

PAMS & ASSOCIATES **CHARTERED ACCOUNTANTS**

Audit Report
&
Financial Statement
of

NATIONAL LAW UNIVERSITY ODISHA
.....

.....

.....

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

Plot No: - 506, Unit - IX, Bhoi Nagar, Behind Baya Baba Math, Bhubaneswar - 751 022

Telephone No : 0674- 3514102, Mobile: +91-9437076636

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PAMS
Associates

INDEPENDENT AUDITOR'S REPORT

To

Members ,

National Law University Odisha (NLUO)

Opinion

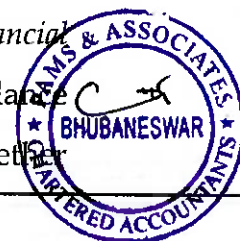
We have audited the consolidated financial statements of **National Law University Odisha (NLUO)**, which comprise the balance sheet as at 31st March 2025, Income & Expenditure Account for the year then ended, Receipt & Payment Statement for the year then ended and notes to the financial statements including 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:

- In the case of the Consolidated Balance sheet, of the state of affairs of the Society as at March 31, 2025,
- In the case of the Consolidated Income & Expenditure Account, the excess/(deficit) of income over expenditure on that date.
- 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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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 Society's financial reporting process.





PAMS & ASSOCIATES

CHARTERED ACCOUNTANTS

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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



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

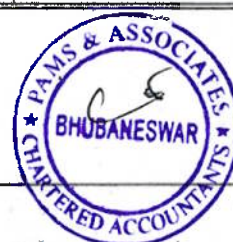
CA Satyajit Mishra, Partner
Membership No- 057293

UDIN- 25057293BMHYD004531

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
I	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	-	-
(b)	Other long-term liabilities	5	5,16,88,534.64	5,23,84,475.64
(c)	Long-term provisions	6	-	-
			5,16,88,534.64	5,23,84,475.64
3	Current liabilities			
(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
II	Application of Funds			
1	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	-	-
(d)	Other non-current assets (specify nature)	12	2,15,17,455.00	1,74,59,754.00
			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	15	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		
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			



Finance Officer
National Law University, Odisha

Registrar
National Law University, Odisha

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

(Amount in Rs.)

Particulars		31 March 2025			31 March 2024		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
I Income		27,11,02,005.48	-	27,11,02,005.48	39,16,26,692.60	-	39,16,26,692.60
(a) Grants & Funds received		1,82,11,802.77	-	1,82,11,802.77	14,68,80,761.70	-	14,68,80,761.70
(b) Sponsorship Receipts		7,49,541.00	-	7,49,541.00	-	-	-
(c) Income from student fee		25,18,30,461.71	-	25,18,30,461.71	24,44,92,930.90	-	24,44,92,930.90
(d) CLAT income		3,10,200.00	-	3,10,200.00	2,53,000.00	-	2,53,000.00
II Other incomes	16	3,61,44,130.05	-	3,61,44,130.05	2,87,14,673.29	-	2,87,14,673.29
III Total Income (I+II)		30,72,46,135.53	-	30,72,46,135.53	42,03,41,365.89	-	42,03,41,365.89
IV Expenses:							
(a) Material consumed/distributed	17	-	-	-	-	-	-
(b) Donations/contributions paid		-	-	-	-	-	-
(c) Employee benefits expense	18	15,81,14,215.77	-	15,81,14,215.77	16,30,72,678.23	-	16,30,72,678.23
(d) Depreciation and amortization expense	19	14,58,65,859.56	-	14,58,65,859.56	8,02,82,079.04	-	8,02,82,079.04
(e) Finance costs	20	-	-	-	-	-	-
(f) Other expenses	21	18,22,94,725.99	-	18,22,94,725.99	15,08,50,086.82	-	15,08,50,086.82
(g) Religion/charitable expenses		-	-	-	-	-	-
(h) 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
V Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)		-17,90,28,665.79	-	-17,90,28,665.79	2,61,36,521.80	-	2,61,36,521.80
VI Exceptional items (specify nature & provide note/delete if none)							
VII Excess of Income over Expenditure for the year before extraordinary items (V-VI)		-17,90,28,665.79	-	-17,90,28,665.79	2,61,36,521.80	-	2,61,36,521.80
VIII Extraordinary items (specify nature & provide note/delete if none)							
IX 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, e.g., Building fund							
Transfer from funds							
Balance transferred to General Fund							
The accompanying notes are an integral part of the financial statements							

Finance Officer
National Law University, Odisha



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 about the entity

Note - 2 Significant Accounting Policies

Note - 3 NPOs Funds

(Amount in Rs.)					
Sr. No.	Particulars	As at 1st April 2024 (Opening Balance)	Funds transferred/received during the year	Funds Utilised during the year	As at 31st March 2025 (Closing Balance)
(A)	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 (Deferred Liabilities)	4,70,77,000.00	34,90,24,004.00		39,61,01,004.00
(vi)	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
Previous 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

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



(Amount in Rs.)

5 Other long-term liabilities		31 March 2025	31 March 2024																																				
(a) Advance from customers		-	-																																				
(b) Security deposits & EMDs (Annexure-1)		5,16,88,535	5,23,84,476																																				
Total Other long-term liabilities		5,16,88,535	5,23,84,476																																				
6 Provisions		<table><tr><th colspan="2">Long term</th><th colspan="2">Short term</th></tr><tr><th>31 March 2025</th><th>31 March 2024</th><th>31 March 2025</th><th>31 March 2024</th></tr><tr><td colspan="4">(a) Provision for employee benefits</td></tr><tr><td>(i) Provision for gratuity</td><td>-</td><td>-</td><td>-</td></tr><tr><td>(ii) Provision for leave Encashment</td><td>-</td><td>-</td><td>-</td></tr><tr><td colspan="4">(b) Other provisions</td></tr><tr><td>(Please Specify - eg/- Provision for warranties / Provision for Sales Return)</td><td>-</td><td>-</td><td>-</td></tr><tr><td>Other (specify nature)</td><td>-</td><td>-</td><td>-</td></tr><tr><td>Total Provisions</td><td>-</td><td>-</td><td>-</td></tr></table>		Long 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	-	-	-
Long 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		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 medium enterprises (Annexure -2)		1,27,53,727	89,64,739																																				
Total payables		1,27,53,727	89,64,739																																				
Disclosure relating to suppliers registered under MSMED Act based on the information available with the entity Company:																																							
Particulars		31 March 2025	31 March 2024																																				
(a) Amount remaining unpaid to any supplier at the end of each accounting year:																																							
Principal		-	-																																				
Interest		-	-																																				
Total		-	-																																				
(b) The amount of interest paid by the buyer in terms of section 16 of the MSMED Act, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year.		-	-																																				
(c) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the		-	-																																				
(d) The amount of interest accrued and remaining unpaid at the end of each accounting year.		-	-																																				
(e) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the MSMED Act.		-	-																																				
8 Other current liabilities		31 March 2025	31 March 2024																																				
(a) GPF Payable		30,000.00	20,000.00																																				
(b) GST Payable		-	2,27,343.00																																				
(c) Labour cess		-	-																																				
(d) EPF Payable		22,62,273.00	21,22,435.00																																				
(e) Professional Tax Payable		44,125.00	37,150.00																																				
(f) Audit fee payable		1,41,600.00	1,32,750.00																																				
(g) TDS Payable		51,63,491.00	21,48,487.00																																				
(i) Other outstanding liabilities (Annexure-3)		2,73,24,534.49	3,68,87,501.33																																				
(j) National Law University, Odisha UNICEF Fund		-	7,08,412.00																																				
Total Other current liabilities		3,49,66,023.49	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

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

Note-9

NATIONAL LAW UNIVERSITY KATHAJODI CAMPUS, COA- CUTTACK-753015											
SCHEDULE OF FIXED ASSETS FOR THE YEAR 2024-25											
Particulars of Assets	GROSS BLOCK			DEPRECIATION				NET BLOCK			
	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 Depreciation	Depreciation on Assets used for more than 180 Days	Depreciation 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. LAND AND LAND DEVELOPMENT											
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	-	-	-	1,30,50,17,533.63	5%	6,52,50,876.68	-	6,52,50,876.68	1,23,97,66,656.95	1,30,50,17,533.00
II. 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
III. PLANT & EQUIPMENTS (15% BLOCK OF ASSETS)											
ELECTRICAL INSTALLATION	22,64,89,696.26	2,75,000.00	-	-	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)											
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	2,84,12,506.88
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

CAPITAL WORK IN PROGRESS	Current year		Current Year Capitalisation	Other Adjustment	Closing CWIP
	Openeing CWIP	Addition			
Project WIP Naraj Site	1,41,93,455.50	-	-	-	1,41,93,455.50
Project WIP Naraj Site-II	-	39,60,40,704.00	-	-	39,60,40,704.00
As on 31.03.2025	1,41,93,455.50	39,60,40,704.00	-	-	41,02,34,159.50
As on 31.03.2024	-	-	-	-	1,41,93,455.50



(Amount in Rs.)

