



INDEPENDENT AUDITORS' REPORT

Report on the Consolidated Financial Statements.

We have audited the attached Consolidated Financial Statements of **Centurion University of Technology & Management**, Paralakhemundi, Odisha as at **31st March, 2024**, Income and Expenditure Account for the year then ended and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Consolidated Financial Statements:

Management is responsible for the preparation of these Consolidated Financial Statements that give a true and fair view of the financial position and financial performance of the Institute. This responsibility includes the design implementation and maintenance of the internal control relevant to the preparation and presentation of the Consolidated Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these Consolidated Financial Statements based on our audit. We conducted our audit in accordance with the Standard on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Consolidated Financial Statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Consolidated Financial Statements. The procedures selected depend on the auditor's judgment including the assessment to the risks of material misstatement of the Consolidated Financial Statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Institution's preparation and fair presentation of the Consolidated Financial Statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the Consolidated Financial Statements.



Basis of Consolidation:

i. Centurion University of Technology and Management (CUTM) was established vide CUTM Act, 2010 notified on 27th August, 2010 in the Orissa Gazette. Further vide notification No. 4868/IBHE/UM-20/2011/HE dated 11th February, 2011 of Higher Education Department and in exercise of the powers conferred by sub-section (1) of Section 6 of Centurion University of Technology & Management, Odisha Act, 2010 (Odisha Act 4 of 2010), the State Government notified that Centurion University of Technology & Management (CUTM) has two constituent campuses, that is Jagannath Institute for Technology & Management (JITM), Rasur, Uppalada, Parlakhemundi, Gajapati-761211, Odisha referred as Parlakhemundi Campus and Centurion Institute of Technology (CIT) operating under Centurion School of Rural Enterprise Management Trust (CSREM), Ramachandrapur, Jatni, Dist Khurda, Odisha referred as Bhubaneswar Campus.

ii. Centurion University of Technology and Management, Andhra Pradesh (CUTM AP) is an University located at Tekkali Village in Nellimarla mandal, Vizianagaram district, Andhra Pradesh, India. The University was established in 2017 through the Andhra Pradesh Private Universities (Establishment and Regulation) Act, 2016. As CUTM AP is a separate university and governed by separate Act, financial position of CUTM AP has not been consolidated in CUTM, Odisha.

And accordingly the financial statements of the both the trusts (being the constituent and sponsoring trusts) of the university i: e JITM and CSREM (Excluding CSREM AP) have been consolidated and converged with CUTM (The University).

Opinion.

In our opinion and to the best of our information and according to the explanations given to us, the Consolidated Financial Statements give the information required by the Act, in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India.

- i. In the case of the Consolidated Balance Sheet, of the state of affairs of the University as at 31st March, 2024;
- ii. In the case of the Consolidated Income and Expenditure of the University, the excess of Income over Expenditure for the year ended on that date.



Report on Other Legal and Regulatory Requirements

1. As required by the Act, we report that:
 - a. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of audit.
 - b. In our opinion proper books of account as required by law have been kept by the University so far as appears from our examination of those books.
 - c. The Balance Sheet, Income and Expenditure Account dealt with by this Report are in agreement with the books of account.
 - d. In our opinion, the Balance Sheet, Income & Expenditure Account comply with the Accounting Standards.

For SRB & Associates
Chartered Accountants
F. Regd. No.31009E



B. Mohanty
Partner
M.No.056264

Bhubaneswar
25th November, 2024
UDIN: 25056264BMJNWH1007

UDIN for the Standalone Financial Statement FY -2023-24

Entity Name	UDIN for F.Y 2023-24
Centurion Science and Rural Management Trust (CSREM)	24056264BKCTAJ7687
Centurion University of Technology and Management (CUTM)	24056264BKCTAN8038
Jagannath Institute of Technology and Management (JITM)	24056264BKCTAK1450



CENTURION UNIVERSITY OF TECHNOLOGY & MANAGEMENT
At Village Alluri Nagar, Po-R.sitapur Via-Uppalada PARALAKHEMUNDI-761211
CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH, 2024

