# PAMS & ASSOCIATES

## CHARTERED ACCOUNTANTS

# Audit Report
# &
# Financial Statement
# of

NATIONAL LAW UNIVERSITY ODISHA

FINANCIAL STATEMENTS

F.Y 2025-26

## For the year

2025-26

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P A M S & ASSOCIATES
CHARTERED ACCOUNTANTS
Head Office : Plot No-459, 2nd Floor, Sabarsahi, Near New AG Colony,Nayapalli , Bhubaneswar – 751012
Telephone No : 0674- 2543528 , Mobile: +91-9437076636
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## INDEPENDENT AUDITOR'S REPORT

To

**The 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 2026, Income & Expenditure Account for the year then ended, Receipt & Payment Statement for the year then ended and notes to the financial statements including a summary of significant accounting policies for the entity along with the FCRA accounts, UNICEF Accounts and Projects Accounts.

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

a. In the case of the Consolidated Balance sheet, of the state of affairs of the Society as at March 31, 2026.
b. In the case of the Consolidated Income & Expenditure Account, the excess/(deficit) of income over expenditure on that date.
c. In case of Consolidated Receipt and Payment, the cash flows during the year ended on that date.

**Basis for Opinion**

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



PAMS & ASSOCIATES ★ BHUBANESWAR ★ CHARTERED ACCOUNTANTS

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.

**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



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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.

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

Date 09/10/2026
Place: Bhubaneswar

PAMS & ASSOCIATES ★ BHUBANESWAR ★ CHARTERED ACCOUNTANTS

**CA Satyajit Mishra, Partner**
**Membership No-** 057293
**UDIN-** 26057293OHBRHX1429

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

## CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH 2026

(Amount in Rs. )

| | Particulars | Note | 31st March 2026 | 31st March 2025 |
|---|---|---|---|---|
| I | **Sources of Funds** | | | |
| 1 | **NPO Funds** | | | |
| (a) | Unrestricted Funds | 3 | 3,33,85,37,812.76 | 3,13,53,28,147.53 |
| (b) | Restricted Funds | 3 | 61,34,51,163.00 | 56,83,50,887.00 |
| | | | 3,95,19,88,975.76 | 3,70,36,79,034.53 |
| 2 | **Non-current liabilities** | | | |
| (a) | Long-term borrowings | 4 | - | - |
| (b) | Other long-term liabilities | 5 | 5,28,74,384.64 | 5,16,88,534.64 |
| (c) | Long-term provisions | 6 | - | - |
| | | | 5,28,74,384.64 | 5,16,88,534.64 |
| 3 | **Current liabilities** | | | |
| (a) | Short-term borrowings | 4 | - | - |
| (b) | Payables | 7 | 1,94,46,613.75 | 66,68,049.75 |
| (c) | Other current liabilities | 8 | 3,21,83,246.00 | 2,02,17,406.27 |
| (d) | Short-term provisions | 6 | - | - |
| | | | 5,16,29,859.75 | 2,68,85,456.02 |
| | **Total** | | **4,05,64,93,220.15** | **3,78,22,53,025.19** |
| II | **Application of Funds** | | | |
| 1 | **Non-current assets** | | | |
| (a) | Property, Plant and Equipment and Intangible assets | | | |
| (i) | Property, Plant and Equipment | 9 | 1,89,69,10,524.87 | 2,00,23,87,471.34 |
| (ii) | Intangible assets | | | |
| (iii) | Capital work in progress | 9 | 1,01,55,34,411.50 | 41,02,34,159.50 |
| (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 | 2,15,17,455.00 |
| | | | **2,93,39,62,391.37** | **2,43,41,39,085.84** |
| 2 | **Current assets** | | | |
| (a) | Current investments | 10 | - | - |
| (b) | Inventories | | | |
| (c) | Receivables | 13 | 2,64,50,369.50 | 2,09,72,082.00 |
| (d) | Cash and bank balances | 14 | 1,03,00,49,141.28 | 1,20,03,99,906.37 |
| (e) | Short Term Loans and Advances | 11 | 4,79,08,024.00 | 11,32,12,931.00 |
| (f) | Other current assets | 15 | 1,81,23,294.00 | 1,35,29,019.98 |
| | | | 1,12,25,30,828.78 | 1,34,81,13,939.35 |
| | **Total** | | **4,05,64,93,220.15** | **3,78,22,53,025.19** |
| | Brief about the Entity | 1 | | |
| | Summary of significant accounting policies | 2 | | |
| | The accompanying notes are an integral part of the financial statements | | | |

FOR PAMS & ASSOCIATES
CHARTERED ACCOUNTANTS
FR No.:316079E

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

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 31-03-2026

(Amount in Rs.)

| | Particulars | | 31st March 2026 | | | 31st March 2025 | | |
|---|---|---|---|---|---|---|---|---|
| | | | Unrestricted funds | Restricted funds | Total | Unrestricted funds | Restricted funds | Total |
| I | **Income** | | **28,20,99,130.00** | **2,63,23,963.76** | **30,84,23,093.76** | 27,11,02,005.48 | - | 27,11,02,005.48 |
| (a) | Grants & Funds received | | 83,63,641.00 | 2,63,23,963.76 | 3,46,87,604.76 | 1,82,11,802.77 | - | 1,82,11,802.77 |
| (b) | Sponsorship receipts | | 6,82,501.00 | | 6,82,501.00 | 7,49,541.00 | | 7,49,541.00 |
| (c) | Income from student fee | | 27,26,77,588.00 | | 27,26,77,588.00 | 25,18,30,461.71 | | 25,18,30,461.71 |
| (d) | CLAT income | | 3,75,400.00 | | 3,75,400.00 | 3,10,200.00 | | 3,10,200.00 |
| II | **Other incomes** | 16 | **4,04,65,435.91** | | 4,04,65,435.91 | 3,61,44,130.05 | - | 3,61,44,130.05 |
| III | **Total Income (I+II)** | | 32,25,64,565.91 | **2,63,23,963.76** | 34,88,88,529.67 | 30,72,46,135.53 | - | 30,72,46,135.53 |
| IV | **Expenses:** | | | | | | | |
| (a) | Material consumed/distributed | 17 | - | | - | - | | - |
| (b) | Donations/contributions paid | | | | - | | | - |
| (c) | Employee benefits expense | 18 | 15,99,37,180.65 | | 15,99,37,180.65 | 15,81,14,215.77 | | 15,81,14,215.77 |
| (d) | Depreciation and amortization expense | 19 | 13,59,93,318.47 | | 13,59,93,318.47 | 14,58,65,859.56 | | 14,58,65,859.56 |
| (e) | Finance costs | 20 | - | | - | - | | - |
| (f) | Other expenses | 21 | 16,05,68,108.80 | 2,63,23,963.76 | 18,68,92,072.56 | 18,22,94,725.99 | - | 18,22,94,725.99 |
| | **Total expenses** | | 45,64,98,607.92 | 2,63,23,963.76 | 48,28,22,571.68 | 48,62,74,801.32 | - | 48,62,74,801.32 |
| V | **Excess of Income overExpenditure for the year before exceptional and extraordinary items (III- IV)** | | (13,39,34,042.01) | - | (13,39,34,042.01) | (17,90,28,665.79) | - | (17,90,28,665.79) |
| VI | Exceptional items (specify nature & provide note/delete if none) | | | | | | - | - |
| VII | **Excess of Income over Expenditure for the year before extraordinary items (V-VI)** | | (13,39,34,042.01) | - | (13,39,34,042.01) | (17,90,28,665.79) | - | (17,90,28,665.79) |
| VIII | Extraordinary Items (specify nature & provide note/delete if none) | | | | | | - | - |
| IX | **Excess of Income over Expenditure for the year (VII-VIII)** | | (13,39,34,042.01) | - | (13,39,34,042.01) | (17,90,28,665.79) | - | (17,90,28,665.79) |
| | **Appropriations Transfer to funds, e.g., Building fund** | | | | | | | |
| | **Transfer from funds** | | | | | | | |
| | **Balance tansferred to General Fund** | | | | | | | |
| | The accompanying notes are an integral part of the financial statements | | | | | | | |

FOR PAMS & ASSOCIATES
CHARTERED ACCOUNTANTS
FR No.:316079E

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

Finance Officer
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National Law University Odisha

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

**Notes forming part of the Financial Statements for the year ended, 31st March, 2026**

**Note - 1 Brief abount the entity**

**Note - 2 Significant Accounting Policies**

**Note 3**
**NPO's Funds**

(Amount in Rs.)

| S. no. | Particulars | As at 1st April 2025 (Opening Balance) | Funds transferred / received during the year | Funds utilised during the year | As at 31st March 2026 (Closing Balance) |
|---|---|---|---|---|---|
| (A) | **Restricted Funds** | | | | |
| (i) | Corpus Fund | 55,84,50,887.00 | 4,44,00,276.00 | - | 60,28,51,163.00 |
| (ii) | Endowment Fund | 85,00,000.00 | 7,00,000.00 | - | 92,00,000.00 |
| (iii) | Public Lecture Fund | 14,00,000.00 | - | - | 14,00,000.00 |
| (iv) | Alumni Fund | 15,63,941.74 | 2,41,586.00 | 1,00,300.00 | 17,05,227.74 |
| (v) | Deffer Liability (Netherland Domestic Voilence Project) | 1,29,79,761.23 | - | 73,17,158.00 | 56,62,603.23 |
| (vi) | Project on Exploring Eco-Enterprenourship | - | 7,20,000.00 | 7,10,186.00 | 9,814.00 |
| (vii) | Project on ICSSR Minor Research (CNPC) | - | 5,00,000.00 | 2,04,033.00 | 2,95,967.00 |
| (viii) | Project ON Navigation the Platform Economy | 7,55,000.00 | - | 6,64,890.00 | 90,110.00 |
| (ix) | RESCUE OF EXPLOITED MIGRATED LABOUR PH-III | 2,12,914.25 | 14,99,293.00 | 13,25,266.16 | 3,86,941.09 |
| (x) | UNDP Grant Less Expenses | 29,729.25 | - | - | 29,729.25 |
| (x) | UNDP Project: 2025 | - | 21,36,950.00 | 21,01,219.36 | 35,730.64 |
| (xi) | Project - Azim Premji Foundation | 53,11,887.40 | 1,35,884.00 | 56,66,471.94 | (2,18,700.54) |
| (xii) | RESCUE OF EXPLOITED MIGRATED LABOUR PH-IV | - | 57,68,237.00 | 58,35,551.30 | (67,314.30) |
| (xiii) | Deferred Grant Liability - 5th World Congress (CRY) | - | 60,009.00 | - | 60,009.00 |
| (xiv) | Deferred Grant Liability - Police Training receipt | - | 3,00,000.00 | - | 3,00,000.00 |
| (xv) | Deffered Credit Liability (UNICEF) | - | 1,10,496.00 | - | 1,10,496.00 |
| (B) | **Un-Restricted Funds** | | | | |
| (i) | General reserve | 13,90,18,390.66 | 4,90,24,004.00 | 13,43,37,714.01 | 5,37,04,680.65 |
| (ii) | Capital Reserve | 2,55,93,05,519.00 | - | - | 2,55,93,05,519.00 |
| (iii) | Revaluation reserve | - | - | - | - |
| (v) | Grants from government (Defferred Liabilities) | 39,61,01,004.00 | 35,00,00,000.00 | 4,90,24,004.00 | 69,70,77,000.00 |
| (vi) | Grants from UGC | 2,00,50,000.00 | - | - | 2,00,50,000.00 |
| | | 3,70,36,79,034.53 | 45,55,96,735.00 | 20,72,86,793.77 | 3,95,19,88,975.76 |
| Previous Year | | 80,92,16,676.60 | 3,94,22,891.00 | 17,82,46,621.79 | 67,03,92,945.81 |

Note: Holding Tax amounting to ₹4,90,24,004/-, which had been debited to the Profit & Loss Account for the Financial Year 2024–25,has now been adjusted in the Financial Year 2025–26.

PAMS & ASSOCIATES
BHUBANESWAR
CHARTERED ACCOUNTANTS

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

**Notes forming part of the Financial Statements for the year ended, 31st March, 2026**

| | | Long Term | | Short Term | |
|---|---|---|---|---|---|
| 4 | **Borrowings** | 31st March 2026 | 31st March 2025 | 31st March 2026 | 31st March 2025 |
| | **Secured** | | | | |
| (a) | **Term loans** | | | | |
| (i) | from banks (Annexure-1) | - | - | - | - |
| (ii) | from other parties | - | - | - | - |
| (b) | **Loans repayable on demand** | | | | |
| (i) | from banks | - | - | - | - |
| (ii) | from other parties | - | - | - | - |
| (c) | Deferred payment liabilities | - | - | - | - |
| (d) | Loans and advances from related parties | - | - | - | - |
| (e) | Long term/current maturitites 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 | - | - | - | - |
| (ii) | from other parties | - | - | - | - |
| (c) | Deferred payment liabilities | - | - | - | - |
| (d) | Loans and advances from related parties | - | - | - | - |
| (e) | Long term/current maturitites of finance lease obligation | - | - | - | - |
| (f) | Other loans advances (specify nature) | - | - | - | - |
| | **Total (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. | | | | |

PAMS & ASSOCIATES
BHUBANESWAR
CHARTERED ACCOUNTANTS

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

**Notes forming part of the Financial Statements for the year ended, 31st March, 2026**

(Amount in Rs.)

| | | | |
|---|---|---|---|
| **5** | **Other long-term liabilities** | **31st March 2026** | **31st March 2025** |
| (a) | Advance from customers | - | - |
| (b) | Security deposits & EMDs (Annexxure 1) | 5,28,74,385 | 5,16,88,535 |
| | **Total Other long-term liabilities** | **5,28,74,385** | **5,16,88,535** |

| **6** | **Provisions** | **Long term** | | **Short term** | |
|---|---|---|---|---|---|
| | | 31st March 2026 | 31st March 2025 | 31st March 2026 | 31st March 2025 |
| **(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** | **31st March 2026** | **31st March 2025** |
|---|---|---|---|
| **(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) | 1,94,46,614 | 66,68,050 |
| | **Total payables** | **1,94,46,614** | **66,68,050** |

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

| **Particulars** | **31st March 2026** | **31st March 2025** |
|---|---|---|
| (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** | **31st March 2026** | **31st March 2025** |
|---|---|---|---|
| (a) | GPF payable | 30,000.00 | 30,000.00 |
| (b) | GST payable | - | - |
| (c) | Labour cess | - | - |
| (d) | EPF payable | 23,31,389.00 | 22,62,273.00 |
| (e) | Professional tax payable | 41,600.00 | 44,125.00 |
| (f) | Audit fee payble | 1,41,600.00 | 1,41,600.00 |
| (g) | TDS payable | 42,62,810.00 | 51,63,491.00 |
| (h) | Bills payable | - | 2,070.00 |
| (i) | Other outstanding liabilities (Annexure 3) | 2,53,75,847.00 | 1,25,73,847.27 |
| | **Total Other current liabilities** | 3,21,83,246.00 | 2,02,17,406.27 |

PAMS & ASSOCIATES ★ BHUBANESWAR ★ CHARTERED ACCOUNTANTS

**NATIONAL LAW UNIVERSITY ODISHA (MAIN ACCOUNT)**
**Notes forming part of the Financial Statements for the year ended, 31st March, 2026**

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

| Particulars of Assets | GROSS BLOCK | | | | | DEPRECIATION | | | | NET BLOCK | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Opening balance as on 01-04-2025 | Assets put to use for for more than 180 days | Assets put to use for for less than 180 days | Deletion / sale | Closing balance as on 31-03-2026 | Depreciation rate | Assets put to use for for more than 180 days | Assets put to use for for less than 180 days | Total depreciation for the year | WDV as on 31-03-2026 | WDV as on 31-03-2025 |
| **Land and land development** | | | | | | | | | | | |
| Land | 25,14,86,207.00 | - | - | - | 25,14,86,207.00 | 0% | - | - | - | 25,14,86,207.00 | - |
| Building | 1,23,97,66,656.95 | - | - | - | 1,23,97,66,656.95 | 5% | 6,19,88,332.85 | - | 6,19,88,332.85 | 1,17,77,78,324.10 | - |
| **Furniture and fixture (10% block of assets)** | | | | | - | | | | | | |
| Furniture and fixture | 28,53,16,973.89 | 2,18,220.00 | 13,924.00 | - | 28,55,49,117.89 | 10% | 2,85,53,519.39 | 696.20 | 2,85,54,215.59 | 25,69,94,902.30 | 1,49,91,007.57 |
| **Plant & equipments (15% block of assets)** | | | | | - | | | | | | |
| Electrical installation | 19,27,49,991.82 | 13,44,000.00 | 55,955.00 | - | 19,41,49,946.82 | 15% | 2,91,14,098.77 | 4,196.63 | 2,91,18,295.40 | 16,50,31,651.42 | 31,41,375.37 |
| Vehicle | 26,60,656.93 | 30,60,022.50 | - | - | 57,20,679.43 | 15% | 8,58,101.91 | - | 8,58,101.91 | 48,62,577.52 | 26,60,656.93 |
| Library books & study materials | 75,48,706.89 | 3,616.00 | 12,77,571.50 | - | 88,29,894.39 | 15% | 11,32,848.43 | 95,817.86 | 12,28,666.30 | 76,01,228.09 | 75,48,706.89 |
| Office equipments | 8,11,332.84 | 28,504.00 | 77,340.00 | - | 9,17,176.84 | 15% | 1,25,975.53 | 5,800.50 | 1,31,776.03 | 7,85,400.81 | 8,11,332.84 |
| Sports equipments | 18,40,407.56 | 10,807.00 | 3,89,425.00 | - | 22,40,639.56 | 15% | 2,77,682.18 | 29,206.88 | 3,06,889.06 | 19,33,750.50 | 18,40,407.56 |
| Office automation system | 10,93,131.97 | 69,891.00 | 12,93,132.00 | - | 24,56,154.97 | 15% | 1,74,453.45 | 96,984.90 | 2,71,438.35 | 21,84,716.62 | 10,93,131.98 |
| **Computer accessories (40% block of assets)** | | | | | - | | | | | | |
| Computer | 1,91,13,405.49 | 67,77,240.00 | 1,58,96,724.00 | - | 4,17,87,369.49 | 40% | 1,03,56,258.20 | 31,79,344.80 | 1,35,35,603.00 | 2,82,51,766.49 | 99,62,322.73 |
| **Total** | **2,00,23,87,471.34** | **1,15,12,300.50** | **1,90,04,071.50** | **-** | **2,03,29,03,843.34** | | **13,25,81,270.71** | **34,12,047.76** | **13,59,93,318.47** | **1,89,69,10,524.87** | **4,20,48,941.87** |
| **Previous year** | **2,09,85,63,455.89** | **4,71,68,930.00** | **25,24,390.00** | **3,445.00** | **2,14,82,53,330.89** | | **14,56,42,557.66** | **2,23,301.90** | **14,58,65,859.56** | **2,00,23,87,471.33** | **2,09,85,63,455.89** |

**CAPITAL WORK IN PROGRESS**

| Particulars | Opening CWIP as on 01-04-2025 | Addition during current year | Capitalisation during current year | Other adjustment | Closing CWIP as on 31-03-2026 |
|---|---|---|---|---|---|
| Project WIP Naraj Site-II | 39,60,40,704.00 | 60,53,00,252.00 | - | - | 1,00,13,40,956.00 |
| Project Work in Progress Naraj Site | 1,41,93,455.50 | - | - | - | 1,41,93,455.50 |
| **Total** | **41,02,34,159.50** | **60,53,00,252.00** | **-** | **-** | **1,01,55,34,411.50** |
| **Previous year** | 1,41,93,455.50 | 39,60,40,704.00 | - | - | 41,02,34,159.50 |

PAMS & ASSOCIATES ★ BHUBANESWAR ★ CHARTERED ACCOUNTANTS

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

**Notes forming part of the Financial Statements for the year ended, 31st March, 2026**

(Amount in Rs.)

| | | 31st March 2026 | | | 31st March 2025 | |
|---|---|---|---|---|---|---|
| 10 | **Investments - Non Current and Current** | Face Value | Numbers/ Units/ Shares | Book Value | Numbers/ Units/ Shares | Book Value |
| | **(valued at historical cost unless stated otherwise)** | | | | | |
| | **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. | | | - | | - |
| | Aggreagte Provision for diminution in value of investments. | | | | | |
| | | | | **31st March 2026** | | **31st March 2025** |
| | **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.)** | | | - | | - |

