PAMS & ASSOCIATES CHARTERED ACCOUNTANTS

Audit Report &

&
Financial Statement of

MATIONAL	LAW	UNIVERSITY	001544
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•••••••	••••••	••••••	•••••
********	•••••		

For the year

2024-2025-

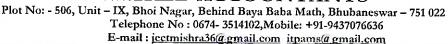
Plot No.: 506, Unit- IX, Bhubaneswar - 751 022 Phone: 0674-2543528

E-mail: itpams@gmail.com jeetmishra36@gmail.com



PAMS & ASSOCIATES

CHARTERED ACCOUNTANTS





INDEPENDENT AUDITOR'S REPORT

To

Members,

National Law University Odisha (NLUO)

Opinion

We have audited the consolidated financial statements of National Law University Odisha (NLUO), which comprise the balance sheet as at 31st March 2025, Income & Expenditure Account for the year then ended, Receipt & Payment Statement for the year then ended and notes to the financial statements including a summary of significant accounting policies for the entity along with the FCRA accounts, UNICEF Accounts and Projects Accounts.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial statements give a true and fair view in conformity with the accounting principles generally accepted in India:

- a. In the case of the Consolidated Balance sheet, of the state of affairs of the Society as at March 31, 2025,
- b. In the case of the Consolidated Income & Expenditure Account, the excess/(deficit) of income over expenditure on that date.
- c. In case of Consolidated Receipt and Payment, the cash flows during the year ended on that date.

Basis for Opinion

We conducted our audit of the Consolidated financial statements in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India (ICAI). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Society in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of together



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BHUBANESWAR

Plot No: - 506, Unit - IX, Bhoi Nagar, Behind Baya Baba Math, Bhubaneswar - 751 022 Telephone No: 0674- 3514102, Mobile: +91-9437076636 E-mail: jeetmishra36@gmail.com itpams@gmail.com

with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these Consolidated financial statements that give a true and fair view of the financial position, financial performance, of the Society in accordance with the accounting principles generally accepted in India, including the accounting standards issued by ICAI. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Society and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

The Board of Governing Body is also responsible for overseeing the Solinancial reporting process.



PAMS & ASSOCIATES

CHARTERED ACCOUNTANTS

Plot No: - 506, Unit – IX, Bhoi Nagar, Behind Baya Baba Math, Bhubaneswar – 751 022 Telephone No: 0674- 3514102, Mobile: +91-9437076636 E-mail: jeetmishra36@gmail.com itpams@gmail.com



Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Report on Other Legal and Regulatory Requirements

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the Society so far as it appears from our examination of those books.
- (c) The Consolidated Balance Sheet, the Consolidated Statement of Income & Expenditure and the Consolidated Statement of Receipt & Payment dealt with by this Report are in agreement with the books of account.
- (d) In our opinion, the aforesaid financial statements comply with the accounting standards issued by Institute of Chartered Accountants of India (ICAI);

As per our attached report of even date.

Date: 29/10/2025
Place: Bhubaneswar

BHUBANESWAR A BHUBANESWAR A BHUBANESWAR A STOCKET

For M/s PAMs & Associates Chartered Accountants, (FRN: 316079E)

CA Satyajit Mishra, Partner Membership No- 057293

UDIN- 250572938M4Y004531

NATIONAL LAW UNIVERSITY ODISHA KATHAJODI CAMPUS, SECTOR - 13 CDA,CUTTACK-753015 CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH 2025

(Amount in Rs.)

	Particulars	Note	31 March 2025	31 March 2024
1	Sources of Funds			
1	NPO Funds			
(a)	Unrestricted Funds	3	3,11,44,74,913.66	2,94,36,97,531.44
(b)	Restricted Funds	3	56,83,50,887.00	52,89,27,996.00
. ,			3,68,28,25,800.66	3,47,26,25,527.44
2	Non-current liabilities			
(a)	Long-term borrowings	4	· ·	+1
(b)	Other long-term liabilities	5	5,16,88,534.64	5,23,84,475.64
(c)	Long-term provisions	6	- 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1	
			5,16,88,534.64	5,23,84,475.64
3	Current liabilities	14, 42		
(a)	Short-term borrowings	4	-	
(b)	Payables	7	1,27,53,727.40	89,64,739.24
(c)	Other current liabilities	8	3,49,66,023.49	14,77,13,627.33
(d)	Short-term provisions	6	_	
(/			4,77,19,750.89	15,66,78,366.57
	Total		3,78,22,34,086.19	3,68,16,88,369.65
1	Application of Funds	-		
Ĺ	Non-current assets			
a)	Property, Plant and Equipment and Intangible assets			
(i)	Property, Plant and Equipment	9	2,00,23,87,471.34	2,09,85,63,455.89
(ii)	Intangible assets			
(iii)	Capital work in progress	9	41,02,34,159.50	. 1,41,93,455.50
(iv)	Intangible asset under development			,, ,
(b)	Non-current investments	10	_	_
(c)	Long Term Loans and Advances	11		-
(c) (d)	Other non-current assets (specify nature)	12	2,15,17,455.00	1,74,59,754.00
(u)	Other hon-current assets (specify nature)		2,43,41,39,085.84	2,13,02,16,665.39
2	Current assets			
(a)	Current investments	10	-	
b)	Inventories			
(c)	Receivables	13	2,09,72,082.00	13,78,05,163.00
(d)	Cash and bank balances	14	1,20,03,99,906.37	1,27,72,07,174.45
(e)	Short Term Loans and Advances	11	11,31,93,992.00	12,62,89,190.81
(f)	Other current assets	1.5	1,35,29,019.98	1,01,70,176.00
			1,34,80,95,000.35	1,55,14,71,704.26
	Total		3,78,22,34,086.19	3,68,16,88,369.65
	Brief about the Entity	1		NS & ASSOCIA
	Summary of significant accounting policies	2		Z / 6 /2
	The accompanying notes are an integral part of the	_		BHUBANESWAR -
	financial statements			BHUBANESWAR -

Finance Officer
Wetlenal Law University, Odishe

Registral Accounts

NATIONAL LAW UNIVERSITY ODISHA KATHAJODI CAMPUS, SECTOR - 13 CDA, CUTTACK-753015

CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2025

$t \Delta a$	m	011	n	٠	in	Rs.

Particulars		3	1 March 2025			1 March 2024	
			Restricted		Unrestricted	Restricted	
		Unrestricted funds	funds	Total	funds	funds	Total
Income		The second of th					39,16,26,692.60
Grants & Funds received			-		14,68,80,761.70	.	14,68,80,761.70
Sponsorship Receipts							
Income from student fee				25,18,30,461.71			
CLAT income		3,10,200.00		3,10,200.00	2,53,000.00		
Other incomes	16	3,61,44,130.05		3,61,44,130.05	2,87,14,673.29	-	2,87,14,673.29
Total Income (I+II)		30,72,46,135.53	-	30,72,46,135.53	42,03,41,365.89		42,03,41,366
Expenses:							
Material consumed/distributed	17			-	-		
Donations/contributions paid				V			-
Employee penefits expense	18	15,81,14,215.77		15,81,14,215.77	16,30,72,678.23		16,30,72,678
Depreciation and amortization expens	19	14,58,65,859.56		14,58,65,859.56	8,02,82,079.04		8,02,82,079
Finance costs	20						
Other expenses	21	18,22,94,725.99		18,22,94,725.99	15,08,50,086.82		15,08,50,087
Religion/charitable expenses							-
Other Expenses (specify nature)		*		-			
Total expenses		48,62,74,801.32	-	48,62,74,801.32	39,42,04,844.09		39,42,04,844.09
·							
extraordinary items (III- IV)		-17,90,28,665.79	-	-17,90,28,665.79	2,61,36,521.80	-	2,61,36,521.80
Exceptional items (specify nature &							
provide note/defete if none)							
Excess of Income over Expenditure							
items (V-VI)		-17,90,28,665.79	-	-17,90,28,665.79	2,61,36,521.80	-	2,61,36,521.80
Extraordinary items (specify nature &							
provide note/delete if none)					1	-	N.
Excess of Income over Expenditure							
for the year (VII-VIII)		-17,90,28,665.79		-17,90,28,665.79	2,61,36,521.80		2,61,36,521.80
Appropriations Transfer to funds,							
Transfer from funds							
Balance tansferred to General Fund							
The accompanying notes are an							and the same of the same
statements							
	Income Grants & Funds received Sponsorship Receipts Income from student fee CLAT income Other incomes Total Income (I+II) Expenses: Material consumed/distributed Donations/contributions paid Employee benefits expense Depreciation and amortization expens Finance costs Other expenses Religion/charitable expenses Other Expenses (specify nature) Total expenses Excess of Income overExpenditure for the year before exceptional and extraordinary items (III-IV) Exceptional items (specify nature & provide note/delete if none) Excess of Income over Expenditure for the year before extraordinary items (V-VI) Extraordinary items (specify nature & provide note/delete if none) Excess of Income over Expenditure for the year before extraordinary items (V-VI) Appropriations Transfer to funds, e.g., Building fund Transfer from funds Balance tansferred to General Fund The accompanying notes are an integral part of the financial	Income Grants & Funds received Sponsorship Receipts Income from student fee CLAT income Other incomes Total Income (I+II) Expenses: Material consumed/distributed Donations/contributions paid Employee penefits expense Depreciation and amortization expens Finance costs Other expenses Religion/charitable expenses Cther Expenses (specify nature) Total expenses Excess of Income overExpenditure for the year before exceptional and extraordinary items (III- IV) Exceptional items (specify nature & provide note/delete if none) Excess of Income over Expenditure for the year before extraordinary items (V-VI) Extraordinary items (specify nature & provide note/delete if none) Excess of Income over Expenditure for the year (VII-VIII) Appropriations Transfer to funds, e.g., Building fund Transfer from funds Balance tansferred to General Fund The accompanying notes are an integral part of the financial	Income Grants & Funds received Sponsorship Receipts Income from student fee CLAT income Other incomes Total Income (i+ii) Expenses: Material consumed/distributed Depreciation and amortization expens Finance costs Other expenses Cher expenses Cher Expenses (specify nature) Total expenses Finance costs Cher Expenses (specify nature) Total expenses Cher Expenses (specify nature) Total expenses Cher Expenses (specify nature & provide note/delete if none) Excess of Income over Expenditure for the year before extraordinary items (V-VI) Extraordinary items (specify nature & provide note/delete if none) Excess of Income over Expenditure for the year hefore extraordinary items (V-VI) Extraordinary items (specify nature & provide note/delete if none) Excess of Income over Expenditure for the year hefore extraordinary items (V-VII) Appropriations Transfer to funds, e.g., Building fund Transfer from funds Balance tansferred to General Fund The accompanying notes are an integral part of the financial	Income Grants & Funds received Sponsorship Receipts Income (CLAT income Other incomes Total Income (I+II) Expenses: Material consumed/distributed Donations/contributions paid Employee genefits expense Depreciation and amortization expens Income expenses Cther Expenses (Specify nature) Total expenses (Specify nature) Total expenses (III-IV) Exceptional items (Specify nature & provide note/delete if none) Excess of Income over Expenditure for the year before extraordinary items (V-VI) Extraordinary items (Specify nature & provide note/delete if none) Excess of Income over Expenditure for the year before extraordinary items (Specify nature & provide note/delete if none) Excess of Income over Expenditure for the year hefore extraordinary items (V-VI) Appropriations Transfer to funds, e.g., Building fund Transfer from funds Balance tansferred to General Fund The accompanying notes are an integral part of the financial	Income	Unrestricted funds	Unrestricted funds





Registrar National Law University, Odisha

NATIONAL LAW UNIVERSITY ODISHA

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

Note - 1 Brief abount the entity

Note - 2 Significant Accounting Policies

Note - 3 NPOs Funds

(Amount in Rs.)

					(Amount in Rs.
Sr. No.	Particulars	As at 1st April 2024	Funds	Funds Utilised	As at 31st March
		(Opening Balance)	transferred/received	during the year	2025 (Closing
			during the year		Balance)
(A)	Restricted Funds				
(i)	Corpus Funds	52,10,27,996.00	3,74,22,891.00		55,84,50,887.00
(ii)	Endowment Fund	65,00,000.00	20,00,000.00		85,00,000.00
(iii)	Public Lecture Fund	14,00,000.00			14,00,000.00
(B)	Un-Restricted Funds		-		· ·
(i)	General reserve	31,72,65,012.44		17,82,46,621.79	13,90,18,390.66
(ii)	Capital Reserve	2,55,93,05,519.00			2,55,93,05,519.00
(iii)	Revaluation reserve	-		-	-
(v)	Grants from government (4,70,77,000.00	34,90,24,004.00		39,61,01,004.00
(vi)	Defferred Liabilities) Grants from UGC	2,00,50,000.00			2,00,50,000.00
					-
		3,47,26,25,527.44	38,84,46,895.00	17,82,46,621.79	3,68,28,25,800.66
reviou	s Year (PY)		-	-	•



NATIONAL LAW UNIVERSITY ODISHA KATHAJODI CAMPUS, SECTOR-13, CDA, CUTTACK-753015

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

		Long	Term	Short	Term
4	Borrowings	31 March 2025	31 March 2024	31 March 2025	31 March 2024
	Secured			'	
(a)	Term loans				
(i)	from banks (Annexure-1)	_	-		
(ii)	from other parties	-	-	-	-
(b)	Loans repayable on demand				
(i)	from banks	NA	NA		_
(ii)	from other parties	NA NA	NA	-	-
(c)	Deferred payment liabilities	_	-		
	Loans and advances from related parties	<u> </u>	_		
	Long term/current maturitites of finance lease obligation	_	_		
(f)	Other loans advances (specify nature)	_		4	_
(-,	Total (A)	_	-		
	Unsecured				
(a)	Term loans				
(i)	from banks	- 1	-	_	-
(ii)	from other parties	-	= 1 -	-	des.
(b)	Loans repayable on demand			•	
(i)	from banks	NA	NA	-	_
	from other parties	NA	NA		
(c)	Deferred payment liabilities	_	-	_	, ,
	Loans and advances from related parties	- 1		_	
e)	Long term/current maturitites of finance lease obligation	_ [V .	_	_
(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 guranteed by partners/proprietors/owners				
•	aggregate of such amount under each head may be				
	disclosed.	1			



NATIONAL LAW UNIVERSITY ODISHA KATHAJODI CAMPUS, SECTOR-13, CDA, CUTTACK-753015 Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

	Other long-term liabilities			31 March 2025	31 March 2024
(a/	Advance from customers			-	
(b)	Security deposits & EMDs (Annexxure-1)			5,16,88,535	5,23,84,476
	Total Other long-term liabilities			5,16,88,535	5,23,84,476
6	Provisions		term	Short	
		31 March 2025	31 March 2024	31 March 2025	31 March 2024
	Provision for employee benefits				
	Provision for gratuity	-	1		5.
(ii)	Provision for leave Encashment	-	-	-	•
/5.\	Other provisions		_	_	
(0)	(Please Specify - eg/- Provision for warranties / Provision for Sales		_	_	
	Return)				
	Other (specify nature)		-		-
	Total Provisions		-	-	-
			<u> </u>		
7	Payables			31 March 2025	31 March 2024
	Total outstanding dues of micro, small and medium enterprises			-	-
(b)	Total outstanding dues of creditors other than micro, small and medi	um enterprises (Ann	nexure -2)	1,27,53,727	89,64,739
	Total payables			1,27,53,727	89,64,739
	entity Company: Particulars			31 March 2025	31 March 2024
1	(a) Amount remaining unpaid to any supplier at the end of each acco				
- 1	D-111				
	Principal			•	_ <u>-</u>
- 1	Principal Interest			-	- ·
-	Interest Total			-	
	Interest Total (b) The amount of interest paid by the buyer in terms of section 16 o				-
	Interest Total (b) The amount of interest paid by the buyer in terms of section 16 or amount of the payment made to the supplier beyond the appointed or the supplier beyond the supplie	day during each acco	ounting year.	• •	-
	Interest Total (b) The amount of interest paid by the buyer in terms of section 16 or amount of the payment made to the supplier beyond the appointed of the amount of interest due and payable for the period of delay in	day during each acco making payment (w	ounting year. hich have been		-
	Interest Total (b) The amount of interest paid by the buyer in terms of section 16 or amount of the payment made to the supplier beyond the appointed of the amount of interest due and payable for the period of delay in paid but beyond the appointed day during the year) but without additionally in the period of delay in paid but beyond the appointed day during the year) but without additionally in the year.	day during each acco making payment (w ng the interest speci	ounting year. hich have been ified under the	- - -	-
	Interest Total (b) The amount of interest paid by the buyer in terms of section 16 or amount of the payment made to the supplier beyond the appointed (c) The amount of interest due and payable for the period of delay in paid but beyond the appointed day during the year) but without addi (d) The amount of interest accrued and remaining unpaid at the end	day during each acco making payment (w ng the interest speci of each accounting y	ounting year. hich have been ified under the rear.	: : :	-
	Interest Total (b) The amount of interest paid by the buyer in terms of section 16 or amount of the payment made to the supplier beyond the appointed of the amount of interest due and payable for the period of delay in paid but beyond the appointed day during the year) but without addi (d) The amount of interest accrued and remaining unpaid at the end (e) The amount of further interest remaining due and payable even in	day during each acco making payment (w ng the interest speci of each accounting y n the succeeding yea	ounting year. hich have been ified under the rear. irs, until such date	-	-
	Interest Total (b) The amount of interest paid by the buyer in terms of section 16 or amount of the payment made to the supplier beyond the appointed of the amount of interest due and payable for the period of delay in paid but beyond the appointed day during the year) but without addid the amount of interest accrued and remaining unpaid at the end (e) The amount of further interest remaining due and payable even in when the interest dues above are actually paid to the small enterpris	day during each acco making payment (w ng the interest speci of each accounting y n the succeeding yea	ounting year. hich have been ified under the rear. irs, until such date	- - -	-
	Interest Total (b) The amount of interest paid by the buyer in terms of section 16 or amount of the payment made to the supplier beyond the appointed of the amount of interest due and payable for the period of delay in paid but beyond the appointed day during the year) but without addi (d) The amount of interest accrued and remaining unpaid at the end (e) The amount of further interest remaining due and payable even in	day during each acco making payment (w ng the interest speci of each accounting y n the succeeding yea	ounting year. hich have been ified under the rear. irs, until such date	-	-
	Interest Total (b) The amount of interest paid by the buyer in terms of section 16 or amount of the payment made to the supplier beyond the appointed of the amount of interest due and payable for the period of delay in paid but beyond the appointed day during the year) but without addid the amount of interest accrued and remaining unpaid at the end (e) The amount of further interest remaining due and payable even in when the interest dues above are actually paid to the small enterpris	day during each acco making payment (w ng the interest speci of each accounting y n the succeeding yea	ounting year. hich have been ified under the rear. irs, until such date	31 March 2025	31 March 2024
8	Interest Total (b) The amount of interest paid by the buyer in terms of section 16 or amount of the payment made to the supplier beyond the appointed (c) The amount of interest due and payable for the period of delay in paid but beyond the appointed day during the year) but without addi (d) The amount of interest accrued and remaining unpaid at the end (e) The amount of further interest remaining due and payable even in when the interest dues above are actually paid to the small enterprised deductible expenditure under section 23 of the MSMED Act.	day during each acco making payment (w ng the interest speci of each accounting y n the succeeding yea	ounting year. hich have been ified under the rear. irs, until such date	31 March 2025 30,000.00	
8 (a)	Interest Total (b) The amount of interest paid by the buyer in terms of section 16 or amount of the payment made to the supplier beyond the appointed of the amount of interest due and payable for the period of delay in paid but beyond the appointed day during the year) but without addit (d) The amount of interest accrued and remaining unpaid at the end (e) The amount of further interest remaining due and payable even in when the interest dues above are actually paid to the small enterprised deductible expenditure under section 23 of the MSMED Act. Other current liabilities	day during each acco making payment (w ng the interest speci of each accounting y n the succeeding yea	ounting year. hich have been ified under the rear. irs, until such date		20,000.00
8 (a) (b) (c)	Interest Total (b) The amount of interest paid by the buyer in terms of section 16 or amount of the payment made to the supplier beyond the appointed of the amount of interest due and payable for the period of delay in paid but beyond the appointed day during the year) but without addit (d) The amount of interest accrued and remaining unpaid at the end (e) The amount of further interest remaining due and payable even in when the interest dues above are actually paid to the small enterprised deductible expenditure under section 23 of the MSMED Act. Other current liabilities GPF Payable GST Payable Labour cess	day during each acco making payment (w ng the interest speci of each accounting y n the succeeding yea	ounting year. hich have been ified under the rear. irs, until such date		20,000.00
8 (a) (b) (c)	Interest Total (b) The amount of interest paid by the buyer in terms of section 16 or amount of the payment made to the supplier beyond the appointed of (c) The amount of interest due and payable for the period of delay in paid but beyond the appointed day during the year) but without addit (d) The amount of interest accrued and remaining unpaid at the end (e) The amount of further interest remaining due and payable even in when the interest dues above are actually paid to the small enterprised deductible expenditure under section 23 of the MSMED Act. Other current liabilities GPF Payable GST Payable	day during each acco making payment (w ng the interest speci of each accounting y n the succeeding yea	ounting year. hich have been ified under the rear. irs, until such date		20,000.00 2,27,343.00 -
8 (a) (b) (c) (d) (e)	Interest Total (b) The amount of interest paid by the buyer in terms of section 16 or amount of the payment made to the supplier beyond the appointed of (c) The amount of interest due and payable for the period of delay in paid but beyond the appointed day during the year) but without addit (d) The amount of interest accrued and remaining unpaid at the end (e) The amount of further interest remaining due and payable even in when the interest dues above are actually paid to the small enterprise deductible expenditure under section 23 of the MSMED Act. Other current liabilities GPF Payable GST Payable Labour cess EPF Payable Professional Tax Payable	day during each acco making payment (w ng the interest speci of each accounting y n the succeeding yea	ounting year. hich have been ified under the rear. irs, until such date	30,000.00 22,62,273.00 44,125.00	20,000.00 2,27,343.00 - 21,22,435.00 37,150.00
8 (a) (b) (c) (d) (e) (f)	Interest Total (b) The amount of interest paid by the buyer in terms of section 16 or amount of the payment made to the supplier beyond the appointed of (c) The amount of interest due and payable for the period of delay in paid but beyond the appointed day during the year) but without addit (d) The amount of interest accrued and remaining unpaid at the end (e) The amount of further interest remaining due and payable even in when the interest dues above are actually paid to the small enterprise deductible expenditure under section 23 of the MSMED Act. Other current liabilities GPF Payable GST Payable Labour cess EPF Payable Professional Tax Payable Audit fee payble	day during each acco making payment (w ng the interest speci of each accounting y n the succeeding yea	ounting year. hich have been ified under the rear. irs, until such date	30,000.00 	20,000.00 2,27,343.00 - 21,22,435.00 37,150.00 1,32,750.00
8 (a) (b) (c) (d) (e) (f) (g)	Interest Total (b) The amount of interest paid by the buyer in terms of section 16 or amount of the payment made to the supplier beyond the appointed of (c) The amount of interest due and payable for the period of delay in paid but beyond the appointed day during the year) but without addit (d) The amount of interest accrued and remaining unpaid at the end (e) The amount of further interest remaining due and payable even in when the interest dues above are actually paid to the small enterprise deductible expenditure under section 23 of the MSMED Act. Other current liabilities GPF Payable GST Payable Labour cess EPF Payable Professional Tax Payable Audit fee payble TDS Payable	day during each acco making payment (w ng the interest speci of each accounting y n the succeeding yea	ounting year. hich have been ified under the rear. irs, until such date	30,000.00 	20,000.00 2,27,343.00 - 21,22,435.00 37,150.00 1,32,750.00 21,48,487.00
8 (a) (b) (c) (d) (e) (f) (g) (i)	Interest Total (b) The amount of interest paid by the buyer in terms of section 16 or amount of the payment made to the supplier beyond the appointed of (c) The amount of interest due and payable for the period of delay in paid but beyond the appointed day during the year) but without addit (d) The amount of interest accrued and remaining unpaid at the end (e) The amount of further interest remaining due and payable even in when the interest dues above are actually paid to the small enterprise deductible expenditure under section 23 of the MSMED Act. Other current liabilities GPF Payable GST Payable Labour cess EPF Payable Professional Tax Payable Audit fee payble TDS Payable Other outstanding liabilities (Annexure-3)	day during each acco making payment (w ng the interest speci of each accounting y n the succeeding yea	ounting year. hich have been ified under the rear. irs, until such date	30,000.00 	20,000.00 2,27,343.00 - 21,22,435.00 37,150.00 1,32,750.00 21,48,487.00 3,68,87,501.33
8 (a) (b) (c) (d) (e) (f) (g) (i) (j)	Interest Total (b) The amount of interest paid by the buyer in terms of section 16 or amount of the payment made to the supplier beyond the appointed of (c) The amount of interest due and payable for the period of delay in paid but beyond the appointed day during the year) but without addit (d) The amount of interest accrued and remaining unpaid at the end (e) The amount of further interest remaining due and payable even in when the interest dues above are actually paid to the small enterprise deductible expenditure under section 23 of the MSMED Act. Other current liabilities GPF Payable GST Payable Labour cess EPF Payable Professional Tax Payable Audit fee payble TDS Payable	day during each acco making payment (w ng the interest speci of each accounting y n the succeeding yea	ounting year. hich have been ified under the rear. irs, until such date	30,000.00 	31 March 2024 20,000.00 2,27,343.00 21,22,435.00 37,150.00 1,32,750.00 21,48,487.00 3,68,87,501.33 7,08,412.00 4,22,84,078.33