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



Current Investments	Face Value	31 March 2025		31 March 2024	
		Numbers/ Units/ Shares	Book Value	Numbers/ Units/ Shares	Book Value
Trade (valued at lower of cost or market value) - Quoted					
(a) Current maturities of long-term investments			-		-
(b) Investments in equity instruments			-		-
(c) Investments in preference shares			-		-
(d) Investments in government or trust securities			-		-
(e) Investments in debentures or bonds			-		-
(f) Investments in mutual funds			-		-
(g) Other Short-term investments (specify nature)			-		-
Net current investments			-		-
Trade (valued at lower of cost or market value) - Unquoted					
(a) Current maturities of long-term investments			-		-
(b) Investments in equity instruments			-		-
(c) Investments in preference shares			-		-
(d) Investments in government or trust securities			-		-
(e) Investments in debentures or bonds			-		-
(f) Investments in mutual funds			-		-
(g) Other Short-term investments (specify nature)			-		-
Net current investments			-		-
Grand Total			-		-
Aggregate value of quoted investments and market value thereof.			-		-
Aggregate value of quoted investments.			-		-
Aggregate Provision for diminution in value of investments.			-		-
11 Loans and advances		Long Term		Short Term	
A (Secured)		31 March 2025	31 March 2024	31 March 2025	31 March 2024
(a) Capital advances					
(i) Considered good		-	-	-	-
(ii) Doubtful		-	-	-	-
Less: Provision for doubtful advances		-	-	-	-
(b) Loans advances to partners or relative of partners	(a)	-	-	-	-
(c) Other loans and advances		-	-	-	-
(i) Prepaid expenses		-	-	-	-
(ii) CENVAT credit receivable		-	-	-	-
(iii) VAT credit receivable		-	-	-	-
(iv) Service tax credit receivable		-	-	-	-
(v) GST input credit receivable		-	-	-	-
(vi) Security Deposits		-	-	-	-
(viii) Balance with government authorities		-	-	-	-
Total (a)+(b) (A)	(b)	-	-	-	-
B Loans and advances (Unsecured)		Long Term		Short Term	
		31 March 2025	31 March 2024	31 March 2025	31 March 2024
(a) Capital advances					
(i) Considered good		-	-	-	-
(ii) Doubtful		-	-	-	-
Less: Provision for doubtful advances		-	-	-	-
(b) Loans advances to partners or relative of partners	(a)	-	-	-	-
(c) Other loans and advances (Annexure-4)		-	-	11,31,93,992	12,62,89,191
(i) Prepaid expenses		-	-	-	-
(ii) CENVAT credit receivable		-	-	-	-
(iii) VAT credit receivable		-	-	-	-
(iv) Service tax credit receivable		-	-	-	-
(v) GST input credit receivable		-	-	-	-
(vi) Security Deposits		-	-	-	-
(vii) Balance with government authorities		-	-	-	-
Total (a)+(b) (B)	(b)	-	-	11,31,93,992	12,62,89,191
Total (A + B)		-	-	11,31,93,992	12,62,89,191



		31 March 2025	31 March 2024
12 Other non-current assets			
(a) Security Deposits (Annexure -5)		2,15,17,455	1,74,59,754
(b) Prepaid expenses		-	-
(c) Others Branch Balance		-	-
Total other non-current other assets		2,15,17,455	1,74,59,754
13 Receivables			
(a) Donations/grants receivable		-	-
(b) Others (specify nature) (Annexure-6)		2,04,73,399	3,18,41,981
(i) Sponsors Received		-	10,54,29,549
(ii) TDS receivable		4,98,683.00	5,33,633.00
		2,09,72,082	13,78,05,163.00
Outstanding for a period exceeding 6 months from the date they are due for receipt			
(a) Secured Considered good		-	-
(b) Unsecured Considered good		-	-
(c) Doubtful		-	-
Less: Provision for doubtful receivables		-	-
Total		2,09,72,082.00	13,78,05,163.00
14 Cash and Bank Balances			
A Cash and cash equivalents			
(a) Bank accounts (Annexure-7)		1,20,03,84,863.37	1,27,71,44,353.45
(b) Cash credit account (Debit balance)		-	-
(c) Fixed Deposits		-	-
(d) Cheques, drafts on hand		-	-
(e) Cash on hand		15,043.00	62,821.00
Total	(i)	1,20,03,99,906.37	1,27,72,07,174.45
B Other bank balances			
(a) Bank Deposits		-	-
(i) Earmarked Bank Deposits		-	-
Deposits with original maturity for more than 3 months but less than 12 months from reporting date		-	-
(ii) Margin money or deposits under lien		-	-
(iii) Others (specify nature)		-	-
Total other bank balances	(ii)	-	-
Total Cash and bank balances	(i+ii)	1,20,03,99,906.37	1,27,72,07,174
15 Other current assets			
(Specify nature)			
(This is an all-inclusive heading, which incorporates current assets that do not fit into any other asset categories)			
(a) Interest accrued but not due on deposits		76,59,190.00	50,60,094.00
(b) Interest accrued and due on deposits		-	-
(c) Prepaid Expenses		58,69,829.98	51,10,082.00
Total		1,35,29,019.98	1,01,70,176.00



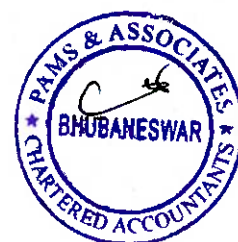
NATIONAL LAW UNIVERSITY ODISHA
KATAJODI CAMPUS, SECTOR - 13 CDA, CUTTACK-753015
Notes forming part of the Financial Statements for the year ended 31st March, 2025

		(Amount in Rs.)	
Note	Other income	31 March 2025	31 March 2024
(a)	Donations and Grants		-
	(i) Unrestricted funds (Annexure-8)	1,82,11,802.77	14,68,80,761.70
	(ii) Restricted funds		-
(b)	Sponsorship Receipts	7,49,541.00	-
(c)	Income from student fee	25,18,30,461.71	24,44,92,930.90
(d)	CLAT income	3,10,200.00	2,53,000.00
	Total income	27,11,02,005.48	39,16,26,692.60
16	Other income	31 March 2025	31 March 2024
(a)	Interest income	2,54,95,815.05	1,99,47,244.00
(b)	Dividend income	-	-
(c)	Net gain on sale of investments	-	-
(d)	Other non-operating income	19,050.00	3,600.00
	AILET-24 Receipt	60,200.00	-
	Annual Flower show receipts	1,15,000.00	3,09,610.00
	C C on Theories, Practice & R Policies-Receipts	79,500.00	-
	CC on Private, Equity & Ventures	69,600.00	-
	Certificate course - Climate Change	-	57,500.00
	Certificate Course - IPR	-	21,000.00
	Consumer Law - Receipts	-	5,16,500.00
	Credit Course - LexTech - Receipts	44,100.00	44,400.00
	Credit Course -Bonded Labour-Receipts	50,000.00	-
	Credit Course Int. commercial arbitration	-	72,000.00
	Credit Course on Insolvency Law - Receipts	-	1,77,000.00
	Credit Course on Negotiation & Mediat - Receipts	2,03,250.00	68,400.00
	Credit Course Reservation Policy-Receipts	2,250.00	-
	Credit Course-CLS Law Liberty & Resistance Receipts	74,500.00	-
	Credit course-CLS on Contract Drafting Receipts	-	56,000.00
	Credit Course-CLS on Equity Juris. Receipts	-	46,000.00
	Credit Course-Foreign Investment-Receipts	1,23,000.00	-
	Credit Course-Fundamental 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	-
	Income From Premises on Rent	16,31,864.00	-
	Interest on IT Refund	4,020.00	-
	International Conference on Finance, Economics, Banking-Receipt	2,88,500.00	-
	IPAAC-IP Law & Practice -Receipts	76,000.00	-
	Lexathon 2025 -Receipts	59,300.00	-
	Maritime Law & Proctice -Receipts	4,45,200.00	-
	Nayakarta- Receipts	18,400.00	-
	NLU Delhi Entrance Test Receipt	60,000.00	-
	NLUO 3 Year LLB & PhD-Receipt	18,06,965.00	-
	NLUO CITL Webnair-Receipts	5,500.00	-
	Notice Pay Salary	5,35,541.00	-
	Other miscellaneous income	27,14,325.00	49,09,255.29
	PHFI Mootcourt Receipts	-	2,18,400.00
	Premises on Rent	-	2,48,400.00
	Qreka Receipts	-	15,300.00
	Receipts - Viraaaj	2,68,500.00	6,46,810.00
	Receipts- Credit Course on WTO Jurisprudence	1,02,000.00	-
	Receipts for Essay Writting Competation	60,000.00	25,350.00
	Receipts- Kaairan	-	2,27,750.00
	Receipts -Rekhit TShirts(Gender Sensitisation)	30,000.00	6,200.00
	Recruitment fee	51,700.00	3,39,600.00
	Registration Fee-British Parliamentary Debate	4,800.00	52,800.00

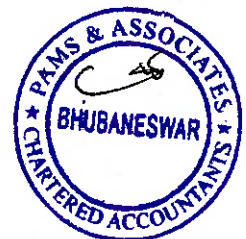


KATHAJODI CAMPUS, SECTOR - 13 CDA,CUTTACK-753015
Notes forming part of the Financial Statements for the year ended 31st March, 2025

Registration Fee-ILPS Policy Drafting Comp.	-	9,950.00
Registration fees for IMAM	1,60,000.00	1,60,000.00
Repeat Exam & Re-checking fees	5,01,300.00	5,35,604.00
Role of Films in Human Society -Receipts	67,200.00	-
Tranning Workshop New Criminal Law-Receipts	4,07,000.00	-
Total other income	3,61,44,130.05	2,87,14,673.29
17 Cost of goods sold (Delete whatever is not applicable)	31 March 2025	31 March 2024
(A) Materials consumed/distributed		
Raw material consumed/distributed		
(i) Inventory at the beginning of the year	-	-
(ii) Add : Purchases during the year	-	-
(iii) Less: Inventory at the end of the year	-	-
Cost of raw material consumed	(I) -	-
Other materials (purchased intermediates and components)		
(i) Inventory at the beginning of the year	-	-
(ii) Add : Purchases during the year	-	-
(iii) Less: Inventory at the end of the year	-	-
Cost of other material distributes	(II) -	-
Total raw material consumed/distributed (A)	(I+II) -	-
B Purchases of stock-in-trade	31 March 2025	31 March 2024
(i) ...	-	-
(ii) ...	-	-
(iii) ...	-	-
Total (B)	-	-
C Changes in inventories of finished goods, work in progress and stock-in trade	31 March 2025	31 March 2024
Inventories at the beginning of the year:		
(i) Stock-in-trade	-	-
(ii) Work in progress	-	-
(iii) Finished goods	-	-
Inventories at the end of the year:	(I) -	-
(i) Stock-in-trade	-	-
(ii) Work in progress	-	-
(iii) Finished goods	-	-
(Increase)/decrease in inventories of finished goods, work-in-progress and stock-in-trade (C)	(II) -	-
Total (A+B+C)	-	-