	<u>SCHEDULE</u>	<u>Amount in ₹</u> As At <u>31st March 2024</u>
<u>SOURCES OF FUNDS</u>		
Endowment Fund		38,041,038
Capital Fund		68,355,593
Capital Grant	A	84,200,679
Specific Fund		512,097
General Fund	B	2,419,648,622
<u>Loans</u>		-
Secured Loans	C	1,455,408,424
Unsecured Loans		13,915,656
TOTAL FUND EMPLOYED		<u>4,080,082,109</u>
<u>APPLICATION OF FUNDS</u>		
<u>Fixed Assets</u>		
Gross Block	D	4,213,059,826
Less: Accumulated Depreciation		(2,097,746,966)
Net Block		2,115,312,859
Add: Capital Work in Progress		468,333,182
Sub-Total		<u>2,583,646,041</u>
<u>Investments</u>		
Investments		<u>1,010,000</u>
<u>Current Assets, Loans and Advances</u>		
Receivables	E	735,042,326
Cash and Bank Balances	F	630,128,634
Loans, Advances & Other Current Assets	G	719,158,700
Sub-Total		<u>2,084,329,660</u>
<u>Less: Current Liabilities and Provisions</u>		
Liabilities and Provisions	H	588,903,592
Sub-Total		<u>588,903,592</u>
Net Current Assets		<u>1,495,426,068</u>
TOTAL ASSETS (NET)		<u>4,080,082,109</u>

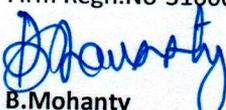
Significant Accounting Policies and
Notes on Accounts

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Schedules referred to above form an integral part of the Balance Sheet as at 31st March, 2024.

In terms of our report of even date .

For SRB & Associates
Chartered Accountants
Firm Regn.No-310009E


B. Mohanty
Partner
M.No-056264

Bhubaneswar
25th November, 2024



Centurion University of Technology and
Management



Dr.M.K Mishra
Chairman



Prof.D.N Rao
Managing Trustee

CENTURION UNIVERSITY OF TECHNOLOGY & MANAGEMENT
At Village Alluri Nagar, Po-R.sitapur Via-Uppalada PARALAKHEMUNDI-761211
CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED
31ST MARCH, 2024

<u>INCOME</u>	<u>SCHEDULE</u>	<u>For the Year Ended</u> <u>31st March 2024</u>
Educational Fees	I	2,243,564,459
Grants in Aid		23,576,308
Training & Evaluation Income		327,151,838
Interest and Other Income	J	7,337,075
Total		2,601,629,680
<u>EXPENDITURE</u>		
Education & Related Expenditure	K	961,999,011
Administrative Expenses	L	407,554,611
Training & Research Expenses	O	232,231,607
Personnel Cost	M	339,228,201
Financial Charges	N	111,604,420
Depreciation	D	244,362,569
Less: Matching amount of Depreciation on asset acquired from capital grant		(11,508,583)
Total		2,285,471,836.34
Surplus Brought forward		316,157,843.66
Less : Prior Period and Extraordinary items		-
Net Surplus transferred to Balance Sheet		316,157,843.66

Significant Accounting Policies and Notes on Accounts

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Schedules referred to above form an integral part of the Income and Expenditure Account for the year ended 31st March, 2024.

In terms of our report of even date .

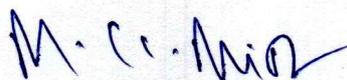
For SRB & Associates
Chartered Accountants
Firm Regn.No-310009E


B.Mohanty
Partner

M.No-056264

Bhubaneswar
25th November, 2024

Centurion University of Technology
& Management



Dr.M.K Mishra
Chairman



Prof.D.N Rao
Managing Trustee



6.4.2 Funds / Grants received from government bodies for development and maintenance of infrastructure:

1) Indian National Center for Ocean Information Service	22,11,610 /-
2) National Career Service	3,32,650 /-
3) Rourkela Steel Plant(RSP)	10,00,000 /-
4)Ministry of Ayush	7,91,548 /-
5)Science and Engineering Research Board	30,40,500 /-

Total (A) = 73,76,308/-

6.4.3 Funds / Grants received from non-government bodies, individuals, Philanthropists for development and maintenance of infrastructure:

1)Mitutoyo South Asia Pvt. Ltd	15,00,000/-
2)Mindtree Foundation	1,00,00,000/-
3)SBM Bank (India) Limited	5,00,000/-
4)TENNECO CLEAN AIR IND	28,00,000/-
5)S N Mohanty	11,00,000/-
6)Dharitri Patnaik	3,00,000/-

Total (B) = 1,62,00,000/-

Total of grants received during the year from Government and Non-Government Funding Agencies (As highlighted in the financial statement) = 2,53,76,308/- (A+B)

CENTURION UNIVERSITY OF TECHNOLOGY & MANAGEMENT
At Village Alluri Nagar, Po-R.sitapur Via-Uppalada PARALAKHEMUNDI-761211
SCHEDULE FORMING PART OF BALANCE SHEET

	<u>Amount in ₹</u>
	<u>As At</u> <u>31st March 2024</u>
<u>SCHEDULE- A</u>	
<u>Capital Grant</u>	
Capital Grant	195,795,954
<u>Add</u> : Additions during the Year	-
<u>Less</u> : Transferred from Income and Expenditure account	(260,882)
Closing Capital Grant (Gross)	195,535,072
 <u>Less : Depreciation Against Assets Created out of Capital Grant</u>	 (100,086,692)
Opening Balance	-
Add: Matching amount of depreciation for the year.	(11,247,700)
Sub-Total	(111,334,392)
 Closing Capital Grant (Net)	 84,200,679
 <u>SCHEDULE- B</u>	
<u>GENERAL FUND</u>	
<u>a) General Reserve</u>	
Balance as per last Balance Sheet	2,102,536,015
<u>Add</u> : Excess of income over expenditure during the year	316,157,844
Sub-Total	2,418,693,859
 <u>b) Subsidy Reserve against Projects</u>	
Mango Nursery Subsidy Reserve	954,763
Interest Received Mango Nursery	-
Dairy Farm Product Subsidy	-
Sub-Total	954,763
Total	2,419,648,622



SCHEDULE-C**SECURED LOANS**

1.Term Loan	1,357,373,701
2.Bank Overdraft	69,228,831
(Hypothecation against Land measuring 34.783 Acres at Ramachandrapur, Tahsil/PS:Jatni Dist-Khurda & Building, Additional Security - Land measuring 13.35 Acres at Ramachandrapur,Tahsil/PS:Jatni Dist-Khurda. Repayment of instalment on Monthly basis)	-
3.Vehicle Loan	28,805,892
(Hypothecation against respective Vehicles. Repayment of instalment on Monthly basis)	-
Total	<u><u>1,455,408,424</u></u>

SCHEDULE- E**RECEIVABLES**

Fees Receivable	580,076,388
Sundry Debtors	84,201,642
TDS Receivable	38,886,660
Other Receivables	31,877,636
Total	<u><u>735,042,326</u></u>

SCHEDULE- F**CASH & BANK BALANCE**

Cash in Hand	854,222
Bank Balance with Scheduled Banks including Term Deposits	629,274,412
Total	<u><u>630,128,634</u></u>

SCHEDULE- G**LOANS,ADVANCES & OTHER CURRENT ASSETS**

Security Deposit	23,159,569
Staff Advances	20,625,966
Inventory	217,000
Prepaid Expenses	14,586,816
Other Advances	660,569,349
Total	<u><u>719,158,700</u></u>

SCHEDULE- H**CURRENT LIABILITIES**

Cautions Money Payable	94,412,289
Statutory Dues Payable	17,406,881
Retention Money Payable	7,095,791
Provision for Gratuity	125,968,208
Sundry Creditors,Other Liabilities & Provisions	344,020,423
Total	<u><u>588,903,592</u></u>



CENTURION SCHOOL OF RURAL ENTRPRISE MANAGEMENT TRUST
BHUBANESWAR-7510020
SCHEDULE FORMING PART OF INCOME & EXPENDITURE ACCOUNT

Amount in ₹

For the year Ended
31st March 2024

SCHEDULE- I

Educational Fees

A. Educational Income

Academic Fees	1,504,311,003
Other Academic Fees	73,936,626
Registration Fees	22,841,523
Examination Fees	81,991,823
Examination Fees(Assessment)	107,917,405
Sub Total:	1,790,998,380