NATIONAL LAW UNIVERSITY ODISHA (MAIN ACCOUNT)
Notes forming part of the Financial Statements for the year ended 31st March, 2025

assets)
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				NATIONALL	NATIONAL LAW UNIVERSITY						
			×	KATHAJODI CAMPUS	AJODI CAMPUS, CDA- CUTTACK-753015						
			SCHEDU		LE OF FIXED ASSETS FOR THE YEAR 2024-25	-25					
			GROSS BLOCK				39 O	DEPRECIATION		NET BLOCK	DCK
Particulars of Assets	Opening Balance as on 01.04.2024	More than 180 Days	Less than 180 Days	Deletion/ Sale	Closing Balance as on 31.03.2025	Rate of Depreci ation	Depreciation on Assets used for more than 180 Days	Depreciation on Assets used for less than 180 Davs	Total Depreciation for the year	WDV as on 31.03.2025	WDV as on 31.03.2024
I. LAND AND LAND DEVELOPMENT									37		
LAND	25,14,86,207.00			,	25,14,86,207.00	%0			,	25,14,86,207.00	25,14,86,207.00
BUILDING	1,30,50,17,533.63	,	r	1	1,30,50,17,533.63	2%	6,52,50,876.68		6,52,50,876.68	1,23,97,66,656.95	1,30,50,17,533.00
1. FURNITURE & FIXTURE (10% BLOCK OF ASSETS)											
FURNITURE AND FIXTURE	27,24,72,902.71	4,34,06,106.00	10,79,859.00		31,69,58,867.71	10%	3,15,87,900.87	53,992.95	3,16,41,893.82	28,53,16,973.89	27,24,72,901.91
II. PLANT & EQUIPMENTS (15% BLOCK OF ASSETS)					•						
ELECTRICAL INSTALLATION	22,64,89,696.26	2,75,000.00	•	1	22,67,64,696.26	15%	3,40,14,704.44		3,40,14,704.44	19,27,49,991.82	22,64,89,696.26
VEHICLE	31,30,184.62				31,30,184.62	15%	4,69,527.69		4,69,527.69	26,60,656.93	31,30,184.62
LIBRARY BOOKS & STUDYMATERIALS	85,69,764.28	1,20,694.00	1,78,662.00	3,445.00	88,65,675.28	15%	13,03,568.74	13,399.65	13,16,968.39	75,48,706.89	85,69,764.28
OFFICE EQUIPMENTS	8,33,441.96		1,11,251.00		9,44,692.96	15%	1,25,016.29	8,343.83	1,33,360.12	8,11,332.84	8,33,441.96
SPORTS EQUIPMENTS	21,51,218.95	•	12,834.00		21,64,052.95	15%	3,22,682.84	962.55	3,23,645.39	18,40,407.56	21,51,218.95
OFFICE AUTOMATION SYSTEM		5,74,298.00	6,54,031.00		12,28,329.00	15%	86,144.70	49,052.33	1,35,197.03	10,93,131.98	
(40% BLOCK OF ASSETS)					4						
COMPUTER	2,84,12,506.48	27,92,832.00	4,87,753.00		3,16,93,091.48	40%	1,24,82,135.39	97,550.60	1,25,79,685.99	1,91,13,405.49	2,84,12,505.88
As on 31.03.2025	2,09,85,63,455.89	4,71,68,930.00	25,24,390.00	3,445.00	2,14,82,53,330.89	1.45	14,56,42,557.66	2,23,301.90	14,58,65,859,56	2,00,23,87,471.34	2,09,85,63,453.86
As on 31.03.2024	13,43,10,468.85	87,89,287.00	2,03,57,45,779.08	,	2,17,88,45,534.93		1,00,02,142,40	7,02,79,936.64	8,02,82,079.04	3,75,32,88,735.67	13,43,10,468.85

1,41,93,455.50 39,60,40,704.00 41,02,34,159.50 1,41,93,455.50

Closing CWIP

Other Adjustment

Current Year Capitalisation

Current year Addition

Opneing CWIP

39,60,40,704.00

1,41,93,455.50

Project WIP Naraj Site
Project WIP Naraj Site -II
As on 31.03.2025
As on 31.03.2024



NATIONAL LAW UNIVERSITY ODISHA KATHAJODI CAMPUS, SECTOR - 13 CDA, CUTTACK-753015 Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in I

10	Investments - Non Current and Current		31 March 20	025	31 Mar	ch 2024
	(valued at historical cost unless stated otherwise)	Face Value	Numbers/ Units/ Shares	Book Value	Numbers/ Units/ Shares	Book Value
-	Trade Investments -Quoted					
(a)	Investments in Other Entities					
, ,	Less: Provision for diminution in value of investments			-	N	-
(b)	Investments in partnership firm (Refer footnote 1)			-	·	•
	Other Investments					12
(c)	Investments in preference shares			-		
(d)	Investments in equity instruments			-		
(e)	Investments in government or trust securities			- 1 L		
(f)	Investments in debentures or bonds			•		-
(g)	Investments in mutual funds			•		
(h)	Investments property			-		-
(1)	Other non-current investments (branch Balance)					
17	Total Investments			-		
	Trade Investments - Unquoted					
(a)	Investments in Other Entities		i	-		-
	Less: Provision for diminution in value of investments			•		
(b)	Investments in partnership firm (Refer footnote 1)			-		
	Other investments					
(c)	Investments in preference shares					
(d)	Investments in equity instruments					
(e)	Investments in government or trust securities			-		
(f)	Investments in debentures or bonds					
	Investments in mutual funds					
(g)					α !	
(h)	Other non-current investments (specify nature)			•		
(i)	Investments property		1		-	
	Total Investments			<u>-</u>	_	
	Aggregate market value as at the end of the year:					441.07
	Aggregate amount of quoted investments and market value thereof.					
	Aggregate amount of quoted investments and market value thereof. Aggregate amount of Un-quoted investments.		1			
	35 -			-		
	Aggreagte Provision for diminution in value of investments.					
	Footnote 1: Details of investment in partnership firm	>		31 March 2025	1	31 March 2024
	Name of partner with % share in profits of such firm		1 1			
	ABC			-		
	XYZ		1			_
	Mr. A			-	7.23	- 12.
	Total capital of the firm (Amount in Rs.)				<u> </u>	



KATHAJODI CAMPUS, SECTOR - 13 CDA, CUTTACK-753015

	orming part of the Financial Statements for the year ended 31st March, 2025 urrent Investments		31 March 2025		31 March 2024	
		Face	Numbers/ Units/	Book Value	Numbers/ Units/	Book Value
<u> </u>		Value	Shares	BOOK VAIGE	Shares	BOOK VAIGE
	ade (valued at lower of cost or market value) - Quoted					
	rrent maturities of long-term investments			-		
	vestments in equity instruments			-		
	vestments in preference shares					
d) Inv	vestments in government or trust securities			-		
e) Inv	vestments in debentures or bonds			-		
f) Inv	vestments in mutual funds					
g) Oti	ther Short-term investments (specify nature)					
	et current investments				1	
- 1		- 1			1	
Tra	ade (valued at lower of cost or market value) - Unquoted			1		
	irrent maturities of long-term investments					
	vestments in equity instruments					
	vestments in preference shares					
	vestments in government or trust securities					
	vestments in debentures or bonds			- 1		
f) Inv	vestments in mutual funds					
3) Ot	ther Short-term investments (specify nature)			-		
	et current investments]	
	and Total		18		1	
GI7	anu iviai		33		-	
	gregate value of quoted investments and market value thereof.			- 1		
Ag	gregate value of quoted investments.		1	- 1		
Ag	gregate Provision for diminution in value of investments.			-		
.	- - - - - - -			Term	Short 1	
- 1	ans and advances		31 March 2025	31 March 2024	31 March 2025	31 March 202
(Se	ecured)					
.						
	pital advances					
i) Coi	onsidered good		-	-		
i) Do	pubtful		- 1	-		
Les	ss: Provision for doubtful advances		-			
		(a)		-		
b) Loa	ans advances to partners or relative of partners		- 1		.	
c) Oth	her loans and advances					
i) Pre	epaid expenses					
	NVAT credit receivable					
	AT credit receivable					
1.1	rvice tax credit receivable					
/) GS	T input credit receivable					
ii) Sec	curity Deposits					
iii) Bal	lance with government authorities					
		(b)			-	
Tot	tal (a)+(b) (A)	• •				
			Long	Term	Short 1	erm
Loa	ans and advances		31 March 2025	31 March 2024	31 March 2025	31 March 202
	nsecured)					
1.	pital advances					
	nsidered good			-	- 1	
	pubtful		-		-	
Les	ss: Provision for doubtful advances				-	
		(a)	-	-	-	
) Loa	ans advances to partners or relative of partners		-	-	-	
عدا د	her loans and advances (Annexxure-4)		1-	-	11,31,93,992	12,62,89,
, լա	epaid expenses		- 1	-	-	
	NVAT credit receivable					
) Pre	T credit receivable					
) Pre i) CEN						
) Pre i) CEN i) VA			1			
) Pre i) CEI i) VA v) Ser	rvice tax credit receivable				1	
) Pre () CEN () VA () Ser () GS1	rvice tax credit receivable T input credit receivable					
) Pre () CEN () VA () Ser () GS1	rvice tax credit receivable					
) Pre i) CEM i) VA v) Ser v) GSN v) Sec	rvice tax credit receivable T input credit receivable					
) Pre i) CEM i) VA v) Ser i) GSI i) Sec	rvice tax credit receivable T input credit receivable curity Deposits	(b)	-	-	11,31,93,992	12,62,89,
) Pre) CEM) VA') Ser) GSI) Sec) Bal	rvice tax credit receivable T input credit receivable curity Deposits lance with government authorities	(b)	-	-	11,31,93,99 2 11,31,93,992	12,62,89, 12,62,89,
Pre CEN VA') Ser GSI Sec Bal	rvice tax credit receivable T input credit receivable curity Deposits	(b)				



KATHAJODI CAMPUS, SECTOR - 13 CDA, CUTTACK-753015
Notes forming part of the Financial Statements for the year ended 31st March, 2025

	Other non-current assets		
	Security Deposits (Annexure -5)		
	Prepaid expenses		
	Others Branch Balance		
	Total other non-current other assets		
	Receivables		
	Donations/grants receivable Others (specify nature) (Annexure-6)		
	Sponsership Received		
	TDS receivable		
117	102 teceloapie		
	Outstanding for a period exceeding 6 months from the date they a	re due for receipt	
(a)	Secured Considered good		
b)	Unsecured Considered good		
c)	Doubtfui		
	Less: Provision for doubtful receivables		
	Total		
	Cash and Bank Balances		
	Cash and cash equivalents		
-	Bank accounts (Annexure-7)		
b)	Cash credit account (Debit balance)		
c)	Fixed Deposits		
	Cheques, drafts on hand		
e)	Cash on hand	(1)	
2	Total	177	
В	Other bank balances		
a)	Bank Deposits		
(i)	Earmarked Bank Deposits		
ii)	Deposits with original maturity for more than 3 months but less th	an 12	
щ	months from reporting date		
iii)	Margin money or deposits under lien		
iv)	Others (specify nature)		
	Total other bank balances	(11)	
	Total Cash and bank balances	(11+1)	
15	Other current assets		
	(Specify nature)		
	(This is an all-inclusive heading, which incorporates current assets	that do not fit into any o	ther asset categories)
(a)	Interest accrued but not due on deposits	·	
	Interest accrued and due on deposits		
-	Prepaid Expenses		
1-1	Total		

1	
31 March 2025	31 March 2024
2,15,17,455	1,74,59,754
	-
2,15,17,455	1,74,59,754
31 March 2025	31 March 2024
	- 1
2,04,73,399	3,18,41,981
-	10,54,29,549
4,98,683.00	5,33,633.00
2,09,72,082	13,78,05,163.00
.	
2,09,72,082.00	13,78,05,163.00
31 March 2025	31 March 2024
1,20,03,84,863.37	1,27,71,44,353.45
-	
15,043.00	62,821.00
1,20,03,99,906.37	1,27,72,07,174.45
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- - - -	sc*.
1,20,03,99,906.37	1,27,72,07,174
1,20,03,99,906.37 31 March 2025	1,27,72,07,174 31 March 2024
31 March 2025	31 March 2024
31 March 2025 76,59,190.00 -	31 March 2024 50,60,094.00
31 March 2025	31 March 2024



NATIONAL LAW UNIVERSITY ODISHA KATHAJODI CAMPUS, SECTOR - 13 CDA,CUTTACK-753015

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

otel	Other income	31 March 2025	31 March 2024
	Donations and Grants		-
· 1	(i)Unrestricted funds (Annexure-8)	1,82,11,802.77	14,68,80,761.
- 1	•	1,0-,,,-	- 1,00,00,100
- 1	(i)Restricted funds	7,49,541.00	_
	Sponsorship Receipts		24 44 62 626
	Income from student fee	25,18,30,461.71	24,44,92,930.
(d) (CLAT income	3,10,200.00	2,53,000.
	Total income	27,11,02,005.48	39,16,26,692.
16	Other income	31 March 2025	31 March 2024
,,	Interest income	2,54,95,815.05	1,99,47,244.
	Dividend income	•	-
٠ ١	Net gain on sale of investments		
٠, ١,	Other non-operating income	19,050.00	3,600.
- 1	AILET-24 Receipt	60,200.00	-
	Annual Flower show receipts	1,15,000.00	3,09,610.
- 1	C C on Theories, Practice & R Policies-Receipts	79,500.00	-
	CC on Private, Equity & Ventures	69,600.00	
- Jo	Certificate course - Climate Change	-	57,500.
- 1	Certificate Course - IPR	'	21,000
	Consumer Law - Receipts		5,16,500
-	Credit Course - LexTech - Receipts	44,100.00	44,400
- 1	Credit Course -Bonded Labour-Receipts	50,000.00	
- 11	Credit Course Int. commercial arbitration	-	72,000
- (Credit Course on Insolvancy Law - Receipts	- 1	1,77,000
-	Credit Course on Negotiation & Mediat - Receipts	2,03,250.00	68,400
	Credit Course Reservation Policy-Receipts	2,250.00	
- (Credit Course-CLS Law Liberty & Resistance Receipts	74,500.00	
- (0	Credit course-CLS on Contract Drafting Receipts	•	56,000
-	Credit Course-CLS on Equity Juris. Receipts	-	46,000
	Credit Course-Foreign Investment-Receipts	1,23,000.00	
- (Credit Course-Foundamental Law Derivatives Receipts	6,500.00	
	Credit Course-Public Health Law Receipts	1,56,000.00	
- (Credit Course-RCC 2025 & JPM Receipts	20,500.00	
- (Credit Course-RCC 2026 Company Law Practice Receipt	32,000.00	
- (Credit Course-Triple Course Maritime Law Receipts	11,100.00	
-	Credit Couse -Animal Law Receipts	56,400.00	
-	Credit Couse -Disability Law Receipts	73,700.00	
- (Credit Couse-Water Law & Policy-Receipts	64,600.00	
	Cyber Forensic Insights-Receipts	88,950.00	
- 1	Income From Premises on Rent	16,31,864.00	
- 1	Interest on IT Refund	4,020.00	
	International Conference on Finance, Economics, Banking-	2,88,500.00	
- 1	Receipt	76,000.00	
	IPAAC-IP Law & Practice -Receipts	59,300.00	
	Lexathon 2025 -Receipts	4,45,200.00	
- 1	Maritime Law & Proctice -Receipts	18,400.00	
	Nayakarta- Receipts	60,000.00	
	NLU Delihi Entrance Test Receipt	18,06,965.00	
- 1	NLUO 3 Year LLB & PhD-Receipt	5,500.00	
- 1	NLUO CITL Webnair-Receipts	5,35,541.00	
- 1	Notice Pay Salary	27,14,325.00	49,09,255
- 1	Other miscellaneous income	27,14,525.00	2,18,400
- 1	PHFI Mootcourt Receipts		2,48,400
- 1	Premises on Rent		
- 1	Qreka Receipts	2 50 500 00	15,300 6.46.810
- 1	Receipts - Viraaj	2,68,500.00	6,46,810
	Receipts- Credit Course on WTO Jurisprudence	1,02,000.00 60,000.00	20.250
	Receipts for Essay Writting Competation	60,000.00	25,350
	Receipts- Kaairan	70 x \2\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	2,27,750
•	Receipts -Rekhit TShirts(Gender Sensitisation)	30,000.00	6,200
	Recruitment fee 🗼	BHUBANESWAR 51,700.00	3,39,600

KATHAJODI CAMPUS, SECTOR - 13 CDA, CUTTACK-753015



KATHAJODI CAMPUS, SECTOR - 13 CDA, CUTTACK-753015

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

18	Employee benefits expense	31 March 2025	31 March 2024
	(Including contract labour)		
(a)	Salary & Allowances	13,66,70,776.00	12,10,02,617.00
(b	Visiting Faculties Honararium & Conveyance	22,25,000.00	8,96,500.00
	Staff Welfare Expenses	16,180.00	16,235.00
(d)	Staff Development Expenses	2,346.00	13,500.00
(e)	Contribution to EPF - Employers Share	1,31,25,473.00	1,11,72,056.00
(f)	Faculty Development Expenses	9,24,996.27	2,26,536.45
(g)	Leave salary contribution	18,21,735.00	5,91,051.00
(h)	Group Medical Insurance	22,13,946.00	24,79,204.00
(i)	Medical Re-Imburshment to Staff	4,33,932.50	49,193.00
(j)	Faculty lounge	42,279.00	29,341.00
(k)	Faculty seminar expenses	4,690.00	
(1)	Provision for Gratuity		2,59,78,752.77
(m)	Membership Fees	5,86,858.00	6,11,627.01
(n)	Kutumbh Society	46,004.00	6,065.00
	Total Employee benefits expense	15,81,14,215.77	16,30,72,678.23
ł			
19	Depreciation and amortization expense	31 March 2025	31 March 2024
(a)	on tangible assets (Refer note 11)	14,58,65,859.56	8,02,82,079.04
(b)	on intangible assets (Refer note 11)		
	Total Depreciation and amortization expense	14,58,65,859.56	8,02,82,079.04
1			18 112
20	Finance cost	31 March 2025	31 March 2024
(a)	Interest expense		
(i)	On bank loan	- 1	· ·
(ii)	Interest on CAR loan	-	-
(iii)	On assets on finance lease		-
(b)	Other borrowing costs	1	
(c)	Loss on foreign exchange transactions and translations considered as finance cost (net)	_	2
	Total Finance cost	-	
21	Other Expenses	31 March 2025	31 March 2024
(a)	Religious/charitable (Annexure -15)	14.44.058.00	9.61.653.00
	Religious/charitable (Annexure -15) Academic & Examination Expenses (Annexure-9)	14,44,058.00 2,93,94,488.71	9,61,653.00 2.49.56.604.04
(b)	Academic & Examination Expenses (Annexure-9)	2,93,94,488.71	2,49,56,604.04
(b) (c)	Academic & Examination Expenses (Annexure-9) General Expenses (Annexure- 10)	2,93,94,488.71 3,08,49,208.63	2,49,56,604.04 3,92,215.38
(b) (d)	Academic & Examination Expenses (Annexure-9)	2,93,94,488.71 3,08,49,208.63 3,56,29,739.90	2,49,56,604.04 3,92,215.38 7,35,73,814.29
(b) (c) (d) (e)	Academic & Examination Expenses (Annexure-9) General Expenses (Annexure- 10) Repair & Maintenance (Annexure-11)	2,93,94,488.71 3,08,49,208.63 3,56,29,739.90 74,054.58	2,49,56,604.04 3,92,215.38 7,35,73,814.29 12,32,805.22
(b) (c) (d) (e) (f)	Academic & Examination Expenses (Annexure-9) General Expenses (Annexure- 10) Repair & Maintenance (Annexure-11) Travelling & Conveyance (Annexure-12)	2,93,94,488.71 3,08,49,208.63 3,56,29,739.90	2,49,56,604.04 3,92,215.38 7,35,73,814.29



Annexure-1 SECURED LOAN

Pariculars	As on 31-03-2025	As on 31-03-2024
BG Retaintion-Flyingstar Inf. (P) Ltd	41,681.00	-
Earnest Money Deposit	5,00,357.64	18,57,857.64
Performance Guarentee-Data Link	8,790.00	8,790.00
Refundable Security	1,18,75,500.00	1,07,79,000.00
Security Deposit-Climate	45,904.00	45,904.00
Security Deposit-Data Link	7,251.00	7,251.00
Security Deposit-Emencee Marketing	3,000.00	3,000.00
Security Deposit-Giridurga Pest Mngt.	29,497.00	· 29,497.00
Security Deposit-Indian Plant Feeds	89,000.00	89,000.00
Security Deposit-OTIS	51,758.00	25,960.00
Security Deposit-Reliance Jio	72,000.00	72,000.00
Security Deposits-Aay Bee Electrical & Construction	-	1,54,209.00
Security Deposit-Time Infosystem Pvt Ltd	22,705.00	22,705.00
Project A/c.		
BG Retaintion	1,85,42,045.00	1,85,42,045.00
Security Deposit	1,37,49,663.00	1,40,47,874.00
Earnest Money Deposit	59,02,670.00	59,52,670.00
ISD Deposit	7,46,713.00	7,46,713.00
Total	5,16,88,534.64	5,23,84,475.64

Annexure-2 Sundry Creditors

Particulars	As on 31-03-2025	As on 31-03-2024
AVR Ventures		1,23,120.00
BHARAT LEATHERS WORKS	59,637.00	59,637.00
Bhavya Works & Services	1,52,246.00	10,007.00
CANONFIRE CREATIVES PRIVATE LIMITED		2,26,710.00
Chand Steel		11,87,906.00
CLEEEN 'N' CLEAN	16,69,161.50	8,71,582.50
Eastern book copyt Ltd		3,67,500.00
G I A N Less Expenses	1,90,078.50	1,90,078.50
GDX Facility & Management Services Pvt.Ltd	- 1-5	17,19,646.00
Hotel Akabari Continental	2,25,178.00	47,25,515100
Hotel Bombay Inn.	1,15,583.00	
House of Furniture	_,,	4,98,009.24
Indian Plants Feeds	4,70,199.00	1,50,003.24
Infinity Infoway Pvt Ltd	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1,60,084.00
JBS AUDIO & LIGHTING		2,31,060.00
Kashinath Tours & Travels	2,17,819.00	2,31,000.00
Livelaw Media Pvt. Ltd.	1,74,000.00	
M/s Kathajodi Filling Station Cuttack Municipal Cor	8,30,913.00	4,53,851.00
M/s Zero Degree Celsius		35,206.00
Maa Bhuasuni Vegetable Store	15,529.00	,
Mr Bibhu Prasad Kar		27,324.00
MR RAMESH CHANDRA MALLICK	3,07,406.00	2,77,283.00
Mr Sibananda Sahoo	2,276.00	2,276.00
Mr. Abani Ranjan Dash	19,800.00	_,0.00
Mr. Hariomm Kamal Singh	57.00	57.00
Mr. MayankTiwari		2,619.00