	31 March 2025	31 March 2024
18 Employee benefits expense (Including contract labour)		
(a) Salary & Allowances	13,66,70,776.00	12,10,02,617.00
(b) Visiting Faculties Honarium & Conveyance	22,25,000.00	8,96,500.00
(c) 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-Imbursement 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	-
(l) 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
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
20 Finance cost	31 March 2025	31 March 2024
(a) Interest expense		
(i) On bank loan	-	-
(ii) Interest on CAR loan	-	-
(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 (Annexure -15)	14,44,058.00	9,61,653.00
(b) Academic & Examination Expenses (Annexure-9)	2,93,94,488.71	2,49,56,604.04
(c) General Expenses (Annexure- 10)	3,08,49,208.63	3,92,215.38
(d) Repair & Maintenance (Annexure-11)	3,56,29,739.90	7,35,73,814.29
(e) Travelling & Conveyance (Annexure-12)	74,054.58	12,32,805.22
(f) Office Expenses (Annexure-13)	1,51,70,713.98	1,41,68,713.83
(g) Other Expenses (Annexure-14)	6,97,32,462.19	3,55,64,281.06
Total	18,22,94,725.99	15,08,50,086.82



Annexure-1
SECURED LOAN

Particulars	As on 31-03-2025	As on 31-03-2024
BG Retention-Flyingstar Inf. (P) Ltd	41,681.00	-
Earnest Money Deposit	5,00,357.64	18,57,857.64
Performance Guarantee-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 Retention	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	
CANONFIRE CREATIVES PRIVATE LIMITED		2,26,710.00
Chand Steel		11,87,906.00
CLEEN 'N' CLEAN	16,69,161.50	8,71,582.50
Eastern book copvt 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		17,19,646.00
Hotel Akabari Continental	2,25,178.00	
Hotel Bombay Inn.	1,15,583.00	
House of Furniture		4,98,009.24
Indian Plants Feeds	4,70,199.00	
Infinity Infoway Pvt Ltd		1,60,084.00
JBS AUDIO & LIGHTING		2,31,060.00
Kashinath Tours & Travels	2,17,819.00	
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	
Mr. Hariomm Kamal Singh	57.00	57.00
Mr. MayankTiwari		2,619.00



Mr. Prateek Suri	1,000.00	1,000.00
Mr. Savya Sachi Rathore	1,400.00	1,400.00
Mr. Siddharth Mohanty	6,400.00	6,400.00
Mr.H K Nayak	3,722.00	3,722.00
MS AMITA MEHER		70,200.00
Ms Flying Stars Informatics Pvt Ltd		25,000.00
MS TAMANNA MAHAPATRA		75,600.00
NAG & Associates	5,310.00	
NUJS Collaborative Research Peojwrx	73,496.00	
Paralegal Community College Fund	15,52,214.75	15,14,209.75
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	53,11,887.40	
Project on Appraisal Grant Less Expenses	92,414.00	92,414.00
Project on Community Legal Outreach	2,51,381.00	2,51,381.00
Project ON Navigation the Platform Economy	7,55,000.00	
Project Unnat Bhart Abhiyan Less Expenses	44,332.00	44,332.00
Saboonar Khatoon		97,200.00
Shivani Cloud Services Pvrave 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
<u>Unicef A/c.</u>		
Canon Fire Ceratives Pvt. Ltd.	9,912.00	-
NLUO-ISCI		1,03,203.00
Total	1,27,53,727.40	89,64,739.24

Annexure-3

Other outstanding liabilities

Particulars	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 sahuo (Snacks)	857.00	-
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.	15,000.00	
ADV- RAJVEER NAHA	500.00	3,000.00
Adv-Debjani Panda	2,511.00	2,23,901.00
Adv-Placement Committee	19,603.00	19,603.00
Arrear PF Recoverable	1,20,754.00	1,20,754.00
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	4,97,500.00	2,48,750.00
Festival Advance	11,32,500.00	9,05,000.00
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	1,46,191.00
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	1,31,696.00
NBCC (India) Limited	74,55,093.00	1,35,75,014.31
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	
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		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 Barik		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

Annexure-5

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



Annexure-6
Receivable

Particulars	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 Iuniceff		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 - SBI 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

Annexure-8

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 Commission for Women-Receipt	12,16,603.00	6,96,477.00
Project on Tobacco Control - Vital Strategies Rept.	25,35,900.00	17,34,517.00
Tobacco Project Other Income	6,300.00	8,19,000.00
Maritime Arbitration Moot- Receipt		69,000.00
Netherlands 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.		
Strengthening CCR (UNICEF)		
a) Grant in Aid -2025 (Unicef)	7,13,500.00	
b) Social Mapping of 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 Societies/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



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

Annexure-10

General Expenses

Particulars	As on 31-03-2025	As on 31-03-2024
Audit Fee	4,24,245.60	3,73,644.00
Bank Charges	15,128.43	18,524.18
3rd Annual Flower Show- Expenditure	7,05,702.00	-
Advertisement Expenses	24,877.00	-
Annual Ground Rent-Land Revenue	89,40,994.00	-
Filling Fee(Returns)	99,000.00	-
Horticultural 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 Residence & 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

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	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	82,076.00
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-Climate 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
Contingency Expenses	-	2,90,279.00
Creche Expenses	-	48,217.00
Credit Course-CCL Equality Jurisprudence-Expenses	38,901.29	-
Credit Course-Foreign Investment-Expenditure	700.00	-
Credit Course -Disability Law Expenses	47,550.00	-
Credit Course-Water Law & Policy-Expenditure	57,951.00	-
Cyber Forensic Insights-Expenditure	41,050.00	-
Expenses ADR Board	1,33,621.00	60,253.00
Expenses for Eassay Writing Competition	-	18,588.00
Expenses -ISCI Conference	-	51,16,441.33
Filling Fee(Returns)	-	85,000.00
Gender Sensitization Committee-Expenditure	7,500.00	19,551.00

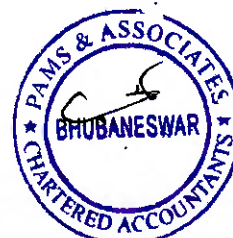


Informal Group Discussion	8,608.00	5,833.00
Inspection Expenses	-	6,10,074.00
Insurance & Road Tax	-	1,38,427.00
IQAC-EXPENSES	-	2,625.00
ISCI Conference Expenses	6,59,082.00	
Land Registration Fee	25,33,597.00	
Legal & Professional Charges	-	1,90,000.00
Legal Aid Clinic Expenses	60,749.00	
Lexathon 2025 -Expenditure	60,009.00	
Library Automation		1,62,809.00
Mental Health Insurance Expenses	1,21,800.00	1,17,600.00
Netherland Domestic Violence Project (FCRA)	56,32,422.77	
NCW Asansol Project Expenses	2,28,425.00	19,18,779.00
NSS Expenses		23,567.00
PRO Bono Club Expenditure	53,668.00	69,220.00
Qreka-Expenditure	64,404.00	28,775.00
Recruitment Expenses	-	8,92,940.00
Rent of Hostels,Vc Residence & Quarters	-	1,17,312.00
Review Commission Expenses	6,57,607.00	
Sanitation/Housekeeping Expenses	-	1,00,09,263.88
Security Service	-	96,18,405.46
Social Media Committee	750.00	3,999.00
Statutory Body Meeting	-	64,984.00
Tacacco Control Expenses	28,67,281.21	17,34,221.66
Tranning Workshop New Criminal Law-Expenses	4,02,345.00	
University's Hospitality	-	19,180.00
International Conference on Finance, Economics, Banking-Expense	1,86,700.00	-
Warwicks NIS Expenses		8,31,598.44
Holding Tax (Project A/c)	4,90,24,004.00	
Other Expenses (Uniceff A/c)	63,499.92	
Total	6,97,32,462.19	3,55,64,281.06

Annexure-15

REGIONAL AND CHARITABLE EXPENSES

Particulars	As on 31-03-2025	As on 31-03-2024
<u>Social Mapping of Migrant Workers Part-II</u>		
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	-
<u>UNICEF Expenditure</u>		
Printing & Stationary (ISCI)		1,03,203.00
Fund Refund	6,05,480.00	
Awarenessh 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
I	Sources of Funds			
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	-	-
(b)	Other long-term liabilities	5	12,747,443.64	13,095,173.64
(c)	Long-term provisions	6	-	-
			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	-	-
			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	9	42,048,941.86	46,152,507.33
(ii)	Intangible assets			
(iii)	Capital work in progress			
(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 funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
I 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	-	-	-
(c) Income from student fee	251,830,461.71	-	251,830,461.71	244,492,930.90	-	244,492,930.90
(d) CLAT income	310,200.00	-	310,200.00	253,000.00	-	253,000.00
II Other incomes	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	-	404,378,871.89
IV Expenses:						
(a) Material consumed/distributed	-	-	-	-	-	-
(b) Donations/contributions paid	-	-	-	-	-	-
(c) Employee benefits expense	158,114,215.77	-	158,114,215.77	163,072,678.23	-	163,072,678.23
(d) Depreciation and amortization expense	11,017,698.47	-	11,017,698.47	10,397,531.00	-	10,397,531.00
(e) Finance costs	-	-	-	-	-	-
(f) Other expenses	131,762,314.47	-	131,762,314.47	149,888,386.62	-	149,888,386.62
(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
V Excess of Income over Expenditure 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
VI Exceptional items (specify nature & provide note/delete if none)						
VII Excess of Income over Expenditure for the year before extraordinary items (V-VI)	-14,252,029.18	-	-14,252,029.18	81,020,276.04	-	81,020,276.04
VIII Extraordinary Items (specify nature & provide note/delete if none)						
IX 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 transferred 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 about the entity

Note - 2 Significant Accounting Policies

Note - 3 NPOs Funds

(Amount in Rs.)					
Sr. No.	Particulars	As at 1st April 2024 (Opening Balance)	Funds transferred/received during the year	Funds Utilised during the year	As at 31st March 2025 (Closing Balance)
(A)	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 Government (Deferred Liabilities)	47,077,000.00			47,077,000.00
					-
(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 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