B. Other Educational income

Residential Fees	422,760,127
Transportation Fees	29,805,952
Training Income	77,543,391
Assessment & Related Income	-
Training & Evaluation Income (NEEM)	207,814,069
Sub Total:	452,566,079

Total 2,243,564,459

SCHEDULE- J

OTHER INCOME

Interest & Miscellaneous Income	7,337,075
Total	7,337,075

SCHEDULE- K

EDUCATION & RELATED EXPENDITURE

Admission,Affiliation& Accreditation,Education	80,227,312
Scholarship/Subsidy Expenses	134,188,999
Boarding Expenses	159,214,565
Salaries & Allowances (Teaching)	361,889,458
Transportation Expenses	19,077,925
Advertisement Expenses	71,654,812
External Linkage/Internet	5,644,528
Lab Consumables	4,328,584
Honorarium/Faculty Development	15,912,333
News Paper,Periodicals & Publication	3,954,229
Career Counselling & Skill Devp. Expenses	47,349,898
Agriculture Related Expenses	20,384,336
Student Activities	21,065,908
Exam Related Expenses	5,624,998
Skill Taining and Assessment Expenses	11,481,126
Total	961,999,011



SCHEDULE- L**ADMINISTRATIVE EXPENSES**

Audit Fees	1,000,000
Communication & Related	14,058,769
Electricity & Power	50,192,311
Hire Charges	6,303,238
Rent, rates & taxes	74,429,912
Watch & Ward	5,094,458
Repair & Maintenance	99,594,996
Professional and Consultancy Charges	26,835,986
Insurance	11,928,456
Travel & Conveyance	33,478,162
Miscellaneous Expenses	2,279,094
Office Expenses	8,998,515
Meeting & Seminar	6,371,198
Printing & Stationary	13,196,610
Project Expenses	24,999,712
Vehicle Fuel & Maintenance	28,793,194
Total	407,554,611

SCHEDULE- M**Personnel Cost**

Salaries & Allowances	268,581,906
Employers Contribution Towards ESIC	2,307,552
Employer Contribution to PF	23,186,684
Gratuity	31,480,724
Incentive	9,523,902
Staff Welfare Expenses	4,147,433
Total	339,228,201

SCHEDULE- N**Financial Charges**

Bank Charges	4,479,300
Interest on Term Loan	103,539,642
Interest on Vehicle Loan	3,585,478
Other Financial Charges	-
Total	111,604,420

SCHEDULE- O**Training & Evaluation Expenditure**

Training & Evaluation Expenses	12,329,088
Expenses From NEEM Project	219,902,519
Assessment & Related Expenditure	-
Total	232,231,607





SCHEDULE FORMING PART OF BALANCE SHEET & INCOME & EXPENDITURE ACCOUNT

SCHEDULE-C

SCHEDULE OF FIXED ASSETS (NON-GRANT ITEMS)