PAMS & ASSOCIATES
BHUBANESWAR
CHARTERED ACCOUNTANTS

KATHAJODI CAMPUS, SECTOR - 13 CDA, CUTTACK-753015

Notes forming part of the Financial Statements for the year ended, 31st March, 2026

| | Current Investments | Face Value | 31st March 2026 Numbers/ Units/ Shares | 31st March 2026 Book Value | 31st March 2025 Numbers/ Units/ Shares | 31st March 2025 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 31st March 2026 | Long Term 31st March 2025 | Short Term 31st March 2026 | Short Term 31st March 2025 |
|---|---|---|---|---|---|---|
| 11 | **Loans and advances** | | | | | |
| A | **(Secured)** | | | | | |
| (a) | **Capital advances** | | | | | |
| (i) | Considered good | | - | - | - | - |
| (ii) | Doubtful | | - | - | - | - |
| | Less: Provision for doubtful advances | | - | - | - | - |
| | | (a) | - | - | - | - |
| (b) | Loans advances to partners or relative of partners | | - | - | - | - |
| (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 | | | | | |
| | | (b) | - | - | - | - |
| | **Total (a)+(b) (A)** | | - | - | - | - |

| | | | Long Term 31st March 2026 | Long Term 31st March 2025 | Short Term 31st March 2026 | Short Term 31st March 2025 |
|---|---|---|---|---|---|---|
| B | **Loans and advances** | | | | | |
| | **(Unsecured)** | | | | | |
| (a) | **Capital advances** | | | | | |
| (i) | Considered good | | - | - | - | - |
| (ii) | Doubtful | | - | - | - | - |
| | Less: Provision for doubtful advances | | - | - | - | - |
| | | (a) | - | - | - | - |
| (b) | Loans advances to partners or relative of partners | | - | - | - | - |
| (c) | Other loans and advances (Annexxure-4) | | - | - | 4,79,08,024 | 11,32,12,931 |
| (i) | Prepaid expenses | | - | - | - | - |
| (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 | | | | | |
| | | (b) | - | - | 4,79,08,024 | 11,32,12,931 |
| | **Total (a)+(b) (B)** | | - | - | 4,79,08,024 | 11,32,12,931 |
| | **Total (A + B)** | | - | - | 4,79,08,024 | 11,32,12,931 |

PAMS & ASSOCIATES ★ BHUBANESWAR ★ CHARTERED ACCOUNTANTS

KATHAJODI CAMPUS, SECTOR - 13 CDA, CUTTACK-753015

Notes forming part of the Financial Statements for the year ended, 31st March, 2026

| | | | | |
|---|---|---|---|---|
| 12 | **Other non-current assets** | | 31st March 2026 | 31st March 2025 |
| (a) | Security Deposits (Annexure 5) | | 2,15,17,455 | 2,15,17,455 |
| (b) | Prepaid expenses | | - | - |
| (c) | Others Branch Balance | | - | - |
| | **Total other non-current other assets** | | 2,15,17,455 | 2,15,17,455 |
| | | | | |
| 13 | **Receivables** | | 31st March 2026 | 31st March 2025 |
| (a) | Donations/grants receivable | | - | - |
| (b) | Others (specify nature) (Annexure-6) | | 2,53,87,343 | 2,04,73,399 |
| (i) | Sponsership Received | | - | - |
| (ii) | TDS receivable | | 10,44,447.00 | 4,98,683.00 |
| (iii) | TCS receivable | | 18,579.50 | - |
| | | | 2,64,50,370 | 2,09,72,082 |
| | 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** | | **2,64,50,369.50** | **2,09,72,082.00** |
| | | | | |
| 14 | **Cash and Bank Balances** | | 31st March 2026 | 31st March 2025 |
| A | **Cash and cash equivalents** | | | |
| (a) | Bank accounts (Annexure 7) | | 20,33,73,019.28 | 42,92,10,924.37 |
| (b) | Cash credit account (Debit balance) | | - | - |
| (c) | Fixed Deposits (Annexure 7.1) | | 82,66,53,253.00 | 77,11,73,939.00 |
| (d) | Cheques, drafts on hand | | - | - |
| (e) | Cash on hand | | 22,869.00 | 15,043.00 |
| | **Total** | (I) | **1,03,00,49,141.28** | 1,20,03,99,906.37 |
| | | | | |
| 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)** | **1,03,00,49,141.28** | **1,20,03,99,906** |
| | | | | |
| 15 | **Other current assets** | | 31st March 2026 | 31st March 2025 |
| | (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 | | 1,63,25,275.00 | 76,59,190.00 |
| (b) | Interest accrued and due on deposits | | 512.00 | - |
| (c) | Prepaid expenses | | 17,97,507.00 | 58,69,829.98 |
| | **Total** | | 1,81,23,294.00 | 1,35,29,019.98 |

PAMS & ASSOCIATES CHARTERED ACCOUNTANTS BHUBANESWAR

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

**Notes forming part of the Financial Statements for the year ended, 31st March, 2026**

(Amount in Rs.)

| Note | Other income | 31st March 2026 | 31st March 2025 |
|---|---|---|---|
| (a) | Donations and Grants | | - |
| (i) | Unrestricted funds (Annexure 8) | 83,63,641.00 | 1,82,11,802.77 |
| (ii) | Restricted funds (Annexure 8.1) | 2,63,23,963.76 | - |
| (b) | Sponsorship receipts | 6,82,501.00 | 7,49,541.00 |
| (c) | Income from student fees | 27,26,77,588.00 | 25,18,30,461.71 |
| (d) | CLAT income | 3,75,400.00 | 3,10,200.00 |
| | **Total income** | **30,84,23,093.76** | **27,11,02,005.48** |

| 16 | **Other income** | **31st March 2026** | **31st March 2025** |
|---|---|---|---|
| | Interest income | 2,18,81,441.63 | 2,54,95,815.05 |
| | Dividend income | - | - |
| | Net gain on sale of investments | - | - |
| | Other non-operating income | 1.00 | 19,050.00 |
| | AILET-24 Receipt | - | 60,200.00 |
| | Annual Flower Show receipts | 50,000.00 | 1,15,000.00 |
| | C C on Theories, Practice & R Policies-Receipts | - | 79,500.00 |
| | CC on Private, Equity & Ventures | - | 69,600.00 |
| | Certificate course - Climate Change | - | - |
| | Certificate Course - IPR | - | - |
| | National Human Rights Commission Tranning Receipts | 2,79,128.00 | - |
| | Training of RPF Officers-Receipts | 1,84,250.00 | - |
| | Consumer Law - Receipts | - | - |
| | 2nd GAJE-NLUO Mediation Conclave 2025-Receipt | 71,841.42 | - |
| | 3rd Essay Writing Competitions-Receipts | 31,450.00 | - |
| | 7th CLS Credit Course-Receipt | 3,05,869.00 | - |
| | Agreement on Agre. Under WTO-Receipts | 61,000.00 | - |
| | AKSHAR 1ST ESSAY COMPETITION-RECEIPT | 84,650.00 | - |
| | Alternate Ending Competition-Receipt | 1,000.00 | - |
| | ARS Double Credit Course-Receipt | 2,23,130.00 | - |
| | CBIL Credit Course-Receipt | 1,40,600.00 | - |
| | CDLA Double Credit Course -Receipts | 2,91,000.00 | - |
| | CDLA Essay Writing Competition-Receipt | 40,900.00 | - |
| | CDLA Triple Credit Course -Receipts | 4,46,200.00 | - |
| | Centre for Banking & Insurance Laws(CIBL)-Receipt | 2,28,000.00 | - |
| | CITL Internatioanl Conference-Receipts | 3,09,280.00 | - |
| | Climate Change Credit Course-Receipt | 1,51,800.00 | - |
| | Credit Course Gender Law- Receipts | 2,56,380.00 | - |
| | Credit Course on Restorative Pritice CMN | 60,950.00 | - |
| | Double Credit Course Animal Law -Receipts | 3,35,701.00 | - |
| | Double Credit Course on Contem-Receipt | 61,550.00 | - |
| | Double Credit Course on Drafting of Pleadings: Rece | 2,32,000.00 | - |
| | Double Credit Course Sports Law- Receipt | 4,65,188.00 | - |
| | HWA National Conference-Animal Law Receipts | 4,33,040.00 | - |
| | International Law & Settlement - Receipt | 1,43,000.00 | - |
| | International Trade in Servie- Receipts | 58,000.00 | - |
| | Introduction to WTO Jurispudence-Receipts | 1,40,500.00 | - |
| | Judgement Writing Competition-Receipt | 39,400.00 | - |
| | Judicial Interprenourship-Receipts | 28,000.00 | - |
| | Kautalya Society Credit Law Course- Receipts | 3,58,499.00 | - |
| | Law for Civil Services by CEGC- Receipt | 3,570.00 | - |
| | Lexathon Paper Presentation-Receipt | 70,100.00 | - |
| | NLUO NNC 2026 NP-Receipt | 4,92,001.00 | - |
| | NYAYA UDGOSH CONCLAVE-Receipt | 600.00 | - |
| | ONE-DAY CONFERENCE CWL NHRC-Receipt | 7,200.00 | - |
| | Registration Fees -IMAM | 1,50,000.00 | - |
| | Single Credit Course-CCL- Receipt | 78,100.00 | - |
| | Theater Workshop - Receipt | 54,000.00 | - |
| | Credit Course - LexTech - Receipts | - | 44,100.00 |
| | Credit Course -Bonded Labour-Receipts | - | 50,000.00 |

PAMS & ASSOCIATES ★ BHUBANESWAR ★ CHARTERED ACCOUNTANTS

KATHAJODI CAMPUS, SECTOR - 13 CDA, CUTTACK-753015

**Notes forming part of the Financial Statements for the year ended, 31st March, 2026**

| | | | |
|---|---|---|---|
| | Credit Course Int. commercial arbitration | - | - |
| | Credit Course on Insolvancy Law - Receipts | - | - |
| | Credit Course on Negotiation & Mediat - Receipts | - | 2,03,250.00 |
| | 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 | - | - |
| | Credit Course-CLS on Equity Juris. Receipts | - | - |
| | Credit Course-Foreign Investment-Receipts | - | 1,23,000.00 |
| | Credit Course-Foundamental Law Derivatives Receipts | - | 6,500.00 |
| | Credit Course-Public Health Law Receipts | - | 1,56,000.00 |
| | Credit Course-RCC 2025 & JPM Receipts | - | 20,500.00 |
| | Credit Course-RCC 2026 Company Law Practice Receipt | - | 32,000.00 |
| | Credit Course-Triple Course Maritime Law Receipts | - | 11,100.00 |
| | Credit Couse -Animal Law Receipts | - | 56,400.00 |
| | Credit Couse -Disability Law Receipts | - | 73,700.00 |
| | Credit Couse-Water Law & Policy-Receipts | - | 64,600.00 |
| | Cyber Forensic Insights-Receipts | - | 88,950.00 |
| | Income from premises on rent | 1,26,000.00 | 16,31,864.00 |
| | Interest on IT refund | 1,029.00 | 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 |
| | MBA in Healthcare - receipts | 23,33,523.60 | |
| | Nayakarta- Receipts | - | 18,400.00 |
| | NLU Delihi Entrance Test Receipt | - | 60,000.00 |
| | NLUO 3 Year LLB & PhD - receipt | 44,00,114.33 | 18,06,965.00 |
| | NLUO CITL Webnair-Receipts | - | 5,500.00 |
| | Notice pay salary | 4,53,230.00 | 5,35,541.00 |
| | NLSAT - receipt | 17,600.00 | |
| | Other miscellaneous income | 28,31,768.93 | 27,14,325.00 |
| | PHFI Mootcourt Receipts | - | - |
| | Qreka Receipts | - | - |
| | Receipts - Viraaj | 8,20,100.00 | 2,68,500.00 |
| | Receipts- Credit Course on WTO Jurisprudence | - | 1,02,000.00 |
| | Receipts for Essay Writting Competation | - | 60,000.00 |
| | Receipts - Kairan | 39,350.00 | - |
| | Receipts -Rekhit TShirts(Gender Sensitisation) | - | 30,000.00 |
| | Recruitment fees | 1,68,600.00 | 51,700.00 |
| | Registration fee - British Parliamentary Debate | 89,500.00 | 4,800.00 |
| | Registration Fee-ILPS Policy Drafting Comp. | - | - |
| | Registration fees for IMAM | - | 1,60,000.00 |
| | Repeat exam & re-checking fees | 9,35,300.00 | 5,01,300.00 |
| | Role of Films in Human Society -Receipts | - | 67,200.00 |
| | Tranning Workshop New Criminal Law-Receits | - | 4,07,000.00 |
| | **Total other income** | 4,04,65,435.91 | 3,61,44,130.05 |

| | | | 31st March 2026 | 31st March 2025 |
|---|---|---|---|---|
| 17 | **Cost of goods sold (Delete whatever is not applicable)** | | | |
| (A) | **Materials consumed/distributed** | | | |
| | **Raw material consumed/distributed** | | | |
| (i) | Inventory at the beginning of the year | | - | - |
| (ii) | Add : Purchases during the year | | - | - |
| (iii) | Less: Inventory at the end of the year | | - | - |
| | **Cost of raw material consumed** | (I) | - | - |
| | **Other materials (purchased intermediates and components)** | | | |
| (i) | Inventory at the beginning of the year | | - | - |
| (ii) | Add : Purchases during the year | | - | - |
| (iii) | Less: Inventory at the end of the year | | - | - |
| | **Cost of other material distributes** | (II) | - | - |
| | **Total raw material consumed/distributed (A)** | (I+II) | - | - |

PAMS & ASSOCIATES ★ BHUBANESWAR ★ CHARTERED ACCOUNTANTS

KATHAJODI CAMPUS, SECTOR - 13 CDA, CUTTACK-753015

Notes forming part of the Financial Statements for the year ended, 31st March, 2026

| | | | | |
|---|---|---|---|---|
| B | **Purchases of stock-in-trade** | | 31st March 2026 | 31st March 2025 |
| (i) | ... | | - | - |
| (ii) | ... | | - | - |
| (iii) | ... | | - | - |
| | **Total (B)** | | - | - |
| C | **Changes in inventories of finished goods, work in progress and stock-in trade** | | 31st March 2026 | 31st March 2025 |
| | **Inventories at the beginning of the year:** | | | |
| (i) | Stock-in-trade | | - | - |
| (ii) | Work in progress | | - | - |
| (iii) | Finished goods | | - | - |
| | | (I) | - | - |
| | **Inventories at the end of the year:** | | | |
| (i) | Stock-in-trade | | - | - |
| (ii) | Work in progress | | - | - |
| (iii) | Finished goods | | - | - |
| | | (II) | - | - |
| | **(Increase)/decrease in inventories of finished goods, work-in-progress and stock-in-trade (C)** | | - | - |
| | **Total (A+B+C)** | | - | - |

PAMS & ASSOCIATES
BHUBANESWAR
CHARTERED ACCOUNTANTS

KATHAJODI CAMPUS, SECTOR - 13 CDA, CUTTACK-753015

Notes forming part of the Financial Statements for the year ended, 31st March, 2026

| | | | |
|---|---|---|---|
| 18 | **Employee benefits expense** | **31st March 2026** | **31st March 2025** |
| | (Including contract labour) | | |
| (a) | Salary & allowances | 13,70,77,111.00 | 13,66,70,776.00 |
| (b) | Visiting faculties' honararium & conveyance | 37,57,000.00 | 22,25,000.00 |
| (c) | Staff welfare expenses | 300.00 | 16,180.00 |
| (d) | Staff development expenses | 90,335.00 | 2,346.00 |
| (e) | Contribution to EPF - employer's share | 1,35,74,019.00 | 1,31,25,473.00 |
| (f) | Faculty development expenses | 7,48,541.00 | 9,24,996.27 |
| (g) | Leave salary contribution | 15,57,017.14 | 18,21,735.00 |
| (h) | Group medical insurance | 18,29,990.51 | 22,13,946.00 |
| (i) | Medical reimbursement to staff | 11,74,814.00 | 4,33,932.50 |
| (j) | Faculty lounge expenses | 62,189.00 | 42,279.00 |
| (k) | Faculty seminar expenses | - | 4,690.00 |
| (l) | Provision for gratuity | 3,449.00 | - |
| (m) | Membership fees | - | 5,86,858.00 |
| (n) | Kutumbh Society | 62,415.00 | 46,004.00 |
| | **Total Employee benefits expense** | **15,99,37,180.65** | **15,81,14,215.77** |

| | | | |
|---|---|---|---|
| 19 | **Depreciation and amortization expense** | **31st March 2026** | **31st March 2025** |
| (a) | on tangible assets (Refer note 11) | 13,59,93,318.47 | 14,58,65,859.56 |
| (b) | on intangible assets (Refer note 11) | - | - |
| | **Total Depreciation and amortization expense** | **13,59,93,318.47** | **14,58,65,859.56** |

| | | | |
|---|---|---|---|
| 20 | **Finance cost** | **31st March 2026** | **31st March 2025** |
| (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** | **31st March 2026** | **31st March 2025** |
| (a) | Academic & Examination Expenses (Annexure 9) | 3,52,15,433.59 | 2,93,94,488.71 |
| (b) | General Expenses (Annexure 10) | 2,60,60,349.73 | 3,08,49,260.55 |
| (c) | Repair & Maintenance (Annexure 11) | 7,84,23,765.40 | 3,56,29,739.90 |
| (d) | Travelling & Conveyance (Annexure 12) | 7,76,272.00 | 74,054.58 |
| (e) | Office Expenses (Annexure 13) | 1,16,79,325.82 | 1,51,70,713.98 |
| (f) | Religious/charitable (Annexure 14) | - | 14,44,058.00 |
| (g) | Other Expenses (Annexure 15) | 84,12,962.26 | 6,97,32,410.27 |
| (g) | Other Expenses (Deferred grant expenses) (Annexure 16) | 2,63,23,963.76 | - |
| | Total | 18,68,92,072.56 | 18,22,94,725.99 |

PAMS & ASSOCIATES ★ BHUBANESWAR ★ CHARTERED ACCOUNTANTS

**Annexure 1**

**Security deposits & EMDs**

| Pariculars | As on 31-03-2026 | | As on 31-03-2025 | |
|---|---|---|---|---|
| **NLUO main account** | | | | |
| BG Retaintion-Flyingstar Inf. (P) Ltd | 41,681.00 | | 41,681.00 | |
| Earnest Money Deposit | 7,03,357.64 | | 5,00,357.64 | |
| Performance Guarentee-Data Link | 8,790.00 | | 8,790.00 | |
| Refundable Security | 1,28,19,600.00 | | 1,18,75,500.00 | |
| Security Deposit - Annapurna Behera | 21,500.00 | | - | |
| Security Deposit- Everyday Magic | 500.00 | | - | |
| Security Deposit- Janessa Restrurant | 11,000.00 | | - | |
| 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 | | 51,758.00 | |
| Security Deposit-Panchavati | - | | - | |
| Security Deposit-Reliance Jio | 72,000.00 | | 72,000.00 | |
| Security Deposits-Aay Bee Electrical & Constructic | - | | - | |
| Security Deposit-The Coffiee House | 5,750.00 | | - | |
| Security Deposit-Time Infosystem Pvt Ltd | 22,705.00 | 1,39,33,293.64 | 22,705.00 | 1,27,47,443.64 |
| **NLUO project account** | | | | |
| Earnest Money Deposit | 59,02,670.00 | | 59,02,670.00 | |
| ISD Deposit | 7,46,713.00 | | 7,46,713.00 | |
| Retention Amount - BG | 1,85,42,045.00 | | 1,85,42,045.00 | |
| Security Deposit | 1,37,49,663.00 | 3,89,41,091.00 | 1,37,49,663.00 | 3,89,41,091.00 |
| **Total** | **5,28,74,384.64** | **5,28,74,384.64** | **5,16,88,534.64** | **5,16,88,534.64** |

**Annexure 2**

**Sundry creditors**

| Particulars | As on 31-03-2026 | As on 31-03-2025 |
|---|---|---|
| **NLUO main account** | | |
| Aditi Pradhan | 37,800.00 | - |
| Aditya Hygiene | 48,344.00 | - |
| Adv-Anjali Pande.22bba009 | - | 7,403.00 |
| Adv-Kritika Patnaik 20BBA021 | - | 2,814.00 |
| adv-KUSHAGRA KESHAV.22ba113 | 7,396.00 | - |
| Adv-Rhythm Goel.21bba036 | 69,200.00 | - |
| Adv-Samridhi Bajoria.21/BBA/059 | 94.00 | 94.00 |
| Adv-Srilagna Dash | - | 42.00 |
| Adv-Vansh Kanchan.22bba007 | 86,885.00 | - |
| ANAND SPORTS | 2,540.00 | - |
| AVR Ventures | - | - |
| BHARAT LEATHERS WORKS | 59,637.00 | 59,637.00 |
| Bhavya Works & Services | 5,830.00 | 1,52,246.00 |
| Bijayalaxmi and Pallavi Pest Control Tarfelting and | 61,664.00 | - |
| CANONFIRE CREATIVES PRIVATE LIMITED | - | - |
| Chand Steel | - | - |
| CLEEEN 'N' CLEAN | 2,280.50 | 16,69,161.50 |
| Cuttack Ambulance Service | 31,204.00 | - |
| DR MEHBOOBUN NAHAR MILKY | 48,600.00 | - |
| Dr Rangin Pallav Tripathy | 386.00 | 386.00 |
| Dr Tanwi Shams | 49,428.00 | - |
| DWARAKA RESORTS | 54,960.00 | - |