Total	1,27,53,727.40	89,64,739.24
		1,03,203.00
NLUO-ISCI	9,912.00	4 02 202 22
Canon Fire Ceratives Pvt. Ltd.	2 242 22	
Unicef A/c.		64,800.00
Yourdost Health Solutions Pvt Ltd	19,604.00	
Weather Makers	29,729.25	29,729.25
Undp Grant Expenses	14,580.00	49,031.00
The Advertising Corporation of India Limited	60,811.00	60,811.00
Surana & Surana	42,480.00	
Shivani Cloud Services Pyriave Limited	10.005.55	97,200.00
Project Unnat Bhart Abhiyan Less Expensaes Saboonar Khatoon	44,332.00	44,332.00
Project ON Navigation the Platform Economy	7,55,000.00	
Project on Community Legal Outreach	2,51,381.00	2,51,381.00
Project on Apprisal Grant Less Expenses	92,414.00	. 92,414.00
Project Azim Premji Foundation	53,11,887.40	
Prof.Hiranmayee Mishra	3,000.00	3,000.00
Prof. Kishan Mahajan	1,357.00	1,357.00
PROF SURENDRA NATH BEHERA		36,000.00
Prabhavai Service Centre	23,814.00	
Paralegal Community College Fund	15,52,214.75	15,14,209.75
NUJS Collaborative Research Peojwxr	73,496.00	
NAG & Associates	5,310.00	
MS TAMANNA MAHAPATRA		75,600.00
Ms Flying Stars Informatics Pvt Ltd		25,000.00
MS AMITA MEHER		70,200.00
Mr.H K Nayak	3,722.00	3,722.00
Mr. Siddharth Mohanty	6,400.00	6,400.00
Mr. Savya Sachi Rathore	1,400.00	1,400.00
Mr. Prateek Suri	1,000.00	1,000.00

Annexure-3 Other outstanding liabilities

Patriculars	As on 31-03-2025	As on 31-03-2024
Alumni Fund	15,63,941.74	18,73,938.50
Expenses Payble	72,49,209.27	1,55,95,437.23
Fees Received in Advance	9,73,660.00	26,23,094.60
Gratuity Payble	2,32,869.00	17,913.00
Mess Fees Students	3,94,112.00	3,94,112.00
Deffer Liability (Netherland Domestic Voilence Project)	1,29,79,761.23	86,95,552.00
Project on ICSSR-0877	5,98,000.00	5,98,000.00
RESCUE OF EXPLOITED MIGRATED LABOUR PH-III	2,12,914.25	44,97,878.00
Salary Payable	, ,	15,576.00
SAAS Deposit	15,800.00	
Scholarship Payble	31,01,340.00	25,76,000.00
Sanjay kumar sahoo (Snacks)	857.00	23,70,000.00
Bills Payable (Unicef A/c)	2,070.00	
Total	2,73,24,534.49	3,68,87,501.33



Annexure-4 Loans & Advances

Particulars	As on 31-03-2025	As on 31-03-2024
Adv-Alok Mourya	2,79,700.00	
Adv-Anoushka Bahadur(2021-26)	5,919.00	
Adv-Nakul A. Raichur.21BA062	629.00	
ADV-SANIDHYA SOMVANSHEE 22BA086	8,800.00	
Adv-Sidhanth 21BBA046	4,225.00	
adv-Sidhanth M K Majoo.21bba046	40,000.00	
AMLANJYOTI ROUT, PM, DV PROJ.	1,13,000.00	
Dr Shubhanginee Singh	7,000.00	
Dr Suvrashree Panda	12,250.00	
Mr A B Debasis Rout	7,071.00	
MR ASHUTOSH MISHRA.	12,000.00	
Mr.Dharanidhar Behera	2,000.00	
Mr.Prakash Balabantaray	36,000.00	
PUNYASLOKA PARIJA 2022BA073	60,000.00	
SUDHANSU BHUSAN MOHARANA, PM, DV PROJ.		
ADV- RAJVEER NAHA	15,000.00	2.000.0
Adv-Debjani Panda	500.00	3,000.0
Adv-Placement Committee	2,511.00	2,23,901.0
Arrear PF Recoverable	19,603.00	. 19,603.0
	1,20,754.00	1,20,754.0
Or Rangin Pallav Tripathy	-386.00	10,000.0
Dr.Manjushree Mohanty	1,614.00	1,614.0
BC Publishing Pvt. Ltd.	32,650.00	32,650.0
xecutive Engineer, G.P.H. Division No-1, Bhubaneswar	4,97,500.00	2,48,750.0
estival Advance	11,32,500.00	9,05,000.0
Mr Ashok Kumar Das	5,986.00	950.00
Ar Bishnu Ch Mallick	503.00	1,997.00
Ar Kallola Ku Patanaik	27,862.00	70,999.00
Ar Mihir Kumar Behera	2,500.00	18,460.00
Ar Rajkumar Pasayat	2,000.00	30,700.00
Ar Sabyasachie Panda	18,000.00	28,373.00
Ar Sandeep Parida	727.00	3,500.00
Ar Sidharth Dash	82,568.00	1,46,191.00
Ar Subodh Ku Sahu	12,686.00	320.00
Ar. Balabhadra Sahoo	15,000.00	7,955.00
1r. Md Asif	10,800.00	44,875.00
1r. Yadavendra Singh	10,000.00	10,000.00
1r.Babuli Kumar Behera	14,000.00	
1r.Divyajyoti Kumar Panda	249.00	14,000.00
1s Ankeeta Gupta		249.00
Is Kuntirani Padhan	500.00	4.34.505.00
BCC (India) Limited	76,696.00	1,31,696.00
rof Ananya Chakraboty	74,55,093.00	1,35,75,014.31
rof. Abhay Kumar	10,285.00	55,912.00
rof. Akash Kumar	4,500.00	2,801.00
of. Rishika Khare	25,000.00	35,997.00
	25,921.00	33,090.00
dv-Anjali Pande.22bba009	-7,403.00	
dv-Kritika Patnaik 20BBA021	-2,814.00	822.00
dv-Samridhi Bajoria.21/BBA/059	-94.00	
dv-Srilagna Dash	-42.00	1,000.00
Ir.Sanatan Moharana	-200.00	
LUO Boys Hostel Welfare & Mess Committee A/c	-8,000.00	& ASSOC

Dr Divya Singh Rathod	2,000.00	-
Mr. Sanatana Moharana	,	4,830.00
Adv-Ananya Gudihal		50,000.00
Adv-Mr. Vinamra kothari	- 1	13,100.00
Adv-Ridhi A Jain		16,551.00
Adv-Vedant Sharma		9,161.00
Biju Mathew		6,100.00
Md. Sikandar		5,500.00
Mr. Akshay Verma		22,218.00
Mr. Ravi Narayan Sahu		4.00
Ms. Ankeeta Gupta		13,835.00
Ms. Sonal Singh		1,03,500.00
Adv-Manjulata Panda		2,000.00
Mr. Mryutunjaya Jena		10,170.00
Adv-ABHISHEK GINODH KURIAN		8,663.00
Adv-Ayushman Awasthi		7,83,631.00
Adv-N R S M & Associates		1,00,000.00
Adv-Partha Agrawal		13,23,179.00
Adv-Rashmi Raghuwanshi		10,35,562.00
Adv-Sahil		15,000.00
Mr. Binod Kumar Sahu		972.00
Mr. Kishore Mohan Rajguru		37,850.00
Mr. Owasis H. Khan		5,716.00
Mr. Samir Kumar Samantaray		46,626.00
Mr. Sudhakar Sahoo		17,500.00
Mr. Tapan Kumar Sahu		1,100.00
Mr. Riaz Mirza		5,500.00
Mr. Bhagwan Jena		4,727.00
Prof,. Sudatta Barîk		844.00
Prop. Koushik Brahma		25.50
Project A/c.		
Exe. Engineer, General PH-1, Bhubaneswar	7,16,150.00	7,16,150.00
Exe. Engineer, R & B Division-1, Cuttack	3,84,52,582.00	60,80,038.00
NBCC (INDIA) LIMITED	6,37,61,132.00	10,00,00,000.00
Otis Elevator Company (India) Ltd.	68,965.00	68,965.00
Total	11,31,93,992.00	12,62,89,190.81

Deposite

Particulars	As on 31-03-2025	As on 31-03-2024
Deposits with BSNL	25,000.00	25,000.00
Deposits with CESU	93,848.00	93,848.00
Deposits with Income Tax Authorities	1,02,30,341.00	61,72,640.00
Deposits with Kathajodi Filling Station	50,000.00	50,000.00
Deposits with Balmer Lawrie & Co Ltd	50,000.00	50,000.00
Deposits with CESU (Project A/c)	1,10,68,266.00	1,10,68,266.00
Total	2,15,17,455.00	1,74,59,754.00



Patriculars	FY 24-25	FY 23-24
Anushka Rath		
Student Fees Receivable	1,82,45,557.00	3,01,82,933.00
Project - SWAYAM (MOOK)	21,898.00	21,898.00
Indian Metals & Ferro Alloys Ltd	98,000.00	98,000.00
Arear Salary	5,716.00	
Jindal Steel power limied	98,000.00	
National Alluminium company Ltd	24,500.00	
Otis elevator comapany	4,97,960.00	
Rajesh Mahato (Laundry)	1,20,337.00	30,000.00
Sunmit digital	33,732.00	_
chief minister chair grant	7,82,044.00	
Project on awareness of law and polices	25,255.00	-
Presedence University	3,52,800.00	, 3,52,800.00
NLUO Incubators Forum	21,600.00	
NLU Tripura		83,538.00
Ashok Behera (GH-CAFÉ)		36,000.00
Ashok Kumar Bhoi (BH-Fast Food)		50,400.00
Ruchi Mohapatra (Nescafe)		60,000.00
Sugar Hati (BH-2 Stationary Corner)		24,000.00
Sanjany Kumar Sahoo (BH-2 Snacks Corner)		24,000.00
Sisir Das (Nandan Juice Centre)		24,000.00
Adv. G. B. Mishra (Project A/c)	1,46,000.00	1,46,000.00
NLUO luniceff		7,08,412.00
Total	2,04,73,399.00	3,18,41,981.00

Annexure-7 BANK BALANCES

Particulars	As on 31-03-2025	As on 31-03-2024
Bank balance		
Bank Accoount - NLUO Alumni Association	15,89,585.74	18,73,938.50
Bank Account - Axis Bank	4,54,01,742.63	4,08,38,046.63
Bank Account - HDFC Bank	3,93,77,192.19	3,08,43,613.19
Bank Account - IDBI Bank	10,12,901.00	10,01,289.00
Bank Account - SBI Community College	14,34,373.75	13,96,368.75
Bank Account - SB! Saving A/c	8,89,18,963.69	71,38,180.72
Bank Account - SBI Student Fee	2,28,64,712.07	2,22,76,260.53
Fixed Deposit - Corpus Fund	55,55,17,949.00	51,95,61,776.00
Bank IDFC A/c No.10169404338	12,89,920.47	42,47,420.26
Bank SBI A/c No.40866174134 (ICSSR-0877)	13,53,000.00	5,98,000.00
Bank SBI A/c No. 41755905880-ISCI	70,95,799.37	69,07,792.37
Bank SBI (FCRA) A/c No.40771032639	11,37,385.94	6,40,538.56
Bank SBI (FCRA Mirror A/c)	1,40,55,498.86	1,09,49,440.16
Bank SBI- Azim p Foundation	53,61,132.40	
FDR No.SBI 42665682610 (03.02.2026)	15,77,752.00	14,72,075.00
Fixed Deposit - Endoment Fund	1,49,09,059.00	79,94,501.00
NSS Regular A/C	56,648.50	55,147.50



NSS Special A/C	73,317.50	71,374.50
Project A/c.		
Bank Account - HDFC Bank	5,42,921.65	5,26,966.65
Bank Account - SBI	19,67,72,560.30	42,98,78,731.90
Fixed Deposit - With SBI	19,91,69,179.00	18,85,08,694.00
SBI-34739222808 (Uniceff A/c)	8,73,268.31	3,64,198.23
Total	1,20,03,84,863.37	1,27,71,44,353.45

Grants & Funds received

Particulars	As on 31-03-2025	As on 31-03-2024
Grants From CLAT Consortium	70,00,000.00	70,00,000.00
ISCI Receipts	4,57,085.00	71,09,433.50
NSS Receipts	3,444.00	1,50,089.00
Programme on National Commision for Women-Receipt	12,16,603.00	6,96,477.00
Project on Tabacco Control - Vital Strategis Rept.	25,35,900.00	17,34,517.00
Tabacco Project Other Income	6,300.00	8,19,000.00
Maritime Arbitation Moot- Receipt		69,000.00
Netherland Domestic Violence Project (FCRA)	56,32,422.77	
NCW Asansol Project- Receipt		14,66,400.00
NLU Delhi Entrance Test Receipt		52,000.00
Receipts ADR Board		1,20,373.20
Warwicks Nis-Receipt		8,31,600.00
Annual Maintenance Grant		12,49,11,885.00
Unicef A/c.		,,,
Strethening CCR (UNICEF)		a.
a) Grant in Aid -2025 (Unicef)	7,13,500.00	
b) Social Mappingoff Adopted Villages	25,000.00	
c) Studies on Emerging Child Protection Issues	3,68,000.00	
d) Technical Support to NLUO	2,53,548.00	2,29,125.00
e) Child Friendly Village Support	_,,,	20,000.00
f) Support to ISCI		1,04,000.00
Migrant Worker Part-II (GIA)		15,66,862.00
Total	1,82,11,802.77	14,68,80,761.70

Annexure-9

Academic & Examination Expenses

Particulars	As on 31-03-2025	As on 31-03-2024
Debate & Conference to Students	4,35,481.00	4,78,631.00
Seminars, Events & Other Socities/boards	1,31,357.00	1,22,546.00
Admission & Counselling Expenses	1,17,280.00	74,456.00
CLAT-EXPENSES 2024	3,07,200.00	2,41,700.00
CONVOCATION EXPENSES-2022	35,000.00	
Convocation Expenses -2024	11,16,704.00	48,92,438.00
Credit Course-Lextech Expenses	34,594.00	21,000.00
OSSC Exam Expenses	-	17,080.00
Cultural Events	37,69,416.00	13,99,748.50
Examination Expenses	5,01,113.00	2,66,680.00

Total	2,93,94,488.71	2,49,56,604.04
Library Expenses	1,90,591.00	
Subscription of Journals & Magazines	60,79,351.32	83,72,927.55
Student Welfare & Aminities	15,39,554.39	13,88,509.62
Student Scholarships	42,24,678.00	30,78,710.00
Sports Events	42,67,412.00	14,48,193.18
Programme on National Commision on Women-Expenses	4,60,325.00	10,78,759.19
PHFI Mootcourt Expenditure	5,207.00	2,11,565.00
NLUO 3 Year LLB & PhD- Expenses	8,15,998.00	-
NLU Delhi Entrance Test Expenses	-	48,713.00
Moot Court Organisation	47,28,700.00	12,33,296.00
Moot Court Expenses-International	87,100.00	-
Moot Court Expenses	3,44,673.00	3,80,059.00
Internship & Placement Expenses	1,90,407.00	1,91,592.00
ILPS Policy Drafting Competition Exp.	12,347.00	10,000.00

General Expenses

Particulars	As on 31-03-2025	As on 31-03-2024
Audit Fee	4 24 245 60	2.72.44.40
Bank Charges	4,24,245.60	3,73,644.00
0	15,128.43	18,524.18
3rd Annual Flower Show- Expenditure	7,05,702.00	
Advertisement Expenses	24,877.00	50
Annual Ground Rent-Land Revenue	89,40,994.00	
Filling Fee(Returns)	99,000.00	
Hoticultural Committee	1,24,959.00	
Inspection Expenses	27,970.00	
Insurance & Road Tax	1,98,380.00	•
IQAC-EXPENSES	9,404.00	
Legal & Professional Charges	4,10,340.00	
Sanitation/Housekeeping Expenses	90,02,090.00	
Security Service	1,03,36,969.00	
Statutory Body Meeting	88,000.00	
University's Hospitality	95,664.00	
Recruitment Expenses	2,27,324.00	
Rent of Hostels, Vc Residencce & Quarters	1,17,312.00	
Bank Charges (Project A/c)	849.60	47.20
Total	3,08,49,208.63	3,92,215.38

Annexure-11

Repair & maintenance

Particulars	As on 31-03-2025	As on 31-03-2024
Annual Maintenance of NLUO Website	7,35,161.00	3,99,141.00
Campus Developement Committee-Gym Maint.	4,49,790.00	, ,
Computer Maintenance & AMC	7,58,344.00	7,51,514.50
Guest House Maintenance	1,05,372.00	26,689.00
Hostel Maimtenance	28,01,533.11	39,82,666.24
Landscaping Maintenance	36,20,561.56	27,90,912.55
Lift Maintenance	2,12,611.00	3,40,854.00
R & M Electrical Installations	55,15,363.43	1,29,15,641.00
R & M,Fuel of Vehicle	16,10,616.80	24,59,306.00
R & M Furniture	15,180.00	4,27,459.00
R & M Genset	2,79,005.00	7,96,578.00

R & M of Building	1,94,87,920.00	4,85,64,688.00
R & M of VC Residence	38,282.00	1,18,365.00
Total	3,56,29,739.90	7,35,73,814.29

Travelling & Conveyance

Particulars	As on 31-03-2025	As on 31-03-2024
Local Conveyance	864.00	9,401.00
Travelling Expenses	73,190.58	12,23,404.22
Total	74,054.58	12,32,805.22

Annexure-13

Office Expenses

Particulars	As on 31-03-2025	As on 31-03-2024
Electricity Bills-University	1,46,68,960.98	1,32,54,126.63
Misc. Expenses	4,803.00	1,25,078.00
Office Running Expenses	2,43,830.00	
Postage & Courier	29,237.00	20,813.00
Printing Expenses	1,16,275.00	2,42,849.00
Stationery Expenses	1,400.00	3,20,573.00
Telephone Expenses	1,06,208.00	1,23,198.20
Total	1,51,70,713.98	1,41,68,713.83

Annexure-14

Other Expenses

Particulars	As on 31-03-2025	As on 31-03-2024
3rd Annual Flower Show- Expenditure	-	12,66,642.00
Advertisement Expenses	-	1,70,662.00
AILET-24 EXPENSES	48,200.00	, ,
C C on Theories, Practice & R Policies-Expenses	8,000.00	
CCLP Expenditure		4,847.00
Centre for Child Rights-Expenses	19,160.00	,
Centre for Corporate Law	86,255.00	
Centre for Maritime Law	1,02,750.00	
Centre for Mediation & Negotiations	7,50,246.00	63,555.00
Certificate Course- CLS on Judicial Accountability	6,055.00	33,207.79
Certificate Course-Claimate Change (Expenses)		4,346.00
Certificate Course-Film Studies(Expenditure)	16,500.00	·
CLS Contract Drafting-Expenses	1,23,052.00	
CM Chair Expenses	56,15,019.00	12,70,028.00
Constitutional Law Society		27,340.00
Consumer Law-Expenses	5,000.00	5,25,710.50
Contigency Expenses		2,90,279.00
Creche Expenses		48,217.00
Credit Course-CCL Equality Jurispudence-Expenses	38,901.29	•
Credit Course-Foreign Investment-Expenditure	700.00	
Credit Couse -Disability Law Expenses	47,550.00	
Credit Couse-Water Law & Policy-Expenditure	57,951.00	
Cyber Forensic Insights-Expenditure	41,050.00	
expenses ADR Board	1,33,621.00	60,253.00
xpenses for Eassay Writing Competition		18,588.00
xpneses -ISCI Conference		51,16,441.33
illing Fee(Returns)	-	85,000.00
Gender Sensitization Committee-Expenditure	7,500.00	19,551.00

Total	6,97,32,462.19	3,55,64,281.06
Other Expenses (Uniceff A/c)	63,499.92	
Holding Tax (Project A/c)	4,90,24,004.00	0,31,330.44
Warwicks NIS Expenses	1,00,700.00	8,31,598.44
nternational Conference on Finance, Economics, Banking-Expense	1,86,700.00	13,100.00
University's Hospitality	4,02,343.00	19,180.00
Tranning Workshop New Criminal Law-Expenses	4,02,345.00	17,34,221.66
Tacacco Contrrol Expenses	28,67,281.21	· ·
Statutory Body Meeting	750.00	64,984.00
Social Media Committee	750.00	3,999.00
Security Service		1,00,09,263.80 96,18,405.40
Sanitation/Housekeeping Expenses	0,57,007.00	1,00,09,263.88
Review Commission Expenses	6,57,607.00	1,17,312.0
Rent of Hostels, Vc Residencce & Quarters		8,92,940.00
Recruitment Expenses	04,404.00	28,775.0
Qreka-Expenditure	64,404.00	69,220.0
PRO Bono Club Expenditure	53,668.00	23,567.00
NSS Expenses	2,26,423.00	19,18,779.0
NCW Asansol Project Expenses	56,32,422.77 2,28,425.00	10 10 770 0
Netherland Domestic Violence Project (FCRA)	1,21,800.00	1,17,600.0
Mental Health Insurance Expenses	1 21 000 00	1,62,809.0
Library Automation	60,009.00	4.62.000.0
Lexathon 2025 -Expenditure	60,749.00	
Legal Aid Clinic Expenses		1,90,000.0
Legal & Professional Charges	25,33,597.00	4 00 000 0
Land Registration Fee	6,59,082.00	
ISCI Conference Expenses	5 50 000 00	2,625.0
IQAC-EXPENSES	-	1,38,427.0
Inspection Expenses Insurance & Road Tax	•	6,10,074.0
Informal Group Discussion	8,608.00	5,833.0

REGIONAL AND CHARITABLE EXPENSES

Particulars	As on 31-03-2025	As on 31-03-2024
Social Mapping of Migrant Workers Part-II		
a) Effective Research Management	-	5,60,000.00
b) Overhead Charges of University		2,98,450.00
c) Data Entry & Analysis	1,56,755.00	
UNICEF Expenditure		
Printing & Stationary (ISCI)		1,03,203.00
Fund Refund	6,05,480.00	_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Awareneshh Programme Expenses	36,787.00	_
Printing & Stationary	9,912.00	
Social Mapping Expenses (Adopted Communities)	18,000.00	-
Travel Cost	31,701.00	_
Consultant Salary	5,85,423.00	-
Total	14,44,058.00	9,61,653.00



NATIONAL LAW UNIVERSITY ODISHA (MAIN ACCOUNT) KATHAJODI CAMPUS, SECTOR - 13 CDA,CUTTACK-753015

BALANCE SHEET AS AT 31ST MARCH 2025

		,		(Amount in Rs.)
	Particulars	Note	31 March 2025	31 March 2024
ı	Sources of Funds	11		
1	NPO Funds			
(a)	Unrestricted Funds	3	266,818,695.42	280,288,680.60
(b)	Restricted Funds	3	568,350,887.00	528,927,996.00
			835,169,582.42	809,216,676.60
2	Non-current liabilities	[
(a)	Long-term borrowings	4	L	: 1-
(b)	Other long-term liabilities	5	12,747,443.64	13,095,173.64
(c)	Long-term provisions	6	<u>-</u>	
			12,747,443.64	13,095,173.64
3	Current liabilities			
(a)	Short-term borrowings	4	-	-
(b)	Payables	7	12,743,815.40	8,861,536.24
(c)	Other current liabilities	8	34,963,953.49	42,284,078.33
(d)	Short-term provisions	6	<u>-</u>	
			47,707,768.89	51,145,614.57
	Total		895,624,794.95	873,457,464.81
II	Application of Funds			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets			
(i)	Property, Plant and Equipment	ا و ا	42,048,941.86	46,152,507.33
(ii)	Intangible assets		12,0 10,0 12.00	.0,132,307.33
(iii)	Capital work in progress		i	
(iv)	Intangible asset under development			
(b)	Non-current investments	10	_	
(c)	Long Term Loans and Advances	11	_	_
(d)	Other non-current assets (specify nature)	12	10,449,189.00	6,391,488.00
,	,		52,498,130.86	52,543,995.33
2	Current assets			
(a)	Current investments	10	-	-
(b)	Inventories			
(c)	Receivables	13	20,826,082.00	136,950,751.00
(d)	Cash and bank balances	14	803,041,977.11	657,928,583.67
(e)	Short Term Loans and Advances	11	10,195,163.00	19,424,037.81
(f)	Other current assets	15	9,063,441.98	6,610,097.00
			843,126,664.09	820,913,469.48
	Total	-	895,624,794.95	873,457,464.81
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial	~		
	statements			:



NATIONAL LAW UNIVERSITY ODISHA (MAIN ACCOUNT) KATHAJODI CAMPUS, SECTOR - 13 CDA,CUTTACK-753015 INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2025

(Amount in Rs.) Particulars 31 March 2025 31 March 2024 Unrestricted Restricted Unrestricted Restricted funds funds Total funds funds Total Income 269,741,957.48 269,741,957.48 389,706,705.60 389,706,705.60 (a) Grants & Funds received 16,851,754.77 16,851,754.77 144,960,774.70 144,960,774.70 (b) Sponsorship Receipts 749,541.00 749,541.00 Income from student fee (c) 251,830,461.71 251,830,461.71 244,492,930.90 CLAT income l(d) 310,200.00 310,200.00 253,000.00 Other incomes 16 16,900,242.05 16,900,242.05 14,672,166.29 14,672,166.29 III |Total Income (I+II) 286,642,199.53 286,642,199.53 404,378,871.89 404,378,872 IV Expenses: (a) Material consumed/distributed 17 (b) Donations/contributions paid (c) Employee benefits expense 18 158,114,215.77 163,072,678.23 158,114,215.77 163,072,678 (d) Depreciation and amortization expense 19 11,017,698.47 11,017,698.47 10,397,531.00 10,397,531 (e) Finance costs 20 (f) Other expenses 21 131,762,314.47 131,762,314.47 149,888,386.62 149,888,387 (g) Religion/charitable expenses (h) Other Expenses (specify nature) Total expenses 300,894,228.71 300,894,228.71 323,358,595.85 323,358,595.85 Excess of Income overExpenditure for the year before exceptional and extraordinary items (III- IV) -14,252,029.18 -14,252,029.18 81,020,276.04 81,020,276.04 Exceptional items (specify nature & provide note/delete if none) Excess of Income over Expenditure for VII the year before extraordinary items (V-VI) -14,252,029.18 81,020,276.04 -14,252,029.18 81,020,276.04 Extraordinary Items (specify nature & provide note/delete if none) Excess of Income over Expenditure for the year (VII-VIII) -14,252,029.18 -14,252,029.18 81,020,276.04 81,020,276.04 Appropriations Transfer to funds, e.g., **Building fund** Transfer from funds Balance tansferred to General Fund The accompanying notes are an integral part of the financial statements



NATIONAL LAW UNIVERSITY ODISHA (MAIN ACCOUNT) Notes forming part of the Financial Statements for the year ended, 31st March, 2025

Note - 1 Brief abount the entity

Note - 2 Significant Accounting Policies

Note - 3 NPOs Funds

(Amount in Rs.)