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



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 (Annexure-1)	12,747,444	13,095,174
Total Other long-term liabilities		12,747,444	13,095,174
6 Provisions			
		Long term	
		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		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 medium enterprises (Annexure -2)	12,743,815	8,861,536
Total payables		12,743,815	8,861,536
Disclosure relating to suppliers registered under MSMED Act based on the information available with the entity Company:			
Particulars		31 March 2025	31 March 2024
(a) Amount remaining unpaid to any supplier at the end of each accounting year:			
Principal		-	-
Interest		-	-
Total		-	-
(b) The amount of interest paid by the buyer in terms of section 16 of the MSMED Act, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year.		-	-
(c) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the		-	-
(d) The amount of interest accrued and remaining unpaid at the end of each accounting year.		-	-
(e) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the MSMED Act.		-	-
8 Other current liabilities		31 March 2025	31 March 2024
(a)	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 payable	141,600.00	132,750.00
(g)	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	-	708,412.00
Total Other current liabilities		34,963,953.49	42,284,078.33



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

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

NATIONAL LAW UNIVERSITY											
KATHAJODI CAMPUS, CDA- CUTTACK-753015											
SCHEDULE OF FIXED ASSETS FOR THE YEAR 2024-25											
Particulars of Assets	GROSS BLOCK					DEPRECIATION				NET BLOCK	
	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 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	-	16,596,682.91	10%	1,551,682.39	53,992.95	1,605,675.34	14,991,007.57	14,886,459.91
II. PLANT & EQUIPMENTS (15% BLOCK OF ASSETS)											
ELECTRICAL INSTALLATION	3,420,735.73	275,000.00	-	-	3,695,735.73	15%	554,360.36	-	554,360.36	3,141,375.37	3,420,735.73
VEHICLE	3,130,184.62	-	-	-	3,130,184.62	15%	469,527.69	-	469,527.69	2,660,656.93	3,130,184.62
LIBRARY BOOKS & STUDYMATERIALS	8,569,764.28	120,694.00	178,662.00	3,445.00	8,865,672.28	15%	1,303,568.74	13,399.65	1,316,968.39	7,548,706.89	8,569,764.28
OFFICE EQUIPMENTS	833,441.96	-	111,251.00	-	944,692.96	15%	125,016.29	8,343.83	133,360.12	811,332.84	833,441.96
SPORTS EQUIPMENTS	2,151,218.95	-	12,834.00	-	2,164,052.95	15%	322,682.84	962.55	323,645.39	1,840,407.56	2,151,218.95
OFFICE AUTOMATION SYSTEM	-	574,298.00	654,031.00	-	1,228,329.00	15%	86,144.70	49,052.33	135,197.03	1,093,131.98	-
(40% BLOCK OF ASSETS)											
COMPUTER	13,160,701.88	2,792,832.00	487,753.00	-	16,441,286.88	40%	6,381,413.55	97,550.60	6,478,964.15	9,962,322.73	13,160,701.88
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	42,048,941.86	46,152,507.33
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



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



	Current Investments	Face Value	31 March 2025		31 March 2024	
			Numbers/ Units/ Shares	Book Value	Numbers/ Units/ Shares	Book Value
	Trade (valued at lower of cost or market value) - Quoted					
(a)	Current maturities of long-term investments			-		-
(b)	Investments in equity instruments			-		-
(c)	Investments in preference shares			-		-
(d)	Investments in government or trust securities			-		-
(e)	Investments in debentures or bonds			-		-
(f)	Investments in mutual funds			-		-
(g)	Other Short-term investments (specify nature)			-		-
	Net current investments			-		-
	Trade (valued at lower of cost or market value) - Unquoted					
(a)	Current maturities of long-term investments			-		-
(b)	Investments in equity instruments			-		-
(c)	Investments in preference shares			-		-
(d)	Investments in government or trust securities			-		-
(e)	Investments in debentures or bonds			-		-
(f)	Investments in mutual funds			-		-
(g)	Other Short-term investments (specify nature)			-		-
	Net current investments			-		-
	Grand Total			-		-
	Aggregate value of quoted investments and market value thereof.			-		-
	Aggregate value of quoted investments.			-		-
	Aggregate Provision for diminution in value of investments.			-		-
			Long Term		Short Term	
			31 March 2025	31 March 2024	31 March 2025	31 March 2024
11	Loans and advances					
A	(Secured)					
(a)	Capital advances					
(i)	Considered good		-	-	-	-
(ii)	Doubtful		-	-	-	-
	Less: Provision for doubtful advances		-	-	-	-
(b)	Loans advances to partners or relative of partners	(a)	-	-	-	-
(c)	Other loans and advances		-	-	-	-
(i)	Prepaid expenses		-	-	-	-
(ii)	CENVAT credit receivable		-	-	-	-
(iii)	VAT credit receivable		-	-	-	-
(iv)	Service tax credit receivable		-	-	-	-
(v)	GST input credit receivable		-	-	-	-
(vii)	Security Deposits		-	-	-	-
(viii)	Balance with government authorities		-	-	-	-
	Total (a)+(b) (A)	(b)	-	-	-	-
B	Loans and advances (Unsecured)					
(a)	Capital advances					
(i)	Considered good		-	-	-	-
(ii)	Doubtful		-	-	-	-
	Less: Provision for doubtful advances		-	-	-	-
(b)	Loans advances to partners or relative of partners	(a)	-	-	-	-
(c)	Other loans and advances (Annexure-4)		-	-	10,195,163	19,424,038
(i)	Prepaid expenses		-	-	-	-
(ii)	CENVAT credit receivable		-	-	-	-
(iii)	VAT credit receivable		-	-	-	-
(iv)	Service tax credit receivable		-	-	-	-
(v)	GST input credit receivable		-	-	-	-
(vi)	Security Deposits		-	-	-	-
(vii)	Balance with government authorities		-	-	-	-
	Total (a)+(b) (B)	(b)	-	-	10,195,163	19,424,038
	Total (A + B)		-	-	10,195,163	19,424,038



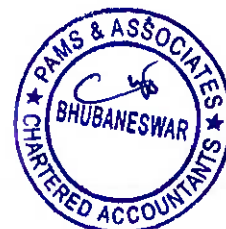
		31 March 2025	31 March 2024
12 Other non-current assets			
(a) Security Deposits (Annexure -5)		10,449,189	6,391,488
(b) Prepaid expenses		-	-
(c) Others Branch Balance		-	-
Total other non-current other assets		10,449,189	6,391,488
13 Receivables			
(a) Donations/grants receivable		-	-
(b) Others (specify nature) (Annexure-6)		20,327,399	30,987,569
(i) Sponsorship Received		-	105,429,549
(ii) TDS receivable		498,683.00	533,633.00
		20,826,082	136,950,751.00
Outstanding for a period exceeding 6 months from the date they are due for receipt			
(a) Secured Considered good		-	-
(b) Unsecured Considered good		-	-
(c) Doubtful		-	-
Less: Provision for doubtful receivables		-	-
Total		20,826,082.00	136,950,751.00
14 Cash and Bank Balances			
A Cash and cash equivalents			
(a) Bank accounts (Annexure-7)		803,026,934.11	657,865,762.67
(b) Cash credit account (Debit balance)		-	-
(c) Fixed Deposits		-	-
(d) Cheques, drafts on hand		-	-
(e) Cash on hand		15,043.00	62,821.00
Total	(I)	803,041,977.11	657,928,583.67
B Other bank balances			
(a) Bank Deposits		-	-
(i) Earmarked Bank Deposits		-	-
(ii) Deposits with original maturity for more than 3 months but less than 12 months from reporting date		-	-
(iii) Margin money or deposits under lien		-	-
(iv) Others (specify nature)		-	-
Total other bank balances	(II)	-	-
Total Cash and bank balances	(I+II)	803,041,977.11	657,928,583.67
15 Other current assets			
(Specify nature)			
(This is an all-inclusive heading, which incorporates current assets that do not fit into any other asset categories)			
(a) Interest accrued but not due on deposits		3,193,612.00	1,500,015.00
(b) Interest accrued and due on deposits		-	-
(c) Prepaid Expenses		5,869,830	5,110,082
Total		9,063,441.98	6,610,097.00



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

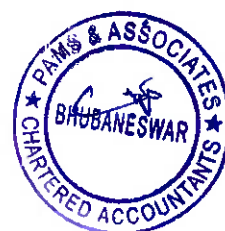
(Amount in Rs.)

Note	Other income	31 March 2025	31 March 2024
(a)	Donations and Grants		
	(i) Unrestricted funds (Annexure-8)	16,851,754.77	144,960,774.70
	(i) Restricted funds		
(b)	Sponsorship Receipts	749,541.00	-
(c)	Income from student fee	251,830,461.71	244,492,930.90
(d)	CLAT income	310,200.00	253,000.00
	Total income	269,741,957.48	389,706,705.60
16	Other income	31 March 2025	31 March 2024
(a)	Interest income	6,270,977.05	5,908,337.00
(b)	Dividend income	-	-
(c)	Net gain on sale of investments	-	-
(d)	Other non-operating income	-	-
	AILET-24 Receipt	60,200.00	-
	Annual Flower show receipts	115,000.00	309,610.00
	C C on Theories, Practice & R Policies-Receipts	79,500.00	-
	CC on Private, Equity & Ventures	69,600.00	-
	Certificate course - Climate Change	-	57,500.00
	Certificate Course - IPR	-	21,000.00
	Consumer Law - Receipts	-	516,500.00
	Credit Course - LexTech - Receipts	44,100.00	44,400.00
	Credit Course -Bonded Labour-Receipts	50,000.00	-
	Credit Course Int. commercial arbitration	-	72,000.00
	Credit Course on Insolvency Law - Receipts	-	177,000.00
	Credit Course on Negotiation & Mediat - Receipts	203,250.00	68,400.00
	Credit Course Reservation Policy-Receipts	2,250.00	-
	Credit Course-CLS Law Liberty & Resistance Receipts	74,500.00	-
	Credit course-CLS on Contract Drafting Receipts	-	56,000.00
	Credit Course-CLS on Equity Juris. Receipts	-	46,000.00
	Credit Course-Foreign Investment-Receipts	123,000.00	-
	Credit Course-Fundamental Law Derivatives Receipts	6,500.00	-
	Credit Course-Public Health Law Receipts	156,000.00	-
	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 Course -Animal Law Receipts	56,400.00	-
	Credit Course -Disability Law Receipts	73,700.00	-
	Credit Course-Water Law & Policy-Receipts	64,600.00	-
	Cyber Forensic Insights-Receipts	88,950.00	-
	Income From Premises on Rent	1,631,864.00	-
	Interest on IT Refund	4,020.00	-
	International Conference on Finance, Economics, Banking-Receipt	288,500.00	-
	IPAAC-IP Law & Practice -Receipts	76,000.00	-
	Lexathon 2025 -Receipts	59,300.00	-
	Maritime Law & Proctice -Receipts	445,200.00	-
	Nayakarta- Receipts	18,400.00	-
	NLU Delhi Entrance Test Receipt	60,000.00	-
	NLUO 3 Year LLB & PhD-Receipt	1,806,965.00	-
	NLUO CITL Webnair-Receipts	5,500.00	-
	Notice Pay Salary	535,541.00	-
	Other miscellaneous income	2,714,325.00	4,909,255.29
	PHFI Mootcourt Receipts	-	218,400.00
	Premises on Rent	-	248,400.00
	Qreka Receipts	-	15,300.00