PAMS & ASSOCIATES ★ BHUBANESWAR ★ CHARTERED ACCOUNTANTS

| | | |
|---|---|---|
| Energy Consultancy Services | 77,760.00 | - |
| Fast Communication | 1,15,156.00 | - |
| Flyworld.Com | 10,61,431.00 | - |
| Force in | 5,70,718.00 | - |
| G I A N Less Expenses | 1,90,078.50 | 1,90,078.50 |
| G MANJU SERVICES PVT.LTD | 27,05,316.00 | - |
| Gargi Enterprises | 3,34,491.00 | - |
| GDX Facility & Management Services Pvt.Ltd | 44,27,315.00 | - |
| Giani( Ice Cream) | 15,062.00 | - |
| GOLLDEN SAFFRON | 93,190.00 | - |
| Gyanaranjan Mishra | 21,600.00 | - |
| Hotel Akabari Continental | - | 2,25,178.00 |
| Hotel Bishal Inn | 86,104.00 | - |
| Hotel Bombay Inn. | 1,54,173.00 | 1,15,583.00 |
| HOTEL SHREE JAGANNATH | 89,860.00 | - |
| House of Furniture | - | - |
| Indian Plants Feeds | - | 4,70,199.00 |
| Infinity Infoway Pvt Ltd | - | - |
| Jagan Prasad Prabhu Kumar Sahoo | 45,900.00 | - |
| JRS ENTERPRISES | 12,875.00 | - |
| Kashinath Tours & Travels | 90,136.00 | 2,17,819.00 |
| Kunal H Taunk | 1,12,500.00 | - |
| Livelaw Media Pvt. Ltd. | - | 1,74,000.00 |
| LORDS TRAVELS | 26,908.00 | - |
| M/s First Impreession | 5,720.00 | - |
| M/s Kathajodi Filling Station Cuttack Municipal Cc | 2,52,581.00 | 8,30,913.00 |
| M/s S. S. Enterprises | 30,000.00 | - |
| M/s Zero Degree Celsius | - | - |
| Maa Bhuasuni Vegetable Store | 28,325.00 | 15,529.00 |
| Mahaveer Tent | 1,57,780.00 | - |
| Mania Electricals | 1,39,200.00 | - |
| Medic Instrument | 50,000.00 | - |
| MR ANUBHAV SINHA | 3,16,800.00 | - |
| Mr Anuj Kanungo | 30,000.00 | - |
| Mr Ashish Yadav | 30,000.00 | - |
| Mr Ashutosh Rajput | 30,000.00 | - |
| Mr Bibhu Prasad Kar | 25,500.00 | - |
| Mr Debadutta Pal | 9,86,713.00 | - |
| Mr Keshab Nath | 22,500.00 | - |
| Mr Kumar Aghna Mukherjee | 36,300.00 | - |
| MR RAMESH CHANDRA MALLICK | - | 3,07,406.00 |
| MR Prashant Kuleshwar | 27,000.00 | - |
| Mr.Sanatan Moharana | 200.00 | 200.00 |
| Mr Shashank Johari | 30,000.00 | - |
| Mr Sibananda Sahoo | 2,276.00 | 2,276.00 |
| Mr Tapas Kumar Das | 48,600.00 | - |
| Mr. Abani Ranjan Dash | 14,400.00 | 19,800.00 |
| Mr. Hariomm Kamal Singh | 57.00 | 57.00 |
| 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 Aditi Bandyopadhyay | 30,000.00 | - |
| MS AMITA MEHER | - | - |
| Ms.Arjyalopa Mishra | 2,100.00 | - |

PAMS & ASSOCIATES ★ BHUBANESWAR ★ CHARTERED ACCOUNTANTS

| | | | | |
|---|---|---|---|---|
| MS Ayushi Srivastava | 3,18,308.00 | | - | |
| Ms Flying Stars Informatics Pvt Ltd | - | | - | |
| Ms Manjushree Patnaik | 24,300.00 | | - | |
| Ms Padmaja Dubey | 30,000.00 | | - | |
| Ms Shivani Srivastava | 30,000.00 | | - | |
| Ms Shrabani Acharya | 36,300.00 | | - | |
| Ms Simali Mohapatra | 30,000.00 | | - | |
| Ms Somya Mishra | 51,300.00 | | - | |
| MS TAMANNA MAHAPATRA | - | | - | |
| Ms Tejaswini Tripathy | 33,000.00 | | - | |
| Ms V Twinkle | 30,000.00 | | - | |
| NAG & Associates | - | | 5,310.00 | |
| NUJS Collaborative Research Peojwxr | - | | 73,496.00 | |
| Oberoi Hotels & Resorts | 34,089.00 | | - | |
| PADMA HOSPITALITY PRIVATE LIMITED | 70,421.00 | | - | |
| PANTHANiVAS,CUTTACK | 89,860.00 | | - | |
| Paralegal Community College Fund | 15,89,059.75 | | 15,52,214.75 | |
| Prabhavai Service Centre | - | | 23,814.00 | |
| Prasanta Tilak Traders & Co. | 8,32,895.00 | | - | |
| Pratima Enterprises | 5,01,109.00 | | - | |
| PROF SURENDRA NATH BEHERA | - | | - | |
| Prof. Kishan Mahajan | 1,357.00 | | 1,357.00 | |
| Prof.Hiranmayee Mishra | 3,000.00 | | 3,000.00 | |
| Project Azim Premji Foundation | - | | - | |
| Project on Apprisal Grant Less Expenses | 92,414.00 | | 92,414.00 | |
| Project on Community Legal Outreach | 2,51,381.00 | | 2,51,381.00 | |
| Project Unnat Bhart Abhiyan Less Expensaes | 44,332.00 | | 44,332.00 | |
| Rajee Jabbal | 27,000.00 | | - | |
| RKD HOTELS PVT.LTD (The Crown) | 7,875.00 | | - | |
| Royal Impex | 2,07,350.00 | | - | |
| S S Tours & Travels | 1,47,475.00 | | - | |
| Saboonar Khatoon | - | | - | |
| SAGAR HATI (BH-2 STATIONERY CORNER) | 4,000.00 | | - | |
| SAGAR SHREE HOTEL | 24,129.00 | | - | |
| Scius Solution Private Limited | 2,59,254.00 | | - | |
| Shivani Cloud Services Pvriave Limited | - | | 42,480.00 | |
| SHRADDHA SETH | 75,600.00 | | - | |
| SHREE JAGANNATH INN | 43,240.00 | | - | |
| Shree Prashadam | 29,800.00 | | - | |
| SK ESTEHER ALI | 68,850.00 | | - | |
| Sridhar Das | 79,468.00 | | - | |
| State Human Rights Conmission-Receipts | 1,00,000.00 | | - | |
| Subham Roy | 3,29,615.00 | | - | |
| Surana & Surana | 60,811.00 | | 60,811.00 | |
| Technical Assessment of Seasonal Hostels | 5,23,459.00 | | - | |
| The Advertising Corporation of India Limited | 1,84,566.00 | | 14,580.00 | |
| Weather Makers | - | | 19,604.00 | |
| Yourdost Health Solutions Pvt Ltd | - | 1,93,71,013.75 | - | 66,58,137.75 |
| **UNICEF account** | | | | |
| Canon Fire Ceratived Pvt. Ltd | - | | 9,912.00 | |
| Indumati Catering Services | 75,600.00 | | - | |
| Knowledge Creation & Dissemnitation | - | 75,600.00 | - | 9,912.00 |
| **Total** | **1,94,46,613.75** | **1,94,46,613.75** | **66,68,049.75** | **66,68,049.75** |

**Annexure 3**

PAMS & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ BHUBANESWAR

Other outstanding liabilities

| Patriculars | As on 31-03-2026 | | As on 31-03-2025 | |
|---|---|---|---|---|
| **NLUO main account** | | | | |
| Expenses Payble | 44,95,215.00 | | 72,49,209.27 | |
| Fees Received in Advance | 20,91,310.00 | | 9,73,660.00 | |
| Gratuity Payble - Prof.Mayank Mishra | 51,282.00 | | - | |
| Gratuity Payble - Prof.Y.P Singh | 1,79,130.00 | | 2,32,869.00 | |
| Mess Fees Students | 3,94,112.00 | | 3,94,112.00 | |
| NLUO Boys Hostel Welfare & Mess Committee A/ | 1,98,005.00 | | 8,000.00 | |
| Project on ICSSR-0877 | 5,98,000.00 | | 5,98,000.00 | |
| SAAS Deposit | 15,800.00 | | 15,800.00 | |
| Salary Payable | - | | - | |
| Sanjay kumar sahoo ( Snacks) | 857.00 | | 857.00 | |
| Scholarship Payble | 15,60,000.00 | 95,83,711.00 | 31,01,340.00 | 1,25,73,847.27 |
| **NLUO project account** | | | | |
| Withheld for Incomplete Work-NBCC Ltd | 1,57,92,136.00 | 1,57,92,136.00 | - | - |
| **Total** | **2,53,75,847.00** | **2,53,75,847.00** | **1,25,73,847.27** | **1,25,73,847.27** |

**Annexure 4**

**Loans & advances**

| Particulars | As on 31-03-2026 | | As on 31-03-2025 | |
|---|---|---|---|---|
| **NLUO main account** | | | | |
| Adv-Alok Mourya | - | | 2,79,700.00 | |
| Adv-Anoushka Bahadur(2021-26) | 2,500.00 | | 5,919.00 | |
| Adv-Nakul A. Raichur.21BA062 | - | | 629.00 | |
| ADV-SANIDHYA SOMVANSHEE 22BA086 | - | | 8,800.00 | |
| Adv-Sidhanth 21BBA046 | 13,783.41 | | 4,225.00 | |
| adv-Sidhanth M K Majoo.21bba046 | 18,441.59 | | 40,000.00 | |
| AMLANJYOTI ROUT, PM, DV PROJ. | 1,13,000.00 | | 1,13,000.00 | |
| Dr Shubhanginee Singh | 9,000.00 | | 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 | 4,000.00 | | 2,000.00 | |
| Mr.Prakash Balabantaray | 1,000.00 | | 36,000.00 | |
| PUNYASLOKA PARIJA 2022BA073 | 1,35,379.00 | | 60,000.00 | |
| SUDHANSU BHUSAN MOHARANA, PM, DV PROJ. | - | | 15,000.00 | |
| ADV- RAJVEER NAHA | - | | 500.00 | |
| Adv-Debjani Panda | - | | 2,511.00 | |
| Adv-Placement Committee | 19,603.00 | | 19,603.00 | |
| Arrear PF Recoverable | 1,20,754.00 | | 1,20,754.00 | |
| 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,Bhubanes | 4,97,500.00 | | 4,97,500.00 | |
| Festival Advance | 11,50,000.00 | | 11,32,500.00 | |
| Mr Ashok Kumar Das | 400.00 | | 5,986.00 | |
| Mr Bishnu Ch Mallick | 4,494.00 | | 503.00 | |
| Mr Kallola Ku Patanaik | 1,12,712.00 | | 27,862.00 | |
| Mr Mihir Kumar Behera | 37,262.00 | | 2,500.00 | |
| Mr Rajkumar Pasayat | 34,096.00 | | 2,000.00 | |
| Mr Sabyasachie Panda | 73,488.00 | | 18,000.00 | |
| Mr Sandeep Parida | 4,489.00 | | 727.00 | |
| Mr Sidharth Dash | 95,595.00 | | 82,568.00 | |
| Mr Subodh Ku Sahu | 7,000.00 | | 12,686.00 | |
| Mr. Balabhadra Sahoo | 5,330.00 | | 15,000.00 | |

PAMS & ASSOCIATES ★ BHUBANESWAR ★ CHARTERED ACCOUNTANTS

| | | | | |
|---|---|---|---|---|
| Mr. Md Asif | 35,000.00 | | 10,800.00 | |
| Mr. Yadavendra Singh | 10,000.00 | | 10,000.00 | |
| Mr.Babuli Kumar Behera | 14,000.00 | | 14,000.00 | |
| Mr.Dibyajyoti Kumar Panda | 249.00 | | 249.00 | |
| Ms Ankeeta Gupta | - | | 500.00 | |
| Ms Kuntirani Padhan | 16,696.00 | | 76,696.00 | |
| NBCC (India) Limited | - | | 74,55,093.00 | |
| Prof Ananya Chakraboty | 10,285.00 | | 10,285.00 | |
| Prof. Abhay Kumar | - | | 4,500.00 | |
| Prof. Akash Kumar | 25,000.00 | | 25,000.00 | |
| Prof. Rishika Khare | - | | 25,921.00 | |
| Adv-Kovid Gautam.23ba048 | 7,731.00 | | - | |
| Adv-Neer Vaswani.22bba060 | 24,434.00 | | - | |
| Adv-Sourabh Bohra.23ba099 | 1,012.00 | | - | |
| Adv-Tinashree J(22ba106) | 3,878.00 | | - | |
| MANMEET SINGH ARORA, PM, DV PROJ. | 41,000.00 | | - | |
| Mr Goutam Kumar Singh | 7,970.00 | | - | |
| Mr M Vijay Bhaskar | 4,640.00 | | - | |
| Mr Pradeep Ojha | 40,000.00 | | - | |
| Ms Archana Sahu | 3,565.00 | | - | |
| Ms Minarva Nalini Sahoo | 6,600.00 | | - | |
| Ms.Nikita Pattajoshi | 10,000.00 | | - | |
| MS Suryasmita Parida | 5,000.00 | | - | |
| RAJ KISHORE PANDA , PM, DV PROJECT | 25,000.00 | | - | |
| Dr Divya Singh Rathod | - | | 2,000.00 | |
| Biju Mathew | 15,000.00 | | - | |
| Mr. Mryutunjaya Jena | 30,000.00 | | - | |
| Mr. Binod Kumar Sahu | 8,829.00 | | - | |
| Mr. Samir Kumar Samantaray | 3,000.00 | 28,42,980.00 | - | 1,02,14,102.00 |
| **NLUO project account** | | | | |
| Exe.Engineer, General PH-1, BBSR | 7,16,150.00 | | 7,16,150.00 | |
| Exe.Engineer, R & B Division-1, Cuttack | 3,84,52,582.00 | | 3,84,52,582.00 | |
| NBCC (India) Limited | 58,27,338.00 | | 6,37,61,132.00 | |
| Otis Elevator Company (India) Ltd | 68,965.00 | 4,50,65,035.00 | 68,965.00 | 10,29,98,829.00 |
| **UNICEF account** | | | | |
| Pradipta Ku Sarangi | 9.00 | 9.00 | - | - |
| **Total** | **4,79,08,024.00** | **4,79,08,024.00** | **11,32,12,931.00** | **11,32,12,931.00** |

**Annexure 5**
**Deposits**

| Particulars | As on 31-03-2026 | | As on 31-03-2025 | |
|---|---|---|---|---|
| **NLUO main account** | | | | |
| Deposit with Balmer Lawrie & Co.Ltd | 50,000.00 | | 50,000.00 | |
| Deposit with BSNL | 25,000.00 | | 25,000.00 | |
| Deposit with CESU | 93,848.00 | | 93,848.00 | |
| Deposit with Income Tax Authority | 1,02,30,341.00 | | 1,02,30,341.00 | |
| Deposit with Kathjodi Filling Station | 50,000.00 | 1,04,49,189.00 | 50,000.00 | 1,04,49,189.00 |
| **NLUO project account** | | | | |
| Security Deposit -Electricity | | 1,10,68,266.00 | | 1,10,68,266.00 |
| **Total** | **1,04,49,189.00** | **2,15,17,455.00** | **1,04,49,189.00** | **2,15,17,455.00** |

**Annexure 6**
**Receivables**

PAMS & ASSOCIATES ★ BHUBANESWAR ★ CHARTERED ACCOUNTANTS

| Patriculars | As on 31-03-2026 | | As on 31-03-2025 | |
|---|---|---|---|---|
| **NLUO main account** | | | | |
| Student Fees Receivable | 1,05,19,907.00 | | 1,82,45,557.00 | |
| 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 | | 5,716.00 | |
| Mr. MayankTiwari | 186.00 | | - | |
| NUJS Collaborative Research Peojwxr | 1,99,593.00 | | - | |
| Project Azim Premji Foundation | - | | - | |
| Jindal Steel power limied | - | | 98,000.00 | |
| National Alluminium company Ltd | 19,600.00 | | 24,500.00 | |
| Otis elevator comapany | 4,97,960.00 | | 4,97,960.00 | |
| Rajesh Mahato (Laundry) | 1,20,337.00 | | 1,20,337.00 | |
| JBS AUDIO & LIGHTING | 1,75,000.00 | | - | |
| M/s Jayanti Caterers | 1,47,000.00 | | - | |
| Sunmit digital | 1,59,429.00 | | 33,732.00 | |
| chief minister chair grant | 72,03,859.00 | | 7,82,044.00 | |
| Project on awareness of law and polices | 13,912.00 | | 25,255.00 | |
| Presedence University | 3,52,800.00 | | 3,52,800.00 | |
| Time Infosystems Private Limited | 56,44,646.00 | | - | |
| NLUO Incubators Forum | 61,500.00 | 2,52,41,343.00 | 21,600.00 | 2,03,27,399.00 |
| **NLUO project account** | | | | |
| Adv - G B Mishra | | 1,46,000.00 | | 1,46,000.00 |
| Total | **2,52,41,343.00** | **2,53,87,343.00** | **2,03,27,399.00** | **2,04,73,399.00** |

**Annexure 7**

**Cash and bank balances**

| Particulars | As on 31-03-2026 | | As on 31-03-2025 | |
|---|---|---|---|---|
| **NLUO main account** | | | | |
| Bank SBI A/c No.38240659285-Alumni Association | 17,05,227.74 | | 15,89,585.74 | |
| Bank Axis A/c No.921010047167330-Reistrar,NLU | 4,03,76,502.63 | | 4,54,01,742.63 | |
| Bank HDFC A/c No.02361450000083-Registrar,NL | 2,48,80,985.70 | | 3,93,77,192.19 | |
| Bank IDBI A/c No.217104000030977,Registrar NL | 10,12,901.00 | | 10,12,901.00 | |
| Bank SBI A/c No.36723098838-Community Colleg | 14,71,218.75 | | 14,34,373.75 | |
| Bank SBI A/c No.33807919875-Registrar,NLUO Sa | 4,58,96,816.04 | | 8,89,18,963.69 | |
| Bank SBI A/c No.33813612235-Registrar,NLUO Cu | 5,23,23,636.78 | | 2,28,64,712.07 | |
| Bank IDFC A/c No.10169404338 | 19,78,706.43 | | 12,89,920.47 | |
| Bank SBI A/c No.40866174134 (ICSSR-0877) | 12,18,469.00 | | 13,53,000.00 | |
| Bank SBI A/c No. 41755905880-ISCI | - | | 70,95,799.37 | |
| Bank SBI (FCRA) A/c No.40771032639 | 28,22,136.06 | | 11,37,385.94 | |
| Bank SBI (FCRA Mirror A/c) | 39,69,325.91 | | 1,40,55,498.86 | |
| Bank SBI- Azim p Foundation | 1,10,230.46 | | 53,61,132.40 | |
| ICICI Bank SB A/c No.533501000005-National Law | 46,35,310.42 | | - | |
| NSS Regular A/C | 58,103.50 | | 56,648.50 | |
| NSS Special A/C | 75,201.50 | 18,25,34,771.92 | 73,317.50 | 23,10,22,174.11 |
| **NLUO project account** | | | | |
| Bank A/c - HDFC | 5,56,981.65 | | 5,42,921.65 | |
| Bank A/C SBI | 1,91,39,938.30 | 1,96,96,919.95 | 19,67,72,560.30 | 19,73,15,481.95 |
| **UNICEF account** | | | | |
| SBI- 34739222808 | | 11,41,327.41 | | 8,73,268.31 |
| **Total** | **20,22,31,691.87** | **20,33,73,019.28** | **42,83,37,656.06** | **42,92,10,924.37** |

**Annexure 7.1**

PAMS & ASSOCIATES ★ BHUBANESWAR ★ CHARTERED ACCOUNTANTS

**Fixed deposits**

| Particulars | As on 31-03-2026 | | As on 31-03-2025 | |
|---|---|---|---|---|
| **NLUO main account** | | | | |
| Fixed Deposits - Corpus Fund | 58,95,66,501.00 | | 55,55,17,949.00 | |
| Fixed Deposit - Endowment Fund | 1,66,69,313.00 | | 1,49,09,059.00 | |
| Fixed Deposits - General Funds | 89,42,263.00 | 61,51,78,077.00 | 15,77,752.00 | 57,20,04,760.00 |
| **NLUO project account** | | | | |
| Other fixed deposit | 21,14,75,176.00 | 21,14,75,176.00 | 19,91,69,179.00 | 19,91,69,179.00 |
| **Total** | **82,66,53,253.00** | **82,66,53,253.00** | **77,11,73,939.00** | **77,11,73,939.00** |

**Annexure 8**

**Grants & funds received**

| Particulars | As on 31-03-2026 | | As on 31-03-2025 | |
|---|---|---|---|---|
| **NLUO main account** | | | | |
| Grants From CLAT Consortium | 65,00,000.00 | | 70,00,000.00 | |
| ISCI Receipts | - | | 4,57,085.00 | |
| NSS Receipts | 3,339.00 | | 3,444.00 | |
| Programme on National Commision for Women-R | 1,47,648.00 | | 12,16,603.00 | |
| Project on Tabacco Control - Vital Strategis Rept. | 16,36,654.00 | | 25,35,900.00 | |
| Tabacco Project Other Income | 16,000.00 | | 6,300.00 | |
| Maritime Arbitation Moot- Receipt | 60,000.00 | | | |
| Netherland Domestic Violence Project (FCRA) | - | 83,63,641.00 | 56,32,422.77 | 1,68,51,754.77 |
| **UNICEF account** | | | | |
| Strengthening CCR (UNICEF) | | | | |
| Grant in Aid (UNICEF) | - | | 7,13,500.00 | |
| Social Mappingoff Adopted Villages | - | | 25,000.00 | |
| Studies on Emerging Child Protection Issues | - | | 3,68,000.00 | |
| Technical Support to NLUO | - | | 2,53,548.00 | |
| Police Training Receipt | - | | - | |
| 5th World Congress (CRY) | - | - | - | 13,60,048.00 |
| **Total** | **83,63,641.00** | **83,63,641.00** | **1,82,11,802.77** | **1,82,11,802.77** |