	T		7'		(Amount in Ks.)
Sr. No.	Particulars	As at 1st April	Funds	Funds Utilised	As at 31st March
		2024 (Opening	transferred/received	during the year	2025 (Closing
		Balance)	during the year		Balance)
(A)	Resticted Funds				
(i)	Corpus Funds	521,027,996.00	37,422,891.00		558,450,887.00
(ii)	Endowment Fund	6,500,000.00	2,000,000.00		8,500,000.00
(iii)	Public Lecture Fund	1,400,000.00			1,400,000.00
(B)	Un-Restricted Funds				-
(i)	General reserve	213,161,680.60		13,469,985.18	199,691,695.42
(ii)	Capital Reserve				-
(iii)	Revaluation reserve				-
(iv)	Grants from	47,077,000.00			47,077,000.00
	Government (Defferred				-
	Liabilities)				-
(vi)	Grants from UGC	20,050,000.00			20,050,000.00
		809,216,676.60	39,422,891.00	13,469,985.18	835,169,582.42
Previous	s Year (PY)	-	-	-	



NATIONAL LAW UNIVERSITY ODISHA (MAIN ACCOUNT) KATHAJODI CAMPUS, SECTOR-13, CDA, CUTTACK-753015 Notes forming part of the Financial Statements for the year ended 31st March, 2025

			Term	Short	Term
4	Borrowings	31 March 2025	31 March 2024	31 March 2025	31 March 2024
	Secured				
(a)	Term loans				
(i)	from banks (Annexure-1)				
(ii)	from other parties		•	-	-
17	Wolf other parties		-	9	-
(b)	Loans repayable on demand				
(i)	from banks	NA	NA		_
(ii)	from other parties	NA	NA		
(c)	Deferred payment liabilities		-	-	-
(d)	Loans and advances from related parties	.	-		-
(e)	Long term/current maturitites of finance lease obligation	•	-		
(f)	Other loans advances (specify nature)	-	-	-	-
	Total (A)	-	-	4	
	Unsecured				
(a)	Term loans				
(i)	from banks				
(ii)	from other parties		- 1		•
٠,	, , , , , , , , , , , , , , , , , , ,		•	.	-
(b)	Loans repayable on demand				
	from banks	NA	NA		
(ii)	from other parties	NA	NA NA		_
	Deferred payment liabilities				_
	Loans and advances from related parties	-	-	-	_
	Long term/current maturitites of finance lease obligation	-	-		-
	Other loans advances (specify nature)	-		-	-
	Total (B)	-	- 1	-	-
	Total (A) + (B)	-	-		-
	Foot Note:				
	Nature of the Security to be specified separately.				
	Terms of repayment of terms loans and other loans may be stated.				
(iii)	Where loans guranteed by partners/proprietors/owners				
	aggregate of such amount under each head may be				
- 1	disclosed.	1			4



NATIONAL LAW UNIVERSITY ODISHA (MAIN ACCOUNT) KATHAJODI CAMPUS, SECTOR-13, CDA, CUTTACK-753015 Notes forming part of the Financial Statements for the year ended 31st March, 2025

				(Amount in Rs.)
5 Other long-term liabilities			31 March 2025	31 March 2024
(a) Advance from customers			-	
(b) Security deposits & EMDs (Annexxure-1)			12,747,444	13,095,174
Total Other long-term liabilities	•		12,747,444	13,095,174
				545-5
6 Provisions		term	Short	term
	31 March 2025	31 March 2024	31 March 2025	31 March 2024
(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			24 14 1 2005	
1 1 2 1 1 1 1			31 March 2025	31 March 2024
(a) Total outstanding dues of micro, small and medium enterprises			-	
(b) Total outstanding dues of creditors other than micro, small and med	ium enterprises (Anr	iexure -2)	12,743,815	8,861,536
Total payables			12,743,815	8,861,536
Disclosure relating to suppliers registered under MSMED Act based of	on the information av	ailable with the		
entity Company:				
Particulars			31 March 2025	31 March 2024
(a) Amount remaining unpaid to any supplier at the end of each acco	ounting year:			
Principal			-	-
Interest				-
Total			-	-
(b) The amount of interest paid by the buyer in terms of section 16 o	f the MSMED Act, ald	ong with the		-
amount of the payment made to the supplier beyond the appointed	day during each acco	ounting year.		
(c) The amount of interest due and payable for the period of delay in	making payment (w	hich have been	-	-
paid but beyond the appointed day during the year) but without add				
(d) The amount of interest accrued and remaining unpaid at the end			4	_
(e) The amount of further interest remaining due and payable even in	n the succeeding yea	rs, until such date	- "	_
when the interest dues above are actually paid to the small enterpris	• .			
deductible expenditure under section 23 of the MSMED Act.				
Other current liabilities			31 March 2025	31 March 2024
a) GPF Payable			30,000.00	20,000.00
b) GST Payable			-	227,343.00
c) Labour cess			-	
d) EPF Payable			2,262,273.00	2,122,435.00
e) Professional Tax Payable			44,125.00	37,150.00
(f) Audit fee payble			141,600.00	132,750.00
TDS Payable			5,163,491.00	2,148,487.00
(i) Other outstanding liabilities (Annexure-3)			27,322,464.49	36,887,501.33
(j) National Law University, Odisha UNICEF Fund		İ	27,322,404,43	708,412.00
Total Other current liabilities	•		34,963,953.49	
Lional Chilet (applifies			34,903,953.49	42,284,078.33



NATIONAL LAW UNIVERSITY ODISHA(MAIN ACCOUNT) Notes forming part of the Financial Statements for the year ended 3.1st March, 2025

O Property, Plant and Equipment and Intangible Assets (owned assets) Note-9

				NATIONAL LAW UNIVERSITY	NIVERSITY						
			KATHA	KATHAJODI CAMPUS, CDA- CUTTACK-753015	CUTTACK-75303	5					
			SCHEDULE	SCHEDULE OF FIXED ASSETS FOR THE YEAR 2024-25	OR THE YEAR 202	4-25					
			GROSS BLOCK				DEP	DEPRECIATION		NET	NET RI OCK
O contact of the cont					onellett seizel	36	Depreciation on Depreciation	Depreciation			
ratuculars of Assets	Opening Balance More than 180 as on 01.04.2024 Days	More than 180 Days	Less than 180 Days	Deletion/ Sale	31.03.2025	Depreci ation	Assets used for an Assets used more than 180 for less than Days	on Assets used for less than 180 Days	Total Depreciation for the year	WDV as on 31.03.2025	WDV as on 31.03.2024
I. FURNITURE & FIXTURE (10% BLOCK OF ASSETS)											
FURNITURE AND FIXTURE	14,886,459.91	630.364.00	1 079 859 00		16 596 503 81	10%	4 554 503 30	10000			
II. PLANT & EQUIPMENTS (15% BLOCK OF ASSETS)					40.000000000000000000000000000000000000	201	1,331,002.33	25,392,95	1,605,675.34	14,991,007.57	14,886,459.91
ELECTRICAL INSTALLATION	3,420,735.73	275,000.00			3.695.735.73	15%	554 360 38		554 350 36	FC 3FC 181 C	20 TOT OLS C
VEHICLE	3,130,184.62				3 130 184 62	7.0	469 577 69		460 633 60	3,141,375.37	5,420,735.73
LIBRARY BOOKS & STUDYMATERIALS	8,569,764.28	120,694.00	178,662.00	3.445.00	8 865 675 28	15%	1 303 569 74	12 200 CE	403,327,09	2,550,555.93	3,130,184.62
OFFICE EQUIPMENTS	833,441.96		111,251.00		944 692 96	15%	125,016,20	0 242 03	1,310,900.39	7,548,706.89	8,569,764.28
SPORTS EQUIPMENTS	2,151,218.95		12,834.00		2 164 052 95	158	227 687 84	0,343.03	273 545 50	811,332.84	833,441.95
OFFICE AUTOMATION SYSTEM		574.298.00	654 031 00		1 226 230 00	1590	06 444 70	306.33	323,043.39	1,840,407.56	2,151,218.95
(40% BLOCK OF ASSETS)					4,449,343,00	R	00,144.70	45,052.33	135,197.03	1,093,131.98	-
COMPUTER	13,160,701.88	2,792,832.00	487,753.00		16,441,286.88	40%	6 381 413 55	97 550 60	6 478 96A 1C	24 555 530 0	12 100 301 00
As on 31.03.2025	46,152,507.33	4,393,188.00	2,524,390.00	3,445.00	53,066,640,33		10.794.396.57	223 301.90	11 017 698 47	42 048 041 05	13,150,701.88
As on 31.03.2024	34,813,505.25	8,789,287.00	12,947,246.08		56,550,038.33		8,392,777.00	2,004,754.00	10,397,531.00	46.152.507.00	34.813.505.25



NATIONAL LAW UNIVERSITY ODISHA (MAIN ACCOUNT) KATHAJODI CAMPUS, SECTOR - 13 CDA,CUTTACK-753015 Notes forming part of the Financial Statements for the year ended 31st March, 2025

10			31 March 2	2025	31 Mai	(Amount in ch 2024
	(valued at historical cost unless stated otherwise)	Face	Numbers/ Units/	Book Value	Numbers/ Units/	Book Value
	Trade Investments - Quoted	Value	Shares	DOOK VEIGE	Shares	BOOK VAIGE
h	Investments in Other Entities					
91				1		'
<i>(</i> 1.3	Less: Provision for diminution in value of investments			-		
D	Investments in partnership firm (Refer footnote 1)					
	Other Investments					
(c)	Investments in preference shares					
	Investments in equity instruments	f		•		
	investments in government or trust securities					
	Investments in debentures or bonds					
g)	Investments in mutual funds	1		-	ļ	
	investments property			-		
(i)	Other non-current investments (branch Balance)			-	İ	
	Total Investments		1	-		
					1	
	Trade Investments - Unquoted				ĺ	
a)	Investments in Other Entities			_		
	Less: Provision for diminution in value of investments	1]	-	1	
2)	Investments in partnership firm (Refer footnote 1)		:	_		
					ļ	
	Other Investments					
	Investments in preference shares				<u>}</u>	
d)	Investments in equity instruments			-		
	Investments in government or trust securities			-		
	Investments in debentures or bonds			-		
	Investments in mutual funds	ł				
	Other non-current investments (specify nature)					
i)	Investments property					_
	Total Investments	1	Į į	-		
	Aggregate market value as at the end of the year:				i	
	Aggregate amount of quoted investments and market value thereof.]		l i	
	Aggregate amount of Un-quoted investments.	1.	ľ	•	į.	•
	Aggregate amount of or quoted investments. Aggreagte Provision for diminution in value of investments.			-		-
	Capicalists i i passion for difficultiff in ading of massatticities.					
	Footnote 1: Details of investment in partnership firm		}	31 March 2025		74 64
	Name of partner with % share in profits of such firm		-	JA IVIAICII ZUZS		31 March 2024
	ABC			ĺ		
	XYZ		1	-		-
- 41	Mr. A					-
- {				•		
- 1	Total capital of the firm (Amount in Rs.)	1		[



c	urrent Investments				rch 2025	31 Mar	rch 2024
			ace	Numbers/ Units/	Book Value	Numbers/ Units/	Book Value
Ť	rade (valued at lower of cost or market value) - Quoted		alue	Shares	Ma .	Shares	
	urrent maturities of long-term investments				_		
b) In	vestments in equity instruments				_		
	vestments in preference shares				i		
	ovestments in government or trust securities			1	-		
1	ivestments in debentures or bonds				•		
	ivestments in mutual funds				-		
	ther Short-term investments (specify nature)	1			-		
	et current investments				-	-	
	•				·	-	
Tt	rade (valued at lower of cost or market value) - Unquoted						
	urrent maturities of long-term investments			1 1		1	
	vestments in equity instruments	"					
	vestments in preference shares				•		
	vestments in government or trust securities	1			-		
	vestments in debentures or bonds						
	vestments in mutual funds				-		
	ther Short-term investments (specify nature)	1			-		
	et current investments						
					-		
Gr	rand Total	1] [
		ľ		1	11.		
E	gregate value of quoted investments and market value thereof.						
	gregate value of quoted investments.				-		
Ag	gregate Provision for diminution in value of investments.				-		
ļ				Long	Term	Short	Term
1 Lo	ans and advances			31 March 2025	31 March 2024	31 March 2025	31 March 202
\ (Se	ecured)					SE WIGHTEN EDES	31 Warth 20
) Ca	pital advances						
	insidered good						
	oubtfu!			-	-	-	
	ss: Provision for doubtful advances			•	-	-	
1	TOTAL TOTAL CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL OF THE CONTROL O	(2)			-		
یم ا د	ans advances to partners or relative of partners	(a)	J	•	-	•	
,	and advances to partitless or relative or partitless		ľ	-	-	-	
) Oti	her loans and advances			- 1			
	epaid expenses			•	- 1		
	NVAT credit receivable		ľ	`	-	-	
				1			
	T credit receivable						
	rvice tax credit receivable		1				
	Tinput credit receivable		i				
	curity Deposits			1	1		
ii) Bal	ance with government authorities		Į				
		(b)					
Tot	tal (a)+(b) (A)		[-			
1			ľ	Long T	erm	Short T	
Loa	ins and advances		- t	31 March 2025	31 March 2024	31 March 2025	31 March 202
(Un	nsecured)		r	3	0 = 11101 OII 2024	3 E IVIAI CII ZUZ3	31 Warch 2024
- 1'	pital advances						
	nsidered good						
	ubtful		- 1	- 1	-	•	
	s: Provision for doubtful advances			- 1	-		
1-63	STORES OF GOODING GOVERNES		-		-		
Loa	the advances to partners or relative of a	(a)	- 1	-	-	-	
Lua	ns advances to partners or relative of partners				-	-	
	are larger and advances (6						
	er loans and advances (Annexxure-4)			-		10,195,163	19,424,
	paid expenses			-	-	-	
	IVAT credit receivable						
	Credit receivable				1		
	vice tax credit receivable		- 1		1		
	input credit receivable				1		
Secu	urity Deposits						
Bala	ance with government authorities		- 1				
		(b)	F		-	10,195,163	10.424.4
1	al (a)+(b) (B)	()	-			10,195,163	19,424,0 19,424,0
Tota							
Tota	(0) - (0) (0)		-		- 1	10,195,105	19,424,0



KATHAJODI CAMPUS, SECTOR - 13 CDA, CUTTACK-753015
Notes forming part of the Financial Statements for the year ended 31st March, 2025

			1 1	
1	Other non-current assets		31 March 2025	31 March 2024
(a)	Security Deposits (Annexure -5)		10,449,189	6,391,488
(b)	Prepaid expenses		10,115,105	0,354,406
(c)	Others Branch Balance			
	Total other non-current other assets		10,449,189	6,391,488
			20,115,205	0,331,400
13	Receivables		31 March 2025	31 March 2024
(a)	Donations/grants receivable		32 11101017 2023	J# 17/01 CH 2024
(b)	Others (specify nature) (Annexure-6)		20,327,399	30,987,569
(0)	Sponsership Received		20,321,333	105,429,549
(ii)	TDS receivable		498,683.00	533,633.00
			20,826,082	
	Outstanding for a period exceeding 6 months from the date	they are due for receipt	20,020,082	136,950,751.00
(a)	Secured Considered good	,		
(b)	Unsecured Considered good			•
(c)	Doubtful	•		- 1
1	Less: Provision for doubtful receivables			- 1
			-	•
	Total			135 050 351 00
			20,826,082.00	136,950,751.00
14	Cash and Bank Balances			
Α	Cash and cash equivalents		31 March 2025	31 March 2024
(a)	Bank accounts (Annexure-7)			
(6)	Cash credit account (Debit balance)		803,026,934.11	657,865,762.67
(c)	Fixed Deposits		- 1	
(d)	Cheques, drafts on hand		-	-
(e)	Cash on hand		.	-
(6)	Total	•••	15,043.00	62,821.00
	10(2)	(1)	803,041,977.11	657,928,583.67
	0.1 - 1 - 1 - 1 - 1 - 1			
В	Other bank balances			
(a)	Bank Deposits		1 1	
(1)	Earmarked Bank Deposits			-
(ii)	Deposits with original maturity for more than 3 months but is	ess than 12	1	
	months from reporting date		1	.
	Margin money or deposits under lien		- 1	- 1
(IV)	Others (specify nature)		- 1	
	Total other bank balances	(11)		-
	Total Cash and bank balances	(I+II)	803,041,977.11	657,928,584
15	Other current assets		31 March 2025	31 March 2024
	(Specify nature)			
	This is an all-inclusive heading, which incorporates current as	sets that do not fit into any other asset categories)		
	interest accrued but not due on deposits		3,193,612.00	1,500,015.00
(b)	nterest accrued and due on deposits		3,153,512.00	2,000,023.00
(c)	Prepaid Expenses		5.869.830	5,110,082
	rotal .		9,063,441.98	6,610,097.00
			3,003,441.38	0,010,037.00



NATIONAL LAW UNIVERSITY ODISHA KATHAJODI CAMPUS, SECTOR - 13 CDA, CUTTACK-753015 Notes forming part of the Financial Statements for the year ended 31st March, 2025

Note	Other income	31 March 2025	(Amount in F 31 March 2024
- 1	Donations and Grants	31 Water 2025	31 Warth 2024
٠.١	(i)Unrestricted funds (Annexure-8)		-
	·	16,851,754.77	144,960,774.7
- 1	(i)Restricted funds		
	Sponsorship Receipts	749,541.00	-
(c)	Income from student fee	251,830,461.71	244,492,930.9
(d)	CLAT income	310,200.00	253,000.0
ľ	Total income	269,741,957.48	389,706,705.6
	Other income	31 March 2025	31 March 2024
- 1	Interest income	6,270,977.05	5,908,337.0
• • •	Dividend income	-	_
	Net gain on sale of investments		
	Other non-operating income	-	
	ALET-24 Receipt	60,200.00	-
	Annual Flower show receipts	115,000.00	309,610.0
- 1	C C on Theories, Practice & R Policies-Receipts	79,500.00	-
	CC on Private, Equity & Ventures	69,600.00	-
	Certificate course - Climate Change		57,500.0
	Certificate Course - IPR	-	21,000.0
	Consumer Law - Receipts	-	516,500.0
	Credit Course - LexTech - Receipts	44,100.00	44,400.0
- 1	Credit Course -Bonded Labour-Receipts	50,000.00	
	Credit Course Int. commercial arbitration	- 1	72,000.0
C	Credit Course on Insolvancy Law - Receipts	- 1	177,000.0
C	Credit Course on Negotiation & Mediat - Receipts	203,250.00	68,400.0
	Credit Course Reservation Policy-Receipts	2,250.00	-
C	Credit Course-CLS Law Liberty & Resistance Receipts	74,500.00	_
	redit course-CLS on Contract Drafting Receipts	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	56,000.0
[C	redit Course-CLS on Equity Juris. Receipts	- 1	46,000.0
	redit Course-Foreign Investment-Receipts	123,000.00	-
	redit Course-Foundamental Law Derivatives Receipts	6,500.00	_
C	redit Course-Public Health Law Receipts	156,000.00	_
]C	redit Course-RCC 2025 & JPM Receipts	20,500.00	-
c	redit Course-RCC 2026 Company Law Practice Receipt	32,000.00	_
c	redit Course-Triple Course Maritime Law Receipts	11,100.00	
C	redit Couse -Animal Law Receipts	56,400.00	_
C	redit Couse -Disability Law Receipts	73,700.00	_
C	redit Couse-Water Law & Policy-Receipts	64,600.00	_
0	yber Forensic Insights-Receipts	88,950.00	
ln	ncome From Premises on Rent	1,631,864.00	
	iterest on IT Refund	4,020.00	-
In	iternational Conference on Finance, Economics, Banking-	4,020.00	-
	eceipt	288,500.00	
	AAC-IP Law & Practice -Receipts	76,000.00	•
	exathon 2025 -Receipts		-
- 1	laritime Law & Proctice -Receipts	59,300.00	_
	ayakarta- Receipts	445,200.00 18,400.00	-
	LU Delihi Entrance Test Receipt	, , , , ,	-
	LUO 3 Year LLB & PhD-Receipt	60,000.00	-
	LUO CITL Webnair-Receipts	1,806,965.00	-
	otice Pay Salary	5,500.00	-
	ther miscellaneous income	535,541.00	
	HFI Mootcourt Receipts	2,714,325.00	4,909,255.29
- 1	emises on Rent	-	218,400.00
	enioes on nent	- 1	248,400.00



KATHAJODI CAMPUS, SECTOR - 13 CDA, CUTTACK-753015

1041	13 CDA,CO 1 TACK-753015			
Note	es forming part of the Financial Statements for the year ended 31st March, 2025			
	Receipts - Viraaj		268,500.00	646,810.00
	Receipts- Credit Course on WTO Jurisprudence		102,000.00	
	Receipts for Essay Writting Competation		60,000.00	25,350.00
	Receipts- Kaairan		-	227,750.00
	Receipts -Rekhit TShirts(Gender Sensitisation)		30,000.00	6,200.00
	Recruitment fee		51,700.00	339,600.00
	Registration Fee-British Parliamentary Debate		4,800.00	
	Registration Fee-ILPS Policy Drafting Comp.		4,000.00	52,800.00
	Registration fees for IMAM		160,000.00	9,950.00
	Repeat Exam & Re-checking fees			160,000.00
	Role of Films in Human Society -Receipts		501,300.00	535,604.00
1	Tranning Workshop New Criminal Law-Receits		67,200.00	- 1
	Total other income		407,000.00	-
	, in the same		16,900,242.05	14,672,166.29
,.	Cost of goods sold (Delete whatever is not applicable)			
			31 March 2025	31 March 2024
IA	Materials consumed/distributed			
ļ "	Raw material consumed/distributed			
	Inventory at the beginning of the year			-
	Add: Purchases during the year		- 1	-
(111)	Less: Inventory at the end of the year			
	Cost of raw material consumed	(1)	-	-
	Other materials (purchased intermediates and components)			
	Inventory at the beginning of the year			
	Add: Purchases during the year			_
iii)	Less: Inventory at the end of the year			
	Cost of other material distributes	(11)		
	Total raw material consumed/distributed (A)	(1+11)		
		,		
В	Purchases of stock-in-trade		71 Manuali 2025	24.44
	***		31 March 2025	31 March 2024
(ii)			•	-
(iii)			•	- 1
(,	Total (B)		-	
			-	
_	Channel to January 10, 11, 1			
·	Changes in inventories of finished goods, work in progress and stock-in trade		31 March 2025	31 March 2024
	harrier to the first of the first			
613	Inventories at the beginning of the year:			
• •	Stock-in-trade			-
	Work in progress			
(111)	Finished goods			
		(1)	-	-
	Inventories at the end of the year:	- 1		
	Stock-in-trade		_	_
	Work in progress		_	
(iii)	Finished goods		.	
		(11)		
		',	-	-
	(Increase)/decrease in inventories of finished goods, work-in-progress and stock-in-trade (C)	1	-	
	Total (A+B+C)	ŀ	-	-
		-	-	-