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

Receipts - Viraj	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	52,800.00
Registration Fee-ILPS Policy Drafting Comp.	-	9,950.00
Registration fees for IMAM	160,000.00	160,000.00
Repeat Exam & Re-checking fees	501,300.00	535,604.00
Role of Films in Human Society -Receipts	67,200.00	-
Tranning Workshop New Criminal Law-Receipts	407,000.00	-
Total other income	16,900,242.05	14,672,166.29
17 Cost of goods sold (Delete whatever is not applicable)	31 March 2025	31 March 2024
(A) Materials consumed/distributed		
Raw material consumed/distributed		
(i) Inventory at the beginning of the year	-	-
(ii) Add : Purchases during the year	-	-
(iii) Less: Inventory at the end of the year	-	-
Cost of raw material consumed	(I)	-
Other materials (purchased intermediates and components)		
(i) Inventory at the beginning of the year	-	-
(ii) Add : Purchases during the year	-	-
(iii) Less: Inventory at the end of the year	-	-
Cost of other material distributies	(II)	-
Total raw material consumed/distributed (A)	(I+II)	-
B Purchases of stock-in-trade	31 March 2025	31 March 2024
(i) ...	-	-
(ii) ...	-	-
(iii) ...	-	-
Total (B)	-	-
C Changes in inventories of finished goods, work in progress and stock-in trade	31 March 2025	31 March 2024
Inventories at the beginning of the year:		
(i) Stock-in-trade	-	-
(ii) Work in progress	-	-
(iii) Finished goods	-	-
Inventories at the end of the year:	(I)	-
(i) Stock-in-trade	-	-
(ii) Work in progress	-	-
(iii) Finished goods	-	-
(Increase)/decrease in inventories of finished goods, work-in-progress and stock-in-trade (C)	(II)	-
Total (A+B+C)	-	-



KATHAJODI CAMPUS, SECTOR - 13 CDA, CUTTACK-753015

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

	31 March 2025	31 March 2024
18 Employee benefits expense (Including contract labour)		
(a) Salary & Allowances	136,670,776.00	121,002,617.00
(b) Visiting Faculties Honararium & Conveyance	2,225,000.00	896,500.00
(c) 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	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
(h) Group Medical Insurance	2,213,946.00	2,479,204.00
(i) Medical Re-Imburshment to Staff	433,932.50	49,193.00
(j) Faculty lounge	42,279.00	29,341.00
(k) Faculty seminar expenses	4,690.00	-
(l) Provision for Gratuity	-	25,978,752.77
(m) 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
19 Depreciation and amortization expense		
(a) on tangible assets (Refer note 11)	-	-
(b) on intangible assets (Refer note 11)	-	-
Total Depreciation and amortization expense	-	-
20 Finance cost		
(a) Interest expense		
(i) On bank loan	-	-
(ii) Interest on CAR loan	-	-
(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		
(a) Religious/charitable	-	-
(b) Academic & Examination Expenses (Annexure-9)	29,394,488.71	24,956,604.04
(c) General Expenses (Annexure- 10)	30,848,359.03	392,168.18
(d) Repair & Maintenance (Annexure-11)	35,629,739.90	73,573,814.29
(e) Travelling & Conveyance (Annexure-12)	74,054.58	1,232,805.22
(f) Office Expenses (Annexure-13)	15,170,713.98	14,168,713.83
(g) Other Expenses (Annexure-14)	20,644,958.27	35,564,281.06
Total	131,762,314.47	149,888,386.62



Annexure-1
SECURED LOAN

Particulars	As on 31-03-2025	As on 31-03-2024
BG Retention-Flyingstar Inf. (P) Ltd	41,681.00	-
Earnest Money Deposit	500,357.64	1,857,857.64
Performance Guarantee-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	-	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
CLEEN 'N' CLEAN	1,669,161.50	871,582.50
Eastern book copvt 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
JBS 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	
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
Mr. MayankTiwari		2,619.00
Mr. Prateek Suri	1,000.00	1,000.00
Mr. Savya Sachi Rathore	1,400.00	1,400.00
Mr. Siddharth Mohanty	6,400.00	6,400.00
Mr.H K Nayak	3,722.00	3,722.00
MS AMITA MEHER		70,200.00
Ms Flying Stars Informatics Pvt Ltd		25,000.00



MS TAMANNA MAHAPATRA		75,600.00
NAG & Associates	5,310.00	
NUJS Collaborative Research Peojwrx	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 Appraisal 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 Expenses	44,332.00	44,332.00
Saboonar Khatoon		97,200.00
Shivani Cloud Services Pvrriave 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

Annexure-3

Other outstanding liabilities

Particulars	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 saho0 (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	
Mr.Dharanidhar Behera	2,000.00	



Mr.Prakash Balabantaray	36,000.00	
PUNYASLOKA PARIJA 2022BA073	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	
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		22,218.00
Mr. Ravi Narayan Sahu		4.00
Ms. Ankeeta Gupta		13,835.00
Ms. Sonal Singh		103,500.00
Adv-Manjulata Panda		2,000.00
Mr. Mryutunjaya Jena		10,170.00
Adv-ABHISHEK GINODH KURIAN		8,663.00



Adv-Ayushman Awasthi		783,631.00
Adv-N R S M & Associates		100,000.00
Adv-Partha Agrawal		1,323,179.00
Adv-Rashmi Raghuwanshi		1,035,562.00
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 Barik		844.00
Prop. Koushik Brahma		25.50
Total	10,195,163.00	19,424,037.81

Annexure-5

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	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

Particulars	FY 24-25	FY 23-24
Anushka Rath		
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	-
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	-
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	
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
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 Accooount - 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



Annexure-8

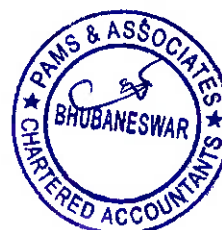
Grants & Funds received

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 Commission for Women-Receipt	1,216,603.00	696,477.00
Project on Tobacco Control - Vital Strategis Rept.	2,535,900.00	1,734,517.00
Tabacco Project Other Income	6,300.00	819,000.00
Maritime Arbitration Moot- Receipt		69,000.00
Netherland Domestic Violence Project (FCRA)	5,632,422.77	
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 Societies/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	-
Moot Court Organisation	4,728,700.00	1,233,296.00
NLU Delhi Entrance Test Expenses	-	48,713.00
NLUO 3 Year LLB & PhD- Expenses	815,998.00	-
PHFI Mootcourt Expenditure	5,207.00	211,565.00
Programme on National Commission 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 & Amenities	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



Annexure-10

General Expenses

Particulars	As on 31-03-2025	As on 31-03-2024
Audit Fee	424,245.60	373,644.00
Bank Charges	15,128.43	18,524.18
3rd Annual Flower Show- Expenditure	705,702.00	-
Advertisement Expenses	24,877.00	-
Annual Ground Rent-Land Revenue	8,940,994.00	-
Filling Fee(Returns)	99,000.00	-
Horticultural Committee	124,959.00	-
Inspection Expenses	27,970.00	-
Insurance & Road Tax	198,380.00	-
IQAC-EXPENSES	9,404.00	-
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 Residence & 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 Development 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 Maintenance	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	1,223,404.22
Total	74,054.58	1,232,805.22



Annexure-13

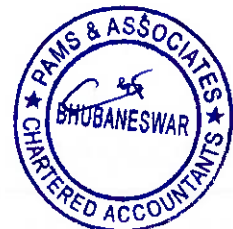
Office Expenses

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

Particulars	As on 31-03-2025	As on 31-03-2024
3rd Annual Flower Show- Expenditure	-	1,266,642.00
Advertisement Expenses	-	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	
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-Climate Change (Expenses)		4,346.00
Certificate Course-Film Studies(Expenditure)	16,500.00	
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
Contingency Expenses		290,279.00
Creche Expenses		48,217.00
Credit Course-CCL Equality Jurisprudence-Expenses	38,901.29	
Credit Course-Foreign Investment-Expenditure	700.00	
Credit Course -Disability Law Expenses	47,550.00	
Credit Course-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 Essay Writing Competition		18,588.00
Expnses -ISCI Conference		5,116,441.33
Filing 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	
Land Registration Fee	2,533,597.00	
Legal & Professional Charges	-	190,000.00
Legal Aid Clinic Expenses	60,749.00	
Lexathon 2025 -Expenditure	60,009.00	
Library Automation		162,809.00
Mental Health Insurance Expenses	121,800.00	117,600.00



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



NATIONAL LAW UNIVERSITY ODISHA (PROJECT 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
I	Sources of Funds			
1	NPO Funds			
(a)	Unrestricted Funds		2,846,794,931.93	2,662,439,443.61
(b)	Restricted Funds		-	-
			<u>2,846,794,931.93</u>	<u>2,662,439,443.61</u>
2	Non-current liabilities			
(a)	Long-term borrowings	4	-	-
(b)	Other long-term liabilities	5	38,941,091.00	39,289,302.00
(c)	Long-term provisions	6	-	-
			<u>38,941,091.00</u>	<u>39,289,302.00</u>
3	Current liabilities			
(a)	Short-term borrowings	4	-	-
(b)	Payables	7	-	-
(c)	Other current liabilities	8	-	105,429,549.00
(d)	Short-term provisions	6	-	-
			<u>-</u>	<u>105,429,549.00</u>
	Total		<u>2,885,736,022.93</u>	<u>2,807,158,294.61</u>
II	Application of Funds			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets			
(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			
(b)	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
			<u>2,381,640,954.98</u>	<u>2,077,672,670.06</u>
2	Current assets			
(a)	Current investments	10	-	-
(b)	Inventories			
(c)	Receivables	13	146,000.00	146,000.00
(d)	Cash and bank balances	14	396,484,660.95	618,914,392.55
(e)	Short Term Loans and Advances	11	102,998,829.00	106,865,153.00
(f)	Other current assets	15	4,465,578.00	3,560,079.00
			<u>504,095,067.95</u>	<u>729,485,624.55</u>
	Total		<u>2,885,736,022.93</u>	<u>2,807,158,294.61</u>
	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 (PROJECT ACCOUNT)
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2025