Sl. No	PARTICULARS	RATE (%)	GROSS BLOCK				DEPRECIATION				NET BLOCK		
			Balance as on 01.04.2023	Additions		Adjustment or Sale	Balance as on 31.03.2024	Up-to 01.04.2023	Total depreciation during the year	Adjustment for Sale / Transfer	Gross Total depreciation up to Mar 2024	WDV as on 31.03.2024	WDV as on 31.03.2023
				Less than 180 days	More than 180 days								
1	Land & Land Development	0%	115,134,465	11,297,069	3,888,792	-	130,320,326	-	-	-	130,320,326	124,420,570	
2	Building	10%	2,133,582,005	298,986,476	183,431,574	-	2,616,000,055	1,147,914,827	131,859,199	-	1,279,774,026	1,336,226,029	
3	Plant & Machinery	15%	29,634,073	1,018,088	1,145,647	-	31,797,808	18,541,317	1,912,117	-	20,453,434	11,344,374	
4	Borewell	10%	5,037,511	1,171,433	878,598	-	7,087,542	1,785,818	471,601	-	2,257,419	4,830,123	
5	Boundary wall	10%	8,697,603	-	-	-	8,697,603	4,341,589	435,601	-	4,777,191	3,920,412	
6	Vehicle	15%	192,080,910	15,576,810	8,846,814	-	216,504,534	100,641,653	16,211,171	-	116,852,825	99,651,709	
7	Office Equipments	15%	135,760,892	18,895,776	24,697,988	-	179,354,626	64,494,154	15,811,888	-	80,306,042	99,046,584	
8	Electrical Equipment	15%	54,324,622	4,848,723	3,038,752	-	62,212,097	31,366,566	4,263,115	-	35,630,082	26,582,015	
9	Kitchen equipment	15%	21,227,176	173,844	744,076	-	22,145,096	12,718,882	1,400,894	-	14,119,776	8,023,321	
10	Furniture & Fittings	10%	216,692,979	19,261,453	29,519,949	-	265,474,381	103,913,034	15,219,277	-	119,132,311	146,342,070	
11	Computer & Related	40%	144,267,792	43,574,571	7,782,970	-	195,625,333	106,565,706	26,908,937	-	133,474,642	62,150,690	
12	Lab Equipments	15%	148,184,259	40,833,116	7,598,272	-	196,615,648	96,672,791	11,928,945	-	108,601,736	88,013,912	
13	Books & Related	40%	37,377,490	1,772,611	1,165,764	-	40,315,865	32,616,068	2,725,397	-	35,341,464	4,747,400	
14	Software	40%	1,986,298	270,000	746,865	-	3,003,163	1,406,879	584,514	-	1,991,393	1,011,770	
15	Live Stok	0%	-	1,186,500	-	-	1,186,500	-	-	-	1,186,500	-	
	TOTAL		3,243,988,075	458,866,471	273,486,031	-	3,976,340,577	1,722,979,685	229,732,655	-	1,932,712,341	2,029,628,237	

SCHEDULE OF FIXED ASSETS (GRANT ITEMS)

Sl. No	PARTICULARS	RATE (%)	GROSS BLOCK				DEPRECIATION				NET BLOCK		
			Balance as on 01.04.2023	Additions		Adjustment or Sale	Balance as on 31.03.2024	Up-to 01.04.2023	Total depreciation during the year	Adjustment for Sale / Transfer	Gross Total depreciation up to Mar 2024	WDV as on 31.03.2024	WDV as on 31.03.2023
				Less than 180 days	More than 180 days								
1	Land	0%	-	-	-	-	-	-	-	-	-	-	
2	Building	10%	16,339,180	-	-	-	16,339,180	7,903,167	843,601	-	8,746,769	7,592,411	
3	Plant & Machinery	15%	59,326,762	8,703,353	1,274,990	-	69,305,105	30,659,914	5,144,027	-	35,803,941	33,500,164	
4	Vehicle	15%	6,400,085	-	-	-	6,400,085	4,058,289	351,269	-	4,409,558	1,990,527	
5	Office Equipments	15%	16,110,394	-	-	-	16,110,394	10,024,231	912,924	-	10,937,155	5,173,238	
6	Electrical Equipment	15%	18,258,027	-	-	-	18,258,027	9,915,305	1,251,408	-	11,166,713	7,091,314	
7	Kitchen equipment	15%	467,990	-	-	-	467,990	357,977	16,502	-	374,479	93,511	
8	Furniture & Fittings	10%	1,342,048	-	-	-	1,342,048	644,849	69,720	-	714,569	627,479	
9	Computer & Related	40%	9,541,000	-	-	-	9,541,000	9,495,820	18,072	-	9,513,892	27,108	
10	Lab Equipments	15%	50,022,250	2,932,000	-	-	52,944,250	27,385,155	3,614,714	-	30,999,869	21,944,381	
11	Agriculture Equipments	15%	46,011,170	-	-	-	46,011,170	29,960,006	2,407,675	-	32,367,661	16,051,164	
	TOTAL		223,818,906	11,625,353	1,274,990	-	236,719,249	130,404,713	14,629,913	-	145,034,626	93,414,193	
	TOTAL ASSETS		3,467,806,981	470,491,824	274,761,021	-	4,213,059,826	1,853,384,398	244,362,569	-	2,097,746,967	2,115,312,659	
												1,623,970,842	



CENTURION UNIVERSITY OF TECHNOLOGY & MANAGEMENT
At Village Alluri Nagar, Po-R.sitapur Via-Uppalada
PARALAKHEMUNDI-761211

SCHEDULE -P

I. SIGNIFICANT ACCOUNTING POLICIES:

A. Accounting convention

The Financial Statements are prepared on accrual basis based on Historical Cost following Going Concern Concept. The university follows Accounting Standards and Generally Accepted Accounting Principles, except as otherwise stated, in the Accounting Policy and Notes to Accounts.