KATHAJODI CAMPUS, SECTOR - 13 CDA, CUTTACK-753015

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

1	8 Employee benefits expense	31 March 2025	31 March 2024
	(Including contract labour)	33 (114) 2025	32 Wildren 2024
) Salary & Allowances	136,670,776.00	121,002,617.00
(b	Visiting Faculties Honararium & Conveyance	2,225,000.00	896,500.00
	Staff Welfare Expenses	16,180.00	16,235.00
	Staff Development Expenses	2,346.00	13,500.00
	Contribution to EPF - Employers Share	13,125,473.00	11,172,056.00
(f	Faculty Development Expenses	924,996.27	226,536.45
(g	Leave salary contribution	1,821,735.00	591,051.00
	Group Medical Insurance	2,213,946.00	2,479,204.00
	Medical Re-Imburshment to Staff	433,932.50	49,193.00
	Faculty lounge	42,279.00	29,341.00
(k	Faculty seminar expenses	4,690.00	25,541.00
	Provision for Gratuity	,	25,978,752.77
	Membership Fees	586,858.00	611,627.01
(n	Kutumbh Society	46,004.00	6,065.00
	Total Employee benefits expense	158,114,215.77	163,072,678.23
	Depreciation and amortization expense	31 March 2025	31 March 2024
(a)		-	-
(b)		_	-
	Total Depreciation and amortization expense	-	
20	Finance cost		
	Interest expense	31 March 2025	31 March 2024
	On bank loan		
	Interest on CAR loan		**
	On assets on finance lease	.	-
	Other borrowing costs	- 1	ų.
	Loss on foreign exchange transactions and translations considered as finance cost (net)		
(0)	Total Finance cost	-	-
	Total Finance cost	-	-
21	Other Expenses	31 March 2025	31 March 2024
(a)	Religious/charitable		
	Academic & Examination Expenses (Annexure-9)		-
(c)	General Expenses (Annexure- 10)	29,394,488.71	24,956,604.04
	Repair & Maintenance (Annexure-11)	30,848,359.03	392,168.18
	Travelling & Conveyance (Annexure-12)	35,629,739.90	73,573,814.29
	Office Expenses (Annexure-12)	74,054.58	1,232,805.22
	Office Expenses (Annexure-14)	15,170,713.98	14,168,713.83
18/	Other Expenses (Annexure-14) Total	20,644,958.27	35,564,281.06
	10401	131,762,314.47	149,888,386.62



Annexure-1 SECURED LOAN

Pariculars	As on 31-03-2025	As on 31-03-2024
BG Retaintion-Flyingstar Inf. (P) Ltd	41,681.00	-
Earnest Money Deposit	500,357.64	1,857,857.64
Performance Guarentee-Data Link	8,790.00	8,790.00
Refundable Security	11,875,500.00	10,779,000.00
Security Deposit-Climate	45,904.00	45,904.00
Security Deposit-Data Link	7,251.00	7,251.00
Security Deposit-Emencee Marketing	3,000.00	3,000.00
Security Deposit-Giridurga Pest Mngt.	29,497.00	29,497.00
Security Deposit-Indian Plant Feeds	89,000.00	89,000.00
Security Deposit-OTIS	51,758.00	25,960.00
Security Deposit-Reliance Jio	72,000.00	72,000.00
Security Deposits-Aay Bee Electrical & Construction	-1	154,209.00
Security Deposit-Time Infosystem Pvt Ltd	22,705.00	22,705.00
Total	12,747,443.64	13,095,173.64

Annexure-2 Sundry Creditors

Particulars	As on 31-03-2025	As on 31-03-2024
AVR Ventures		123,120.00
BHARAT LEATHERS WORKS	59,637.00	59,637.00
Bhavya Works & Services	152,246.00	
CANONFIRE CREATIVES PRIVATE LIMITED		226,710.00
Chand Steel		1,187,906.00
CLEEEN 'N' CLEAN	1,669,161.50	871,582.50
Eastern book copyt Ltd		367,500.00
G I A N Less Expenses	190,078.50	190,078.50
GDX Facility & Management Services Pvt.Ltd		1,719,646.00
Hotel Akabari Continental	225,178.00	, , , , , , , , , , , , , , , , , , , ,
Hotel Bombay Inn.	115,583.00	
House of Furniture		498,009.24
Indian Plants Feeds	470,199.00	
Infinity Infoway Pvt Ltd		160,084.00
IBS AUDIO & LIGHTING		231,060.00
Kashinath Tours & Travels	217,819.00	
Livelaw Media Pvt. Ltd.	174,000.00	
M/s Kathajodi Filling Station Cuttack Municipal Cor	830,913.00	453,851.00
M/s Zero Degree Celsius		35,206.00
Maa Bhuasuni Vegetable Store	15,529.00	-5,-00.00
Mr Bibhu Prasad Kar	, , ,	27,324.00
MR RAMESH CHANDRA MALLICK	307,406.00	277,283.00
Mr Sibananda Sahoo	2,276.00	2,276.00
Mr. Abani Ranjan Dash	19,800.00	_,,
Mr. Hariomm Kamal Singh	57.00	57.00
Vr. MayankTiwari		2,619.00
Mr. Prateek Suri	1,000.00	1,000.00
Mr. Savya Sachi Rathore	1,400.00	1,400.00
лг. Siddharth Mohanty	6,400.00	6,400.00
Лr.H K Nayak	3,722.00	3,722.00
/IS AMITA MEHER	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	70,200.00
As Flying Stars Informatics Pvt Ltd		25,000.00



MS TAMANNA MAHAPATRA	i i	75,600.00
NAG & Associates	5,310.00	, 5,200.00
NUJS Collaborative Research Peojwxr	73,496.00	
Paralegal Community College Fund	1,552,214.75	1,514,209.75
Prabhavai Service Centre	23,814.00	_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
PROF SURENDRA NATH BEHERA		36,000.00
Prof. Kishan Mahajan	1,357.00	1,357.00
Prof.Hiranmayee Mishra	3,000.00	3,000.00
Project Azim Premji Foundation	5,311,887.40	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Project on Apprisal Grant Less Expenses	92,414.00	92,414.00
Project on Community Legal Outreach	251,381.00	251,381.00
Project ON Navigation the Platform Economy	755,000.00	===,====
Project Unnat Bhart Abhiyan Less Expensaes	44,332.00	44,332.00
Saboonar Khatoon		97,200.00
Shivani Cloud Services Pyriave Limited	42,480.00	,
Surana & Surana	60,811.00	60,811.00
The Advertising Corporation of India Limited	14,580.00	49,031.00
Undp Grant Expenses	29,729.25	29,729.25
Weather Makers	19,604.00	
Yourdost Health Solutions Pvt Ltd		64,800.00
Total	12,743,815.40	8,861,536.24

Other outstanding liabilities

Patriculars Patriculars	As on 31-03-2025	As on 31-03-2024
Alumni Fund	1,563,941.74	1,873,938.50
Expenses Payble	7,249,209.27	15,595,437.23
Fees Received in Advance	973,660.00	2,623,094.60
Gratuity Payble	232,869.00	17,913.00
Mess Fees Students	394,112.00	394,112.00
Deffer Liability (Netherland Domestic Voilence Project)	12,979,761.23	8,695,552.00
Project on ICSSR-0877	598,000.00	598,000.00
RESCUE OF EXPLOITED MIGRATED LABOUR PH-III	212,914.25	4,497,878.00
Salary Payable		15,576.00
SAAS Deposit	15,800.00	-
Scholarship Payble	3,101,340.00	2,576,000,00
Sanjay kumar sahoo (Snacks)	857.00	
Total	27,322,464.49	36,887,501.33

Annexure-4

Loans & Advances

Particulars	As on 31-03-2025	As on 31-03-2024
Adv-Alok Mourya	279,700.00	
Adv-Anoushka Bahadur(2021-26)	5,919.00	
Adv-Nakul A. Raichur.21BA062	629.00	
ADV-SANIDHYA SOMVANSHEE 22BA086	8,800.00	
Adv-Sidhanth 21BBA046	4,225.00	
adv-Sidhanth M K Majoo.21bba046	40,000.00	
AMLANJYOTI ROUT, PM, DV PROJ.	113,000.00	
Dr Shubhanginee Singh	7,000.00	
Dr Suvrashree Panda	12,250.00	
Mr A B Debasis Rout	7,071.00	
MR ASHUTOSH MISHRA.	12,000.00	
Vir.Dharanidhar Behera	2,000.00	



Mr.Prakash Balabantaray	1	
PUNYASLOKA PARIJA 2022BA073	36,000.00	
	60,000.00	
SUDHANSU BHUSAN MOHARANA, PM, DV PROJ.	15,000.00	
ADV- RAJVEER NAHA	500.00	3,000.00
Adv-Debjani Panda	2,511.00	223,901.00
Adv-Placement Committee	19,603.00	19,603.00
Arrear PF Recoverable	120,754.00	120,754.00
Dr Rangin Pallav Tripathy	-386.00	10,000.00
Dr.Manjushree Mohanty	1,614.00	1,614.00
EBC Publishing Pvt. Ltd.	32,650.00	32,650.00
Executive Engineer, G.P.H. Division No-1, Bhubaneswar	497,500.00	248,750.00
Festival Advance	1,132,500.00	905,000.00
Mr Ashok Kumar Das	5,986.00	950.00
Mr Bishnu Ch Mallick	503.00	1,997.00
Mr Kallola Ku Patanaik	27,862.00	70,999.00
Mr Mihir Kumar Behera	2,500.00	18,460.00
Mr Rajkumar Pasayat	2,000.00	30,700.00
Mr Sabyasachie Panda	18,000.00	28,373.00
Mr Sandeep Parida	727.00	3,500.00
Mr Sidharth Dash	82,568.00	146,191.00
Mr Subodh Ku Sahu	12,686.00	320.00
Mr. Balabhadra Sahoo	15,000.00	7,955.00
Mr. Md Asif	10,800.00	44,875.00
Mr. Yadavendra Singh	10,000.00	10,000.00
Mr.Babuli Kumar Behera	14,000.00	14,000.00
Mr.Divyajyoti Kumar Panda	249.00	249.00
Ms Ankeeta Gupta	500.00	
Ms Kuntirani Padhan	76,696.00	131,696.00
NBCC (India) Limited	7,455,093.00	13,575,014.31
Prof Ananya Chakraboty	10,285.00	55,912.00
Prof. Abhay Kumar	4,500.00	2,801.00
Prof. Akash Kumar	25,000.00	35,997.00
Prof. Rishika Khare	25,921.00	33,090.00
Adv-Anjali Pande.22bba009	-7,403.00	,
Adv-Kritika Patnaik 20BBA021	-2,814.00	822.00
Adv-Samridhi Bajoria.21/BBA/059	-94.00	
Adv-Srilagna Dash	-42.00	1,000.00
Mr.Sanatan Moharana	-200.00	2,000.00
NLUO Boys Hostel Welfare & Mess Committee A/c	-8,000.00	
Dr Divya Singh Rathod	2,000.00	_
Mr. Sanatana Moharana	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	4,830.00
Adv-Ananya Gudihal		50,000.00
Adv-Mr. Vinamra kothari		13,100.00
Adv-Ridhi A Jain		16,551.00
Adv-Vedant Sharma		9,161.00
Biju Mathew		6,100.00
Md. Sikandar		5,500.00
Mr. Akshay Verma		
Mr. Ravi Narayan Sahu		22,218.00
Ms. Ankeeta Gupta		4.00
Ms. Sonal Singh	1	13,835.00
Adv-Manjulata Panda		103,500.00
Mr. Mryutunjaya Jena		2,000.00
Adv-ABHISHEK GINODH KURIAN		10,170.00
	1	8,663.00



Total	10,195,163.00	19,424,037.81
Prop. Koushik Brahma		25.50
Prof,. Sudatta Barik		844.00
Mr. Bhagwan Jena		4,727.00
Mr. Riaz Mirza		5,500.00
Mr. Tapan Kumar Sahu		1,100.00
Mr. Sudhakar Sahoo		17,500.00
Mr. Samir Kumar Samantaray		46,626.00
Mr. Owasis H. Khan		5,716.00
Mr. Kishore Mohan Rajguru		37,850.00
Mr. Binod Kumar Sahu		972.00
Adv-Sahil		15,000.00
Adv-Rashmi Raghuwanshi		1,035,562.00
Adv-Partha Agrawal		1,323,179.00
Adv-N R S M & Associates		100,000.00
Adv-Ayushman Awasthi	1	783,631.00

Deposite

Particulars	 As on 31-03-2025	As on 31-03-2024
Deposits with BSNL	25,000.00	25,000.00
Deposits with CESU	93,848.00	_ ' _
Deposits with Income Tax Authorities	10,230,341.00	6,172,640.00
Deposits with Kathajodi Filling Station	50,000.00	50,000.00
Deposits with Balmer Lawrie & Co Ltd	50,000.00	50,000.00
Total	10,449,189.00	6,391,488.00



Annexure-6 Receivable

Patriculars	FY 24-25	FY 23-24
Anushka Rath		112324
Student Fees Receivable	18,245,557.00	30,182,933.00
Project - SWAYAM (MOOK)	21,898.00	21,898.00
Indian Metals & Ferro Alloys Ltd	98,000.00	98,000.00
Arear Salary	5,716.00	50,000.00
Jindal Steel power limied	98,000.00	_
National Alluminium company Ltd	24,500.00	_
Otis elevator comapany	497,960.00	
Rajesh Mahato (Laundry)	120,337.00	30,000.00
Sunmit digital	33,732.00	30,000.00
chief minister chair grant	782,044.00	_
Project on awareness of law and polices	25,255.00	
Presedence University	352,800.00	352,800.00
NLUO Incubators Forum	21,600.00	332,800.00
NLU Tripura	,	83,538.00
Ashok Behera (GH-CAFÉ)	18	36,000.00
Ashok Kumar Bhoi (BH-Fast Food)		50,400.00
Ruchi Mohapatra (Nescafe)		60,000.00
Sugar Hati (BH-2 Stationary Corner)		24,000.00
Sanjany Kumar Sahoo (BH-2 Snacks Corner)		24,000.00
Sisir Das (Nandan Juice Centre)		24,000.00
Total	20,327,399.00	30,987,569.00

Annexure-7 BANK BALANCES

Particulars	As on 31-03-2025	As on 31-03-2024
Bank balance		
Bank Accoount - NLUO Alumni Association	1,589,585.74	1,873,938.50
Bank Account - Axis Bank	45,401,742.63	40,838,046.63
Bank Account - HDFC Bank	39,377,192.19	30,843,613.19
Bank Account - IDBI Bank	1,012,901.00	1,001,289.00
Bank Account - SBI Community College	1,434,373.75	1,396,368.75
Bank Account - SBI Saving A/c	88,918,963.69	7,138,180.72
Bank Account - SBI Student Fee	22,864,712.07	22,276,260.53
Fixed Deposit - Corpus Fund	555,517,949.00	519,561,776.00
Bank IDFC A/c No.10169404338	1,289,920.47	4,247,420.26
Bank SBI A/c No.40866174134 (ICSSR-0877)	1,353,000.00	598,000.00
Bank SBI A/c No. 41755905880-ISCI	7,095,799.37	6,907,792.37
Bank SBI (FCRA) A/c No.40771032639	1,137,385.94	640,538.56
Bank SBI (FCRA Mirror A/c)	14,055,498.86	10,949,440.16
Bank SBI- Azim p Foundation	5,361,132.40	,,
FDR No.SBI 42665682610 (03.02.2026)	1,577,752.00	1,472,075.00
Fixed Deposit - Endoment Fund	14,909,059.00	7,994,501.00
NSS Regular A/C	56,648.50	55,147.50
NSS Special A/C	73,317.50	71,374.50
Total	803,026,934.11	657,865,762.67



Grants & Funds received

Particulars	As on 31-03-2025	As on 31-03-2024
Grants From CLAT Consortium	7,000,000.00	7,000,000.00
ISCI Receipts	457,085.00	7,109,433.50
NSS Receipts	3,444.00	150,089.00
Programme on National Commision for Women-Receipt	1,216,603.00	696,477.00
Project on Tabacco Control - Vital Strategis Rept.	2,535,900.00	1,734,517.00
Tabacco Project Other Income	6,300.00	819,000.00
Maritime Arbitation Moot- Receipt		69,000.00
Netherland Domestic Violence Project (FCRA)	5,632,422.77	03,000.00
NCW Asansol Project- Receipt		1,466,400.00
NLU Delhi Entrance Test Receipt		52,000.00
Receipts ADR Board		120,373.20
Warwicks Nis-Receipt		831,600.00
Annual Maintenance Grant		124,911,885.00
Total	16,851,754.77	144,960,774.70

Annexure-9

Academic & Examination Expenses

Particulars	As on 31-03-2025	As on 31-03-2024
Debate & Conference to Students	435,481.00	478,631.00
Seminars, Events & Other Socities/boards	131,357.00	122,546.00
Admission & Counselling Expenses .	117,280.00	74,456.00
CLAT-EXPENSES 2024	307,200.00	241,700.00
CONVOCATION EXPENSES-2022	35,000.00	,.
Convocation Expenses -2024	1,116,704.00	4,892,438.00
Credit Course-Lextech Expenses	34,594.00	21,000.00
OSSC Exam Expenses	-	17,080.00
Cultural Events	3,769,416.00	1,399,748.50
Examination Expenses	501,113.00	266,680.00
ILPS Policy Drafting Competition Exp.	12,347.00	10,000.00
Internship & Placement Expenses	190,407.00	191,592.00
Moot Court Expenses	344,673.00	380,059.00
Moot Court Expenses-International	87,100.00	500,055.00
Moot Court Organisation	4,728,700.00	1,233,296.00
NLU Delhi Entrance Test Expenses	- 1	48,713.00
NLUO 3 Year LLB & PhD- Expenses	815,998.00	-
PHFI Mootcourt Expenditure	5,207.00	211,565.00
Programme on National Commision on Women-Expenses	460,325.00	1,078,759.19
Sports Events	4,267,412.00	1,448,193.18
Student Scholarships .	4,224,678.00	3,078,710.00
Student Welfare & Aminities	1,539,554.39	1,388,509.62
Subscription of Journals & Magazines	6,079,351.32	8,372,927.55
Library Expenses	190,591.00	,,
Total	29,394,488.71	24,956,604.04



General Expenses

Particulars	As on 31-03-2025	As on 31-03-2024	
Audit Fee	424 245 60	277.544.00	
Bank Charges	424,245.60	373,644.00	
3rd Annual Flower Show- Expenditure	15,128.43	18,524.18	
	705,702.00	-	
Advertisement Expenses	24,877.00	-	
Annual Ground Rent-Land Revenue	8,940,994.00	_	
Filling Fee(Returns)	99,000.00	-	
Hoticultural Committee	124,959.00	_	
Inspection Expenses	27,970.00	-	
Insurance & Road Tax	198,380.00		
IQAC-EXPENSES	9,404.00	<u>-</u>	
Legal & Professional Charges	410,340.00	-	
Sanitation/Housekeeping Expenses	9,002,090.00		
Security Service	10,336,969.00	/ -	
Statutory Body Meeting	88,000.00	=	
University's Hospitality	95,664.00	_	
Recruitment Expenses	227,324.00	_	
Rent of Hostels,Vc Residencce & Quarters	117,312.00	=	
Total	30,848,359.03	392,168.18	

Annexure-11

Repair & maintenance

Particulars	As on 31-03-2025	As on 31-03-2024
Annual Maintenance of NLUO Website	735,161.00	399,141,00
Campus Developement Committee-Gym Maint.	449,790.00	
Computer Maintenance & AMC	758,344.00	751,514.50
Guest House Maintenance	105,372.00	26,689.00
Hostel Maimtenance	2,801,533.11	3,982,666.24
Landscaping Maintenance	3,620,561.56	2,790,912.55
Lift Maintenance	212,611.00	340,854.00
R & M Electrical Installations	5,515,363,43	12,915,641.00
R & M,Fuel of Vehicle	1,610,616.80	2,459,306.00
R & M Furniture	15,180.00	427,459.00
R & M Genset	279,005.00	796,578.00
R & M of Building	19,487,920.00	48,564,688.00
R & M of VC Residence	38,282.00	118,365.00
Total	35,629,739.90	73,573,814.29

Annexure-12

Travelling & Conveyance

Particulars	As on 31-03-2025	As on 31-03-2024
Local Conveyance	864.00	9,401,00
Travelling Expenses	73,190.58	
Total	74,054.58	



Office Expenses

Particulars	As on 31-03-2025	As on 31-03-2024
Electricity Bills-University	14,668,960,98	13,254,126.63
Misc. Expenses	4,803.00	125,078.00
Office Running Expenses	243,830.00	82,076.00
Postage & Courier	29,237.00	20,813.00
Printing Expenses	116,275.00	242,849.00
Stationery Expenses	1,400.00	320,573.00
Telephone Expenses	106,208.00	123,198.20
Total	15,170,713.98	14,168,713.83

Annexure-14

Other Expenses

3rd Annual Flower Show- Expenditure Advertisement Expenses	As on 31-03-2025	As on 31-03-2024
·		1,266,642.00
111 500 5 1 5 1 5 1 5 1 5 1 5 1 5 1 5 1	-	170,662.00
AILET-24 EXPENSES	48,200.00	
C C on Theories, Practice & R Policies-Expenses	8,000.00	
CCLP Expenditure	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	4,847.00
Centre for Child Rights-Expenses	19,160.00	,,517,100
Centre for Corporate Law	86,255.00	
Centre for Maritime Law	102,750.00	
Centre for Mediation & Negotiations	750,246.00	63,555.00
Certificate Course- CLS on Judicial Accountability	6,055.00	33,207.79
Certificate Course-Claimate Change (Expenses)	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	4,346.00
Certificate Course-Film Studies(Expenditure)	16,500.00	,,5 10.00
CLS Contract Drafting-Expenses	123,052.00	
CM Chair Expenses	5,615,019.00	1,270,028.00
Constitutional Law Society	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	27,340.00
Consumer Law-Expenses	5,000.00	525,710.50
Contigency Expenses	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	290,279.00
Creche Expenses		48,217.00
Credit Course-CCL Equality Jurispudence-Expenses	38,901.29	(0,217.00
Credit Course-Foreign Investment-Expenditure	700.00	
Credit Couse -Disability Law Expenses	47,550.00	
Credit Couse-Water Law & Policy-Expenditure	57,951.00	
Cyber Forensic Insights-Expenditure	41,050.00	
Expenses ADR Board	133,621.00	60,253.00
Expenses for Eassay Writing Competition		18,588.00
Expneses -ISCI Conference		5,116,441.33
Filling Fee(Returns)	_	85,000.00
Gender Sensitization Committee-Expenditure	7,500.00	19,551.00
Informal Group Discussion	8,608.00	5,833.00
Inspection Expenses	-	610,074.00
Insurance & Road Tax	_]	138,427.00
IQAC-EXPENSES	-	2,625.00
ISCI Conference Expenses	659,082.00	2,023.00
Land Registration Fee	2,533,597.00	
Legal & Professional Charges		190,000.00
Legal Aid Clinic Expenses	60,749.00	150,000.00
Lexathon 2025 -Expenditure	60,009.00	
Library Automation	15,555.00	162,809.00
Mental Health Insurance Expenses	121,800.00	117,600.00



Total	20,644,958.27	35,564,281.06
Warwicks NIS Expenses		831,598.44
nternational Conference on Finance, Economics, Banking-Expense	186,700.00	-
University's Hospitality	-	19,180.00
Tranning Workshop New Criminal Law-Expenses	402,345.00	
Tacacco Contrrol Expenses	2,867,281.21	1,734,221.66
Statutory Body Meeting	-	64,984.00
Social Media Committee	750.00	3,999.00
Security Service	_	9,618,405.46
Sanitation/Housekeeping Expenses		10,009,263.88
Review Commission Expenses	657,607.00	,
Rent of Hostels, Vc Residencce & Quarters		117,312.00
Recruitment Expenses	-	892,940.00
Qreka-Expenditure	64,404.00	28,775.00
PRO Bono Club Expenditure	53,668.00	69,220.00
NSS Expenses		23,567.00
NCW Asansol Project Expenses	228,425.00	1,918,779.00
Netherland Domestic Violence Project (FCRA)	5,632,422.77	