		(Amount in Rs.)					
Particulars	No	31 March 2025			31 March 2024		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
I Income		-	-	-	-	-	-
(a) Grants & Funds received		-	-	-	-	-	-
II Other incomes	16	19,204,499.00	-	19,204,499.00	14,040,235.00	-	14,040,235.00
III Total Income (I+II)		19,204,499.00	-	19,204,499.00	14,040,235.00	-	14,040,235.00
IV Expenses:							
(a) Material consumed/distributed	17	-	-	-	-	-	-
(b) Donations/contributions paid		-	-	-	-	-	-
(c) Employee benefits expense	18	-	-	-	-	-	-
(d) Depreciation and amortization expense	19	134,848,161.08	-	134,848,161.08	69,884,548.04	-	69,884,548.04
(e) Finance costs	20	-	-	-	-	-	-
(f) Other expenses	21	49,024,853.60	-	49,024,853.60	47.20	-	47.20
(g) Religion/charitable expenses		-	-	-	-	-	-
(h) Other Expenses (specify nature)		-	-	-	-	-	-
Total expenses		183,873,014.68	-	183,873,014.68	69,884,595.24	-	69,884,595.24
V Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)		-164,668,515.68	-	-164,668,515.68	-55,844,360.24	-	-55,844,360.24
VI Exceptional items (specify nature & provide note/delete if none)							
VII Excess of Income over Expenditure for the year before extraordinary items (V- VI)		-164,668,515.68	-	-164,668,515.68	-55,844,360.24	-	-55,844,360.24
VIII Extraordinary items (specify nature & provide note/delete if none)							
IX Excess of Income over Expenditure for the year (VII-VIII)		-164,668,515.68	-	-164,668,515.68	-55,844,360.24	-	-55,844,360.24
Appropriations Transfer to funds, e.g., Building fund							
Transfer from funds							
Balance transferred to General Fund							
The accompanying notes are an integral part 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 about the entity

Note - 2 Significant Accounting Policies

Note - 3 NPOs Funds

(Amount in Rs.)					
Sr. No.	Particulars	As at 1st April 2024 (Opening Balance)	Funds transferred/receive d during the year	Funds Utilised during the year	As at 31st March 2025 (Closing Balance)
(A)	Resticted Funds				
(i)	Corpus Funds				-
(ii)	Endowment Fund				-
(iii)	Public Lecture Fund				-
					-
(B)	Un-Restricted Funds				
(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				-
(iv)	Grants from Government (Defferred Liabilities)		349,024,004.00		349,024,004.00
(vi)	Grants from UGC				-
					-
		2,662,439,443.61	349,024,004.00	164,668,515.68	2,846,794,931.93
Previous 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

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

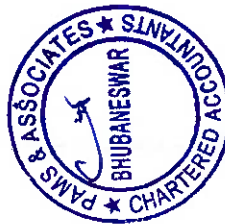


(Amount in Rs.)

5 Other long-term liabilities		31 March 2025	31 March 2024								
(a) Advance from customers		-	-								
(b) Security deposits & EMDs (Annexure-1)		38,941,091.00	39,289,302.00								
Total Other long-term liabilities		38,941,091.00	39,289,302.00								
6 Provisions											
		<table> <tr> <th colspan="2">Long term</th><th colspan="2">Short term</th></tr> <tr> <th>31 March 2025</th><th>31 March 2024</th><th>31 March 2025</th><th>31 March 2024</th></tr> </table>		Long term		Short term		31 March 2025	31 March 2024	31 March 2025	31 March 2024
Long 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		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 medium enterprises		-	-								
Total payables		-	-								
Disclosure relating to suppliers registered under MSMED Act based on the information available with the entity Company:											
Particulars		31 March 2025	31 March 2024								
(a) Amount remaining unpaid to any supplier at the end of each accounting year:											
Principal		-	-								
Interest		-	-								
Total		-	-								
(b) The amount of interest paid by the buyer in terms of section 16 of the MSMED Act, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year.		-	-								
(c) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the		-	-								
(d) The amount of interest accrued and remaining unpaid at the end of each accounting year.		-	-								
(e) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the MSMED Act.		-	-								
8 Other current liabilities		31 March 2025	31 March 2024								
(a) GST Payable		-	-								
Total Other current liabilities		-	-								



NATIONAL LAW UNIVERSITY KATHAJODI CAMPUS, CDA- CUTTACK-753015 SCHEDULE OF FIXED ASSETS FOR THE YEAR 2024-25											
Particulars of Assets	GROSS BLOCK				DEPRECIATION				NET BLOCK		
	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 Depreciation	Depreciation on Assets used for more than 180 Days	Depreciation 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. LAND AND LAND DEVELOPMENT											
LAND	251,486,207.00	-	-	-	251,486,207.00	0%	-	-	-	251,486,207.00	251,486,207.00
BUILDING	1,305,017,533.63	-	-	-	1,305,017,533.63	5%	65,250,876.68	-	65,250,876.68	1,239,766,656.95	1,305,017,533.63
II. FURNITURE & FIXTURE (10% BLOCK OF ASSETS)											
FURNITURE AND FIXTURE	257,586,442.80	42,775,742.00	-	-	300,362,184.80	10%	30,036,218.48	-	30,036,218.48	270,325,966.32	257,586,442.80
III. PLANT & EQUIPMENTS (15% BLOCK OF ASSETS)											
ELECTRICAL INSTALLATION (40% BLOCK OF ASSETS)	223,068,960.53	-	-	-	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	-	-	-	15,251,804.60	40%	6,100,721.84	-	6,100,721.84	9,151,082.76	15,251,804.60
As on 31.03.2025	2,052,410,948.56	42,775,742.00	-	-	2,095,186,690.56	0.70	134,848,161.08	-	134,848,161.08	1,960,338,529.48	2,052,410,948.56
As on 31.03.2024	99,496,963.60	-	2,022,798,533.00	-	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
CAPITAL WORK IN PROGRESS											
Project WIP Naraaj Site	14,193,455.50	-	-	-	14,193,455.50	-	-	-	-	-	-
Project WIP Naraaj Site - II	-	396,040,704.00	-	-	396,040,704.00	-	-	-	-	-	-
As on 31.03.2025	14,193,455.50	396,040,704.00	-	-	410,234,159.50	-	-	-	-	-	-
As on 31.03.2024	-	-	-	-	-	-	-	-	-	-	-



		(Amount in Rs.)				
10	Investments - Non Current and Current (valued at historical cost unless stated otherwise)	31 March 2025			31 March 2024	
		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			-		-
(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			-		-
(g)	Investments in mutual funds			-		-
(h)	Investments property			-		-
(i)	Other non-current investments (branch Balance)			-		-
	Total Investments			-		-
	Trade Investments - Unquoted					
(a)	Investments in Other Entities			-		-
	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			-		-
(g)	Investments in mutual funds			-		-
(h)	Other non-current investments (specify nature)			-		-
(i)	Investments property			-		-
	Total Investments			-		-
	Aggregate market value as at the end of the year:					
	Aggregate amount of quoted investments and market value thereof.			-		-
	Aggregate amount of Un-quoted investments.			-		-
	Aggregate Provision for diminution in value of investments.			-		-
	Footnote 1: Details of investment in partnership firm					
	Name of partner with % share in profits of such firm					
	ABC			-		-
	XYZ			-		-
	Mr. A			-		-
	Total capital of the firm (Amount in Rs.)			-		-



Current Investments		Face Value	31 March 2025		31 March 2024	
			Numbers/ Units/ Shares	Book Value	Numbers/ Units/ Shares	Book Value
Trade (valued at lower of cost or market value) - Quoted						
(a)	Current maturities of long-term investments			-		-
(b)	Investments in equity instruments			-		-
(c)	Investments in preference shares			-		-
(d)	Investments in government or trust securities			-		-
(e)	Investments in debentures or bonds			-		-
(f)	Investments in mutual funds			-		-
(g)	Other Short-term investments (specify nature)			-		-
Net current investments				-		-
Trade (valued at lower of cost or market value) - Unquoted						
(a)	Current maturities of long-term investments			-		-
(b)	Investments in equity instruments			-		-
(c)	Investments in preference shares			-		-
(d)	Investments in government or trust securities			-		-
(e)	Investments in debentures or bonds			-		-
(f)	Investments in mutual funds			-		-
(g)	Other Short-term investments (specify nature)			-		-
Net current investments				-		-
Grand Total				-		-
Aggregate value of quoted investments and market value thereof.				-		-
Aggregate value of quoted investments.				-		-
Aggregate Provision for diminution in value of investments.				-		-

11	Loans and advances	A	(Secured)		Long Term		Short Term	
					31 March 2025	31 March 2024	31 March 2025	31 March 2024
(a)	Capital advances							
(i)	Considered good			-	-	-	-	
(ii)	Doubtful			-	-	-	-	
Less: Provision for doubtful advances						-	-	
(b)	Loans advances to partners or relative of partners	(a)		-	-	-	-	
(c)	Other loans and advances							
(i)	Prepaid expenses			-	-	-	-	
(ii)	CENVAT credit receivable			-	-	-	-	
(iii)	VAT credit receivable			-	-	-	-	
(iv)	Service tax credit receivable			-	-	-	-	
(v)	GST input credit receivable			-	-	-	-	
(vi)	Security Deposits			-	-	-	-	
(viii)	Balance with government authorities			-	-	-	-	
Total (a)+(b) (A)				(b)		-	-	
B	Loans and advances (Unsecured)							
(a)	Capital advances							
(i)	Considered good			-	-	-	-	
(ii)	Doubtful			-	-	-	-	
Less: Provision for doubtful advances						-	-	
(b)	Loans advances to partners or relative of partners	(a)		-	-	-	-	
(c)	Other loans and advances (Annexure-2)							
(i)	Prepaid expenses			-	-	102,998,829.00	106,865,153.00	
(ii)	CENVAT credit receivable			-	-	-	-	
(iii)	VAT credit receivable			-	-	-	-	
(iv)	Service tax credit receivable			-	-	-	-	
(v)	GST input credit receivable			-	-	-	-	
(v)	Security Deposits			-	-	-	-	
(vi)	Balance with government authorities			-	-	-	-	
Total (a)+(b) (B)				(b)		102,998,829.00	106,865,153.00	
Total (A + B)						102,998,829.00	106,865,153.00	



