues and expenses during the period reported. Actual results could differ from those estimates.

(iii) Revenue recognition

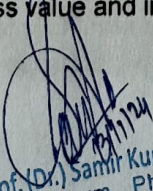
'Unearned revenues' include in current liabilities represents collection of tuition fees and other revenues in excess of revenues in excess of revenue recognized for the period.

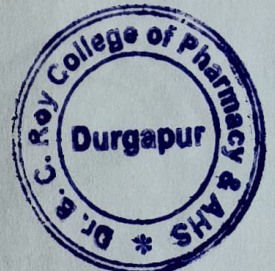
Interest is recognized using the time proportion method, based on rates implicit in the transaction. Other income is recognized on accrual basis.

(iv) Fixed assets and Work - In - Progress

Fixed asset are stated at historical cost less accumulated depreciation.

Interest on borrowed money allocated to and utilized for fixed assets, pertaining to the period up to the date of capitalization is capitalized. Assets acquired on direct finance lease are capitalized at the gross value and interest thereon is charged to profit and loss account.


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(v) Depreciation and Amortization

Depreciation is provided on written down value (WDV) method at rates within the rates mentioned in rule 5 of income tax rules 1962 read with appendix – I. assets under capital lease are amortized over their estimated useful life or the lease term, whichever is lower.

(vi) Investments

Long-term investments (other than investments in affiliates) are stated at cost less provision for diminution in value is provided for where the management is of the opinion that the diminution in value is provided for where the management is of the opinion that the diminution is of other than temporary nature. Short-term investments are valued at lower of cost or net realizable value.

(vii) Provision for Retirement benefits:

Gratuity: In accordance with applicable Indian laws, the Society provides for Gratuity, a defined benefit retirement plan (Gratuity Plan). The Gratuity Plan provides a lump sum payment to vested employees, at retirement or termination of employment, an amount based on the respective employees last drawn salary and the year of employment of the Company. The society contributes to the Group Gratuity Scheme of Life Insurance Corporation of India (LIC) and debits such contribution to the Income & Expenditure Account.

Provident: In addition to the above benefit, employees receive benefits from a provident fund a defined Contribution plane. The employee and employer each make monthly contributions to the plan to 12% of the covered employee's salary. The whole contribution is made to the government provident fund. The Government mandates the annual yield to be provided to the employees on their corpus and the society has no liability in this regards.

(viii) Income Tax

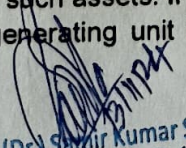
The current charges for income taxes are not provided for since the society is exempted from paying Income Tax under section 11 of the Income Tax Act.1961.

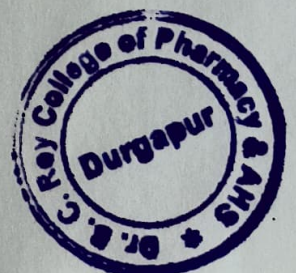
(ix) Provision and Contingent liabilities

The society creates a provision when there is a present obligation as a result of an obligating events the probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may but probably will not require an out flow of resources. Where there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

(x) Impairment of Assets

The Society assesses at each balance sheet date whether there is any indication that an assets including goodwill may be impaired. If any such indication exists, the society estimates the recoverable amount of such assets. If such recoverable amount of the assets or the recoverable amount of the cash generating unit to which the assets belongs to is less than its carrying


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amount, the carrying amount is reduced to its recoverable amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognized in the profit and loss account. If at the balance sheet date there is an indication that if a previously assessed impairment loss no longer exists. The recoverable amount is reassessed and the asset is reflected at the recoverable amount subject to maximum of depreciated historical cost. In respect of goodwill the impairment loss will be reversed only when it was caused by specific external events and their effects have been reversed by subsequent external event.

(xi) Revenue & Appropriation of Income:

The activities to generate revenue during the year as reflected in the financial statements are with in the scope of the society was beyond the scope of the objects of the society. The income generated during the year has been invested and appropriated within the scope of the society for imparting education.

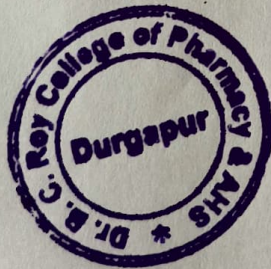
For V. N. PUROHIT & CO.
Chartered Accountants
Firm Regd: 304040E

Sugata Ganguly

(SUGATA GANGULY)
Partner
Membership No. 065153



Place: Durgapur
Dated: 02.09.2024



Samir Kumar Samanta
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