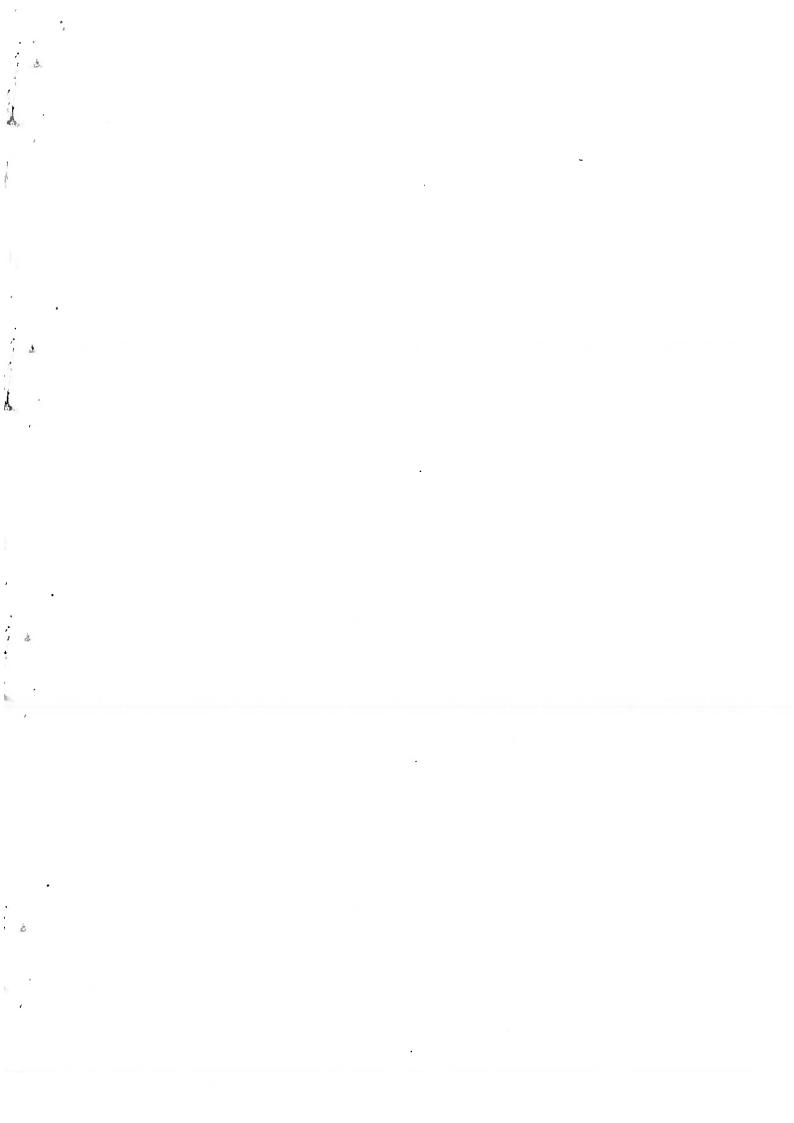
NATIONAL LAW UNIVERSITY ODISHA (PROJECT ACCOUNT) KATHAJODI CAMPUS, SECTOR - 13 CDA,CUTTACK-753015

BALANCE SHEET AS AT 31ST MARCH 2025

statements

	Particulars	81-8-	24.24	(Amount in Rs.)
	- ar secural s	Note	31 March 2025	31 March 2024
ı	Sources of Funds			
1	NPO Funds			
(a)	Unrestricted Funds		2,846,794,931.93	2,662,439,443.61
(b)	Restricted Funds		-	
			2,846,794,931.93	2,662,439,443.61
2	Non-current liabilities	İ		
(a)	Long-term borrowings	4	-	_
(b)	Other long-term liabilities	5	38,941,091.00	39,289,302.00
(c)	Long-term provisions	6		
_			38,941,091.00	39,289,302.00
3	Current liabilities			
(a)	Short-term borrowings	4	-	-
(b)	Payables	7	- I	-
(c)	Other current liabilities	8	12 -	105,429,549.00
(d)	Short-term provisions	6	4 -	
	71		1k*-	105,429,549.00
	Total		2,885,736,022.93	2,807,158,294.61
		1 [1	
li	Application of Funds		4	
1	Non-current assets		4	
a)	Property, Plant and Equipment and Intangible assets		<i>,</i>	
(i)	Property, Plant and Equipment	9	1,960,338,529.48	2,052,410,948.56
(ii)	Intangible assets			
(iii)	Capital work in progress	9	410,234,159.50	14,193,455.50
(iv)	Intangible asset under development			
p)	Non-current investments	10	-	-
c)	Long Term Loans and Advances	11	-	-
d)	Other non-current assets (specify nature)	12	11,068,266.00	11,068,266.00
!	C	1	2,381,640,954.98	2,077,672,670.06
	Current assets			
a) bl	Current investments	10	-	-
b)	Inventories Receivables			
۳/ c)	1	13	146,000.00	146,000.00
d)	Cash and bank balances	14	396,484,660.95	618,914,392.55
e) f)	Short Term Loans and Advances	11	102,998,829.00	106,865,153.00
,	Other current assets	15	4,465,578.00	3,560,079.00
	Total	-	504,095,067.95	729,485,624.55
	Total]	2,885,736,022.93	2,807,158,294.61
	Brief about the Entity			
	Summary of significant accounting policies	1 2		
	The accompanying notes are an integral part of the financial	4		
	in a manufacture march are an integral barr of the illigibility	I		





NATIONAL LAW UNIVERSITY ODISHA (PROJECT ACCOUNT) INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2025

_	Particulars	No		31 March 202	25		31 March 2024	(Amount in Rs.
			Unrestricted	Restricted		Unrestricted	Restricted	
			funds	funds	Total	funds	funds	Total
1	Income							- Total
(a)	Grants & Funds received		-	-		_	-	
11	Other incomes	16	19,204,499.00		19,204,499.00	14,040,235.00	_	14,040,235.00
111	Total income (i+li)		19,204,499.00	-	19,204,499.00	14,040,235.00		14,040,235
ľV	Expenses:							
(a)	Material consumed/distributed	17					1	
	Donations/contributions paid					•		-
(c)	Employee benefits expense	18	.					-
(d)	Depreciation and amortization expense	19	134,848,161.08		134,848,161.08			•
	Finance costs	20			134,040,101.00	69,884,548.04		69,884,548
(f)	Other expenses	21	49,024,853.60		40.034.963.40			•
	Religion/charitable expenses	11	47,024,033.00		49,024,853.60	47.20		47
	Other Expenses (specify nature)				-			•
	Total expenses	I ⊦	103 073 044 40	-		-		-
	. Total Emporious	[183,873,014.68		183,873,014.68	69,884,595.24	-	69,884,595.24
	Excess of Income overExpenditure for							
	the year before exceptional and			1			- 1	
	extraordinary items (III- IV)	1		1	1-20002772-0			
- [excitationally reems (m-14)		-164,668,515.68	-	-164,668,515.68	-55,844,360.24		-55,844,360.24
	Exceptional items (specify nature &							
	provide note/delete if none)						.	
1	Excess of Income over Expenditure for	-						
n l	the year before extraordinary items (V-							
" [VI)		44444					
	,	-	-164,668,515.68	•	164,668,515.68	-55,844,360.24		-55,844,360.24
]	Extraordinary Items (specify nature &							
Ш	provide note/delete if none)							_
١,	Evenes of Landau and Evenes	_						
	Excess of Income over Expenditure for the spear (VII-VIII)							
	, , , , , , , , , , , , , , , , , , , ,	-	-164,668,515.68	•	-164,668,515.68	-55,844,360.24		-55,844,360.24
		=						
1	Appropriations Transfer to funds, e.g.,	F		-				
	Building fund		1				1	
- la	ransfer from funds	- 1		1			1	
- 1	Balance tansferred to General Fund							
	und	F						
		-		-				
T	he accompanying notes are an integral							
l٥	art of the financial statements							



NATIONAL LAW UNIVERSITY ODISHA (PROJECT ACCOUNT) Notes forming part of the Financial Statements for the year ended, 31st March, 2025

Note - 1 Brief abount the entity

Note - 2 Significant Accounting Policies

Note - 3 NPOs Funds

(Amount in Rs.)

Sr. No.	Particulars	14			(Amount in Rs.)
31.110,	Particulars	As at 1st April 2024	Funds	Funds Utilised	As at 31st March 2025
		(Opening Balance)	transferred/receive	during the year	(Closing Balance)
			d during the year		
(A)	Resticted Funds				
(i)	Corpus Funds	H			
(ii)	Endowment Fund				
(iii)	Public Lecture Fund				-
(B)	Un-Restricted Funds		9		-
(i)	General reserve	103,133,924.61		164,668,515.68	-61,534,591.07
(ii)	Capital Reserve	2,559,305,519.00			2,559,305,519.00
(iii)	Revaluation reserve				2,337,303,317.00
(iv)	Grants from		349,024,004.00		349,024,004.00
	Government (Defferred				317,021,001,00
1	Liabilities)				_
(vi)	Grants from UGC				
		2,662,439,443.61	349,024,004.00	164,668,515.68	2,846,794,931.93
revious `	Year (PY)			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	2,0 10,7 71,751.75



NATIONAL LAW UNIVERSITY ODISHA

KATHAJODI CAMPUS, SECTOR-13, CDA, CUTTACK-753015

_	L .	Long Term		Short	Term
4	Borrowings	31 March 202	31 March 2024	31 March 2025	31 March 2024
	Secured				
(a)	Term loans				
(i)	from banks (Annexure-1)	1			l .
(ii)	from other parties	-			
(b)	Loans repayable on demand		1		
(i)	from banks	· NA	NA NA		
(ii)	from other parties	NA	NA		-
(c)	Deferred payment liabilities				
(d)	Loans and advances from related parties				-
(e)	Long term/current maturitites of finance lease obligation				-
	Other loans advances (specify nature)	-	_	_	
	Total (A)		-		
	<u>Unsecured</u>				
(a)	Term loans	1			
٠. ١	from banks		_	_	
ii)	from other parties		-	-	-
b)	Loans repayable on demand				
(i)	from banks	NA NA	NA		
ii) i	from other parties	NA	NA NA		
c)	Deferred payment liabilities				
d)	Loans and advances from related parties	_		-	-
e) 1	Long term/current maturitites of finance lease obligation	1 .		-	-
f) (Other loans advances (specify nature)	_		_ [-
- 1	Total (B)	-			:-
- -	Total (A) + (B)				
- 1	Foot Note:	-			-
	Nature of the Security to be specified separately.				
i) 1	Terms of repayment of terms loans and other loans may be stated.				
ii) \	Where loans guranteed by partners/proprietors/owners				
a	aggregate of such amount under each head may be				
	disclosed.		1		-



NATIONAL LAW UNIVERSITY ODISHA (PROJECT ACCOUNT) KATHAJODI CAMPUS, SECTOR-13, CDA, CUTTACK-753015 Notes forming part of the Financial Statements for the year ended 31st March, 2025

					(Amount in Rs.
	Other long-term liabilities			31 March 2025	31 March 2024
	Advance from customers				
(b)	Security deposits & EMDs (Annexxure-1)			38,941,091.00	39,289,302.00
	Total Other long-term liabilities			38,941,091.00	39,289,302.00
					03,203,302.00
6	Provisions	Long	term	Short	term
		31 March 2025	31 March 2024	31 March 2025	31 March 2024
(a)	Provision for employee benefits				32 March 2024
	Provision for gratuity		-		
(ii)	Provision for leave Encashment		_		-
		1			-
(b)	Other provisions			2	
	(Please Specify - eg/- Provision for warranties / Provision for Sales		_		-
	Return)				•
	Other (specify nature)				
	Total Provisions	_			
					-
7	Payables			31 March 2025	74.84
	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 med	um entarnrisas		-	•
	Total payables	am enterprises	-1		
					-
- 1	Disclosure relating to suppliers registered under MSMED Act based o	n tha info	-11.1.1		
	entity Company:	n the information ava	arrable with the		
	Particulars				
1				24 50 1 000-	
	(a) Amount remaining unnaid to any supplier at the end of each acco	usting water		31 March 2025	31 March 2024
	(a) Amount remaining unpaid to any supplier at the end of each acco Principal	unting year:		31 March 2025	31 March 2024
	Principal	unting year:		31 March 2025	31 March 2024
	 (a) Amount remaining unpaid to any supplier at the end of each acco Principal Interest Total 	unting year:		31 March 2025	31 March 2024
	Principal Interest Total			31 March 2025	31 March 2024
	Principal Interest Total (b) The amount of interest paid by the buyer in terms of section 16 of	the MSMED Act. alo	ng with the	31 March 2025	31 March 2024
	Principal Interest Total (b) The amount of interest paid by the buyer in terms of section 16 of Amount of the payment made to the supplier beyond the appointed i	the MSMED Act, alor	unting year	31 March 2025	31 March 2024
	Principal Interest Total (b) The amount of interest paid by the buyer in terms of section 16 of amount of the payment made to the supplier beyond the appointed ((c) The amount of interest due and payable for the period of delay in	the MSMED Act, alor day during each accor making payment (wh	unting year. sich have been	31 March 2025	31 March 2024
	Principal Interest Total (b) The amount of interest paid by the buyer in terms of section 16 of amount of the payment made to the supplier beyond the appointed of (c) The amount of interest due and payable for the period of delay in paid but beyond the appointed day during the year) but without addi	the MSMED Act, alor day during each accor making payment (wh	unting year. sich have been jied under the	31 March 2025	31 March 2024
	Principal Interest Total (b) The amount of interest paid by the buyer in terms of section 16 of amount of interest paid by the buyer in terms of section 16 of amount of the payment made to the supplier beyond the appointed (c) The amount of interest due and payable for the period of delay in paid but beyond the appointed day during the year) but without additional the amount of interest accrued and remaining unpaid at the end (d)	the MSMED Act, alor day during each accor making payment (wh ng the interest specif of each accounting ye	unting year. sich have been fied under the	31 March 2025	31 March 2024
	Principal Interest Total (b) The amount of interest paid by the buyer in terms of section 16 of amount of interest paid by the buyer in terms of section 16 of amount of the payment made to the supplier beyond the appointed (c) The amount of interest due and payable for the period of delay in paid but beyond the appointed day during the year) but without additionally the amount of interest accrued and remaining unpaid at the end (c) The amount of further interest remaining due and payable even in	the MSMED Act, alor day during each accor making payment (wh ng the interest specif of each accounting year	unting year. lich have been fied under the ear. S. until such date	31 March 2025	31 March 2024
	Principal Interest Total (b) The amount of interest paid by the buyer in terms of section 16 of amount of the payment made to the supplier beyond the appointed of the amount of interest due and payable for the period of delay in paid but beyond the appointed day during the year) but without addited. The amount of interest due and remaining unpaid at the end of the amount of interest accrued and remaining unpaid at the end of the amount of further interest remaining due and payable even in when the interest dues above are actually paid to the small enterprise.	the MSMED Act, alor day during each accor making payment (wh ng the interest specif of each accounting year	unting year. lich have been fied under the ear. S. until such date	31 March 2025	31 March 2024
	Principal Interest Total (b) The amount of interest paid by the buyer in terms of section 16 of amount of interest paid by the buyer in terms of section 16 of amount of the payment made to the supplier beyond the appointed (c) The amount of interest due and payable for the period of delay in paid but beyond the appointed day during the year) but without additionally the amount of interest accrued and remaining unpaid at the end (c) The amount of further interest remaining due and payable even in	the MSMED Act, alor day during each accor making payment (wh ng the interest specif of each accounting year	unting year. lich have been fied under the ear. S. until such date	31 March 2025	31 March 2024
	Principal Interest Total (b) The amount of interest paid by the buyer in terms of section 16 of amount of the payment made to the supplier beyond the appointed of the amount of the payment made to the supplier beyond the appointed of the period of delay in paid but beyond the appointed day during the year) but without addit of the amount of interest accrued and remaining unpaid at the end of the amount of further interest remaining due and payable even in when the interest dues above are actually paid to the small enterprise deductible expenditure under section 23 of the MSMED Act.	the MSMED Act, alor day during each accor making payment (wh ng the interest specif of each accounting year	unting year. lich have been fied under the ear. S. until such date	31 March 2025	31 March 2024
8	Principal Interest Total (b) The amount of interest paid by the buyer in terms of section 16 of amount of the payment made to the supplier beyond the appointed of the amount of interest due and payable for the period of delay in paid but beyond the appointed day during the year) but without addid (d) The amount of interest accrued and remaining unpaid at the end of the amount of further interest remaining due and payable even in when the interest dues above are actually paid to the small enterprise deductible expenditure under section 23 of the MSMED Act.	the MSMED Act, alor day during each accor making payment (wh ng the interest specif of each accounting year	unting year. lich have been fied under the ear. S. until such date	31 March 2025	31 March 2024
8 (a)	Principal Interest Total (b) The amount of interest paid by the buyer in terms of section 16 of amount of the payment made to the supplier beyond the appointed of the amount of the payment made to the supplier beyond the appointed of the period of delay in paid but beyond the appointed day during the year) but without addit of the amount of interest accrued and remaining unpaid at the end of the amount of further interest remaining due and payable even in when the interest dues above are actually paid to the small enterprise deductible expenditure under section 23 of the MSMED Act.	the MSMED Act, alor day during each accor making payment (wh ng the interest specif of each accounting year	unting year. lich have been fied under the ear. S. until such date	-	



NATIONAL LAW UNIVERSITY ODISHA Notes forming part of the Financial Statements for the year ended 31st March, 2025

1

O Property, Plant and Equipment and Intangible Assets (owned assets)
Note-9

				NATIONAL	NATIONAL LAW UNIVERSITY						
				KATHAJODI CAMPU	KATHAJODI CAMPUS, CDA- CUTTACK-753015	Ę					
			5	HEDLIE OF EIVEN AS	SCHEMILE OF EIVED ASSETS FOR THE WEST OF						
			Coort of Cont	O'N' O TO TO TO TO TO TO TO TO TO TO TO TO T	SEIS FOR INE TEAR 20	24.5					
			GRUSS BLUCK				ĐE	DEPRECIATION		NET BLOCK	DOCK
Particulars of Assets	Opening Balance as on 01.04.2024	More than 180 Days	Less than 180 Days	Deletion/ Sale	Closing Balance as on 31.03.2025	Rate of Depreci	Depreciation on Assets used for more than 180		Assets used for Total Depreciation less than 180 for the year	WDV as on 31.03.2025	WDV as on
							Days	Days			
I. LAND AND LAND DEVELOPMENT											
LAND	251 486 207 pm										
BUILDING	1 305 017 525 63			,	251,486,207.00	%			٠	251 ARK 207 On	00 705 307 00
	1,000,017,000,000		,		1,305,017,533.63	2%	65,250,876,68		60 300 876 68	00.103,007,152	DO: /07/005/167
									on the taken on	1,423,700,650,95	1,305,017,533.63
II. FURNITURE & FIXTURE (10% BLOCK OF ASSETS)											
FURNITURE AND FIXTURE	257 586 442 80	47 775 743 00									
III. PLANT & EQUIPMENTS (15% BLOCK OF					300,362,184.80	Š	30,036,218.48		30,036,218,48	270,325,966.32	257,586,442,80
ASSETS)											
ELECTRICAL INSTALLATION	223,068,960,53					_L					
(40% BLOCK OF ASSETS)					223,068,960.53	15%	33,460,344.08		33,460,344.08	189,608,616,45	223,068,960.53
COMPUTER	15,251,804.60				40 404 604						
As on 31.03.2025	2,052,410,948.56	42,775,742,00			13,431,004,00	\$	6,100,721.84		5,100,721 84	9,151,082.76	15,251,804.60
As on 31.03.2024	99.496.963.60		J 035 100 C23 00		2,093,186,690.56	0,0	134,848,161.08	٠	134,848,161.08	1,960,338,529.48	2,052,410,948,56
			4,044,138,333,UU	•	2,122,295,496.60		1,609,365.40	68,275,182.64	69,884,548.04	2,052,410,948.56	99,496,963.60

					***************************************	Į
		ı				
	Oppering CAMP	Current year	Current Year			_
CAPTIAL WORK IN PROGRESS	9	Addition	Capitalisation	Other Adjustment Closing CWIP	Closing CWIP	_
Project WIP Narai Site	20 202 202 22					_
	14,193,455 50				04 325 COL VX	_
Project WIP Narai Gra . If					DC CC5,CC1,-1	_
		356,040,704,00			00 004 000 000	_
As on 31.03.2025	14 103 455 50	14 103 4EE EA 300 ASS TO SO			220,040,104.00	_
	DC:000/007/47	396,040,704.00			410 234 155 50	
As on 31.03.2024					200000000000000000000000000000000000000	.,.
					14,193,455,50	



NATIONAL LAW UNIVERSITY ODISHA KATHAJODI CAMPUS, SECTOR - 13 CDA,CUTTACK-753015 Notes forming part of the Financial Statements for the year ended 31st March, 2025

	Investments - Non Current and Current		31 March 2	2025	31 Ma	(Amount in
	[valued at historical cost unless stated otherwise]	Face	Numbers/ Units/	Do-bateline	Numbers/ Units/	T
		Value	Shares	Book Value	Shares	Book Value
<i>-</i> \	Trade Investments - Quoted					
(a)	Investments in Other Entities	1				
	Less: Provision for diminution in value of investments					
(b)	Investments in partnership firm (Refer footnote 1)			-		
	Other Investments					
(c)	Investments in preference shares					
d)	Investments in equity instruments	- 1		_	A	
(e)	Investments in government or trust securities	- 1			1	
(f)	Investments in debentures or bonds					1
(g)	Investments in mutual funds				1	
(h)	Investments property	Ī				
(1)	Other non-current investments (branch Balance)	1.		_		
	Total Investments	1				
			}		1	
	Trade Investments - Unquoted					
a)	Investments in Other Entities		1			
	Less: Provision for diminution in value of investments					
)	Investments in partnership firm (Refer footnote 1)					
	Other Investments					
c)	Investments in preference shares					
	Investments in equity instruments			-		
	Investments in government or trust securities	- 1 -		•		
-311	Investments in debentures or bonds			*		
- 1	Investments in mutual funds					
	Other non-current investments (specify nature)	1 1		-		
	nvestments property			-		
	Total Investments		L			
	ocal massanguts			-		
	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.	- 1 - 1		• [
	Aggreagte Provision for diminution in value of investments.			-		
	Controle 1: Details of investment in partnership firm				ļ	
	Name of partner with % share in profits of such firm		-	31 March 2025	ļ	31 March 2024
	ABC			Ė		
	YZ			-	ŀ	-
i	Λr. A			. 1		-
- 1			1		- 1	



1

Current Invi	t of the Financial Statements for the year ended 31st March, 202	1.3	1	7	1 0000		
			Face	31 Ma Numbers/ Units/	rch 2025		rch 2024
			Value	Shares Units/	Book Value	Numbers/ Units/	Book Value
Trade (valu	ed at lower of cost or market value) - Quoted		value	Suares		Shares	
	urities of long-term investments		1				
	in equity instruments						
	in preference shares				-		
	in government or trust securities		1				
			1		-		
	in debentures or bonds		1		-	1	
	in mutual funds		1			1	
g) Other Short-	term investments (specify nature)		1			1	
Net current	investments					1	
242			1		-	-	
Trade (value	d at lower of cost or market value) - Unquoted			i	!		
	urities of long-term investments		1				
	in equity instruments						
			1		-		
	in preference shares		1		-		
	in government or trust securities				-		
	in debentures or bonds		1	1			
) Investments	in mutual funds		1	i i			
Other Short-	erm investments (specify nature)						
Net current I			1	l i	-		
Grand Total					•		
GIANG TOTAL					-		
				l			
	ue of quoted investments and market value thereof.				_		
Aggregate va	ue of quoted investments.						
Aggregate Pro	ovision for diminution in value of investments.		1				
			L		•		
				Long	Yasaa		
Loans and ad	vances			31 March 2025	THE RESIDENCE OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF T	Short	
(Secured)				31 Warch 2025	31 March 2024	31 March 2025	31 March 202
(o Dami Gu)							
Capital advar							
Considered go	ood						
) Doubtful				_			
Less: Provisio	n for doubtful advances			·		•	
		4-1					
Loans advanc	es to partners or relative of partners	(a)		.	-	•	
, cours advance	to partiers of relative of partitiers			-	-		
			ı				
Other loans a				- 1	. [
Prepaid exper	ses			- 1			
CENVAT credi	receivable		J			1	
i) VAT credit rec	eivable		Į				
Service tax cre	dit receivable						
GST input cred			- 1				
			- 1				
Security Depo						_	
() Balance with a	overnment authorities		.				
1		(b)	Ì				
Total (a)+(b) (,	A)	(-)	- 1	- :			
1			ŀ			-	
Loans and adv	ancas		Į.	Long T		Short T	erm
	ansca		L	31 March 2025	31 March 2024	31 March 2025	31 March 2024
(Unsecured)							
Capital advan			- 1				
Considered go	od bo						
Doubtful			- 1				
1	for doubtful advances					•	
			+	•	-	-	
Loans advance	s to partners or relative of partners	(a)			-	15	
Constante	s to bermera of relative of barriletz			-	-	-	
la							
	d advances (Annexxure-2)				. [102,998,829.00	106,865,153.
Prepaid expens	es					A-C, -30,023.00	100,000,105.
CENVAT credit	receivable				.	.	-
VAT credit rece			- 1				
					1		
Service tax cre			- 1				
GST input credi			- 1		1		
Security Depos	ts				1		
	overnment authorities		1		1		
		(b)	H				
louising with g			1			102,998,829.00	106,865,153.0
	1	(0)	-				The second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second secon
Total (a)+(b) (B	1	(0)		•		102,998,829.00	106,865,153.0
	1	(0)	-				