**Annexure 8.1**

**Grants & funds (restricted) (deferred grant income)**

| Particulars | As on 31-03-2026 | | As on 31-03-2025 | |
|---|---|---|---|---|
| **NLUO main account** | | | | |
| Alumni Fund (deferred grant income) | 1,00,300.00 | | | |
| Netherland Domestic Violence Project (deferred g | 73,17,158.00 | | | |
| Project on ICSSR Minor Research (CNPC) (deferred | 2,04,033.00 | | | |
| Rescue of Exploited Migrated Labour Phase - III (d | 13,25,266.16 | | | |
| UNDP Project: 2025 (deferred grant income) | 21,01,219.36 | | | |
| Project - Azim Premji Foundation (deferred grant | 56,66,471.94 | | | |
| Project on Exploring Eco - Enterprenourship (defe | 7,10,186.00 | | | |
| Project on ICSSR - Navigating the Platform Econor | 5,64,900.00 | | | |
| Rescue of Exploited Migrated Labour Phase - IV (d | 58,35,551.30 | 2,38,25,085.76 | | |
| **UNICEF account** | | | | |
| 5th World Congress (CRY) (deferred grant income | 7,39,991.00 | | | |
| Grant in Aid (UNICEF deferred grant income) | 17,58,887.00 | 24,98,878.00 | | |
| **Total** | **2,38,25,085.76** | **2,63,23,963.76** | **-** | **-** |

PAMS & ASSOCIATES ★ BHUBANESWAR ★ CHARTERED ACCOUNTANTS

**Annexure 9**

Academic & examination expenses

| Particulars | As on 31-03-2026 | | As on 31-03-2025 | |
|---|---|---|---|---|
| **NLUO main account** | | | | |
| Debate & conference of students | 9,70,852.00 | | 4,35,481.00 | |
| Seminars, events & other societies / boards | 14,56,302.41 | | 1,31,357.00 | |
| Admission & Counselling Expenses | 32,830.00 | | 1,17,280.00 | |
| CLAT expenses | 3,72,400.00 | | 3,07,200.00 | |
| CONVOCATION EXPENSES-2022 | - | | 35,000.00 | |
| Convocation expenses | 10,85,969.00 | | 11,16,704.00 | |
| Credit Course-Lextech expenses | 1,36,115.00 | | 34,594.00 | |
| OSSC Exam expenses | - | | - | |
| Cultural events | 13,89,521.00 | | 37,69,416.00 | |
| Examination expenses | 13,71,312.00 | | 5,01,113.00 | |
| Health Insurance - Students | 17,76,091.00 | | - | |
| ILPS Policy Drafting Competition expenses | 1,95,863.00 | | 12,347.00 | |
| Internship & placement expenses | 74,266.00 | | 1,90,407.00 | |
| Moot Court expenses | 3,35,837.00 | | 3,44,673.00 | |
| Moot Court Expenses-International | - | | 87,100.00 | |
| Moot Court Organisation | 30,50,080.00 | | 47,28,700.00 | |
| NLU Delhi Entrance Test expenses | 22,980.00 | | - | |
| NLUO 3 Year LLB & PhD expenses | 13,52,318.00 | | 8,15,998.00 | |
| PHFI Mootcourt expenditure | 1,49,807.00 | | 5,207.00 | |
| Programme on National Commision on Women ex | 2,11,308.46 | | 4,60,325.00 | |
| Sports events | 29,67,372.00 | | 42,67,412.00 | |
| Student scholarships | 51,29,000.00 | | 42,24,678.00 | |
| Student welfare & amenities | 15,25,563.00 | | 15,39,554.39 | |
| Subscription of journals & magazines | 1,16,09,646.72 | | 60,79,351.32 | |
| Library expenses | - | 3,52,15,433.59 | 1,90,591.00 | 2,93,94,488.71 |
| Total | **3,52,15,433.59** | **3,52,15,433.59** | **2,93,94,488.71** | **2,93,94,488.71** |

**Annexure 10**

**General expenses**

| Particulars | As on 31-03-2026 | | As on 31-03-2025 | |
|---|---|---|---|---|
| **NLUO main account** | | | | |
| Audit fee | 3,57,988.40 | | 4,24,245.60 | |
| Bank charges | 23,868.43 | | 15,128.43 | |
| 3rd Annual Flower Show - expenditure | 5,27,840.00 | | 7,05,702.00 | |
| Advertisement expenses | 2,03,188.00 | | 24,877.00 | |
| Annual Ground Rent-Land Revenue | - | | 89,40,994.00 | |
| Filling fees (returns) | 96,500.00 | | 99,000.00 | |
| Hoticultural Committee | - | | 1,24,959.00 | |
| Inspection Expenses | - | | 27,970.00 | |
| Insurance & road tax | 1,35,654.00 | | 1,98,380.00 | |
| IQAC - expenses | 46,772.00 | | 9,404.00 | |
| Legal & professional charges | 12,17,169.00 | | 4,10,340.00 | |
| Sanitation / housekeeping expenses | 83,00,846.00 | | 90,02,090.00 | |
| Security service expenses | 1,41,42,447.00 | | 1,03,36,969.00 | |
| Statutory body meeting | 15,000.00 | | 88,000.00 | |
| University's hospitality | 11,878.00 | | 95,664.00 | |
| Recruitment expenses | 8,62,111.00 | | 2,27,324.00 | |
| Rent of hostels, VC residencce & quarters | 1,17,312.00 | 2,60,58,573.83 | 1,17,312.00 | 3,08,48,359.03 |
| **NLUO project account** | | | | |
| Bank charges | | 1,416.00 | | 849.60 |

PAMS & ASSOCIATES ★ BHUBANESWAR ★ CHARTERED ACCOUNTANTS

| | | | | |
|---|---|---|---|---|
| **UNICEF account** | | | | |
| Bank charges | | 359.90 | | 51.92 |
| **Total** | **2,60,58,573.83** | **2,60,60,349.73** | **3,08,48,359.03** | **3,08,49,260.55** |

**Annexure 11**

**Repair & maintenance**

| Particulars | As on 31-03-2026 | | As on 31-03-2025 | |
|---|---|---|---|---|
| **NLUO main account** | | | | |
| Annual maintenance of NLUO website | 14,99,386.00 | | 7,35,161.00 | |
| Campus Developement Committee-Gym Maint. | - | | 4,49,790.00 | |
| Computer maintenance & AMC | 7,51,775.00 | | 7,58,344.00 | |
| Guest house maintenance | 1,04,022.00 | | 1,05,372.00 | |
| Hostel maintenance | 1,45,49,221.00 | | 28,01,533.11 | |
| Landscaping maintenance | 21,77,691.40 | | 36,20,561.56 | |
| Lift maintenance | 3,92,645.00 | | 2,12,611.00 | |
| R & M electrical installations | 21,16,747.00 | | 55,15,363.43 | |
| R & M, fuel of vehicle | 12,51,396.00 | | 16,10,616.80 | |
| R & M furniture | 5,63,714.00 | | 15,180.00 | |
| R & M of genset | 2,11,098.00 | | 2,79,005.00 | |
| R & M of building | 5,46,83,387.00 | | 1,94,87,920.00 | |
| R & M of VC residence | 1,22,683.00 | 7,84,23,765.40 | 38,282.00 | 3,56,29,739.90 |
| **Total** | **7,84,23,765.40** | **7,84,23,765.40** | **3,56,29,739.90** | **3,56,29,739.90** |

**Annexure 12**

**Travelling & conveyance**

| Particulars | As on 31-03-2026 | | As on 31-03-2025 | |
|---|---|---|---|---|
| **NLUO main account** | | | | |
| Local conveyance | 7,936.00 | | 864.00 | |
| Travelling expenses | 7,68,336.00 | 7,76,272.00 | 73,190.58 | 74,054.58 |
| **Total** | **7,76,272.00** | **7,76,272.00** | **74,054.58** | **74,054.58** |

**Annexure 13**

**Office expenses**

| Particulars | As on 31-03-2026 | | As on 31-03-2025 | |
|---|---|---|---|---|
| **NLUO main account** | | | | |
| Electricity bills - University | 1,09,30,067.26 | | 1,46,68,960.98 | |
| Miscellaneous expenses | 1,629.00 | | 4,803.00 | |
| Office running expenses | 2,17,384.00 | | 2,43,830.00 | |
| Postage & courier | 13,741.00 | | 29,237.00 | |
| Printing expenses | 1,60,069.00 | | 1,16,275.00 | |
| Stationery expenses | 2,61,974.00 | | 1,400.00 | |
| Telephone expenses | 94,461.56 | 1,16,79,325.82 | 1,06,208.00 | 1,51,70,713.98 |
| **Total** | **1,16,79,325.82** | **1,16,79,325.82** | **1,51,70,713.98** | **1,51,70,713.98** |

**Annexure 14**

**Regional and charitable expenses**

| Particulars | As on 31-03-2026 | | As on 31-03-2025 | |
|---|---|---|---|---|
| **UNICEF account** | | | | |
| Social Mapping of Migrant Workers Part-II | | | | |
| Data Entry & Analysis | - | | 1,56,755.00 | |
| UNICEF Expenditure | | | | |
| Printing & Stationary (ISCI) | - | | | |
| Fund Refund | - | | 6,05,480.00 | |
| Awareneshh Programme Expenses | - | | 36,787.00 | |

PAMS & ASSOCIATES ★ BHUBANESWAR ★ CHARTERED ACCOUNTANTS

| | | | | |
|---|---|---|---|---|
| Printing & Stationary | - | | 9,912.00 | |
| Social Mapping Expenses (Adopted Communiti | - | | 18,000.00 | |
| Travel Cost | - | | 31,701.00 | |
| Consultant Salary | - | | 5,85,423.00 | |
| CP Mentorship Programme expenses | - | | | |
| Honorarium | - | | | |
| 5th World Congress expenses (CRY) | - | | | |
| Knowledge Creation & Dissemnation Exp (CRY) | - | - | | 14,44,058.00 |
| **Total** | **-** | **-** | **12,87,303.00** | **14,44,058.00** |

**Annexure 15**

**Other expenses**

| Particulars | As on 31-03-2026 | | As on 31-03-2025 | |
|---|---|---|---|---|
| **NLUO main account** | | | | |
| AILET-24 EXPENSES | - | | 48,200.00 | |
| C C on Theories, Practice & R Policies - expenses | 41,750.00 | | 8,000.00 | |
| CCLP Expenditure | - | | - | |
| 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 | 6,426.00 | | 7,50,246.00 | |
| Certificate Course- CLS on Judicial Accountability | - | | 6,055.00 | |
| Certificate Course-Claimate Change (Expenses) | - | | - | |
| Certificate Course - Film Studies (expenditure) | 35,000.00 | | 16,500.00 | |
| CLS Contract Drafting-Expenses | - | | 1,23,052.00 | |
| CM Chair Expenses | - | | 56,15,019.00 | |
| Constitutional Law Society expenses | 5,019.79 | | - | |
| Consumer Law-Expenses | - | | 5,000.00 | |
| Contingency expenses | 1,83,283.00 | | - | |
| Creche Expenses | - | | - | |
| Credit Course-CCL Equality Jurispudence-Expense | - | | 38,901.29 | |
| Credit Course-Foreign Investment-Expenditure | - | | 700.00 | |
| Credit Couse - Disability Law expenses | 2,14,700.00 | | 47,550.00 | |
| Credit Couse-Water Law & Policy-Expenditure | - | | 57,951.00 | |
| Cyber Forensic Insights-Expenditure | - | | 41,050.00 | |
| Expenses ADR Board | - | | 1,33,621.00 | |
| Expenses for Eassay Writing Competition | 1,22,551.00 | | - | |
| Expneses -ISCI Conference | - | | - | |
| Gender Sensitization Committee - expenditure | 59,621.00 | | 7,500.00 | |
| Informal Group Discussion expenses | 1,950.00 | | 8,608.00 | |
| IQAC-EXPENSES | - | | - | |
| ISCI Conference Expenses | - | | 6,59,082.00 | |
| Land Registration Fee | - | | 25,33,597.00 | |
| Legal Aid Clinic expenses | 13,055.00 | | 60,749.00 | |
| Lexathon 2025 - expenditure | 1,39,600.00 | | 60,009.00 | |
| Library Automation | - | | - | |
| Mental health insurance expenses | 8,45,750.00 | | 1,21,800.00 | |
| Netherland Domestic Violence Project (FCRA) | - | | 56,32,422.77 | |
| NCW Asansol Project Expenses | - | | 2,28,425.00 | |
| NSS Expenses | - | | - | |
| PRO Bono Club expenditure | 3,045.00 | | 53,668.00 | |
| Qreka - expenditure | 59,466.00 | | 64,404.00 | |
| Rent of Hostels,Vc Residencce & Quarters | - | | - | |
| Review Commission expenses | 7,07,249.00 | | 6,57,607.00 | |

PAMS & ASSOCIATES ★ BHUBANESWAR ★ CHARTERED ACCOUNTANTS

| | | | | |
|---|---|---|---|---|
| Social Media Committee expenses | 22,300.00 | | 750.00 | |
| Tacacco Contrrol Expenses | - | | 28,67,281.21 | |
| Training Workshop New Criminal Law - expenses | 5,100.00 | | 4,02,345.00 | |
| Agreement on Agri Under WTO - expenses | 34,000.00 | | - | |
| ARS Double Credit Course - expenditure | 95,419.00 | | - | |
| Centre for Banking & Insurance Laws (CIBL) - expe | 45,631.00 | | - | |
| Centre for Disability Law & Advocacy (CDLA) expe | 57,756.00 | | - | |
| Centre for Disaster Management & Law - expense | 2,350.00 | | - | |
| Centre for Tribal Studies - expenses | 1,45,481.50 | | - | |
| Credit Course on Lending, Restructuring by RCC - | 9,429.00 | | - | |
| Credit Course - Restorative Practice & Justice - exp | 53,900.00 | | - | |
| Double Credit Course on Drafting of Pleadings - ex | 53,000.00 | | - | |
| International Trade in Service - expenses | 32,000.00 | | - | |
| Justice Entrepreneurship - expenses | 31,370.00 | | - | |
| Kautilya Society expenses | 9,500.00 | | - | |
| MBA in Healthcare - expenses | 11,65,982.00 | | - | |
| Single Credit Course-CCL - expenditure | 85,440.00 | | - | |
| TC - indirect cost & bank charges | 8,288.88 | | - | |
| TC - operational cost | 21,87,132.09 | | - | |
| TC - staffing cost | 7,90,300.00 | | - | |
| Theater Workshop - expenditure | 9,50,272.00 | | - | |
| Training of RPF Officers - expenditure | 1,84,250.00 | | - | |
| International Conference on Finance, Economics, | - | 84,07,367.26 | 1,86,700.00 | 2,06,44,958.27 |
| **NLUO project account** | | - | | |
| Holding tax | | | | 4,90,24,004.00 |
| **UNICEF account** | | | | |
| Printing & stationery | - | | 35,754.00 | |
| Other travelling expenses | 3,486.00 | | | |
| Miscellaneous expenses | 2,109.00 | 5,595.00 | 27,694.00 | 63,448.00 |
| **Total** | **84,12,962.26** | **84,12,962.26** | **2,07,08,406.27** | **6,97,32,410.27** |

**Annexure 16**

**Other expenses (Deferred grant expenses)**

| Particulars | As on 31-03-2026 | | As on 31-03-2025 | |
|---|---|---|---|---|
| **NLUO main account** | | | | |
| Alumni Fund (deferred grant expense) | 1,00,300.00 | | | |
| Netherland Domestic Violence Project (deferred g | 73,17,158.00 | | | |
| Project on ICSSR Minor Research (CNPC) (deferrec | 2,04,033.00 | | | |
| Rescue of Exploited Migrated Labour Phase - III (d | 13,25,266.16 | | | |
| UNDP Project: 2025 (deferred grant expense) | 21,01,219.36 | | | |
| Project - Azim Premji Foundation (deferred grant | 56,66,471.94 | | | |
| Project on Exploring Eco - Enterprenourship (defe | 7,10,186.00 | | | |
| Project on ICSSR - Navigating the Platform Econor | 5,64,900.00 | | | |
| Rescue of Exploited Migrated Labour Phase - IV (d | 58,35,551.30 | 2,38,25,085.76 | | - |
| **UNICEF account** | | | | |
| CP Mentorship Programme expenses (UNICEF def | 1,62,353.00 | | | |
| Honorarium (UNICEF deferred grant expense) | 1,30,000.00 | | | |
| 5th World Congress (CRY) (deferred grant expens | 7,39,991.00 | | | |
| Travel cost (UNICEF deferred grant expense) | 38,534.00 | | | |
| Consultant salary (UNICEF deferred grant expense | 14,28,000.00 | 24,98,878.00 | | |
| **Total** | | **2,63,23,963.76** | **-** | **-** |

PAMS & ASSOCIATES ★ BHUBANESWAR ★ CHARTERED ACCOUNTANTS

**National Law University Odisha**
Consolidated Receipts and Payments Account

For the period 1-Apr-25 to 31-Mar-26

| RECEIPTS | Amount (Rs.) | PAYMENTS | Amount (Rs.) |
|---|---|---|---|
| **Opening Balances** | | **NLUO Main Account** | |
| Main Account | 80,30,41,977.11 | Property , Plant & Equipements | 32,04,987.00 |
| Project A/c - Bank A/C SBI | 19,67,72,560.30 | Receivables | 13,35,96,581.00 |
| Project A/c - Bank A/c HDFC | 5,42,921.65 | Short Term Loans & Advances | 4,59,15,956.38 |
| Project A/c - Fixed Deposit with SBI | 19,91,69,179.00 | Other Current Assets | 16,75,062.00 |
| Child Rights A/c - SBI | 8,73,268.31 | Sundry Creditors | 5,54,06,809.00 |
| **NLUO Main Account** | | Paybles | 2,59,77,754.34 |
| NPO's Funds | 3,22,35,269.00 | Other Current Libilities | 7,37,87,207.02 |
| Interest Receivable | 31,93,612.00 | Credit Course & Certificate Fee-Receipts | 10,000.00 |
| Security Deposit & EMD | 2,10,833.00 | Student Committee Expenses | 6,19,019.41 |
| Other Current Libilities | 3,36,28,944.00 | Admission & Counselling Expenses | 8,27,800.00 |
| Sponsored Programme Receipts | 22,47,680.00 | Credit Course & Certificate Course-Exp | 5,75,506.00 |
| Credit Course & Certificate Fee-Receipts | 60,67,126.42 | Electricity Bill Expenses | 1,28,84,957.74 |
| Indirect Incomes | 30,77,73,764.70 | Sponsored Programme Expenses | 1,57,758.46 |
| Credit Course & Certificate Course-Exp | 5,000.00 | Tacacco Contrrol Expenses | 15,79,084.58 |
| Student Committee Expenses | 17,700.00 | Indirect Expenses | 3,44,67,705.38 |
| | | **Project Account** | |
| **NLUO Project Account** | | NBCC (India) Limited | 54,61,97,520.00 |
| Bank Interest | 27,88,238.00 | TDS Payable | 0.00 |
| Grants From Government | 35,00,00,000.00 | GST Payble | 0.00 |
| Interest on FDR | 79,47,038.00 | Bank Charges | 1,416.00 |
| Interest Receivable | 43,58,959.00 | Withheld for Incomplete Work-NBCC Ltd | -1,57,92,136.00 |
| **UNICEF Account** | | **UNICEF Account** | |
| Graint in Aid UNICEF) | 21,29,400.00 | Bills Payble | 2,070.00 |
| Sponsership Support | 30,000.00 | Shah Ghosh Biriyani(Abhimbar Tarai) | 42,500.00 |
| Knowledge Creation & Dissemnitation | 3,00,000.00 | Bank Charges | 359.90 |
| 5th World Congress (CRY) | 5,00,000.00 | Canon Fire Ceratived Pvt. Ltd | 83,662.00 |
| Misc Income | 1.00 | UNICEF Consultant Salary | 14,28,000.00 |
| Bank Interest | 32,566.00 | Professional Tax Payble | 0.00 |
| Police Training Receipt | 3,00,000.00 | TDS Payble | 0.00 |
| Official Adv(Amulya Kumar Swain) | 22,944.00 | Travelling Expenses (CCR) | 3,486.00 |
| Official Advance (Mr Ankit Ku Keshri) | 13,647.00 | Miscellaneous Expenses | 2,109.00 |
| Official Advance (Pradipta Ku Sarangi) | 9,154.00 | Knowledge Creation & Dissemnation Exp (CRY | 1,70,722.00 |
| Official Advance (Prof Biraj Swain) | 17,050.00 | UNICEF(Refund) | 5,82,684.00 |
| | | Hotel Padma | 51,860.00 |
| | | Fly World (Travel) | 70,756.00 |
| | | D K Caterer | 1,36,500.00 |
| | | Travel Cost(UNICEF) | 38,534.00 |
| | | A K Asthana | 15,000.00 |
| | | Swagata Raha | 5,000.00 |
| | | Nimisha Srivastava | 15,000.00 |
| | | Reetu Publication and Packaging | 4,900.00 |
| | | Official Adv(Amulya Kumar Swain) | 94,292.00 |
| | | Official Advance (Pradipta Ku Sarangi) | 81,868.00 |
| | | Official Advance (Mr Ankit Ku Keshri) | 28,900.00 |
| | | Swagatika Samal( Official Advance) | 10,000.00 |
| | | Official Advance (Prof Biraj Swain) | 70,000.00 |
| | | Honorarium(Prof Ved Kumari) | 5,000.00 |
| | | Honorarium(Prof. Rangin Pallav Tripathy) | 5,000.00 |
| | | Honorarium(Prof. Biraj Swain) | 5,000.00 |
| | | Honorarium(Dr. Swagatika Samal) | 5,000.00 |
| | | Honorarium(Dr. Pradipta Kumar Sarangi) | 5,000.00 |
| | | Honorarium(Mr. Ankit Kumar Keshri) | 5,000.00 |
| | | Honorarium(Mr. Amulya Kumar Swain) | 5,000.00 |
| | | Honorarium(Mr. Binod Kumar Sahoo) | 3,000.00 |
| | | Honorarium(Ms. Madhilika Tripathy) | 10,000.00 |
| | | Honorarium (Ms. Sonal Kapoor) | 5,000.00 |
| | | Honorarium( Suresh Barik) | 500.00 |
| | | Honorarium (CP Mentorship) | 95,000.00 |
| | | **Closing Balances** | |
| | | Main Account | 79,77,35,717.92 |
| | | Project A/c - Bank A/C SBI | 1,91,39,938.30 |
| | | Project A/c - Bank A/c HDFC | 5,56,981.65 |
| | | Project A/c - Fixed Deposit with SBI | 21,14,75,176.00 |
| | | Child Rights A/c - SBI | 11,41,327.41 |
| **TOTAL RECEIPTS** | **1,95,42,28,832.49** | **TOTAL PAYMENTS** | **1,95,42,28,832.49** |