B. Balance Sheet

1. Fixed Assets

Fixed assets are stated at historical cost less depreciation.

2. Endowment Fund

The university has established an Endowment Fund of Rs.3.00 crores which shall be invested and kept until the dissolution of the university.

The amount accumulated has been invested in long term Fixed Deposit. An amount equal to 25% has been reinvested in the Endowment Fund and 75% has been utilized towards development works of the university.

C. Income & Expenditure Account:

1. Fees

Fees received from students are recognised in the same year as income on the basis of matching concept.

2. Grant-in-aid (Projects):

Income and expenses on Projects implemented out of Grant-in-Aid are recognized in the year of completion of Projects on the basis of matching concept and till completion; both the income and the expenses pertaining to such projects are carried forward to succeeding years to be recognized in the relevant year.

3. Retirement Benefits:

3.1 Contribution to Provident Fund is provided on the basis of actual liability.

3.2 Gratuity – The gratuity provision has been provided on the basis of actuarial valuation being done by an Acturian.



4. Depreciation

4.1 Depreciation on is provided on Written Down Value Method, at the rates prescribed by the Income Tax Act, 1961. However matching amount of depreciation in respect of assets acquired/receipt as / from capital grant is credited to the income & expenditure account.

4.2 In order to present a true and fair picture, the university adopts the practice of charging depreciation; which has no tax implications in view of the exemption available under the provisions of Income Tax Act., 1961

II NOTES FORMING PART OF ACCOUNTS:

A. Basis of Consolidation:

i. Centurion University of Technology and Management (CUTM) was established vide CUTM Act, 2010 notified on 27th August, 2010 in the Orissa Gazette. Further vide notification No. 4868/IBHE/UM-20/2011/HE dated 11th February, 2011 of Higher Education Department and in exercise of the powers conferred by sub-section (1) of Section 6 of Centurion University of Technology & Management, Odisha Act, 2010 (Odisha Act 4 of 2010), the State Government notified that Centurion University of Technology & Management (CUTM) has two constituent campuses, that is Jagannath Institute for Technology & Management (JITM), Rasur, Uppalada, Parlakhemundi, Gajapati-761211, Odisha referred as Parlakhemundi Campus and Centurion Institute of Technology (CIT) operating under Centurion School of Rural Enterprise Management Trust (CSREM), Ramachandrapur, Jatni, Dist Khurda, Odisha referred as Bhubaneswar Campus.

ii. Centurion University of Technology and Management, Andhra Pradesh (CUTM AP) is an University located at Tekkali Village in Nellimarla mandal, Vizianagaram district, Andhra Pradesh, India. The University was established in 2017 through the Andhra Pradesh Private Universities (Establishment and Regulation) Act, 2016. As CUTM AP is a separate university and governed by separate Act, financial position of CUTM AP has not been consolidated in CUTM, Odisha.

And accordingly the financial statements of the both the trusts (being the constituent and sponsoring trusts) of the university i: e JITM and CSREM (Excluding CSREM AP) have been consolidated and converged with CUTM (The University).



ii. All the inter entity income, expenditure and balances has been nullified for the purpose of this consolidation.

B. No provision for Income Tax has been made in view of the exemption available to the university under the provisions of the Income Tax Act., 1961.

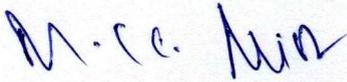
C. The figures appearing in the Financial Statements have been adjusted to the nearest rupee.

D. Figures in brackets represent deduction.

In terms of our report of even date.

For Centurion University of Technology &
Management

For SRB & Associates
Chartered Accountants
Firm Regn No-310009E



Dr.M.K Mishra
President



Prof.D.N Rao
Vice-President



B. Mohanty
Partner
M.No-056264

Bhubaneswar
25th November, 2024