		31 March 2025	31 March 2024
12 Other non-current assets			
(a) Security Deposits (ANNEXURE -3)		11,068,266.00	11,068,266.00
(b) Prepaid expenses		-	-
(c) Others Branch Balance		-	-
Total other non-current other assets		11,068,266.00	11,068,266.00
13 Receivables			
(a) Donations/grants receivable		-	-
(b) Others (specify nature) (Annexure-4)		-	-
(i) Sponsorship Received		146,000.00	146,000.00
(ii) TDS receivable		-	-
		146,000.00	146,000.00
Outstanding for a period exceeding 6 months from the date they are due for receipt		-	-
(a) Secured Considered good		-	-
(b) Unsecured Considered good		-	-
(c) Doubtful		-	-
Less: Provision for doubtful receivables		-	-
Total		146,000.00	146,000.00
14 Cash and Bank Balances			
A Cash and cash equivalents			
(a) Bank accounts (Annexure-5)		396,484,660.95	618,914,392.55
(b) Cash credit account (Debit balance)		-	-
(c) Fixed Deposits		-	-
(d) Cheques, drafts on hand		-	-
(e) Cash on hand		-	-
Total	(i)	396,484,660.95	618,914,392.55
B Other bank balances			
(a) Bank Deposits		-	-
(i) Earmarked Bank Deposits		-	-
(ii) Deposits with original maturity for more than 3 months but less than 12 months from reporting date		-	-
(iii) Margin money or deposits under lien		-	-
(iv) Others (specify nature)		-	-
Total other bank balances	(ii)	-	-
Total Cash and bank balances	(i+ii)	396,484,660.95	618,914,392.55
15 Other current assets			
(Specify nature)			
(This is an all-inclusive heading, which incorporates current assets that do not fit into any other asset categories)			
(a) Interest accrued but not due on deposits		4,465,578.00	3,560,079.00
(b) Interest accrued and due on deposits		-	-
(c) Prepaid Expenses (Annexure-6)		-	-
Total		4,465,578.00	3,560,079.00



(Amount in Rs.)

Note	Other income	31 March 2025	31 March 2024
(a)	Donations and Grants		
	(i) Unrestricted funds	-	-
	(ii) Restricted funds	-	-
(b)	Sponsorship Receipts	-	-
	Total income	-	-
16	Other income	31 March 2025	31 March 2024
(a)	Interest income	19,204,499.00	14,036,635.00
(b)	Dividend income	-	-
(c)	Net gain on sale of investments	-	-
(d)	Other non-operating income	-	3,600.00
	Total other income	19,204,499.00	14,040,235.00
17	Cost of goods sold (Delete whatever is not applicable)	31 March 2025	31 March 2024
(A)	Materials consumed/distributed		
	Raw material consumed/distributed		
(i)	Inventory at the beginning of the year	-	-
(ii)	Add : Purchases during the year	-	-
(iii)	Less: Inventory at the end of the year	-	-
	Cost of raw material consumed	(i) -	-
	Other materials (purchased intermediates and components)		
(i)	Inventory at the beginning of the year	-	-
(ii)	Add : Purchases during the year	-	-
(iii)	Less: Inventory at the end of the year	-	-
	Cost of other material distributes	(ii) -	-
	Total raw material consumed/distributed (A)	(i+ii) -	-
B	Purchases of stock-in-trade	31 March 2025	31 March 2024
(i)	...	-	-
(ii)	...	-	-
(iii)	...	-	-
	Total (B)	-	-
C	Changes in inventories of finished goods, work in progress and stock-in trade	31 March 2025	31 March 2024
	Inventories at the beginning of the year:		
(i)	Stock-in-trade	-	-
(ii)	Work in progress	-	-
(iii)	Finished goods	-	-
	Inventories at the end of the year:	(i) -	-
(i)	Stock-in-trade	-	-
(ii)	Work in progress	-	-
(iii)	Finished goods	-	-
	(Increase)/decrease in inventories of finished goods, work-in-progress and stock-in-trade (C)	(ii) -	-
	Total (A+B+C)	-	-



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		
Total Employee benefits expense	31 March 2025	31 March 2024
	-	-
19 Depreciation and amortization expense	31 March 2025	31 March 2024
(a) on tangible assets (Refer note 11)	134,848,161.08	69,884,548.04
(b) on intangible assets (Refer note 11)	-	-
Total Depreciation and amortization expense	134,848,161.08	69,884,548.04
20 Finance cost	31 March 2025	31 March 2024
(a) Interest expense	-	-
(i) On bank loan	-	-
(ii) Interest on CAR loan	-	-
(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)	849.60	47.20
(g) Other Expenses (Annexure-8)	49,024,004.00	-
Total	49,024,853.60	47.20



Annexure-1
SECURED LOAN

Particulars	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	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

Particulars	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	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

(Amount in Rs.)

	Particulars	Note	31 March 2025	31 March 2024
I	Sources of Funds			
1	NPO Funds			
(a)	Unrestricted Funds	3	861,286.31	969,407.23
(b)	Restricted Funds	3	-	-
			861,286.31	969,407.23
2	Non-current liabilities			
(a)	Long-term borrowings	4	-	-
(b)	Other long-term liabilities	5	-	-
(c)	Long-term provisions	6	-	-
			-	-
3	Current liabilities			
(a)	Short-term borrowings	4	-	-
(b)	Payables	7	9,912.00	103,203.00
(c)	Other current liabilities	8	2,070.00	-
(d)	Short-term provisions	6	-	-
			-	-
	Total		11,982.00	103,203.00
			873,268.31	1,072,610.23
II	Application of Funds			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets			
(i)	Property, Plant and Equipment	9	-	-
(ii)	Intangible assets		-	-
(iii)	Capital work in progress		-	-
(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	-	-
			-	-
2	Current assets			
(a)	Current investments	10	-	-
(b)	Inventories		-	-
(c)	Receivables	13	-	708,412.00
(d)	Cash and bank balances	14	873,268.31	364,198.23
(e)	Short Term Loans and Advances	11	-	-
(f)	Other current assets	15	-	-
			-	-
	Total		873,268.31	1,072,610.23
			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

(Amount in Rs.)

Particulars	No	31 March 2025			31 March 2024		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
I Income		1,360,048.00	-	1,360,048.00	1,919,987.00	-	1,919,987.00
(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	-	39,389.00	2,272.00	-	2,272.00
III Total Income (I+II)		1,399,437.00	-	1,399,437.00	1,922,259.00	-	1,922,259.00
IV Expenses:							
(a) Material consumed/distributed	17	-	-	-	-	-	-
(b) Donations/contributions paid	18	-	-	-	-	-	-
(c) Employee benefits expense	19	-	-	-	-	-	-
(d) Depreciation and amortization expense	20	-	-	-	-	-	-
(e) Finance costs	21	-	-	-	-	-	-
(f) Other expenses		1,507,557.92	-	1,507,557.92	961,653.00	-	961,653.00
(g) Religion/charitable expenses		-	-	-	-	-	-
(h) Other Expenses (specify nature)		-	-	-	-	-	-
Total expenses		1,507,557.92	-	1,507,557.92	961,653.00	-	961,653.00
V Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)		-108,120.92	-	-108,120.92	960,606.00	-	960,606.00
VI Exceptional items (specify nature & provide note/delete if none)							
VII Excess of Income over Expenditure for the year before extraordinary items (V-VI)		-108,120.92	-	-108,120.92	960,606.00	-	960,606.00
VIII Extraordinary Items (specify nature & provide note/delete if none)							
IX Excess of Income over Expenditure for the year (VII-VIII)		-108,120.92	-	-108,120.92	960,606.00	-	960,606.00
Appropriations Transfer to funds, e.g.,							
Building fund							
Transfer from funds							
Balance transferred to General Fund							
The accompanying notes are an integral part of the financial statements							



NATIONAL LAW UNIVERSITY ODISHA (UNICEF ACCOUNT)

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

Note - 1 Brief about the entity

Note - 2 Significant Accounting Policies

Note - 3 NPOs Funds

(Amount in Rs.)					
Sr. No.	Particulars	As at 1st April 2024 (Opening Balance)	Funds transferred/receiv ed during the year	Funds Utilised during the year	As at 31st March 2025 (Closing Balance)
(A)	Resticted Funds				
(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				
(iii)	Revaluation reserve				
(iv)	Grants from Government (Defferred Liabilities)				
(vi)	Grants from UGC				
		969,407.23	-	108,120.92	861,286.31
Previous Year (PY)		-	-	-	-



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

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



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 liabilities		31 March 2025	31 March 2024
(a)	Advance from customers	-	-
(b)	Security deposits & EMDs	-	-
Total Other long-term liabilities		-	-

6 Provisions	Long 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	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 medium enterprises (Annexure-1)	9,912.00	103,203.00
Total payables	9,912.00	103,203.00

Disclosure relating to suppliers registered under MSMED Act based on the information available with the entity Company:

Particulars	31 March 2025	31 March 2024
(a) Amount remaining unpaid to any supplier at the end of each accounting year:		
Principal	-	-
Interest	-	-
Total	-	-
(b) The amount of interest paid by the buyer in terms of section 16 of the MSMED Act, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year.	-	-
(c) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the	-	-
(d) The amount of interest accrued and remaining unpaid at the end of each accounting year.	-	-
(e) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the MSMED Act.	-	-