FOR PAMS & ASSOCIATES
CHARTERED ACCOUNTANTS
FR No-318078E

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

Finance Officer
National Law University Odisha

Registrar
National Law University Odisha

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

**STANDALONE BALANCE SHEET AS AT 31ST MARCH 2026** **( NLUO Account )**

**(Amount in Rs. )**

| | Particulars | Note | 31st March 2026 | 31st March 2025 |
|---|---|---|---|---|
| I | **Sources of Funds** | | | |
| 1 | **NPO Funds** | | | |
| (a) | Unrestricted Funds | 3 | 24,68,23,856.47 | 28,76,71,929.29 |
| (b) | Restricted Funds | 3 | 61,34,51,163.00 | 56,83,50,887.00 |
| | | | 86,02,75,019.47 | 85,60,22,816.29 |
| 2 | **Non-current liabilities** | | | |
| (a) | Long-term borrowings | 4 | - | - |
| (b) | Other long-term liabilities | 5 | 1,39,33,293.64 | 1,27,47,443.64 |
| (c) | Long-term provisions | 6 | - | - |
| | | | 1,39,33,293.64 | 1,27,47,443.64 |
| 3 | **Current liabilities** | | | |
| (a) | Short-term borrowings | 4 | - | - |
| (b) | Payables | 7 | 1,93,71,013.75 | 66,58,137.75 |
| (c) | Other current liabilities | 8 | 1,63,91,110.00 | 2,02,15,336.27 |
| (d) | Short-term provisions | 6 | - | - |
| | | | 3,57,62,123.75 | 2,68,73,474.02 |
| | **Total** | | **90,99,70,436.86** | **89,56,43,733.95** |
| II | **Application of Funds** | | | |
| 1 | **Non-current assets** | | | |
| (a) | Property, Plant and Equipment and Intangible assets | | | |
| (i) | Property, Plant and Equipment | 9 | 5,76,94,650.44 | 4,20,48,941.86 |
| (ii) | Intangible assets | | | |
| (iii) | Capital work in progress | 9 | - | - |
| (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 | 1,04,49,189.00 | 1,04,49,189.00 |
| | | | **6,81,43,839.44** | **5,24,98,130.86** |
| 2 | **Current assets** | | | |
| (a) | Current investments | 10 | - | - |
| (b) | Inventories | | | |
| (c) | Receivables | 13 | 2,61,74,487.50 | 2,08,26,082.00 |
| (d) | Cash and bank balances | 14 | 79,77,35,717.92 | 80,30,41,977.11 |
| (e) | Short Term Loans and Advances | 11 | 28,42,980.00 | 1,02,14,102.00 |
| (f) | Other current assets | 15 | 1,50,73,412.00 | 90,63,441.98 |
| | | | 84,18,26,597.42 | 84,31,45,603.09 |
| | **Total** | | **90,99,70,436.86** | **89,56,43,733.95** |
| | Brief about the Entity | 1 | | |
| | Summary of significant accounting policies | 2 | | |
| | The accompanying notes are an integral part of the financial statements | | | |

FOR PAMS & ASSOCIATES
CHARTERED ACCOUNTANTS
FR No.:316079E

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

Finance Officer
National Law University Odisha

Registrar
National Law University Odisha

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

STANDALONE INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2026 ( NLUO Account)

(Amount in Rs.)

| | Particulars | | 31st March 2026 | | | 31st March 2025 | | |
|---|---|---|---|---|---|---|---|---|
| | | | Unrestricted funds | Restricted funds | Total | Unrestricted funds | Restricted funds | Total |
| I | **Income** | | **28,20,69,130.00** | **2,39,25,075.76** | **30,59,94,205.76** | 26,97,41,957.48 | | 26,97,41,957.48 |
| (a) | Grants & Funds received | | 83,63,641.00 | 2,39,25,075.76 | 3,22,88,716.76 | 1,68,51,754.77 | - | 1,68,51,754.77 |
| (b) | Sponsorship receipts | | 6,52,501.00 | | 6,52,501.00 | 7,49,541.00 | | 7,49,541.00 |
| (c) | Income from student fee | | 27,26,77,588.00 | | 27,26,77,588.00 | 25,18,30,461.71 | | |
| (d) | CLAT income | | 3,75,400.00 | | 3,75,400.00 | 3,10,200.00 | | |
| II | **Other incomes** | 16 | **2,54,55,509.91** | | 2,54,55,509.91 | 1,69,00,242.05 | - | 1,69,00,242.05 |
| III | **Total Income (I+II)** | | **30,75,24,639.91** | 2,39,25,075.76 | 33,14,49,715.67 | 28,66,42,199.53 | - | 28,66,42,199.53 |
| IV | **Expenses:** | | | | | | | |
| (a) | Material consumed/distributed | 17 | - | | - | - | | - |
| (b) | Donations/contributions paid | | | | - | | | - |
| (c) | Employee benefits expense | 18 | 15,99,37,180.65 | | 15,99,37,180.65 | 15,81,14,215.77 | | 15,81,14,215.77 |
| (d) | Depreciation and amortization expense | 19 | 1,48,70,663.42 | | 1,48,70,663.42 | 1,10,17,698.47 | | 1,10,17,698.47 |
| (e) | Finance costs | 20 | - | | - | - | | - |
| (f) | Other expenses | 21 | 16,05,60,737.90 | 2,39,25,075.76 | 18,44,85,813.66 | 13,17,62,314.47 | | 13,17,62,314.47 |
| | **Total expenses** | | **33,53,68,581.97** | 2,39,25,075.76 | 35,92,93,657.73 | **30,08,94,228.71** | - | 30,08,94,228.71 |
| V | **Excess of Income overExpenditure for the year before exceptional and extraordinary items (III- IV)** | | (2,78,43,942.06) | - | (2,78,43,942.06) | (1,42,52,029.18) | - | (1,42,52,029.18) |
| VI | Exceptional items (specify nature & provide note/delete if none) | | | | | | - | - |
| VII | **Excess of Income over Expenditure for the year before extraordinary items (V-VI)** | | (2,78,43,942.06) | - | (2,78,43,942.06) | (1,42,52,029.18) | - | (1,42,52,029.18) |
| VIII | Extraordinary Items (specify nature & provide note/delete if none) | | | | | | - | - |
| IX | **Excess of Income over Expenditure for the year (VII-VIII)** | | (2,78,43,942.06) | - | (2,78,43,942.06) | (1,42,52,029.18) | - | (1,42,52,029.18) |
| | **Appropriations Transfer to funds, e.g., Building fund** | | | | | | | |
| | **Transfer from funds** | | | | | | | |
| | **Balance tansferred to General Fund** | | | | | | | |
| | The accompanying notes are an integral part of the financial statements | | | | | | | |

FOR PAMS & ASSOCIATES
CHARTERED ACCOUNTANTS
FR No.:316079E

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

Finance Officer
National Law University Odisha

Registrar
National Law University Odisha

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

**Notes forming part of the Financial Statements for the year ended, 31st March, 2026**

**Note - 1 Brief abount the entity**

**Note - 2 Significant Accounting Policies**

**Note 3**
**NPO's Funds**

(Amount in Rs.)

| S. no. | Particulars | As at 1st April 2025 (Opening Balance) | Funds transferred / received during the year | Funds Utilised during the year | As at 31st March 2026 (Closing Balance) |
|---|---|---|---|---|---|
| **(A)** | **Restricted Funds** | | | | |
| (i) | Corpus Fund | 55,84,50,887.00 | 4,44,00,276.00 | - | 60,28,51,163.00 |
| (ii) | Endowment Fund | 85,00,000.00 | 7,00,000.00 | - | 92,00,000.00 |
| (iii) | Public Lecture Fund | 14,00,000.00 | - | - | 14,00,000.00 |
| (iv) | Alumni Fund | 15,63,941.74 | 2,41,586.00 | 1,00,300.00 | 17,05,227.74 |
| (v) | Deffer Liability (Netherland Domestic Voilence Project) | 1,29,79,761.23 | - | 73,17,158.00 | 56,62,603.23 |
| (vi) | Project on Exploring Eco-Enterprenourship | - | 7,20,000.00 | 7,10,186.00 | 9,814.00 |
| (vii) | Project on ICSSR Minor Research (CNPC) | - | 5,00,000.00 | 2,04,033.00 | 2,95,967.00 |
| (viii) | Project ON Navigation the Platform Economy | 7,55,000.00 | - | 6,64,890.00 | 90,110.00 |
| (ix) | RESCUE OF EXPLOITED MIGRATED LABOUR PH-III | 2,12,914.25 | 14,99,293.00 | 13,25,266.16 | 3,86,941.09 |
| (x) | UNDP Grant Less Expenses | 29,729.25 | - | - | 29,729.25 |
| (xi) | UNDP Project: 2025 | - | 21,36,950.00 | 21,01,219.36 | 35,730.64 |
| (xii) | Project - Azim Premji Foundation | 53,11,887.40 | 1,35,884.00 | 56,66,471.94 | (2,18,700.54) |
| (xiii) | RESCUE OF EXPLOITED MIGRATED LABOUR PH-IV | - | 57,68,237.00 | 58,35,551.30 | (67,314.30) |
| **(B)** | **Un-Restricted Funds** | | | | |
| (i) | General reserve | 19,96,91,695.42 | - | 2,79,24,947.06 | 17,17,66,748.36 |
| (ii) | Capital Reserve | - | - | - | - |
| (iii) | Revaluation reserve | - | - | - | - |
| (v) | Grants from government (Defferred Liabilities) | 4,70,77,000.00 | - | - | 4,70,77,000.00 |
| (vi) | Grants from UGC | 2,00,50,000.00 | - | - | 2,00,50,000.00 |
| | | **85,60,22,816.29** | **5,61,02,226.00** | **5,18,50,022.82** | **86,02,75,019.47** |
| **Previous Year** | | 80,92,16,676.60 | 3,94,22,891.00 | 1,34,69,985.18 | **83,51,69,582.42** |

PAMS & ASSOCIATES
BHUBANESWAR
CHARTERED ACCOUNTANTS

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

**Notes forming part of the Financial Statements for the year ended, 31st March, 2026**

| | | Long Term | | Short Term | |
|---|---|---|---|---|---|
| 4 | **Borrowings** | 31st March 2026 | 31st March 2025 | 31st March 2026 | 31st March 2025 |
| | **Secured** | | | | |
| (a) | **Term loans** | | | | |
| (i) | from banks (Annexure-1) | - | - | - | - |
| (ii) | from other parties | - | - | - | - |
| (b) | **Loans repayable on demand** | | | | |
| (i) | from banks | - | - | - | - |
| (ii) | from other parties | - | - | - | - |
| (c) | Deferred payment liabilities | - | - | - | - |
| (d) | Loans and advances from related parties | - | - | - | - |
| (e) | Long term/current maturitites 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 | - | - | - | - |
| (ii) | from other parties | - | - | - | - |
| (c) | Deferred payment liabilities | - | - | - | - |
| (d) | Loans and advances from related parties | - | - | - | - |
| (e) | Long term/current maturitites of finance lease obligation | - | - | - | - |
| (f) | Other loans advances (specify nature) | - | - | - | - |
| | **Total (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. | | | | |

PAMS & ASSOCIATES
BHUBANESWAR
CHARTERED ACCOUNTANTS

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

**Notes forming part of the Financial Statements for the year ended, 31st March, 2026**

(Amount in Rs.)

| | 5 Other long-term liabilities | 31st March 2026 | 31st March 2025 |
|---|---|---|---|
| (a) | Advance from customers | - | - |
| (b) | Security deposits & EMDs (Annexxure-1) | 1,39,33,294 | 1,27,47,444 |
| | **Total Other long-term liabilities** | **1,39,33,294** | **1,27,47,444** |

| 6 Provisions | Long term | | Short term | |
|---|---|---|---|---|
| | 31st March 2026 | 31st March 2025 | 31st March 2026 | 31st March 2025 |
| **(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 | 31st March 2026 | 31st March 2025 |
|---|---|---|---|
| (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) | 1,93,71,014 | 66,58,138 |
| | **Total payables** | **1,93,71,014** | 66,58,138 |

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

| Particulars | 31st March 2026 | 31st March 2025 |
|---|---|---|
| (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 | 31st March 2026 | 31st March 2025 |
|---|---|---|---|
| (a) | GPF payable | 30,000.00 | 30,000.00 |
| (b) | GST payable | - | - |
| (c) | Labour cess | - | - |
| (d) | EPF payable | 23,31,389.00 | 22,62,273.00 |
| (e) | Professional tax payable | 41,600.00 | 44,125.00 |
| (f) | Audit fee payble | 1,41,600.00 | 1,41,600.00 |
| (g) | TDS payable | 42,62,810.00 | 51,63,491.00 |
| (i) | Other outstanding liabilities (Annexure-3) | 95,83,711.00 | 1,25,73,847.27 |
| | **Total Other current liabilities** | **1,63,91,110.00** | **2,02,15,336.27** |

PAMS & ASSOCIATES ★ BHUBANESWAR ★ CHARTERED ACCOUNTANTS

NATIONAL LAW UNIVERSITY ODISHA (MAIN ACCOUNT)
Notes forming part of the Financial Statements for the year ended, 31st March, 2026

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

| Particulars of Assets | GROSS BLOCK | | | | | DEPRECIATION | | | | NET BLOCK | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Opening balance as on 01-04-2025 | Assets put to use for for more than 180 days | Assets put to use for for less than 180 days | Deletion / sale | Closing balance as on 31-03-2026 | Depreciation rate | Assets put to use for for more than 180 days | Assets put to use for for less than 180 days | Total depreciation for the year | WDV as on 31-03-2026 | WDV as on 31-03-2025 |
| Land and land development | | | | | | | | | | | |
| Land | - | - | - | - | - | 0% | - | - | - | - | - |
| Building | - | - | - | - | - | 5% | - | - | - | - | - |
| Furniture and fixture (10% block of assets) | | | | | - | | | | | | |
| Furniture and fixture | 1,49,91,007.57 | 2,18,220.00 | 13,924.00 | - | 1,52,23,151.57 | 10% | 15,20,922.76 | 696.20 | 15,21,618.96 | 1,37,01,532.61 | 1,49,91,007.57 |
| Plant & equipments (15% block of assets) | | | | | - | | | | | | |
| Electrical installation | 31,41,375.37 | 13,44,000.00 | 55,955.00 | - | 45,41,330.37 | 15% | 6,72,806.31 | 4,196.63 | 6,77,002.93 | 38,64,327.44 | 31,41,375.37 |
| Vehicle | 26,60,656.93 | 30,60,022.50 | - | - | 57,20,679.43 | 15% | 8,58,101.91 | - | 8,58,101.91 | 48,62,577.52 | 26,60,656.93 |
| Library books & study materials | 75,48,706.89 | 3,616.00 | 12,77,571.50 | - | 88,29,894.39 | 15% | 11,32,848.43 | 95,817.86 | 12,28,666.30 | 76,01,228.09 | 75,48,706.89 |
| Office equipments | 8,11,332.84 | 28,504.00 | 77,340.00 | - | 9,17,176.84 | 15% | 1,25,975.53 | 5,800.50 | 1,31,776.03 | 7,85,400.81 | 8,11,332.84 |
| Sports equipments | 18,40,407.56 | 10,807.00 | 3,89,425.00 | - | 22,40,639.56 | 15% | 2,77,682.18 | 29,206.88 | 3,06,889.06 | 19,33,750.50 | 18,40,407.56 |
| Office automation system | 10,93,131.97 | 69,891.00 | 12,93,132.00 | - | 24,56,154.97 | 15% | 1,74,453.45 | 96,984.90 | 2,71,438.35 | 21,84,716.62 | 10,93,131.98 |
| Computer accessories (40% block of assets) | | | | | - | | | | | | |
| Computer | 99,62,322.73 | 67,77,240.00 | 1,58,96,724.00 | - | 3,26,36,286.73 | 40% | 66,95,825.09 | 31,79,344.80 | 98,75,169.89 | 2,27,61,116.84 | 99,62,322.73 |
| **Total** | **4,20,48,941.86** | **1,15,12,300.50** | **1,90,04,071.50** | **-** | **7,25,65,313.86** | | **1,14,58,615.66** | **34,12,047.76** | **1,48,70,663.42** | **5,76,94,650.44** | **4,20,48,941.87** |
| **Previous year** | **4,61,52,507.33** | **43,93,188.00** | **25,24,390.00** | **3,445.00** | **5,30,66,640.33** | | **1,07,94,396.57** | **2,23,301.90** | **1,10,17,698.47** | **4,20,48,941.86** | **4,61,52,507.33** |

CAPITAL WORK IN PROGRESS

| Particulars | Opening CWIP as on 01-04-2025 | Addition during current year | Capitalisation during current year | Other adjustment | Closing CWIP as on 31-03-2026 |
|---|---|---|---|---|---|
| | - | | | | - |
| | - | - | | | - |
| **Total** | - | - | - | - | - |
| **Previous year** | | | | | - |

PAMS & ASSOCIATES
BHUBANESWAR
CHARTERED ACCOUNTANTS

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

Notes forming part of the Financial Statements for the year ended, 31st March, 2026

(Amount in Rs.)

| | | 31st March 2026 | | | 31st March 2025 | |
|---|---|---|---|---|---|---|
| 10 | Investments - Non Current and Current<br>(valued at historical cost unless stated otherwise) | Face Value | Numbers/ Units/ Shares | Book Value | Numbers/ Units/ Shares | Book Value |
| | Trade Investments -Quoted | | | | | |
| (a) | Investments in Other Entities | | | | | |
| | Less: Provision for diminution in value of investments | | | - | | - |
| (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. | | | - | | - |
| | Aggreagte Provision for diminution in value of investments. | | | | | |
| | | | | **31st March 2026** | | **31st March 2025** |
| | **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.)** | | | - | | - |

PAMS & ASSOCIATES
BHUBANESWAR
CHARTERED ACCOUNTANTS

KATHAJODI CAMPUS, SECTOR - 13 CDA, CUTTACK-753015

Notes forming part of the Financial Statements for the year ended, 31st March, 2026

| | Current Investments | Face Value | 31st March 2026 Numbers/ Units/ Shares | 31st March 2026 Book Value | 31st March 2025 Numbers/ Units/ Shares | 31st March 2025 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 | |
|---|---|---|---|---|---|---|
| 11 | **Loans and advances** | | 31st March 2026 | 31st March 2025 | 31st March 2026 | 31st March 2025 |
| A | **(Secured)** | | | | | |
| (a) | **Capital advances** | | | | | |
| (i) | Considered good | | - | - | - | - |
| (ii) | Doubtful | | - | - | - | - |
| | Less: Provision for doubtful advances | | - | - | - | - |
| | | (a) | - | - | - | - |
| (b) | Loans advances to partners or relative of partners | | - | - | - | - |
| (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 | | | | | |
| | | (b) | - | - | - | - |
| | **Total (a)+(b) (A)** | | - | - | - | - |

| | | | Long Term | | Short Term | |
|---|---|---|---|---|---|---|
| B | **Loans and advances** | | 31st March 2026 | 31st March 2025 | 31st March 2026 | 31st March 2025 |
| | **(Unsecured)** | | | | | |
| (a) | **Capital advances** | | | | | |
| (i) | Considered good | | - | - | - | - |
| (ii) | Doubtful | | - | - | - | - |
| | Less: Provision for doubtful advances | | - | - | - | - |
| | | (a) | - | - | - | - |
| (b) | Loans advances to partners or relative of partners | | - | - | - | - |
| (c) | Other loans and advances (Annexxure-4) | | - | - | 28,42,980 | 1,02,14,102 |
| (i) | Prepaid expenses | | - | - | - | - |
| (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 | | | | | |
| | | (b) | - | - | 28,42,980 | 1,02,14,102 |
| | **Total (a)+(b) (B)** | | - | - | 28,42,980 | 1,02,14,102 |
| | **Total (A + B)** | | - | - | 28,42,980 | 1,02,14,102 |