KATHAJODI CAMPUS, SECTOR - 13 CDA,CUTTACK-753015

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

			1	
	Other non-current assets		31 March 2025	31 March 2024
(a)	Security Deposits (ANNEXURE -3)		11,068,266.00	
(b)	Prepaid expenses		11,000,200.00	11,068,266.00
(c)	Others Branch Balance			•
	Total other non-current other assets		11,068,266.00	11,068,266.00
13	Receivables		22.00	
(a)	Donations/grants receivable		31 March 2025	31 March 2024
(b)	Others (specify nature) (Annexure-4)		440	-
(i)	Sponsership Received		146,000.00	146,000.00
(ii)	TDS receivable		-	
	Outstanding for a period exceeding 6 months from th	e date they are due for receipt	146,000.00	146,000.00
(a)	Secured Considered good			
	Unsecured Considered good		- 1	-
	Doubtful		- 1	-
1	Less: Provision for doubtful receivables		- 1	-
			-	
	Total		146,000.00	146,000.00
[110,000.00	140,000.00
	Cash and Bank Balances		31 March 2025	31 March 2024
	Cash and cash equivalents	•		
	Bank accounts (Annexure-5)		396,484,660.95	618,914,392.55
(b)	Cash credit account (Debit balance)		-	-
(c)	Fixed Deposits		- 1	-
	Cheques, drafts on hand Cash on hand			-
	Cotal		-	
	iolai	(1)	396,484,660.95	618,914,392.55
	Other bank balances		I I	
	Bank Deposits			
	armarked Bank Deposits			
(ii) [1	Deposits with original maturity for more than 3 month	ns but less than 12	- 1	•
1	nonths from reporting date		1	
	Margin money or deposits under lien		1 1	-
	Others (specify nature)			-
	otal other bank balances	(11)		
1	otal Cash and bank balances	(1+11)	396,484,660.95	618,914,392.55
15 0	Other current assets			
	Specify nature)		31 March 2025	31 March 2024
		rrent assets that do not fit into any other asset categories)		
(a) (i	nterest accrued but not due on deposits	the respect that do not lift into any other asset categories)		
	sterest accrued and due on deposits		4,465,578.00	3,560,079.00
	repaid Expenses (Annexure-6)			-
	otal		•	
- 1	**		4,465,578.00	3,560,079.00



NATIONAL LAW UNIVERSITY ODISHA KATHAJODI CAMPUS, SECTOR - 13 CDA,CUTTACK-753015 Notes forming part of the Financial Statements for the year ended 31st March, 2025

Note	Other income		31 March 2025	(Amount in Rs 31 March 2024
(a)	Donations and Grants	ł	32 W.Brett 2023	52 (1010172024
,	(i)Unrestricted funds			-
- 1			-	-
	(i)Restricted funds			
(b)	Sponsorship Receipts			
	Total income	[
	Other income Interest income		31 March 2025	31 March 2024
	Dividend income		19,204,499.00	14,036,635.00
	Net gain on sale of investments		•	
	Other non-operating income			-
` '	Total other income	H	19,204,499.00	3,600.00
17	Fort of goods cold (Palata substance la got asset)	Ī		24,040,255.00
	Cost of goods sold (Delete whatever is not applicable) Materials consumed/distributed		31 March 2025	31 March 2024
j	Raw material consumed/distributed			
	Inventory at the beginning of the year		.	_
	Add : Purchases during the year		-	
	Less. Inventory at the end of the year			
(Cost of raw material consumed	(1)		
C	Other materials (purchased intermediates and components)			•
(i) I	nventory at the beginning of the year			
(ii) A	Add: Purchases during the year		-	-
(iii) L	ess: Inventory at the end of the year			-
	Cost of other material distributes	(n)		
ין	fotal raw material consumed/distributed (A)	(1+11)		
	Purchases of stock-in-trade		31 March 2025	31 March 2024
(i)				
(ii) (iii)	•			
	otal (B)	_		
- 1		<u> </u>	-	
cc	hanges in inventories of finished goods, work in progress and stock-in trade		31 March 2025	31 March 2024
ir	ventories at the beginning of the year:			
	tock-in-trade	!		
	Vork in progress		-	-
(iii) fi	inished goods			- -
lin	wentories at the end of the year:	(1)	•	•
	tock-in-trade			
	/ork in progress			
	nished goods		-	
		(II)		
		`"'		<u>-</u>
	ncrease)/decrease in inventories of finished goods, work-in-progress and stock-in-trade (C)	F		-
To	otal (A+B+C)			



KATHAJODI CAMPUS, SECTOR - 13 CDA, CUTTACK-753015

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

	1	
18 Employee benefits expense		
	31 March 2025	31 March 2024
Total Employee benefits expense		
19 Depreciation and amortization expense		
(a) on tangible assets (Refer note 11)	31 March 2025	31 March 2024
(b) on intangible assets (Refer note 11)	134,848,161.08	69,884,548.0
Total Depreciation and amortization expe	nse 134,848,161.08	69,884,548.0
		50,001,510.0
20 Finance cost	31 March 2025	31 March 2024
(a) Interest expense	341111111111111111111111111111111111111	31 William 2024
(i) On bank loan	ļ	
(ii) Interest on CAR loan	- 1	•
(iii) On assets on finance lease		•
(b) Other borrowing costs		•
(c) Loss on foreign exchange transactions and	translations considered as finance cost (net)	
Total Finance cost		
	-	
21 Other Expenses	31 March 2025	31 March 2024
(a) Religious/charitable		
(c) General Expenses (Annexure-7)	-	
(g) Other Expenses (Annexure-8)	849.60	47.2
Total	49,024,004.00	
1	49,024,853.60	47.2



SECURED LOAN

Pariculars	As on 31-03-2025	As on 31-03-2024
BG Retaintion	18,542,045.00	18,542,045.00
Security Deposit	13,749,663.00	14,047,874.00
Earnest Money Deposit	5,902,670.00	5,952,670.00
ISD Deposit	746,713.00	746,713.00
Total	38,941,091.00	39,289,302.00

Annexure -2

Loans & Advances

Particulars	As on 31-03-2025	As on 31-03-2024
Exe. Engineer, General PH-1, Bhubaneswar	716,150.00	716,150.00
Exe. Engineer, R & B Division-1, Cuttack	38,452,582.00	6,080,038.00
NBCC (INDIA) LIMITED	63,761,132.00	, 100,000,000.00
Otis Elevator Company (India) Ltd.	68,965.00	68,965.00
Total	102,998,829.00	106,865,153.00

Annexure-3

Deposite

Particulars Particulars	As on 31-03-2025	As on 31-03-2024
Deposits with CESU	11,068,266.00	11,068,266.00
Total	11,068,266.00	11,068,266.00



Annexure-4 Receivable

Patriculars	41	As on 31-03-2025	As on 31-03-2024
Adv. G. B. Mishra		146,000.00	146,000.00
Total		146,000.00	146,000.00

Annexure-5 BANK BALANCES

Particulars	As on 31-03-2025	As on 31-03-2024
Bank balance		
Bank Account - HDFC Bank	542,921.65	526,966.65
Bank Account - SBI	196,772,560.30	429,878,731.90
Fixed Deposit - With SBI	199,169,179.00	188,508,694.00
Total	396,484,660.95	618,914,392.55

Annexure-6

Prepaid Expenses (Work in Progress)

Particulars	As on 31-03-2025	As on 31-03-2024
Project WIP Naraj Site	14,193,455.50	14,193,455.50
Project WIP Naraj Site -II	396,040,704.00	-
Total	410,234,159.50	14,193,455.50

Annexure-7

General Expenses

Particulars	As on 31-03-2025	As on 31-03-2024
Bank Charges	849.60	47.20
Total	849.60	47.20

Annexure-8

Other Expenses

Particulars Particulars	As on 31-03-2025	As on 31-03-2024
Holding Tax	49,024,004.00	-
Total	49,024,004.00	



NATIONAL LAW UNIVERSITY ODISHA (UNICEF ACCOUNT) KATHAJODI CAMPUS, SECTOR - 13 CDA, CUTTACK-753015 BALANCE SHEET AS AT 31ST MARCH 2025

	Particulars	Note	31 March 2025	(Amount in Rs. 31 March 2024
		1.00	31 Walch 2023	51 Warch 2024
1	Sources of Funds			
1	NPO Funds			
(a)	Unrestricted Funds	3	861,286.31	969,407.2
(b)	Restricted Funds	3		505,407.2.
2	Non-current liabilities		861,286.31	969,407.23
(a)	Long-term borrowings			
(b)	Other long-term liabilities	4	-	-
(c)	Long-term provisions	5	-	-
(0)	Long-term provisions	6	<u> </u>	
3	Current liabilities	1 -		<u> </u>
(a)	Short-term borrowings	4		
(b)	Payables	7	2042.00	
(c)	Other current liabilities	8	9,912.00	103,203.00
(d)	Short-term provisions	6	2,070.00	-
. ,	,	1 ° 1	11.000.00	
	Total	1 -	11,982.00	103,203.00
		-	873,268.31	1,072,610.23
ı	Application of Funds	1 1		
l .	Non-current assets			
a)	Property, Plant and Equipment and Intangible assets			
(i)	Property, Plant and Equipment	ا و ا		
(ii)	Intangible assets		-	•
(iii)	Capital work in progress			
(iv)	Intangible asset under development	1 1		
b)	Non-current investments	10		
c)	Long Term Loans and Advances	111	•	-
d)	Other non-current assets (specify nature)	12		•
		-		-
	Current assets '	H		
a)	Current investments	10	_	
o)	Inventories			•
:)	Receivables	13		700 412 00
1)	Cash and bank balances	14	873,268.31	708,412.00 364,198.23
2)	Short Term Loans and Advances	11	0,3,200.51	304,136.23
)	Other current assets	15		•
		-	873,268.31	1,072,610.23
	Total		873,268.31	1,072,610.23
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			



NATIONAL LAW UNIVERSITY ODISHA (UNICEF ACCOUNT) INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2025

	Particulars	T	r — —					(Amount in Rs.
	raiticulais	No		31 March 202 Restricted	5		31 March 2024	
ı		m	Unrestricted funds					
ī	Income	1	1,360,048.00	funds	Total	Unrestricted funds	Restricted funds	
(a)	Grants & Funds received		1,360,048.00		1,360,048.00	1,919,987.00		1,919,987.00
ii.	Other Incomes	16	39,389.00	· -	1,360,048.00	1,919,987.00	-	1,919,987.00
Ш	Total Income (I+II)	10	1,399,437.00		39,389.00	2,272.00	-	2,272.00
			1,009,407.00		1,399,437.00	1,922,259.00		1,922,259
IV	Expenses:				1			
(a)	Material consumed/distributed	17						
(b)	Donations/contributions paid	"/				-		-
(c)	Employee benefits expense	18		10				-
(d)	Depreciation and amortization expense	19	_		·	•		-
(e)	Finance costs	20				-		•
(f)	Other expenses	21	1,507,557.92		1,507,557.92	001 002 00		-
(g)	Religion/charitable expenses		2,000,000,002		1,307,527.92	961,653.00		961,653
(h)	Other Expenses (specify nature)			_				
1	Total expenses	1	1,507,557.92		1,507,557.92	961,653.00		
			,		1,007,037.92	301,033.00		961,653.00
	Excess of Income overExpenditure for the							
	year before exceptional and extraordinary							
	items (III- IV)	1	-108,120.92	-	-108,120.92	960,606,00		
		٦			100,120.52	300,000,00		960,606.00
vi .	Exceptional items (specify nature & provide				İ			
VI	note/delete if none)	1						
							-	•
VII	Excess of Income over Expenditure for the	F						
Aii	year before extraordinary items (V-VI)	- 1	-108,120.92		-108,120.92	DC0 C0C 05		
		F	200,120.52		-108,120.92	960,606.00	-	960,606.00
1 1	Extraordinary Items (specify nature & provide					1		
	note/delete if none)	- 1						
	no lej deleta li lionoj							•
li	Excess of Income over Expenditure for the	þ						
	year (VII-VIII)	- 1						
	year (an-am)	F	-108,120.92		-108,120.92	960,606.00		960,606.00
		<u>_</u>						
	Appropriations Transfer to funds, e.g.,				Ť			
	Building fund	- 1		1				
- 1	Transfer from funds	Ī						
ļ	Balance tansferred to General Fund	L				ì	1	
- 1.	The accompanying notes are an integral part		Ī					
- 4	of the financial statements	- 1		1	ľ	=	ļ	i



NATIONAL LAW UNIVERSITY ODISHA (UNICEF ACCOUNT) Notes forming part of the Financial Statements for the year ended, 31st March, 2025

Note - 1 Brief abount the entity

Note - 2 Significant Accounting Policies

Note - 3 NPOs Funds

Sr. No.	Particulars	As at 1st April 2024 (Opening Balance)	Funds transferred/receiv ed during the year	Funds Utilised during the year	(Amount in Rs. As at 31st March 2025 (Closing Balance)
(A)	Resticted Funds			+	Dulance
(i)	Corpus Funds				
(ii)	Endowment Fund				
(iii)	Public Lecture Fund				
(B)	Un-Restricted Funds				
(i)	General reserve	969,407.23		108,120.92	861,286.31
(ii)	Capital Reserve				001,200.31
(iii)	Revaluation reserve				
(iv)	Grants from				
	Government (Defferred				
	Liabilities)				
(vi)	Grants from UGC				
		969,407.23	-	108,120.92	861,286.31
Previous	s Year (PY)	-	-	-	



NATIONAL LAW UNIVERSITY ODISHA KATHAJODI CAMPUS, SECTOR - 13 CDA,CUTTACK-753015

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

1	s forming part of the Financial Statements for the year ended 31st Mai		; Term	Short	Term
4	Borrowings	31 March 2025	31 March 2024	31 March 2025	31 March 2024
	Secured				
(a)	Term loans			!	
(i)	from banks (Annexure-1)				
(ii)	from other parties		м.	-	-
			1	-	-
(p)	Loans repayable on demand				
(i)	from banks	NA	NA	_	_
(ii)	from other parties	NA	NA		-
(c)	Deferred payment liabilities				
(d)	Loans and advances from related parties	·	-	-	-
(e)	Long term/current maturitites of finance lease obligation	-	-	-	•
(f)	Other loans advances (specify nature)	'	-		
	Total (A)	-		-	-
					-
	<u>Unsecured</u>			= "	
(a)	Term loans				
٠,	from banks		Q	-	-
(ii)	from other parties	-	-	-	
(b)	Loans repayable on demand			ļ	
(i)	from banks	NA			
	from other parties	NA NA	NA NA	-	-
	•	INM	NA	-	-
(c)	Deferred payment liabilities	_			
(d)	Loans and advances from related parties				-
(e)	Long term/current maturitites of finance lease obligation		-		
	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.		ļ		
	Where loans guranteed by partners/proprietors/owners		1		1
	aggregate of such amount under each head may be				
	disclosed.		1		



NATIONAL LAW UNIVERSITY ODISHA (UNICEF ACCOUNT) KATHAJODI CAMPUS, SECTOR - 13 CDA, CUTTACK-753015 Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

					(Amount in Rs.
5 Other long-term liabilitie				31 March 2025	31 March 2024
(a) Advance from customers					
(b) Security deposits & EMDs				-	
Total Other long-term lia	bilities			-	-
6 Provisions		Long	term	Shor	t term
		31 March 2025	31 March 2024	31 March 2025	31 March 2024
(a) Provision for employee b	enefits				<u> </u>
(i) Provision for gratuity				-	
(ii) Provision for leave Encast	iment	-	-	-	-
(b) Other provisions		_	_		
(Please Specify - eg/- Prov	ision for warranties / Provision for Sales		_	-	-
Return)			-	-	-
Other (specify nature)					
Total Provisions					
				·	
Payables				31 March 2025	31 March 2024
(a) Total outstanding dues of	micro, small and medium enterprises			-	
b) Total outstanding dues of	creditors other than micro, small and medi	um enterprises (Ann	exure-1)	9,912.00	103,203.0
Total payables			;	9,912.00	103,203.00
ĺ					
Disclosure relating to supp	liers registered under MSMED Act based o	n the information av	ailable with the		
entity Company:					
Particulars				31 March 2025	31 March 2024
(a) Amount remaining unp	aid to any supplier at the end of each accor	unting year:			52 (flatch 2024
Principal		0.			
Interest					
Total					•
(b) The amount of interest	paid by the buyer in terms of section 16 of	the MSMED Act. alo	ne with the	-	-
amount of the payment m	ade to the supplier beyond the appointed o	lay during each acco	unting year	•	_
(c) The amount of interest	due and payable for the period of delay in	making navment /w/	ich have heen		
paid but beyond the appoi	nted day during the year) but without addi	ng the interact coasi	fied under the	-	-
(d) The amount of interest	accrued and remaining unpaid at the end of	of each accounting w	ned dilder tile		
(e) The amount of further i	nterest remaining due and payable even in	the susseeding year	edi.	-	-
when the interest dues abo	ove are actually paid to the small enterprise	for the accepting year	s, until such date	-	-
Ideductible expanditure up	der section 23 of the MSMED Act.	, for the purpose of	disallowance of a		
To a doctor of periodical e all	SET SESSION 25 OF THE INDIVIED ACT.				L
Other current liabilities			Г	31 March 2025	31 March 2024
a) Bills Payable				2,070.00	J# 11101CH 2024
Total Other current liabiliti	es		-		
				2,070.00	



NATIONAL LAW UNIVERSITY ODISHA Notes forming part of the Financial Statements for the year ended 31st March, 2025

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O Property, Plant and Equipment and Intangible Assets (owned assets)
Note-9

				NATIONAL LAW UNIVERSITY	UNIVERSITY						
			KAT	AJODI CAMPUS, CI	KATHAJODI CAMPUS, CDA- CUTTACK-753015	ئم					
			SCHEDU	ILE OF FIXED ASSET	SCHEDULE OF FIXED ASSETS FOR THE YEAR 2024-25	4-25					
			GROSS BLOCK				190	DEPRECIATION		NET BLOCK	XOOT
Particulars of Assets	Opening Balance as on 01.04.2024	More than 180 Days	Less than 180 Days	Deletion/ Sale	Closing Balance as on 31.03.2025	Rate of Depreci ation	Depreciation on Depreciation on Assets used for Assets used for more than 180 less than 180	Assets used for Assets used for more than 180	Total Depreciation for the year	WDV as on 31.03.2025	WDV as an 31.03.2024
							Days	Days			
LAND AND LAND DEVELOPMENT											
LAND						è					
BUILDING					,	e i					4
						2%			-		•
II. FURNITURE & FIXTURE (10% BLOCK OF ASSETS)											
FURNITURE AND FIXTURE	•		,			1000					
III. PLANT & EQUIPMENTS (15% BLOCK OF						204					
ASSETS)											
ELECTRICAL INSTALLATION						1567					
(40% BLOCK OF ASSETS)						200			•		
COMPUTER						40%					
As on 31.03.2025			-			0.70			,		
As on 31.03.2024			,								•
										,	



NATIONAL LAW UNIVERSITY ODISHA KATHAJODI CAMPUS, SECTOR - 13 CDA,CUTTACK-753015 Notes forming part of the Financial Statements for the year ended 31st March, 2025

10	Investments - Non Current and Current		31 March 2	025	21 1412	(Amount in rch 2024
	(valued at historical cost unless stated otherwise)	Face	Numbers/ Units/		Numbers/ Units/	CII 2024
		Value	Shares	Book Value	Shares	Book Value
	Trade Investments - Quoted	11111	Toniar Es		Shares	
(a)	Investments in Other Entities					
	Less: Provision for diminution in value of investments					
(b)	investments in partnership firm (Refer footnote 1)			•		
	***************************************			-		
	Other Investments				1	
(c)	Investments in preference shares					
	Investments in equity instruments	1			ł	
	Investments in government or trust securities		1		i i	
	Investments in debentures or bonds		!	-		
	Investments in mutual funds			-		
	Investments property			•		
	Other non-current investments (branch Balance)			-		
1.7	Total investments			•	4	
	Total investments			-		
	Trade investments - Unquoted	1				
a)	Investments in Other Entities	i				
aj		ŀ	1			
	Less: Provision for diminution in value of investments					
Lı	1					
D)	Investments in partnership firm (Refer footnote 1)			-		
			1 1			
	Other Investments		1			1
	Investments in preference shares					
	Investments in equity Instruments			-		
	Investments in government or trust securities		1			
	Investments in debentures or bonds					
	Investments in mutual funds					
	Other non-current investments (specify nature)					
i)	Investments property	1		-		
	Total investments					
1						
- 1	Aggregate market value as at the end of the year:	i				
-)	Aggregate amount of quoted investments and market value thereof.			- 1		
	Aggregate amount of Un-quoted investments.					
į	Aggreagte Provision for diminution in value of investments.					
- [•					
ŀ	Footnote 1: Details of investment in partnership firm	1		31 March 2025		24 44
- 1	Name of partner with % share in profits of such firm		H	3 1 14191 CH 2023		31 March 2024
	ABC					
- 1	XYZ			-		
- 1	Mr. A					
- 1	THE A			. 1		
	Total coults of the firm faccount to the b					
- 1	Total capital of the firm (Amount In Rs.)					