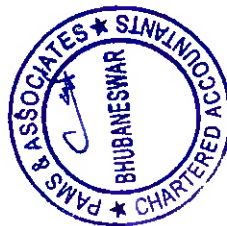
8 Other current liabilities		31 March 2025	31 March 2024
(a)	Bills Payable	2,070.00	-
Total Other current liabilities		2,070.00	-



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

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

NATIONAL LAW UNIVERSITY KATHAJODI CAMPUS, CDA- CUTTACK-753015											
SCHEDULE OF FIXED ASSETS FOR THE YEAR 2024-25											
Particulars of Assets	GROSS BLOCK				DEPRECIATION				NET BLOCK		
	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 Depreciation	Depreciation on Assets used for more than 180 Days	Depreciation 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. LAND AND LAND DEVELOPMENT											
LAND	-	-	-	-	-	0%	-	-	-	-	-
BUILDING	-	-	-	-	-	5%	-	-	-	-	-
II. FURNITURE & FIXTURE (10% BLOCK OF ASSETS)											
FURNITURE AND FIXTURE	-	-	-	-	-	10%	-	-	-	-	-
III. PLANT & EQUIPMENTS (15% BLOCK OF ASSETS)											
ELECTRICAL INSTALLATION	-	-	-	-	-	15%	-	-	-	-	-
(40% BLOCK OF ASSETS)	-	-	-	-	-	40%	-	-	-	-	-
COMPUTER	-	-	-	-	-	0.70	-	-	-	-	-
As on 31.03.2025	-	-	-	-	-	-	-	-	-	-	-
As on 31.03.2024	-	-	-	-	-	-	-	-	-	-	-



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



Current Investments		Face Value	31 March 2025		31 March 2024	
			Numbers/ Units/ Shares	Book Value	Numbers/ Units/ Shares	Book Value
Trade (valued at lower of cost or market value) - Quoted						
(a)	Current maturities of long-term investments			-		-
(b)	Investments in equity Instruments			-		-
(c)	Investments in preference shares			-		-
(d)	Investments in government or trust securities			-		-
(e)	Investments in debentures or bonds			-		-
(f)	Investments in mutual funds			-		-
(g)	Other Short-term Investments (specify nature)			-		-
Net current Investments				-		-
Trade (valued at lower of cost or market value) - Unquoted						
(a)	Current maturities of long-term investments			-		-
(b)	Investments in equity Instruments			-		-
(c)	Investments in preference shares			-		-
(d)	Investments in government or trust securities			-		-
(e)	Investments in debentures or bonds			-		-
(f)	Investments in mutual funds			-		-
(g)	Other Short-term investments (specify nature)			-		-
Net current investments				-		-
Grand Total				-		-
Aggregate value of quoted investments and market value thereof.				-		-
Aggregate value of quoted investments.				-		-
Aggregate Provision for diminution in value of investments.				-		-

11	Loans and advances		Long Term		Short Term	
	31 March 2025		31 March 2024	31 March 2025	31 March 2024	
A	(Secured)					
(a)	Capital advances					
(i)	Considered good		-	-	-	-
(ii)	Doubtful		-	-	-	-
	Less: Provision for doubtful advances		-	-	-	-
(b)	Loans advances to partners or relative of partners	(a)	-	-	-	-
(c)	Other loans and advances		-	-	-	-
(i)	Prepaid expenses		-	-	-	-
(ii)	CENVAT credit receivable		-	-	-	-
(iii)	VAT credit receivable		-	-	-	-
(iv)	Service tax credit receivable		-	-	-	-
(v)	GST Input credit receivable		-	-	-	-
(vi)	Security Deposits		-	-	-	-
(vii)	Balance with government authorities		-	-	-	-
	Total (a)+(b) (A)	(b)	-	-	-	-
B	Loans and advances (Unsecured)		Long Term		Short Term	
			31 March 2025	31 March 2024	31 March 2025	31 March 2024
(a)	Capital advances					
(i)	Considered good		-	-	-	-
(ii)	Doubtful		-	-	-	-
	Less: Provision for doubtful advances		-	-	-	-
(b)	Loans advances to partners or relative of partners	(a)	-	-	-	-
(c)	Other loans and advances		-	-	-	-
(i)	Prepaid expenses		-	-	-	-
(ii)	CENVAT credit receivable		-	-	-	-
(iii)	VAT credit receivable		-	-	-	-
(iv)	Service tax credit receivable		-	-	-	-
(v)	GST input credit receivable		-	-	-	-
(vi)	Security Deposits		-	-	-	-
(vii)	Balance with government authorities		-	-	-	-
	Total (a)+(b) (B)	(b)	-	-	-	-
	Total [A + B]		-	-	-	-



KATHAJODI CAMPUS, SECTOR - 13 CDA, CUTTACK-753015

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

		31 March 2025	31 March 2024
12	Other non-current assets		
(a)	Security Deposits	-	-
(b)	Prepaid expenses	-	-
(c)	Others Branch Balance	-	-
	Total other non-current other assets	-	-
13	Receivables	31 March 2025	31 March 2024
(a)	Donations/grants receivable	-	-
(b)	Others (specify nature) (Annexure-2)	-	708,412.00
(i)	Sponsorship Received	-	-
(ii)	TDS receivable	-	-
		-	708,412.00
	Outstanding for a period exceeding 6 months from the date they are due for receipt		
(a)	Secured Considered good	-	-
(b)	Unsecured Considered good	-	-
(c)	Doubtful	-	-
	Less: Provision for doubtful receivables	-	-
	Total	-	708,412.00
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	873,268.31	364,198.23
B	Other bank balances		
(a)	Bank Deposits		
(i)	Earmarked Bank Deposits	-	-
(ii)	Deposits with original maturity for more than 3 months but less than 12 months from reporting date	-	-
(iii)	Margin money or deposits under lien	-	-
(iv)	Others (specify nature)	-	-
	Total other bank balances	-	-
	Total Cash and bank balances	873,268.31	364,198.23
15	Other current assets	31 March 2025	31 March 2024
	(Specify nature)		
	(This is an all-inclusive heading, which incorporates current assets that do not fit into any other asset categories)		
(a)	Interest accrued but not due on deposits	-	-
(b)	Interest accrued and due on deposits	-	-
(c)	Prepaid Expenses	-	-
	Total	-	-



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.)

Note	Other income	31 March 2025	31 March 2024
(a)	Donations and Grants		
	(i) Unrestricted funds (Annexure-4)	1,360,048.00	1,919,987.00
	(i) Restricted funds		
(b)	Sponsorship Receipts	-	-
	Total income	1,360,048.00	1,919,987.00
16	Other income	31 March 2025	31 March 2024
(a)	Interest income	20,339.00	2,272.00
(b)	Dividend income	-	-
(c)	Net gain on sale of investments	-	-
(d)	Other non-operating income	19,050.00	-
	Total other income	39,389.00	2,272.00
17	Cost of goods sold (Delete whatever is not applicable)	31 March 2025	31 March 2024
(A)	Materials consumed/distributed		
	Raw material consumed/distributed		
	(i) Inventory at the beginning of the year	-	-
	(ii) Add : Purchases during the year	-	-
	(iii) Less: Inventory at the end of the year	-	-
	Cost of raw material consumed	(i) -	-
	Other materials (purchased intermediates and components)		
	(i) Inventory at the beginning of the year	-	-
	(ii) Add : Purchases during the year	-	-
	(iii) Less: Inventory at the end of the year	-	-
	Cost of other material distributes	(II) -	-
	Total raw material consumed/distributed (A)	(I+II) -	-
B	Purchases of stock-in-trade	31 March 2025	31 March 2024
(i)	...	-	-
(ii)	...	-	-
(iii)	...	-	-
	Total (B)	-	-
C	Changes in inventories of finished goods, work in progress and stock-in trade	31 March 2025	31 March 2024
	Inventories at the beginning of the year:		
(i)	Stock-in-trade	-	-
(ii)	Work in progress	-	-
(iii)	Finished goods	-	-
	Inventories at the end of the year:	(I) -	-
(i)	Stock-in-trade	-	-
(ii)	Work in progress	-	-
(iii)	Finished goods	-	-
	(Increase)/decrease in inventories of finished goods, work-in-progress and stock-in-trade (C)	(II) -	-
	Total (A+B+C)	-	-



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
Total Employee benefits expense	-	-
19 Depreciation and amortization expense	31 March 2025	31 March 2024
(a) on tangible assets (Refer note 11)	-	-
(b) on intangible assets (Refer note 11)	-	-
Total Depreciation and amortization expense	-	-
20 Finance cost	31 March 2025	31 March 2024
(a) Interest expense	-	-
(i) On bank loan	-	-
(ii) Interest on CAR loan	-	-
(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 (Annexure-5)	1,444,058.00	961,653.00
(b) General Expenses	-	-
(c) Other Expenses (Annexure-6)	63,499.92	-
Total	1,507,557.92	961,653.00



Annexure-1
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

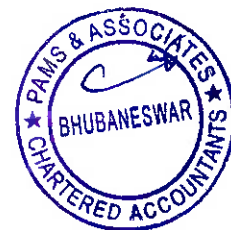
Particulars	As on 31-03-2025	As on 31-03-2024
NLUO Uniceff	-	708,412.00
Total	-	708,412.00

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



Annexure-5**REGIONAL AND CHARITABLE EXPENSES**

Particulars	As on 31-03-2025	As on 31-03-2024
<u>Social Mapping of Migrant Workers Part-II</u>		
a) Effective Research Management	-	560,000.00
b) Overhead Charges of University	-	298,450.00
c) Data Entry & Analysis	156,755.00	-
<u>UNICEF Expenditure</u>		
Printing & Stationary (ISCI)		103,203.00
Fund Refund	605,480.00	
Awarenessh 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	51.92	-
Miscellaneous Expenses	27,694.00	
Printing & Stationary	35,754.00	
Total	63,499.92	-



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 31-03-2025.
- 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 University 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 required 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 has not been recorded in the books of the University and are disclosed as contingent liability

Sl No	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

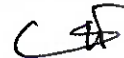


				hearing has come and the university is on the job of submitting its response .
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8. Previous year figures have been regrouped/re-arranged wherever it is necessary.

Date: 29/10/2021 -
Place: Cuttack

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



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