PAMS & ASSOCIATES ★ BHUBANESWAR ★ CHARTERED ACCOUNTANTS

KATHAJODI CAMPUS, SECTOR - 13 CDA, CUTTACK-753015

Notes forming part of the Financial Statements for the year ended, 31st March, 2026

| | | | | |
|---|---|---|---|---|
| 12 | **Other non-current assets** | | 31st March 2026 | 31st March 2025 |
| (a) | Security Deposits (Annexure -5) | | 1,04,49,189 | 1,04,49,189 |
| (b) | Prepaid expenses | | - | - |
| (c) | Others Branch Balance | | - | - |
| | **Total other non-current other assets** | | 1,04,49,189 | 1,04,49,189 |
| | | | | |
| 13 | **Receivables** | | 31st March 2026 | 31st March 2025 |
| (a) | Donations/grants receivable | | - | - |
| (b) | Others (specify nature) (Annexure-6) | | 2,52,41,343 | 2,03,27,399 |
| (i) | Sponsership Received | | - | - |
| (ii) | TDS receivable | | 9,14,565.00 | 4,98,683.00 |
| (iii) | TCS receivable | | 18,579.50 | - |
| | | | 2,61,74,488 | 2,08,26,082 |
| | 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** | | 2,61,74,487.50 | 2,08,26,082.00 |
| | | | | |
| 14 | **Cash and Bank Balances** | | 31st March 2026 | 31st March 2025 |
| A | **Cash and cash equivalents** | | | |
| (a) | Bank accounts (Annexure 7) | | 18,25,34,771.92 | 23,10,22,174.11 |
| (b) | Cash credit account (Debit balance) | | - | - |
| (c) | Fixed Deposits (Annexure 7.1) | | 61,51,78,077.00 | 57,20,04,760.00 |
| (d) | Cheques, drafts on hand | | - | - |
| (e) | Cash on hand | | 22,869.00 | 15,043.00 |
| | **Total** | (I) | 79,77,35,717.92 | 80,30,41,977.11 |
| | | | | |
| 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) | 79,77,35,717.92 | 80,30,41,977 |
| | | | | |
| 15 | **Other current assets** | | 31st March 2026 | 31st March 2025 |
| | (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 | | 1,32,75,905.00 | 31,93,612.00 |
| (b) | Interest accrued and due on deposits | | - | - |
| (c) | Prepaid expenses | | 17,97,507.00 | 58,69,829.98 |
| | **Total** | | 1,50,73,412.00 | 90,63,441.98 |

PAMS & ASSOCIATES ★ BHUBANESWAR ★ CHARTERED ACCOUNTANTS

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

**Notes forming part of the Financial Statements for the year ended, 31st March, 2026**

(Amount in Rs.)

| Note | Other income | 31st March 2026 | 31st March 2025 |
|---|---|---|---|
| (a) | Donations and Grants | | - |
| | (i)Unrestricted funds (Annexure-8) | 83,63,641.00 | 1,68,51,754.77 |
| | (i)Restricted funds | 2,39,25,075.76 | - |
| (b) | Sponsorship receipts | 6,52,501.00 | 7,49,541.00 |
| (c) | Income from student fees | 27,26,77,588.00 | 25,18,30,461.71 |
| (d) | CLAT income | 3,75,400.00 | 3,10,200.00 |
| | **Total income** | **30,59,94,205.76** | **26,97,41,957.48** |

| 16 | **Other income** | **31st March 2026** | **31st March 2025** |
|---|---|---|---|
| | Interest income | 68,71,516.63 | 62,70,977.05 |
| | Dividend income | - | - |
| | Net gain on sale of investments | - | - |
| | Other non-operating income | - | - |
| | AILET-24 Receipt | - | 60,200.00 |
| | Annual Flower Show receipts | 50,000.00 | 1,15,000.00 |
| | C C on Theories, Practice & R Policies-Receipts | - | 79,500.00 |
| | CC on Private, Equity & Ventures | - | 69,600.00 |
| | Certificate course - Climate Change | - | - |
| | Certificate Course - IPR | - | - |
| | National Human Rights Commission Tranning Receipts | 2,79,128.00 | |
| | Training of RPF Officers-Receipts | 1,84,250.00 | |
| | Consumer Law - Receipts | - | - |
| | Credit Course - LexTech - Receipts | - | 44,100.00 |
| | Credit Course -Bonded Labour-Receipts | - | 50,000.00 |
| | Credit Course Int. commercial arbitration | - | - |
| | Credit Course on Insolvancy Law - Receipts | - | - |
| | Credit Course on Negotiation & Mediat - Receipts | - | 2,03,250.00 |
| | 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 | - | - |
| | Credit Course-CLS on Equity Juris. Receipts | - | - |
| | Credit Course-Foreign Investment-Receipts | - | 1,23,000.00 |
| | Credit Course-Foundamental Law Derivatives Receipts | - | 6,500.00 |
| | Credit Course-Public Health Law Receipts | - | 1,56,000.00 |
| | Credit Course-RCC 2025 & JPM Receipts | - | 20,500.00 |
| | Credit Course-RCC 2026 Company Law Practice Receipt | - | 32,000.00 |
| | Credit Course-Triple Course Maritime Law Receipts | - | 11,100.00 |
| | Credit Couse -Animal Law Receipts | - | 56,400.00 |
| | Credit Couse -Disability Law Receipts | - | 73,700.00 |
| | Credit Couse-Water Law & Policy-Receipts | - | 64,600.00 |
| | Cyber Forensic Insights-Receipts | - | 88,950.00 |
| | 2nd GAJE-NLUO Mediation Conclave 2025-Receipt | 71,841.42 | - |
| | 3rd Essay Writing Competitions-Receipts | 31,450.00 | - |
| | 7th CLS Credit Course-Receipt | 3,05,869.00 | - |
| | Agreement on Agre. Under WTO-Receipts | 61,000.00 | - |
| | AKSHAR 1ST ESSAY COMPETITION-RECEIPT | 84,650.00 | - |
| | Alternate Ending Competition-Receipt | 1,000.00 | - |
| | ARS Double Credit Course-Receipt | 2,23,130.00 | - |
| | CBIL Credit Course-Receipt | 1,40,600.00 | - |
| | CDLA Double Credit Course -Receipts | 2,91,000.00 | - |
| | CDLA Essay Writing Competition-Receipt | 40,900.00 | - |
| | CDLA Triple Credit Course -Receipts | 4,46,200.00 | - |
| | Centre for Banking & Insurance Laws(CIBL)-Receipt | 2,28,000.00 | - |
| | CITL Internatioanl Conference-Receipts | 3,09,280.00 | - |
| | Climate Change Credit Course-Receipt | 1,51,800.00 | - |
| | Credit Course Gender Law- Receipts | 2,56,380.00 | - |
| | Credit Course on Restorative Pritice CMN | 60,950.00 | - |
| | Double Credit Course Animal Law -Receipts | 3,35,701.00 | - |
| | Double Credit Course on Contem-Receipt | 61,550.00 | - |

PAMS & ASSOCIATES ★ BHUBANESWAR ★ CHARTERED ACCOUNTANTS

KATHAJODI CAMPUS, SECTOR - 13 CDA, CUTTACK-753015

**Notes forming part of the Financial Statements for the year ended, 31st March, 2026**

| | | | | |
|---|---|---|---|---|
| | Double Credit Course on Drafting of Pleadings: Rece | | 2,32,000.00 | - |
| | Double Credit Course Sports Law- Receipt | | 4,65,188.00 | - |
| | HWA National Conference-Animal Law Receipts | | 4,33,040.00 | - |
| | International Law & Settlement - Receipt | | 1,43,000.00 | - |
| | International Trade in Servie- Receipts | | 58,000.00 | - |
| | Introduction to WTO Jurispudence-Receipts | | 1,40,500.00 | - |
| | Judgement Writing Competition-Receipt | | 39,400.00 | - |
| | Judicial Interprenourship-Receipts | | 28,000.00 | - |
| | Kautalya Society Credit Law Course- Receipts | | 3,58,499.00 | - |
| | Law for Civil Services by CEGC- Receipt | | 3,570.00 | - |
| | Lexathon Paper Presentation-Receipt | | 70,100.00 | - |
| | NLUO NNC 2026 NP-Receipt | | 4,92,001.00 | - |
| | NYAYA UDGOSH CONCLAVE-Receipt | | 600.00 | - |
| | ONE-DAY CONFERENCE CWL NHRC-Receipt | | 7,200.00 | - |
| | Registration Fees -IMAM | | 1,50,000.00 | - |
| | Single Credit Course-CCL- Receipt | | 78,100.00 | - |
| | Theater Workshop - Receipt | | 54,000.00 | - |
| | Income from premises on rent | | 1,26,000.00 | 16,31,864.00 |
| | Interest on IT refund | | 1,029.00 | 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 |
| | MBA in Healthcare - receipts | | 23,33,523.60 | |
| | Nayakarta- Receipts | | - | 18,400.00 |
| | NLU Delihi Entrance Test Receipt | | - | 60,000.00 |
| | NLUO 3 Year LLB & PhD - receipt | | 44,00,114.33 | 18,06,965.00 |
| | NLUO CITL Webnair-Receipts | | - | 5,500.00 |
| | Notice pay salary | | 4,53,230.00 | 5,35,541.00 |
| | NLSAT - receipt | | 17,600.00 | |
| | Other miscellaneous income | | 28,31,768.93 | 27,14,325.00 |
| | PHFI Mootcourt Receipts | | - | - |
| | Qreka Receipts | | - | - |
| | Receipts - Viraaj | | 8,20,100.00 | 2,68,500.00 |
| | Receipts- Credit Course on WTO Jurisprudence | | - | 1,02,000.00 |
| | Receipts for Essay Writting Competation | | - | 60,000.00 |
| | Receipts - Kairan | | 39,350.00 | - |
| | Receipts -Rekhit TShirts(Gender Sensitisation) | | - | 30,000.00 |
| | Recruitment fees | | 1,68,600.00 | 51,700.00 |
| | Registration fee - British Parliamentary Debate | | 89,500.00 | 4,800.00 |
| | Registration Fee-ILPS Policy Drafting Comp. | | - | - |
| | Registration fees for IMAM | | - | 1,60,000.00 |
| | Repeat exam & re-checking fees | | 9,35,300.00 | 5,01,300.00 |
| | Role of Films in Human Society -Receipts | | - | 67,200.00 |
| | Tranning Workshop New Criminal Law-Receits | | - | 4,07,000.00 |
| | **Total other income** | | **2,54,55,509.91** | **1,69,00,242.05** |
| | | | | |
| **17** | **Cost of goods sold (Delete whatever is not applicable)** | | **31st March 2026** | **31st March 2025** |
| (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) | - | - |

PAMS & ASSOCIATES ★ BHUBANESWAR ★ CHARTERED ACCOUNTANTS

KATHAJODI CAMPUS, SECTOR - 13 CDA, CUTTACK-753015

Notes forming part of the Financial Statements for the year ended, 31st March, 2026

| | | | |
|---|---|---|---|
| B | **Purchases of stock-in-trade** | **31st March 2026** | **31st March 2025** |
| (i) | ... | - | - |
| (ii) | ... | - | - |
| (iii) | ... | - | - |
| | **Total (B)** | - | - |

| | | | | |
|---|---|---|---|---|
| C | **Changes in inventories of finished goods, work in progress and stock-in trade** | | **31st March 2026** | **31st March 2025** |
| | **Inventories at the beginning of the year:** | | | |
| (i) | Stock-in-trade | | - | - |
| (ii) | Work in progress | | - | - |
| (iii) | Finished goods | | - | - |
| | | **(I)** | - | - |
| | **Inventories at the end of the year:** | | | |
| (i) | Stock-in-trade | | - | - |
| (ii) | Work in progress | | - | - |
| (iii) | Finished goods | | - | - |
| | | **(II)** | - | - |
| | **(Increase)/decrease in inventories of finished goods, work-in-progress and stock-in-trade (C)** | | - | - |
| | **Total (A+B+C)** | | - | - |

PAMS & ASSOCIATES ★ BHUBANESWAR ★ CHARTERED ACCOUNTANTS

KATHAJODI CAMPUS, SECTOR - 13 CDA, CUTTACK-753015

**Notes forming part of the Financial Statements for the year ended, 31st March, 2026**

| | | | |
|---|---|---|---|
| **18** | **Employee benefits expense** | **31st March 2026** | **31st March 2025** |
| | (Including contract labour) | | |
| (a) | Salary & allowances | 13,70,77,111.00 | 13,66,70,776.00 |
| (b) | Visiting faculties' honararium & conveyance | 37,57,000.00 | 22,25,000.00 |
| (c) | Staff welfare expenses | 300.00 | 16,180.00 |
| (d) | Staff development expenses | 90,335.00 | 2,346.00 |
| (e) | Contribution to EPF - employer's share | 1,35,74,019.00 | 1,31,25,473.00 |
| (f) | Faculty development expenses | 7,48,541.00 | 9,24,996.27 |
| (g) | Leave salary contribution | 15,57,017.14 | 18,21,735.00 |
| (h) | Group medical insurance | 18,29,990.51 | 22,13,946.00 |
| (i) | Medical reimbursement to staff | 11,74,814.00 | 4,33,932.50 |
| (j) | Faculty lounge expenses | 62,189.00 | 42,279.00 |
| (k) | Faculty seminar expenses | - | 4,690.00 |
| (l) | Provision for gratuity | 3,449.00 | - |
| (m) | Membership fees | - | 5,86,858.00 |
| (n) | Kutumbh Society | 62,415.00 | 46,004.00 |
| | **Total Employee benefits expense** | 15,99,37,180.65 | 15,81,14,215.77 |

| | | | |
|---|---|---|---|
| **19** | **Depreciation and amortization expense** | **31st March 2026** | **31st March 2025** |
| (a) | on tangible assets (Refer note 11) | 1,48,70,663.42 | 1,10,17,698.47 |
| (b) | on intangible assets (Refer note 11) | - | - |
| | Total **Depreciation and amortization expense** | 1,48,70,663.42 | 1,10,17,698.47 |

| | | | |
|---|---|---|---|
| **20** | **Finance cost** | **31st March 2026** | **31st March 2025** |
| (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** | **31st March 2026** | **31st March 2025** |
| (a) | Religious/charitable | - | - |
| (b) | Academic & Examination Expenses (Annexure 9) | 3,52,15,433.59 | 2,93,94,488.71 |
| (c) | General Expenses (Annexure 10) | 2,60,58,573.83 | 3,08,48,359.03 |
| (d) | Repair & Maintenance (Annexure 11) | 7,84,23,765.40 | 3,56,29,739.90 |
| (e) | Travelling & Conveyance (Annexure 12) | 7,76,272.00 | 74,054.58 |
| (f) | Office Expenses (Annexure 13) | 1,16,79,325.82 | 1,51,70,713.98 |
| (g) | Other Expenses (Annexure 14) | 84,07,367.26 | 2,06,44,958.27 |
| (g) | Other Expenses (Deferred grant expenses) (Annexure 15) | 2,39,25,075.76 | - |
| | Total | 18,44,85,813.66 | 13,17,62,314.47 |

PAMS & ASSOCIATES ★ BHUBANESWAR ★ CHARTERED ACCOUNTANTS

**Annexure 1**

**Security deposits & EMDs**

| Pariculars | As on 31-03-2026 | As on 31-03-2025 |
|---|---|---|
| BG Retaintion-Flyingstar Inf. (P) Ltd | 41,681.00 | 41,681.00 |
| Earnest Money Deposit | 7,03,357.64 | 5,00,357.64 |
| Performance Guarentee-Data Link | 8,790.00 | 8,790.00 |
| Refundable Security | 1,28,19,600.00 | 1,18,75,500.00 |
| Security Deposit - Annapurna Behera | 21,500.00 | - |
| Security Deposit- Everyday Magic | 500.00 | - |
| Security Deposit- Janessa Restrurant | 11,000.00 | - |
| 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 | 51,758.00 |
| Security Deposit-Panchavati | - | - |
| Security Deposit-Reliance Jio | 72,000.00 | 72,000.00 |
| Security Deposits-Aay Bee Electrical & Construction | - | - |
| Security Deposit-The Coffiee House | 5,750.00 | - |
| Security Deposit-Time Infosystem Pvt Ltd | 22,705.00 | 22,705.00 |
| **Total** | **1,39,33,293.64** | **1,27,47,443.64** |

**Annexure 2**

**Sundry creditors**

| Particulars | As on 31-03-2026 | As on 31-03-2025 |
|---|---|---|
| Aditi Pradhan | 37,800.00 | - |
| Aditya Hygiene | 48,344.00 | - |
| Adv-Anjali Pande.22bba009 | - | 7,403.00 |
| Adv-Kritika Patnaik 20BBA021 | - | 2,814.00 |
| adv-KUSHAGRA KESHAV.22ba113 | 7,396.00 | - |
| Adv-Rhythm Goel.21bba036 | 69,200.00 | - |
| Adv-Samridhi Bajoria.21/BBA/059 | 94.00 | 94.00 |
| Adv-Srilagna Dash | - | 42.00 |
| Adv-Vansh Kanchan.22bba007 | 86,885.00 | - |
| ANAND SPORTS | 2,540.00 | - |
| AVR Ventures | - | - |
| BHARAT LEATHERS WORKS | 59,637.00 | 59,637.00 |
| Bhavya Works & Services | 5,830.00 | 1,52,246.00 |
| Bijayalaxmi and Pallavi Pest Control Tarfelting and Allied Services | 61,664.00 | - |
| CANONFIRE CREATIVES PRIVATE LIMITED | - | - |
| Chand Steel | - | - |
| CLEEEN 'N' CLEAN | 2,280.50 | 16,69,161.50 |
| Cuttack Ambulance Service | 31,204.00 | - |
| DR MEHBOOBUN NAHAR MILKY | 48,600.00 | - |
| Dr Rangin Pallav Tripathy | 386.00 | 386.00 |
| Dr Tanwi Shams | 49,428.00 | - |
| DWARAKA RESORTS | 54,960.00 | - |
| Energy Consultancy Services | 77,760.00 | - |
| Fast Communication | 1,15,156.00 | - |
| Flyworld.Com | 10,61,431.00 | - |
| Force in | 5,70,718.00 | - |
| G I A N Less Expenses | 1,90,078.50 | 1,90,078.50 |
| G MANJU SERVICES PVT.LTD | 27,05,316.00 | - |
| Gargi Enterprises | 3,34,491.00 | - |
| GDX Facility & Management Services Pvt.Ltd | 44,27,315.00 | - |
| Giani( Ice Cream) | 15,062.00 | - |
| GOLLDEN SAFFRON | 93,190.00 | - |

PAMS & ASSOCIATES ★ BHUBANESWAR ★ CHARTERED ACCOUNTANTS

| | | |
|---|---|---|
| Gyanaranjan Mishra | 21,600.00 | - |
| Hotel Akabari Continental | - | 2,25,178.00 |
| Hotel Bishal Inn | 86,104.00 | - |
| Hotel Bombay Inn. | 1,54,173.00 | 1,15,583.00 |
| HOTEL SHREE JAGANNATH | 89,860.00 | - |
| House of Furniture | - | - |
| Indian Plants Feeds | - | 4,70,199.00 |
| Infinity Infoway Pvt Ltd | - | - |
| Jagan Prasad Prabhu Kumar Sahoo | 45,900.00 | - |
| JRS ENTERPRISES | 12,875.00 | - |
| Kashinath Tours & Travels | 90,136.00 | 2,17,819.00 |
| Kunal H Taunk | 1,12,500.00 | - |
| Livelaw Media Pvt. Ltd. | - | 1,74,000.00 |
| LORDS TRAVELS | 26,908.00 | - |
| M/s First Impreession | 5,720.00 | - |
| M/s Kathajodi Filling Station Cuttack Municipal Cor | 2,52,581.00 | 8,30,913.00 |
| M/s S. S. Enterprises | 30,000.00 | - |
| M/s Zero Degree Celsius | - | - |
| Maa Bhuasuni Vegetable Store | 28,325.00 | 15,529.00 |
| Mahaveer Tent | 1,57,780.00 | - |
| Mania Electricals | 1,39,200.00 | - |
| Medic Instrument | 50,000.00 | - |
| MR ANUBHAV SINHA | 3,16,800.00 | - |
| Mr Anuj Kanungo | 30,000.00 | - |
| Mr Ashish Yadav | 30,000.00 | - |
| Mr Ashutosh Rajput | 30,000.00 | - |
| Mr Bibhu Prasad Kar | 25,500.00 | - |
| Mr Debadutta Pal | 9,86,713.00 | - |
| Mr Keshab Nath | 22,500.00 | - |
| Mr Kumar Aghna Mukherjee | 36,300.00 | - |
| MR RAMESH CHANDRA MALLICK | - | 3,07,406.00 |
| MR Prashant Kuleshwar | 27,000.00 | - |
| Mr.Sanatan Moharana | 200.00 | 200.00 |
| Mr Shashank Johari | 30,000.00 | - |
| Mr Sibananda Sahoo | 2,276.00 | 2,276.00 |
| Mr Tapas Kumar Das | 48,600.00 | - |
| Mr. Abani Ranjan Dash | 14,400.00 | 19,800.00 |
| Mr. Hariomm Kamal Singh | 57.00 | 57.00 |
| 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 Aditi Bandyopadhyay | 30,000.00 | - |
| MS AMITA MEHER | - | - |
| Ms.Arjyalopa Mishra | 2,100.00 | - |
| MS Ayushi Srivastava | 3,18,308.00 | - |
| Ms Flying Stars Informatics Pvt Ltd | - | - |
| Ms Manjushree Patnaik | 24,300.00 | - |
| Ms Padmaja Dubey | 30,000.00 | - |
| Ms Shivani Srivastava | 30,000.00 | - |
| Ms Shrabani Acharya | 36,300.00 | - |
| Ms Simali Mohapatra | 30,000.00 | - |



| | | |
|---|---|---|
| Ms Somya Mishra | 51,300.00 | - |
| MS TAMANNA MAHAPATRA | - | - |
| Ms Tejaswini Tripathy | 33,000.00 | - |
| Ms V Twinkle | 30,000.00 | - |
| NAG & Associates | - | 5,310.00 |
| NUJS Collaborative Research Peojwxr | - | 73,496.00 |
| Oberoi Hotels & Resorts | 34,089.00 | - |
| PADMA HOSPITALITY PRIVATE LIMITED | 70,421.00 | - |
| PANTHANIVAS,CUTTACK | 89,860.00 | - |
| Paralegal Community College Fund | 15,89,059.75 | 15,52,214.75 |
| Prabhavai Service Centre | - | 23,814.00 |
| Prasanta Tilak Traders & Co. | 8,32,895.00 | - |
| Pratima Enterprises | 5,01,109.00 | - |
| PROF SURENDRA NATH BEHERA | - | - |
| Prof. Kishan Mahajan | 1,357.00 | 1,357.00 |
| Prof.Hiranmayee Mishra | 3,000.00 | 3,000.00 |
| Project Azim Premji Foundation | - | - |
| Project on Apprisal Grant Less Expenses | 92,414.00 | 92,414.00 |
| Project on Community Legal Outreach | 2,51,381.00 | 2,51,381.00 |
| Project Unnat Bhart Abhiyan Less Expensaes | 44,332.00 | 44,332.00 |
| Rajee Jabbal | 27,000.00 | - |
| RKD HOTELS PVT.LTD (The Crown) | 7,875.00 | - |
| Royal Impex | 2,07,350.00 | - |
| S S Tours & Travels | 1,47,475.00 | - |
| Saboonar Khatoon | - | - |
| SAGAR HATI (BH-2 STATIONERY CORNER) | 4,000.00 | - |
| SAGAR SHREE HOTEL | 24,129.00 | - |
| Scius Solution Private Limited | 2,59,254.00 | - |
| Shivani Cloud Services Pvriave Limited | - | 42,480.00 |
| SHRADDHA SETH | 75,600.00 | - |
| SHREE JAGANNATH INN | 43,240.00 | - |
| Shree Prashadam | 29,800.00 | - |
| SK ESTEHER ALI | 68,850.00 | - |
| Sridhar Das | 79,468.00 | - |
| State Human Rights Conmission-Receipts | 1,00,000.00 | - |
| Subham Roy | 3,29,615.00 | - |
| Surana & Surana | 60,811.00 | 60,811.00 |
| Technical Assessment of Seasonal Hostels | 5,23,459.00 | - |
| The Advertising Corporation of India Limited | 1,84,566.00 | 14,580.00 |
| Weather Makers | - | 19,604.00 |
| Yourdost Health Solutions Pvt Ltd | - | - |
| **Total** | **1,93,71,013.75** | **66,58,137.75** |