KATHAJODI CAMPUS, SECTOR - 13 CDA, CUTTACK-753015

Face Value of (valued at lower of cost or market value) - Quoted Current maturaties of long-term investments Investments in guilty instruments in greaterness or current investments or current investments (specify nature)		Current Investments	25	31 /	March 2025	31 Ma	rch 2024
Trace founded at leaver of toor or market value) - Quoted Common immediate lawer of toor or market value) - Quoted Common immediate from general meriastricis Investments in professors designed in the common immediate lawer or market value) - Quoted investments in growthness or front securities (Investments in professors or broad investments (specify nature) Common immediate (specify nature) Common immediate (specify nature) Common immediate (specify nature) Common immediate (specify nature) Common immediate (specify nature) Common immediate (specify nature) Common immediate (specify nature) Common immediate (specify nature) Common immediate (specify nature) Common immediate (specify nature) Common immediate (specify nature) Common immediate (specify nature) Common immediate (specify nature) Common immediate (specify nature) Common immediate (specify nature) Common immediate (specify nature) Common immediate (specify nature) Common immediate (specify nature) Common immediate (specify nature) Common immediate (specify nature) Common immediate (specify nature) Common immediate (specify nature) Common immediate (specify nature) Common immediate (specify nature) Common immediate (specify nature) Common immediate (specify nature) Common immediate (specify nature) Common immediate (specify nature) Common immediate (specify nature) Common immediate (specify nature) Common immediate (specify nature) Common immediate (specify nature) Common immediate (specify nature) Common immediate (specify nature) Common immediate (specify nature) Common immediate (specify nature) Common immediate (specify nature) Common immediate (specify nature) Common immediate (specify nature) Common immediate (specify nature) Common immediate (specify nature) Common immediate (specify nature) Common immediate (specify nature) Common immediate (specify nature) Common immediate (specify nature) Common immediate (specify nature) Common immediate (specify nature) Common immediate (specify nature) C			Fac		/		T
Trade Colled at lewer of cort or market value)- Quoted			Val		Book Value	-10 C 2 C C C C C C C C C C C C C C C C C	Book Value
Investments in equity instruments Investments in proteorings and return securities Investments							
Investments in preference ablates (Investments in destinatives or pages) (Investments in destinative are pages) (Investments in destinative are pages) (Investments in destinative are pages) (Investments in destinative are pages) (Investments in destination and pages) (Investments in destination (Epochy nature) (Investments in equivy instruments (Investments in equivy instruments (Investments in equivy instruments (Investments in equivy instruments (Investments in equivy instruments (Investments in equivy instruments (Investments in equivy instruments (Investments in equivy instruments (Investments in equivy instruments (Investments in equivy instruments (Investments in equivy instruments (Investments in equivy instruments (Investments in equivy instruments (Investments in equivy instruments (Investments in equivy instruments (Investments in equivy instruments (Investments in equivy instruments (Investments in equivy instruments (Investments in equivy instruments (Investments in equivy instruments (Investments in equivy instruments (Investments in equivy instruments (Investments in equivy instruments (Investments in equivy instruments (Investments in equivy instruments (Investments in equivy instruments (Investments in equivy instruments (Investments in equivy instruments (Investments in equivy instruments (Investments in equivy instruments (Investments in equivy instruments (Investments in equivy instruments (Investments in equivy instruments (Investments in equivy instruments (Investments in equivy instruments (Investments in equivy instruments (Investments in equivy instruments (Investments in equivy instruments (Investments in equivy instruments (Investments in equivy instruments (Investments in equivy instruments (Investments in equivy instruments (Investments in equivy instruments (Investments in equivy instruments (Investments in equivy instruments (Investments in equivy instruments (Investments in equivy instruments (Investments in equivy instruments (Investments in equivy instruments (Investments in equ	a)						
Investments in dependence or broads				1			
Investments in indebentures in poses (investments in misertiments (specify nature) (investments in misertiments (specify nature) (investments in misertiments (specify nature) (investments in provision of long-term investments) (investments in displantates of boards (investments in displantates of boards (investments in displantates of boards (investments in displantates of boards (investments in displantates of boards (investments in displantates of boards (investments in displantates of boards (investments in displantates of boards (investments in displantates of boards (investments in displantates of boards (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (investments) (:}				-		
Investments in mutual funds	1)						
Control for the minimiser ments (peelly nature)	!)						
Trade (Valved at lewer of cost or market value) - Unquoted Current maturities of long-term investments Current maturities of long-term investments Investments in optionness desires Investments in optionness desires Investments in optionness desires Investments in optionness desires Investments in optionness desires Investments in optionness desires Investments in optionness desires Investments in optionness desires Investments in optionness desires Investments in optionness desires Investments in optionness desires Investments in optionness desires Investments in optionness desires Investments in optionness desires Investments in optionness desires Investments in optionness desires Investments in optionness desires Investments in optionness and investments Investments in optionness and investments Investments in optionness and investments Investments in optionness and investments Investments in optionness and investments Investments in optionness and investments Investments in optionness and investments Investments in optionness and investments Investments in optionness and investments Investments in optionness and investments Investments Investments in optionness and investments and market value thereof. Investments Investments in optionness investments Investments in optionness investments Investments in optionness investments and market value thereof. Investments in optionness investments and market value thereof. Investments in optionness investments and market value thereof. Investments in optionness investments and market value thereof. Investments in optionness investments and market value thereof. Investments in optionness in optionness in optionness in optionness in optionness in optionness in optionness in optionness in optionness in optionness in optionness in optionness in optionness in optionness in optionness in optionness in optionness in optionness in optionness in optionness in optionness in optionness in optionness in optionness in optionness in optionness in optionness in optionness in option)						
Trade (valued at lower of cost or market value) - Unquoted Current mituratives of long-term investments Investments in deptermine statements Investments in deptermine statements Investments in metalmost in protections of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the protection of the pro	3)	Other Short-term Investments (specify nature)					
Current maturalises of long-term investments		Net current investments	1		_	1	
Current maturalises of long-term investments						1	
Current maturalises of long-term investments		Trade (valued at lower of cost or market value) - Unquoted					
Investments in equity instruments Investments Invest)	Current maturities of long-term investments			1	1	
Investments in preference shares	j		1	[1	
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Capital advances Considered good Doubtfut Less: Provision for doubtful advances Loans advances to partners or relative of partners Other loans and advances Prepaid expenses CENVAT credit receivable VAT credit receivable Service tax credit receivable Service tax credit receivable Service tax credit receivable Security Deposits Balance with government authorities Total (a)+(b) (B) Total (b)+(b) (B)		Security Deposits Balance with government authorities Total (a)+(b) {A}	(b)	Lon	g Term	- Short 1	Term -
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Doubtful Less: Provision for doubtful advances (a) Loans advances to partners or relative of partners Other loans and advances Prepald expenses CENVAT credit receivable VAT credit receivable Service tax credit receivable GST input credit receivable Security Deposits Balance with government authorities Total (a)+(b) (B) Total (b)+(b) (B)		Security Deposits Balance with government authorities Total (a)+(b) (A) Loans and advances [Unsecured]	(b)	Lon	g Term	- Short 1	erm -
Less: Provision for doubtful advances Loans advances to partners or relative of partners Other loans and advances Prepald expenses CENVAT credit receivable VAT credit receivable Service tax credit receivable Service tax credit receivable Security Deposits Balance with government authorities Total (a)+(b) (B) Total (A + B)		Security Deposits Balance with government authorities Total (a)+(b) (A) Loans and advances (Unsecured) Capital advances	(b)	Lon	g Term	- Short 1	erm -
Loans advances to partners or relative of partners Other loans and advances Prepald expenses CENVAT credit receivable VAT credit receivable Service tax credit receivable Security Deposits Balance with government authorities Total (a)+(b) (B)		Security Deposits Balance with government authorities Total (a)+(b) (A) Loans and advances (Unsecured) Capital advances Considered good	{b}	Lon	g Term	- Short 1	erm -
Loans advances to partners or relative of partners Other loans and advances Prepald expenses CENVAT credit receivable VAT credit receivable Service tax credit receivable Service tax credit receivable Security Deposits Balance with government authorities Total (a)+(b) (B) Total (A + B)		Security Deposits Balance with government authorities Total (a)+(b) (A) Loans and advances [Unsecured] Capital advances Considered good Doubtful	(b)	Lon	g Term	- Short 1	erm -
Other loans and advances Prepaid expenses CENVAT credit receivable VAT credit receivable Service tax credit receivable GST input credit receivable Security Deposits Balance with government authorities (b) Total (a+8)		Security Deposits Balance with government authorities Total (a)+(b) (A) Loans and advances [Unsecured] Capital advances Considered good Doubtful		Lon	g Term	- Short 1	Term 31 March 2024
Prepaid expenses CENVAT credit receivable VAT credit receivable Service tax credit receivable GST input credit receivable Security Deposits Balance with government authorities Total (a)+(b) (B) Total (A + B)		Security Deposits Balance with government authorities Total (a)+(b) {A} Loans and advances [Unsecured] Capital advances Considered good Doubtful Less: Provision for doubtful advances		Lon	g Term 31 March 2024	Short 31 March 2025	Term 31 March 2024
Prepaid expenses CENYAT credit receivable VAT credit receivable Service tax credit receivable GST input credit receivable Security Deposits Balance with government authorities Total (a)+(b) (B) Total (A + B)		Security Deposits Balance with government authorities Total (a)+(b) {A} Loans and advances [Unsecured] Capital advances Considered good Doubtful Less: Provision for doubtful advances		Lon	g Term 31 March 2024	Short 31 March 2025	Term 31 March 2024
CENVAT credit receivable VAT credit receivable Service tax credit receivable Security Deposits Balance with government authorities (b)		Security Deposits Balance with government authorities Total (a)+(b) {A} Loans and advances [Unsecured] Capital advances Considered good Doubtful Less: Provision for doubtful advances		Lon	g Term 31 March 2024	Short 31 March 2025	Term 31 March 2024
VAT credit receivable Service tax credit receivable GST input credit receivable Security Deposits Balance with government authorities (b)		Security Deposits Balance with government authorities Total (a)+(b) (A) Loans and advances (Unsecured) Capital advances Considered good Doubtful Less: Provision for doubtful advances Coans advances to partners or relative of partners		Lon	g Term 31 March 2024	Short 31 March 2025	Term 31 March 2024
VAT credit receivable Service tax credit receivable GST input credit receivable Security Deposits Balance with government authorities (b) Total (a)+(b) (B)		Security Deposits Balance with government authorities Total (a)+(b) {A} Loans and advances Unsecured) Capital advances Considered good Coubtful Cess: Provision for doubtful advances coans advances to partners or relative of partners Other loans and advances Prepald expenses		Lon	g Term 31 March 2024	Short 31 March 2025	Term 31 March 2024
Service tax credit receivable GST input credit receivable Security Deposits Balance with government authorities Total (a)+(b) (B) Total (A + B)		Security Deposits Balance with government authorities Total (a)+(b) {A} Loans and advances Unsecured) Capital advances Considered good Coubtful Cess: Provision for doubtful advances coans advances to partners or relative of partners Other loans and advances Prepald expenses		Lon	g Term 31 March 2024	Short 31 March 2025	Term 31 March 2024
GST input credit receivable Security Deposits Balance with government authorities Total (a)+(b) (B) Total (A + B)	1	Security Deposits Balance with government authorities Total (a)+(b) {A} Loans and advances (Unsecured) Capital advances Considered good Doubtful Less: Provision for doubtful advances Loans advances to partners or relative of partners Dither loans and advances Prepaid expenses CENVAT credit receivable		Lon	g Term 31 March 2024	Short 31 March 2025	Term 31 March 2024
Security Deposits Balance with government authorities Total (a)+(b) (B) Total (A + B)	1011	Security Deposits Balance with government authorities Total (a)+(b) (A) Loans and advances (Unsecured) Capital advances Considered good Coubtful Less: Provision for doubtful advances Loans advances to partners or relative of partners Other loans and advances Prepaid expenses LENVAT credit receivable (AT credit receivable		Lon	g Term 31 March 2024	Short 31 March 2025	Term 31 March 2024
### Balance with government authorities Total (a)+(b) (B)	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Security Deposits Balance with government authorities Total (a)+(b) (A) Loans and advances Unsecured) Capital advances Considered good Doubtful Less: Provision for doubtful advances Coans advances to partners or relative of partners Other loans and advances Frepaid expenses EENVAT credit receivable Fat Credit receivable Lervice tax credit receivable Lervice tax credit receivable Lervice tax credit receivable		Lon	g Term 31 March 2024	Short 31 March 2025	Term 31 March 2024
Total (a)+(b) (8)	1 1 1 1 2 1 2 2	Security Deposits Balance with government authorities Total (a)+(b) (A) Loans and advances Unsecured) Capital advances Considered good Doubtful Less: Provision for doubtful advances coans advances to partners or relative of partners Other loans and advances Prepald expenses ENVAT credit receivable (AT credit receivable ervice tax credit receivable ervice tax credit receivable ervice tax credit receivable		Lon	g Term 31 March 2024	Short 31 March 2025	Term 31 March 2024
Total (a)+(b) (B) Total (A + B)	1 1 1 1 2 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2	Security Deposits Balance with government authorities Total (a)+(b) {A} Loans and advances Unsecured) Capital advances Considered good Doubtful cess: Provision for doubtful advances coans advances to partners or relative of partners Other loans and advances Prepald expenses ENVAT credit receivable ervice tax credit receivable estri input credit receivable ecurity Deposits		Lon	g Term 31 March 2024	Short 31 March 2025	Term 31 March 2024
Total (a)+(b) (B) Total (A + B)	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Security Deposits Balance with government authorities Total (a)+(b) {A} Loans and advances Unsecured) Capital advances Considered good Doubtful cess: Provision for doubtful advances coans advances to partners or relative of partners Other loans and advances Prepald expenses ENVAT credit receivable ervice tax credit receivable estri input credit receivable ecurity Deposits		Lon	g Term 31 March 2024	Short 31 March 2025	Term 31 March 2024
Total (A + B)	I HOVE	Security Deposits Balance with government authorities Total (a)+(b) (A) Loans and advances (Unsecured) Capital advances Considered good Doubtful Less: Provision for doubtful advances Loans advances to partners or relative of partners Dether loans and advances Prepaid expenses LENVAT credit receivable (AT credit receivable ervice tax credit receivable ervice tax credit receivable ecurity Deposits alance with government authorities	(a)	Lon 31 March 2025	g Term 31 March 2024	Short 31 March 2025	Term 31 March 2024
Total [A + B]	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Security Deposits Balance with government authorities Total (a)+(b) (A) Loans and advances (Unsecured) Capital advances Considered good Doubtful Less: Provision for doubtful advances Loans advances to partners or relative of partners Dether loans and advances Prepaid expenses LENVAT credit receivable (AT credit receivable ervice tax credit receivable ervice tax credit receivable ecurity Deposits alance with government authorities	(a)	1 March 2025	g Term 31 March 2024	Short 31 March 2025	Term 31 March 2024
(a)	0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Security Deposits Balance with government authorities Total (a)+(b) (A) Loans and advances (Unsecured) Capital advances Considered good Doubtful Less: Provision for doubtful advances Loans advances to partners or relative of partners Dether loans and advances Prepaid expenses LENVAT credit receivable (AT credit receivable ervice tax credit receivable ervice tax credit receivable ecurity Deposits alance with government authorities	(a)	1 March 2025	g Term 31 March 2024	Short 31 March 2025	Term 31 March 2024
	I I I I I I I I I I I I I I I I I I I	Security Deposits Balance with government authorities Total (a)+(b) (A) Loans and advances Unsecured) Capital advances Considered good Doubtful Less: Provision for doubtful advances Loans advances to partners or relative of partners Other loans and advances Prepald expenses LENVAT credit receivable (AT credit receivable ervice tax credit receivable ervice tax credit receivable ervice tax credit receivable ecurity Deposits aliance with government authorities total (a)+(b) (B)	(a)	1 March 2025	g Term 31 March 2024	Short 31 March 2025	1 March 2024



KATHAJODI CAMPUS, SECTOR - 13 CDA, CUTTACK-753015 Notes forming part of the Financial Statements for the ver-

	Notes	s torming part o	r the Financial Sta	tements for the y	rear ended 31st M	arch, 2025
I						
1		1				

1	g per construction de de peut ended des march 2020		
1	2 Other non-current assets	74.141.0004	
(a)		31 March 2025	31 March 2024
(b)		-	-
	Others Branch Balance		
1 '-'	Total other non-current other assets	-	
	Total Calculation Calculations	-	-
13	Receivables		
(a)		31 March 2025	31 March 2024
(a)		-	
(i)	Sponsership Received	-	708,412.00
	TDS receivable	- 1	- 1
1 111	TOS receivable		
			708,412.00
(0)	Outstanding for a period exceeding 6 months from the date they are due for receipt Secured Considered good		
(a)			
(b)		- 1	
(c)	Doubtful	-	- 1
	Less: Provision for doubtful receivables		
1			
1	Total	N N	708,412.00
1			
14	Cash and Bank Balances	31 March 2025	31 March 2024
A	Cash and cash equivalents		
(a)	Bank accounts (Annexure-3)	873,268.31	364,198.23
(b)	Cash credit account (Debit balance)		,
(c)	Fixed Deposits		.
(d)	Cheques, drafts on hand		.
(e)	Cash on hand		_
	Total (i)	873,268.31	364,198,23
			504250.20
В	Other bank balances		
(a)	Bank Deposits	1	
(i)	Earmarked Bank Deposits		
6113	Deposits with original maturity for more than 3 months but less than 12	1	-
(11)	months from reporting date		
(80)		1	•
(iv)		1	-
	Total other bank balances (II)	-	
	Total Cash and bank balances (I+II)	873,268.31	264 400 22
1	,	0/3,208.31	364,198.23
15	Other current assets	34 44	
	(Specify nature)	31 March 2025	31 March 2024
	(This is an all-inclusive heading, which incorporates current assets that do not fit into any other asset categories)		
(2)	Interest accrued but not due on deposits		
	Interest accrued and due on deposits	-	•
	Prepaid Expenses	-	-
{C}	Total	-	-
	IOUAI		-



NATIONAL LAW UNIVERSITY ODISHA KATHAJODI CAMPUS, SECTOR - 13 CDA,CUTTACK-753015

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

Note	Other income		31 March 2025	(Amount in 31 March 202
	Donations and Grants		31 Mai CH ZAZ3	51 WIGICII ZUZ
	(i)Unrestricted funds (Annexure-4)		1,360,048.00	1,919,987.
i	(i)Restricted funds			
(b)	Sponsorship Receipts		-	
	Total income		1,360,048.00	1,919,987.
İ			_,,000,010.00	
16	Other income		31 March 2025	31 March 2024
(a)	Interest income	İ	20,339.00	2,272.
	Dividend income		20,333.00	2,212.
(c)	Net gain on sale of investments	1		
	Other non-operating income		19,050.00	·
	Total other income	ŀ	39,389.00	2,272.
		ŀ	33,303.00	2,212.
17	Cost of goods sold (Delete whatever is not applicable)		31 March 2025	31 March 202
	Materials consumed/distributed	-	JI WAICH ZOZJ	31 Warth 202
	Raw material consumed/distributed			
	Inventory at the beginning of the year			
	Add: Purchases during the year		•	
	Less: Inventory at the end of the year		-	·
	Cost of raw material consumed			
T	oos of the material consumed	(1)		·
- 1	Other materials (purchased intermediates and components)			
	Inventory at the beginning of the year			
	Add : Purchases during the year	ł	-	•
	Less: Inventory at the end of the year		-	-
	Cost of other material distributes			
	Total raw material consumed/distributed (A)	(11)	-	
- ['	rota raw material consumed distributed (A)	(I+II) =		
R C	Purchases of stock-in-trade		P4.14 1.000	
(i) .		F	31 March 2025	31 March 202
			-	-
ii)			-	15
ii) [L	-	
ין	Total (B)	L	<u> </u>	
ء ا ۔				
clo	Changes in inventories of finished goods, work in progress and stock-in trade	L	31 March 2025	31 March 202
١.	and the said of the said			
	nventories at the beginning of the year:		*	
	tock-in-trade		-	-
	Nork in progress	- 1		-
ii) F	inished goods			-
-		(1)	-	-
	nventories at the end of the year:			
	tock-in-trade		-	-
	Vork in progress	- 1	-	-
ii) Fi	inished goods			-
		(11)	-	
- [0	increase)/decrease in inventories of finished goods, work-in-progress and stock-in-trade (C) [_	-
	otal (A+B+C)			



KATHAJODI CAMPUS, SECTOR - 13 CDA, CUTTACK-753015

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

15	Employee benefits expense	31 March 2025	24 84
]	Total Employee benefits expense	31 Warth 2025	31 March 2024
	Total Employee deficites experise	-	
	Depreciation and amortization expense	31 March 2025	31 March 2024
(a)	1	-	
(b)	on intangible assets (Refer note 11)		
	Total Depreciation and amortization expense	-	-
20	Finance cost	31 March 2025	31 March 2024
(a)	Interest expense		32 WIGHT EDET
(i)	On bank loan	- 1	_
(ii)	Interest on CAR loan	_	
(iii)	On assets on finance lease	1	_
(b)	Other borrowing costs		
(c)	Loss on foreign exchange transactions and translations considered as finance cost (net)		_
	Total Finance cost	-	
21	Other Expenses	31 March 2025	31 March 2024
(a)	Religious/charitable (Annexure-5)	1,444,058.00	961,653.00
1	General Expenses	2,111,050.00	301,033.00
(c)	Other Expenses (Annexure-6)	63,499.92	-
	Total	1,507,557.92	961,653.00



SUNDRY CREDITORS

Particulars	As on 31-03-2025	As on 31-03-2024
Canon Fire Ceratives Pvt. Ltd.	9,912.00	-
NLUO-ISCI		103,203.00
Total	9,912.00	103,203.00

Annexure-2

Receivable

Patriculars	As on 31-03-2025	As on 31-03-2024
NLUO Uniceff	-	708,412.00
Total	-	708,412.00

Annexure-3 BANK BALANCES

Particulars	As on 31-03-2025	As on 31-03-2024	
Bank balance SBI -34739222808	873,268.31	364,198.23	
Total	873,268.31	364,198.23	

Annexure-4

DONATION AND GRANTS

Particulars	As on 31-03-2025	As on 31-03-2024	
Strethening CCR (UNICEF)			
a) Grant in Aid -2025 (Unicef)	713,500.00		
b) Social Mappingoff Adopted Villages	25,000.00		
c) Studies on Emerging Child Protection Issues	368,000.00		
d) Technical Support to NLUO	253,548.00	229,125.00	
e) Child Friendly Village Support		20,000.00	
f) Support to ISCI		104,000.00	
Migrant Worker Part-II (GIA)		1,566,862.00	
Total	1,360,048.00	1,919,987.00	



REGIONAL AND CHARITABLE EXPENSES

Particulars	As on 31-03-2025	As on 31-03-2024	
Social Mapping of Migrant Workers Part-II			
a) Effective Research Management	-	560,000.00	
b) Overhead Charges of University	_	298,450.00	
c) Data Entry & Analysis	156,755.00	-	
UNICEF Expenditure			
Printing & Stationary (ISCI)		103,203.00	
Fund Refund	605,480.00		
Awareneshh Programme Expenses	36,787.00	_	
Printing & Stationary	9,912.00	_	
Social Mapping Expenses (Adopted Communities)	18,000.00		
Travel Cost	31,701.00	_	
Consultant Salary	585,423.00		
Total	1,444,058.00	961,653.00	

Annexure-6

Other Expenses

Particulars	As on 31-03-2025	As on 31-03-2024
Bank Charges Miscellaneous Expenses Printing & Stationary	51.92 27,694.00 35,754.00	-
Total	63,499.92	<u>-</u>



NATIONAL LAW UNIVERSITY, ODISHA

Significant Accounting Policy and Notes on Accounts for the year ended 31st March 2025.

1. a) Basis of Preparation of Financial Statements:

The Financial Statements have been prepared in accordance with the generally accepted accounting policies in India under the Historical Cost Convention and going concern concept and unless otherwise stated on accrual basis. These Financial Statements are prepared from the Books of Accounts maintained by the NLUO, Cuttack complying with all material aspects in respect of the accounting standards applicable to the Institution.

b) Use of Estimate & Judgements:

The preparation of Financial Statements in conformity with generally accepted accounting policies requires estimates and assumptions that affect the reported amounts to assets and liabilities and disclosure of contingent liabilities at the date of the Financial Statements and the amount of revenues and expenses during the reporting period. The difference between the actual results and estimates are recognized in the period in which results are known or materialized.

2. Fixed Assets and Depreciation:

- i) Fixed Assets are stated at cost less depreciation. Cost includes all the expenses incurred to bring the assets to its present location and condition. A Fixed Assets register of the University has been prepared to by an external agency however the same has not been updated till 31-03-3025.
- ii) Depreciation on Fixed Assets created out of institution's own fund as well as grants from Govt. of Odisha is calculated as per written down value method as per the rate prescribed under the Income Tax Act, 1961 except for the Library Books/Automation assets which are being the charged to depreciation at the rate of 15%. Looking at its useful life.



3. Capital Work in Progress

Deposit work earlier accounted for as work in progress is accounted as "Fixed Assets" on the basis of documents /certificates received from the competent authority. Depreciation has been charged on these fixed assets as per WDV method.

4. Revenue Recognition:

- I. The institute is an autonomous organization established by Govt. of Odisha. The Government of Odisha releases Grant in Aid for undertaking certain approved projects. Government Grant-in-Aid are accounted for in the same financial year in which it is being received.
- II. The institute, on its own generates income by undertaking educational activities. The major sources of the income are various fees realized from students, interest earned on investment, consultancy and miscellaneous income.
- III. The University has not recognized revenue from solar power exported to CESU (Presently TPCODL). The Solar system has been made by a third party as per the decision of Govt. of Odisha & till date the ownership has not been transferred to NLUO.
- IV. Student fees are accounted for on mercantile basis.

5. Reserve & Surplus:

Excess of income over Expenditure or vice-versa of the accounting period of the Univercity is treated as addition/deletion from/to reserve and surplus.

6. Endowment Funds:

Endowment fund are utilized as per the recommendation of management from time to time which is duly approved by the Council. The balance amount is invested separately as Fixed deposits with banks and the Interest on such investment is ploughed back.

7. Provision and Contingent Liabilities:

a. Provisions are recognized when there is a present obligating as a result

of past events, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, provisions are measured at the best estimate of the expenditure require to settle present obligation at the balance sheet date and are not discounted to its present value.

b. Contingent Liabilities: Contingent Liabilities are disclosed when there is a possible obligation arising from past events the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the organization or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle the a reliable estimate of the amount cannot made. However the following pending tax litigations are disclosed as contingent liabilities of the University

Tax Litigations:

The University has disagreed to the demands as raised by the IT Dept. and gone on appeal before the appellate authorities, since the litigation is pending the same these has not been recorded in the books of the

University and are disclosed as contingent liability

SI N o	A.Y	Sec.	Arrear Demands	Status
1	2017-18	154	9,53,18,519	In 2 nd appeal, the demand has been Quashed and the matter has been remanded back to Assessing Officer
2	2017-18	270A	6,11,84,880	In 2 nd appeal, the demand has been Quashed and the matter has been remanded back to Assessing Officer
3	2018-19	143(3)	39,28,821	The Ld. CIT(A) has passed an order dated 06.06.2025 on the said matter and the same is being challenged before the Hon'ble ITAT by filing an appeal on 28.08.2025
4	2019-20	143(1a)	6,73,44,020	Appeal has been filed before the CIT (A) faceless and the same has been accepted. Notice of

hearing has come and the	·
university is on the job o	f·
submitting its response.	

8. Previous year figures have been regrouped/re-arranged wherever it is necessary.

Date: 29/10/2021 - Place: Cuttack

FOR PAMS & ASSOCIATES CHARTERED ACCOUNTANTS F.R. No., 316079E

CA. SATYAJIT MISHRA, FCA PARTNER M.NO-057293