**Annexure 3**

**Other outstanding liabilities**

| Patriculars | As on 31-03-2026 | As on 31-03-2025 |
|---|---|---|
| Expenses Payble | 44,95,215.00 | 72,49,209.27 |
| Fees Received in Advance | 20,91,310.00 | 9,73,660.00 |
| Gratuity Payble - Prof.Mayank Mishra | 51,282.00 | - |
| Gratuity Payble - Prof.Y.P Singh | 1,79,130.00 | 2,32,869.00 |
| Mess Fees Students | 3,94,112.00 | 3,94,112.00 |
| NLUO Boys Hostel Welfare & Mess Committee A/c | 1,98,005.00 | 8,000.00 |
| Project on ICSSR-0877 | 5,98,000.00 | 5,98,000.00 |
| SAAS Deposit | 15,800.00 | 15,800.00 |
| Salary Payable | - | - |
| Sanjay kumar sahoo ( Snacks) | 857.00 | 857.00 |
| Scholarship Payble | 15,60,000.00 | 31,01,340.00 |
| **Total** | **95,83,711.00** | **1,25,73,847.27** |

PAMS & ASSOCIATES ★ BHUBANESWAR ★ CHARTERED ACCOUNTANTS

**Annexure 4**

**Loans & advances**

| Particulars | As on 31-03-2026 | As on 31-03-2025 |
|---|---|---|
| Adv-Alok Mourya | - | 2,79,700.00 |
| Adv-Anoushka Bahadur(2021-26) | 2,500.00 | 5,919.00 |
| Adv-Nakul A. Raichur.21BA062 | - | 629.00 |
| ADV-SANIDHYA SOMVANSHEE 22BA086 | - | 8,800.00 |
| Adv-Sidhanth 21BBA046 | 13,783.41 | 4,225.00 |
| adv-Sidhanth M K Majoo.21bba046 | 18,441.59 | 40,000.00 |
| AMLANJYOTI ROUT, PM, DV PROJ. | 1,13,000.00 | 1,13,000.00 |
| Dr Shubhanginee Singh | 9,000.00 | 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 | 4,000.00 | 2,000.00 |
| Mr.Prakash Balabantaray | 1,000.00 | 36,000.00 |
| PUNYASLOKA PARIJA 2022BA073 | 1,35,379.00 | 60,000.00 |
| SUDHANSU BHUSAN MOHARANA, PM, DV PROJ. | - | 15,000.00 |
| ADV- RAJVEER NAHA | - | 500.00 |
| Adv-Debjani Panda | - | 2,511.00 |
| Adv-Placement Committee | 19,603.00 | 19,603.00 |
| Arrear PF Recoverable | 1,20,754.00 | 1,20,754.00 |
| 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 | 4,97,500.00 |
| Festival Advance | 11,50,000.00 | 11,32,500.00 |
| Mr Ashok Kumar Das | 400.00 | 5,986.00 |
| Mr Bishnu Ch Mallick | 4,494.00 | 503.00 |
| Mr Kallola Ku Patanaik | 1,12,712.00 | 27,862.00 |
| Mr Mihir Kumar Behera | 37,262.00 | 2,500.00 |
| Mr Rajkumar Pasayat | 34,096.00 | 2,000.00 |
| Mr Sabyasachie Panda | 73,488.00 | 18,000.00 |
| Mr Sandeep Parida | 4,489.00 | 727.00 |
| Mr Sidharth Dash | 95,595.00 | 82,568.00 |
| Mr Subodh Ku Sahu | 7,000.00 | 12,686.00 |
| Mr. Balabhadra Sahoo | 5,330.00 | 15,000.00 |
| Mr. Md Asif | 35,000.00 | 10,800.00 |
| Mr. Yadavendra Singh | 10,000.00 | 10,000.00 |
| Mr.Babuli Kumar Behera | 14,000.00 | 14,000.00 |
| Mr.Dibyajyoti Kumar Panda | 249.00 | 249.00 |
| Ms Ankeeta Gupta | - | 500.00 |
| Ms Kuntirani Padhan | 16,696.00 | 76,696.00 |
| NBCC (India) Limited | - | 74,55,093.00 |
| Prof Ananya Chakraboty | 10,285.00 | 10,285.00 |
| Prof. Abhay Kumar | - | 4,500.00 |
| Prof. Akash Kumar | 25,000.00 | 25,000.00 |
| Prof. Rishika Khare | - | 25,921.00 |
| Adv-Kovid Gautam.23ba048 | 7,731.00 | - |
| Adv-Neer Vaswani.22bba060 | 24,434.00 | - |
| Adv-Sourabh Bohra.23ba099 | 1,012.00 | - |
| Adv-Tinashree J(22ba106) | 3,878.00 | - |
| MANMEET SINGH ARORA, PM, DV PROJ. | 41,000.00 | - |
| Mr Goutam Kumar Singh | 7,970.00 | - |
| Mr M Vijay Bhaskar | 4,640.00 | - |
| Mr Pradeep Ojha | 40,000.00 | - |
| Ms Archana Sahu | 3,565.00 | - |
| Ms Minarva Nalini Sahoo | 6,600.00 | - |



| | | |
|---|---|---|
| Ms.Nikita Pattajoshi | 10,000.00 | - |
| MS Suryasmita Parida | 5,000.00 | - |
| RAJ KISHORE PANDA , PM, DV PROJECT | 25,000.00 | - |
| Dr Divya Singh Rathod | - | 2,000.00 |
| Biju Mathew | 15,000.00 | - |
| Mr. Mryutunjaya Jena | 30,000.00 | - |
| Mr. Binod Kumar Sahu | 8,829.00 | - |
| Mr. Samir Kumar Samantaray | 3,000.00 | - |
| **Total** | **28,42,980.00** | **1,02,14,102.00** |

**Annexure 5**

**Deposits**

| Particulars | As on 31-03-2026 | As on 31-03-2025 |
|---|---|---|
| Deposit with Balmer Lawrie & Co.Ltd | 50,000.00 | 50,000.00 |
| Deposit with BSNL | 25,000.00 | 25,000.00 |
| Deposit with CESU | 93,848.00 | 93,848.00 |
| Deposit with Income Tax Authority | 1,02,30,341.00 | 1,02,30,341.00 |
| Deposit with Kathjodi Filling Station | 50,000.00 | 50,000.00 |
| **Total** | **1,04,49,189.00** | **1,04,49,189.00** |

**Annexure 6**

**Receivables**

| Patriculars | As on 31-03-2026 | As on 31-03-2025 |
|---|---|---|
| Student Fees Receivable | 1,05,19,907.00 | 1,82,45,557.00 |
| 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 | 5,716.00 |
| Mr. MayankTiwari | 186.00 | - |
| NUJS Collaborative Research Peojwxr | 1,99,593.00 | - |
| Project Azim Premji Foundation | - | - |
| Jindal Steel power limied | - | 98,000.00 |
| National Alluminium company Ltd | 19,600.00 | 24,500.00 |
| Otis elevator comapany | 4,97,960.00 | 4,97,960.00 |
| Rajesh Mahato (Laundry) | 1,20,337.00 | 1,20,337.00 |
| JBS AUDIO & LIGHTING | 1,75,000.00 | - |
| M/s Jayanti Caterers | 1,47,000.00 | - |
| Sunmit digital | 1,59,429.00 | 33,732.00 |
| chief minister chair grant | 72,03,859.00 | 7,82,044.00 |
| Project on awareness of law and polices | 13,912.00 | 25,255.00 |
| Presedence University | 3,52,800.00 | 3,52,800.00 |
| Time Infosystems Private Limited | 56,44,646.00 | - |
| NLUO Incubators Forum | 61,500.00 | 21,600.00 |
| Total | **2,52,41,343.00** | **2,03,27,399.00** |

**Annexure 7.1**

**Cash and bank balances**

| Particulars | As on 31-03-2026 | As on 31-03-2025 |
|---|---|---|
| Bank balance | | |
| Bank SBI A/c No.38240659285-Alumni Association | 17,05,227.74 | 15,89,585.74 |
| Bank Axis A/c No.921010047167330-Reistrar,NLUO | 4,03,76,502.63 | 4,54,01,742.63 |
| Bank HDFC A/c No.02361450000083-Registrar,NLUO | 2,48,80,985.70 | 3,93,77,192.19 |
| Bank IDBI A/c No.217104000030977,Registrar NLUO | 10,12,901.00 | 10,12,901.00 |
| Bank SBI A/c No.36723098838-Community College | 14,71,218.75 | 14,34,373.75 |

PAMS & ASSOCIATES ★ BHUBANESWAR ★ CHARTERED ACCOUNTANTS

| | | |
|---|---|---|
| Bank SBI A/c No.33807919875-Registrar,NLUO Saving | 4,58,96,816.04 | 8,89,18,963.69 |
| Bank SBI A/c No.33813612235-Registrar,NLUO Current | 5,23,23,636.78 | 2,28,64,712.07 |
| Bank IDFC A/c No.10169404338 | 19,78,706.43 | 12,89,920.47 |
| Bank SBI A/c No.40866174134 (ICSSR-0877) | 12,18,469.00 | 13,53,000.00 |
| Bank SBI A/c No. 41755905880-ISCI | - | 70,95,799.37 |
| Bank SBI (FCRA) A/c No.40771032639 | 28,22,136.06 | 11,37,385.94 |
| Bank SBI (FCRA Mirror A/c) | 39,69,325.91 | 1,40,55,498.86 |
| Bank SBI- Azim p Foundation | 1,10,230.46 | 53,61,132.40 |
| ICICI Bank SB A/c No.533501000005-National Law University | 46,35,310.42 | - |
| NSS Regular A/C | 58,103.50 | 56,648.50 |
| NSS Special A/C | 75,201.50 | 73,317.50 |
| **Total** | **18,25,34,771.92** | **23,10,22,174.11** |

**Annexure 7.1**

**Fixed deposits**

| Particulars | As on 31-03-2026 | As on 31-03-2025 |
|---|---|---|
| Fixed Deposits - Corpus Fund | 58,95,66,501.00 | 55,55,17,949.00 |
| Fixed Deposit - Endownment Fund | 1,66,69,313.00 | 1,49,09,059.00 |
| Fixed Deposits - General Funds | 89,42,263.00 | 15,77,752.00 |
| **Total** | **61,51,78,077.00** | **57,20,04,760.00** |

**Annexure 8**

**Grants & funds received**

| Particulars | As on 31-03-2026 | As on 31-03-2025 |
|---|---|---|
| Grants From CLAT Consortium | 65,00,000.00 | 70,00,000.00 |
| ISCI Receipts | - | 4,57,085.00 |
| NSS Receipts | 3,339.00 | 3,444.00 |
| Programme on National Commision for Women-Receipt | 1,47,648.00 | 12,16,603.00 |
| Project on Tabacco Control - Vital Strategis Rept. | 16,36,654.00 | 25,35,900.00 |
| Tabacco Project Other Income | 16,000.00 | 6,300.00 |
| Maritime Arbitation Moot- Receipt | 60,000.00 | |
| Netherland Domestic Violence Project (FCRA) | - | 56,32,422.77 |
| **Total** | **83,63,641.00** | **1,68,51,754.77** |

**Annexure 8.1**

**Grants & funds (restricted) (deferred grant income)**

| Particulars | As on 31-03-2026 | As on 31-03-2025 |
|---|---|---|
| Alumni Fund (deferred grant income) | 1,00,300.00 | - |
| Netherland Domestic Violence Project (deferred grant income) | 73,17,158.00 | - |
| Project on ICSSR Minor Research (CNPC) (deferred grant income) | 2,04,033.00 | - |
| Rescue of Exploited Migrated Labour Phase - III (deferred grant income) | 13,25,266.16 | - |
| UNDP Project: 2025 (deferred grant income) | 21,01,219.36 | - |
| Project - Azim Premji Foundation (deferred grant income) | 56,66,471.94 | - |
| Project on Exploring Eco - Enterprenourship (deferred grant income) | 7,10,186.00 | - |
| Project on ICSSR - Navigating the Platform Economy (deferred grant income) | 6,64,890.00 | - |
| Rescue of Exploited Migrated Labour Phase - IV (deferred grant income) | 58,35,551.30 | - |
| **Total** | **2,39,25,075.76** | **-** |

**Annexure 9**

**Academic & examination expenses**

| Particulars | As on 31-03-2026 | As on 31-03-2025 |
|---|---|---|
| Debate & conference of students | 9,70,852.00 | 4,35,481.00 |
| Seminars, events & other societies / boards | 14,56,302.41 | 1,31,357.00 |
| Admission & Counselling Expenses | 32,830.00 | 1,17,280.00 |

PAMS & ASSOCIATES ★ BHUBANESWAR ★ CHARTERED ACCOUNTANTS

| | | |
|---|---|---|
| CLAT expenses | 3,72,400.00 | 3,07,200.00 |
| CONVOCATION EXPENSES-2022 | - | 35,000.00 |
| Convocation expenses | 10,85,969.00 | 11,16,704.00 |
| Credit Course-Lextech expenses | 1,36,115.00 | 34,594.00 |
| OSSC Exam expenses | - | - |
| Cultural events | 13,89,521.00 | 37,69,416.00 |
| Examination expenses | 13,71,312.00 | 5,01,113.00 |
| Health Insurance - Students | 17,76,091.00 | - |
| ILPS Policy Drafting Competition expenses | 1,95,863.00 | 12,347.00 |
| Internship & placement expenses | 74,266.00 | 1,90,407.00 |
| Moot Court expenses | 3,35,837.00 | 3,44,673.00 |
| Moot Court Expenses-International | - | 87,100.00 |
| Moot Court Organisation | 30,50,080.00 | 47,28,700.00 |
| NLU Delhi Entrance Test expenses | 22,980.00 | - |
| NLUO 3 Year LLB & PhD expenses | 13,52,318.00 | 8,15,998.00 |
| PHFI Mootcourt expenditure | 1,49,807.00 | 5,207.00 |
| Programme on National Commision on Women expenses | 2,11,308.46 | 4,60,325.00 |
| Sports events | 29,67,372.00 | 42,67,412.00 |
| Student scholarships | 51,29,000.00 | 42,24,678.00 |
| Student welfare & amenities | 15,25,563.00 | 15,39,554.39 |
| Subscription of journals & magazines | 1,16,09,646.72 | 60,79,351.32 |
| Library expenses | - | 1,90,591.00 |
| **Total** | **3,52,15,433.59** | **2,92,03,897.71** |

**Annexure 10**

**General expenses**

| Particulars | As on 31-03-2026 | As on 31-03-2025 |
|---|---|---|
| Audit fee | 3,57,988.40 | 4,24,245.60 |
| Bank charges | 23,868.43 | 15,128.43 |
| 3rd Annual Flower Show - expenditure | 5,27,840.00 | 7,05,702.00 |
| Advertisement expenses | 2,03,188.00 | 24,877.00 |
| Annual Ground Rent-Land Revenue | - | 89,40,994.00 |
| Filling fees (returns) | 96,500.00 | 99,000.00 |
| Hoticultural Committee | - | 1,24,959.00 |
| Inspection Expenses | - | 27,970.00 |
| Insurance & road tax | 1,35,654.00 | 1,98,380.00 |
| IQAC - expenses | 46,772.00 | 9,404.00 |
| Legal & professional charges | 12,17,169.00 | 4,10,340.00 |
| Sanitation / housekeeping expenses | 83,00,846.00 | 90,02,090.00 |
| Security service expenses | 1,41,42,447.00 | 1,03,36,969.00 |
| Statutory body meeting | 15,000.00 | 88,000.00 |
| University's hospitality | 11,878.00 | 95,664.00 |
| Recruitment expenses | 8,62,111.00 | 2,27,324.00 |
| Rent of hostels, VC residencce & quarters | 1,17,312.00 | 1,17,312.00 |
| **Total** | **2,60,58,573.83** | **3,08,48,359.03** |

**Annexure 11**

**Repair & maintenance**

| Particulars | As on 31-03-2026 | As on 31-03-2025 |
|---|---|---|
| Annual maintenance of NLUO website | 14,99,386.00 | 7,35,161.00 |
| Campus Developement Committee-Gym Maint. | - | 4,49,790.00 |
| Computer maintenance & AMC | 7,51,775.00 | 7,58,344.00 |
| Guest house maintenance | 1,04,022.00 | 1,05,372.00 |
| Hostel maintenance | 1,45,49,221.00 | 28,01,533.11 |
| Landscaping maintenance | 21,77,691.40 | 36,20,561.56 |
| Lift maintenance | 3,92,645.00 | 2,12,611.00 |
| R & M electrical installations | 21,16,747.00 | 55,15,363.43 |
| R & M, fuel of vehicle | 12,51,396.00 | 16,10,616.80 |

PAMS & ASSOCIATES ★ BHUBANESWAR ★ CHARTERED ACCOUNTANTS

| | | |
|---|---|---|
| R & M furniture | 5,63,714.00 | 15,180.00 |
| R & M of genset | 2,11,098.00 | 2,79,005.00 |
| R & M of building | 5,46,83,387.00 | 1,94,87,920.00 |
| R & M of VC residence | 1,22,683.00 | 38,282.00 |
| **Total** | **7,84,23,765.40** | **3,56,29,739.90** |

**Annexure 12**

**Travelling & conveyance**

| Particulars | As on 31-03-2026 | As on 31-03-2025 |
|---|---|---|
| Local conveyance | 7,936.00 | 864.00 |
| Travelling expenses | 7,68,336.00 | 73,190.58 |
| **Total** | **7,76,272.00** | **74,054.58** |

**Annexure 13**

**Office expenses**

| Particulars | As on 31-03-2026 | As on 31-03-2025 |
|---|---|---|
| Electricity bills - University | 1,09,30,067.26 | 1,46,68,960.98 |
| Miscellaneous expenses | 1,629.00 | 4,803.00 |
| Office running expenses | 2,17,384.00 | 2,43,830.00 |
| Postage & courier | 13,741.00 | 29,237.00 |
| Printing expenses | 1,60,069.00 | 1,16,275.00 |
| Stationery expenses | 2,61,974.00 | 1,400.00 |
| Telephone expenses | 94,461.56 | 1,06,208.00 |
| **Total** | **1,16,79,325.82** | **1,51,70,713.98** |

**Annexure 14**

**Other expenses**

| Particulars | As on 31-03-2026 | As on 31-03-2025 |
|---|---|---|
| AILET-24 EXPENSES | - | 48,200.00 |
| C C on Theories, Practice & R Policies - expenses | 41,750.00 | 8,000.00 |
| CCLP Expenditure | - | - |
| 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 | 6,426.00 | 7,50,246.00 |
| Certificate Course- CLS on Judicial Accountability | - | 6,055.00 |
| Certificate Course-Claimate Change (Expenses) | - | - |
| Certificate Course - Film Studies (expenditure) | 35,000.00 | 16,500.00 |
| CLS Contract Drafting-Expenses | - | 1,23,052.00 |
| CM Chair Expenses | - | 56,15,019.00 |
| Constitutional Law Society expenses | 5,019.79 | - |
| Consumer Law-Expenses | - | 5,000.00 |
| Contingency expenses | 1,83,283.00 | - |
| Creche Expenses | - | - |
| Credit Course-CCL Equality Jurispudence-Expenses | - | 38,901.29 |
| Credit Course-Foreign Investment-Expenditure | - | 700.00 |
| Credit Couse - Disability Law expenses | 2,14,700.00 | 47,550.00 |
| Credit Couse-Water Law & Policy-Expenditure | - | 57,951.00 |
| Cyber Forensic Insights-Expenditure | - | 41,050.00 |
| Expenses ADR Board | - | 1,33,621.00 |
| Expenses for Eassay Writing Competition | 1,22,551.00 | - |
| Expneses -ISCI Conference | - | - |
| Gender Sensitization Committee - expenditure | 59,621.00 | 7,500.00 |
| Informal Group Discussion expenses | 1,950.00 | 8,608.00 |
| IQAC-EXPENSES | - | - |
| ISCI Conference Expenses | - | 6,59,082.00 |
| Land Registration Fee | - | 25,33,597.00 |
| Legal Aid Clinic expenses | 13,055.00 | 60,749.00 |

PAMS & ASSOCIATES ★ BHUBANESWAR ★ CHARTERED ACCOUNTANTS

| | | |
|---|---|---|
| Lexathon 2025 - expenditure | 1,39,600.00 | 60,009.00 |
| Library Automation | - | - |
| Mental health insurance expenses | 8,45,750.00 | 1,21,800.00 |
| Netherland Domestic Violence Project (FCRA) | - | 56,32,422.77 |
| NCW Asansol Project Expenses | - | 2,28,425.00 |
| NSS Expenses | - | - |
| PRO Bono Club expenditure | 3,045.00 | 53,668.00 |
| Qreka - expenditure | 59,466.00 | 64,404.00 |
| Rent of Hostels,Vc Residencce & Quarters | - | - |
| Review Commission expenses | 7,07,249.00 | 6,57,607.00 |
| Social Media Committee expenses | 22,300.00 | 750.00 |
| Tacacco Contrrol Expenses | - | 28,67,281.21 |
| Training Workshop New Criminal Law - expenses | 5,100.00 | 4,02,345.00 |
| Agreement on Agri Under WTO - expenses | 34,000.00 | - |
| ARS Double Credit Course - expenditure | 95,419.00 | - |
| Centre for Banking & Insurance Laws (CIBL) - expenses | 45,631.00 | - |
| Centre for Disability Law & Advocacy (CDLA) expenses | 57,756.00 | - |
| Centre for Disaster Management & Law - expenses | 2,350.00 | - |
| Centre for Tribal Studies - expenses | 1,45,481.50 | - |
| Credit Course on Lending, Restructuring by RCC - expenditure | 9,429.00 | - |
| Credit Course - Restorative Practice & Justice - expenses | 53,900.00 | - |
| Double Credit Course on Drafting of Pleadings - expenditure | 53,000.00 | - |
| International Trade in Service - expenses | 32,000.00 | - |
| Justice Entrepreneurship - expenses | 31,370.00 | - |
| Kautilya Society expenses | 9,500.00 | - |
| MBA in Healthcare - expenses | 11,65,982.00 | - |
| Single Credit Course-CCL - expenditure | 85,440.00 | - |
| TC - indirect cost & bank charges | 8,288.88 | - |
| TC - operational cost | 21,87,132.09 | - |
| TC - staffing cost | 7,90,300.00 | - |
| Theater Workshop - expenditure | 9,50,272.00 | - |
| Training of RPF Officers - expenditure | 1,84,250.00 | - |
| International Conference on Finance, Economics, Banking - Expense | - | 1,86,700.00 |
| **Total** | **84,07,367.26** | **2,06,44,958.27** |

**Annexure 15**

**Other expenses (Deferred grant expense)**

| Particulars | As on 31-03-2026 | As on 31-03-2025 |
|---|---|---|
| Alumni Fund (deferred grant expense) | 1,00,300.00 | - |
| Netherland Domestic Violence Project (deferred grant expense) | 73,17,158.00 | - |
| Project on ICSSR Minor Research (CNPC) (deferred grant expense) | 2,04,033.00 | - |
| Rescue of Exploited Migrated Labour Phase - III (deferred grant expense) | 13,25,266.16 | - |
| UNDP Project: 2025 (deferred grant expense) | 21,01,219.36 | - |
| Project on ICSSR- Navigating the Platform Economy (deferred grant expense) | - | - |
| Project - Azim Premji Foundation (deferred grant expense) | 56,66,471.94 | - |
| Project on Exploring Eco - Enterprenourship (deferred grant expense) | 7,10,186.00 | - |
| Project on ICSSR - Navigating the Platform Economy (deferred grant expense) | 6,64,890.00 | - |
| Rescue of Exploited Migrated Labour Phase - IV (deferred grant expense) | 58,35,551.30 | - |
| **Total** | **2,39,25,075.76** | **-** |

PAMS & ASSOCIATES ★ BHUBANESWAR ★ CHARTERED ACCOUNTANTS

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

**STANDALONE STATEMENT OF RECEIPT AND PAYMENT FOR THE YEAR ENDED 31-03-2026**
**( NLUO Account)**

| Particulars | Annexure no. | Amount | Particulars | Annexure no. | Amount |
|---|---|---|---|---|---|
| **Opening balance** | | | Property , Plant & Equipements | 22 | 32,04,987.00 |
| Bank balance | | **80,30,26,934.11** | Receivables | 23 | 13,35,96,581.00 |
| Cash on hand | | **15,043.00** | Short Term Loans & Advances | 24 | 4,46,34,554.88 |
| | | | Prepaid Expenses | | 16,75,062.00 |
| NPO's Funds | 16 | 3,22,35,269.00 | Sundry Creditors | 25 | 5,66,88,210.50 |
| Interest Receivable | | 31,93,612.00 | Paybles | 26 | 2,59,77,754.34 |
| Security Deposit & EMD | 17 | 2,10,833.00 | Other Current Libilities | 27 | 7,37,87,207.02 |
| Other Current Libilities | 18 | 3,36,28,944.00 | CITL Internatioanl Conference-Receipts | | 10,000.00 |
| Sponsored Programme Receipts | 19 | 22,47,680.00 | Student Committee Expenses | 28 | 6,19,019.41 |
| Credit Course & Certificate Fee-Receipts | 20 | 60,67,126.42 | Admission & Counselling Expenses | 29 | 8,27,800.00 |
| Indirect Incomes | 21 | 30,77,73,764.70 | Credit Course & Certificate Course-Exp | 30 | 5,75,506.00 |
| CLS 3rd Essay Writting Comp.-Expenses | | 5,000.00 | Electricity Bill Expenses | 31 | 1,28,84,957.74 |
| Seminars,Events & Other Socities/boards | | 17,700.00 | Programme on National Commision on Women-Expenses | | 1,57,758.46 |
| | | | Tacacco Contrrol Expenses | 32 | 15,79,084.58 |
| | | | Indirect Expenses | 33 | 3,44,67,705.38 |
| | | | **Closing balance** | | |
| | | | Bank balance | | **79,77,12,848.92** |
| | | | Cash on hand | | **22,869.00** |
| **Total** | | **1,18,84,21,906.23** | **Total** | | **1,18,84,21,906.23** |

FOR PAMS & ASSOCIATES
CHARTERED ACCOUNTANTS
FR No.:316079E

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

Finance Officer
National Law University Odisha

Registrar
National Law University Odisha

**Annexure 16**

**NPO's Funds**

| Particulars | 2025-26 |
|---|---|
| Endoment Fund | 7,00,000.00 |
| Corpus Fund | 3,15,35,269.00 |
| **Total** | **3,22,35,269.00** |

**Annexure 17**

**Security Deposit & EMD**

| Particulars | 2025-26 |
|---|---|
| Earnest Money Deposit | 2,08,000.00 |
| Security Deposit- Janessa Restrurant | 11,000.00 |
| Security Deposit - Annapurna Behera | 21,500.00 |
| Security Deposit- Everyday Magic | 500.00 |
| Security Deposit-The Coffiee House | 5,750.00 |
| Performance Guarentee-S A TECH SOFTWARE INDIA LIMITED | (35,917.00) |
| Total | 2,10,833.00 |

**Annexure 18**

**Other Current Libilities**

| Particulars | 2025-26 |
|---|---|
| Expenses Payble | 61,733.00 |
| Professional Tax Payble | 2,700.00 |
| TDS Payble | 1,26,75,056.00 |
| Scholarship Payble | 29,93,190.00 |
| EPF Payble | 5,45,203.00 |
| Gratuity Payble - Prof.Y.P Singh | 2,14,956.00 |
| Gratuity Payble - Prof.Mayank Mishra | 62,678.00 |
| GST Payble | 1,02,57,529.00 |
| RESCUE OF EXPLOITED MIGRATED LABOUR PH-III | 14,99,293.00 |
| Alumni Fund | 41,586.00 |
| Project on ICSSR Minor Research (CNPC) | 5,00,000.00 |
| UNDP Project: 2025 | 21,36,950.00 |
| SAAS Deposit | 4,77,000.00 |
| Flyworld.Com | 48,414.00 |
| Flyworld.Com(Vehicle) | 21,346.00 |
| Fees Received in Advance | 20,91,310.00 |
| Total | 3,36,28,944.00 |

**Annexure 19**

**Sponsored Programme Receipts**

| Particulars | 2025-26 |
|---|---|
| Training of RPF Officers-Receipts | 1,84,250.00 |
| Project on Tabacco Control - Vital Strategis Rept. | 16,36,654.00 |
| Programme on National Commision for Women-Receipt | 1,47,648.00 |
| National Human Rights Commission Tranning Receipts | 2,79,128.00 |
| **Total** | **22,47,680.00** |

**Annexure 20**

**Credit Course & Certificate Fee-Receipts**

| Particulars | 2025-26 |
|---|---|
| Registration Fee-British Parliamentary Debate | 89,500.00 |
| CITL Internatioanl Conference-Receipts | 3,19,280.00 |
| Agreement on Agre. Under WTO-Receipts | 61,000.00 |

PAMS & ASSOCIATES ★ BHUBANESWAR ★ CHARTERED ACCOUNTANTS

| | |
|---|---|
| CDLA Double Credit Course -Receipts | 2,91,000.00 |
| HWA National Conference-Animal Law Receipts | 4,33,040.00 |
| International Trade in Servie- Receipts | 58,000.00 |
| Judicial Interprenourship-Receipts | 28,000.00 |
| ARS Double Credit Course-Receipt | 2,33,800.00 |
| Theater Workshop - Receipt | 54,000.00 |
| International Law & Settlement - Receipt | 1,43,000.00 |
| Introduction to WTO Jurispudence-Receipts | 1,40,500.00 |
| CDLA Essay Writing Competition-Receipt | 40,900.00 |
| Single Credit Course-CCL- Receipt | 78,100.00 |
| Centre for Banking & Insurance Laws(CIBL)-Receipt | 2,28,000.00 |
| AKSHAR 1ST ESSAY COMPETITION-RECEIPT | 84,650.00 |
| 3rd Essay Writing Competitions-Receipts | 31,450.00 |
| Double Credit Course Sports Law- Receipt | 4,65,188.00 |
| Double Credit Course Animal Law -Receipts | 3,35,701.00 |
| CDLA Triple Credit Course -Receipts | 4,88,657.00 |
| Credit Course on Restorative Pritice CMN | 60,950.00 |
| 2nd GAJE-NLUO Mediation Conclave 2025-Receipt | 71,841.42 |
| Credit Course Gender Law- Receipts | 2,56,380.00 |
| Kautalya Society Credit Law Course- Receipts | 3,58,499.00 |
| Maritime Arbitration Moot - Receipts | 60,000.00 |
| Law for Civil Services by CEGC- Receipt | 3,570.00 |
| CBIL Credit Course-Receipt | 1,40,600.00 |
| Judgement Writing Competition-Receipt | 39,400.00 |
| Lexathon Paper Presentation-Receipt | 70,100.00 |
| 7th CLS Credit Course-Receipt | 3,05,869.00 |
| ONE-DAY CONFERENCE CWL NHRC-Receipt | 7,200.00 |
| NYAYA UDGOSH CONCLAVE-Receipt | 600.00 |
| Climate Change Credit Course-Receipt | 1,51,800.00 |
| Double Credit Course on Drafting of Pleadings: Rece | 2,32,000.00 |
| Double Credit Course on Contem-Receipt | 61,550.00 |
| NLUO NNC 2026 NP-Receipt | 4,92,001.00 |
| Registration Fees -IMAM | 1,50,000.00 |
| Alternate Ending Competition-Receipt | 1,000.00 |
| **Total** | **60,67,126.42** |

**Annexure 21**

**Indirect Incomes**

| Particulars | 2025-26 |
|---|---|
| Other Misc Income | 11,65,115.73 |
| Student Fees | 29,58,28,509.00 |
| Repeat Exam & Re-Checking Fees | 9,35,300.00 |
| NLSAT-Receipt(2025) | 17,600.00 |
| Sponsorship Receipts | 12,97,501.00 |
| NLUO 3 Year LLB & PhD-Receipt | 82,70,114.33 |
| Bank Interest | 55,57,755.63 |
| Notice Pay Salary | 3,57,389.00 |
| Recruitment Fees | 1,68,600.00 |
| Tabacco Project Other Income | 16,000.00 |
| NSS Receipts | 3,339.00 |
| MBA in Healthcare -Receipts | 23,33,523.60 |
| Income From Premises on Rent | 1,26,000.00 |
| Interest of FDR | 8,60,406.00 |
| CLAT-25 Receipt | 3,75,400.00 |
| Grants From CLAT Consortium | 65,00,000.00 |
| 4th Flower Show -Receipt | 50,000.00 |
| Student Fees | (1,34,74,931.00) |

PAMS & ASSOCIATES ★ BHUBANESWAR ★ CHARTERED ACCOUNTANTS

| | |
|---|---|
| Other Misc Income | 6,96,692.41 |
| NLUO 3 Year LLB & PhD-Receipt | (38,70,000.00) |
| Sponsorship Receipts | (3,00,000.00) |
| Receipts - Viraaj | 8,20,100.00 |
| KAIRAN- Receipt | 39,350.00 |
| **Total** | **30,77,73,764.70** |

**Annexure 22**

**Property , Plant & Equipements**

| Particulars | 2025-26 |
|---|---|
| Vehicles | (30,78,602.00) |
| Sports Equipments | (19,492.00) |
| Purchase of Books & Study Materials | (1,06,893.00) |
| **Total** | **(32,04,987.00)** |

**Annexure 23**

**Receivables**

| Particulars | 2025-26 |
|---|---|
| Project on Awarness of Law & Plocies of Se.Citizens | (2,355.00) |
| MR RAMESH CHANDRA MALLICK | (7,96,044.00) |
| Salary Payble | (11,00,55,344.00) |
| Chief Minister's Chair Grant | (64,21,815.00) |
| NLUO Incubators Forum | (800.00) |
| Time Infosystems Pvt Ltd | (1,50,26,075.00) |
| Otis Elevator Company (India)Ltd | (2,94,821.00) |
| Jeet DJ | (9,000.00) |
| Sai Shradha Sound & Light | (60,000.00) |
| Edigigo Solutions Private Limited | (2,25,000.00) |
| M/s Info Edge India Ltd | (1,18,000.00) |
| Indo Internet Private Limited | (59,000.00) |
| Aayush Sandilya | (9,100.00) |
| Dutta Innovations Pvt Ltd | (49,300.00) |
| Trident Bhubaneswar Unit of EIH Associated Hotels Limited | (2,62,691.00) |
| Project on Awarness of Law & Plocies of Se.Citizens | 13,698.00 |
| Jindal Steel & Power Ltd | 98,000.00 |
| National Alluminium Company Ltd | 24,500.00 |
| TDS Receivable | (4,30,155.00) |
| Sumit Digital Insfrastructure Ltd (Jio) | 73,121.00 |
| Aayush Sandilya | 9,100.00 |
| Jeet DJ | 4,500.00 |
| **Total** | **(13,35,96,581.00)** |

**Annexure 24**

**Short Term Loans & Advances**

| Particulars | 2025-26 |
|---|---|
| Mr.Rajkumar Pasayat | (56,756.00) |
| Mr.Kallola Kumar Patanaik | (1,99,016.00) |
| Mr.Mohammed Asif | (94,239.00) |
| Mr.Sidharth Dash | (1,03,001.00) |
| Mr.Sabyasachie Panda | (65,000.00) |
| adv-Kalyani Kiran.22BA046 | (3,45,000.00) |
| Dr Shubhanginee Singh | (53,000.00) |
| Mr.BalabhadraSahu | (46,340.00) |
| Mr.Binod Kumar Sahu | (99,002.00) |
| Mr Udit Narayan Mishra | (23,500.00) |

PAMS & ASSOCIATES ★ BHUBANESWAR ★ CHARTERED ACCOUNTANTS

| | |
|---|---|
| Mr Akshay Verma | (27,430.00) |
| Mr.Mihir Kumar Behera | (37,762.00) |
| PROF VED KUMARI | (5,57,803.00) |
| Dr Rangin Pallav Tripathy | (36,750.00) |
| Mr.Bishnu Charan Mallick | (35,209.00) |
| Adv-Anjali Pande.22bba009 | (99,683.00) |
| Mr.Abhay Kumar | (39,500.00) |
| Mr Bibhu Prasad Kar | (8,45,500.00) |
| Adv-Srilagna Dash | (42.00) |
| Ms.Manjulata Panda | (1,35,000.00) |
| Festival Advance | (22,80,000.00) |
| Mr Sukanta Barik | (1,93,569.00) |
| Adv-Kritika Patnaik 20BBA021 | (2,814.00) |
| Ms Ankeeta Gupta | (25,000.00) |
| Biju Mathew | (1,15,000.00) |
| MR Prashant Kuleshwar | (1,33,826.00) |
| NLUO Boys Hostel Welfare & Mess Committee A/c | (6,12,400.00) |
| Mr.Suresh Barik | (4,500.00) |
| Mr Goutam Kumar Singh | (66,478.00) |
| MR PRATAP SINGH | (7,000.00) |
| SUDHANSU BHUSAN MOHARANA, PM, DV PROJ. | (64,750.00) |
| Ms.Rishika Khare | (1,89,000.00) |
| Mr Sandeep Parida | (22,000.00) |
| Mr Pradeep Ojha | (40,000.00) |
| Mr Bhimsen Swain | (15,000.00) |
| Ms.Sohini Mohapatra | (86,600.00) |
| NBCC(INDIA) LIMITED | (3,60,92,891.00) |
| Mr A B Debasis Rout | (49,414.00) |
| Ms Dharitri Pradhan | (12,000.00) |
| Mr.Subodha Kumar Sahu | 5,532.00 |
| Dr Tanwi Shams | (3,10,000.00) |
| Mr.Mayank Tiwari | (11,000.00) |
| Ms Kaushiki Brahma | (15,000.00) |
| Md Sikandar | (27,928.00) |
| MS Subhalaxmi Bal | (27,471.00) |
| Prof.Yogesh Pratap Singh | (1,189.00) |
| adv-Sidhanth M K Majoo.21bba046 | 21,558.41 |
| Adv-Sidhanth 21BBA046 | (28,000.00) |
| MS Ayushi Srivastava | (64,006.00) |
| Ms Archana Sahu | (31,400.00) |
| Mr Manoj Kumar Rath | (11,750.00) |
| Ms Minarva Nalini Sahoo | (6,800.00) |
| Adv-Aishanya Bakhsh.22ba016 | (7,055.00) |
| MANMEET SINGH ARORA, PM, DV PROJ. | (60,644.00) |
| Mr.Mrutyunjay Jena | (1,00,000.00) |
| Riaz Mirza | - |
| Adv-Paavanta Arya(22bba032) | (85,440.00) |
| Adv-Anoushka Bahadur.(23ba016) | (2,500.00) |
| Adv-Shubham Singh.21BA120 | (10,000.00) |
| Ms.Nikita Pattajoshi | (46,176.00) |
| Mr Prashant Kumar Sahoo | (2,000.00) |
| ADV-Vvanshika (22bba055) | (12,008.00) |
| Adv-Ujan Sarkar | (5,454.00) |
| Adv-Kovid Gautam.23ba048 | (3,13,000.00) |
| Mr Tapaswi Prasad Behera | (6,500.00) |
| RAJ KISHORE PANDA , PM, DV PROJECT | (90,600.00) |
| Dr Rujitha TR | (1,50,000.00) |
| Ms.Arjyalopa Mishra | (68,957.00) |

PAMS & ASSOCIATES ★ BHUBANESWAR ★ CHARTERED ACCOUNTANTS

| | |
|---|---|
| Dr Itishree Mishra | (45,000.00) |
| MANIPAL HOSPITALS EAST INDIA PRIVATE LIMITED HOSPITAL BHUBANESWAR | (6,89,277.00) |
| MR Saratha Parida | (2,050.00) |
| Ms.Madhubrata Rayasingh | (45,123.00) |
| Mr.Samir Kumar Samantaray | (20,270.00) |
| Mr M Vijay Bhaskar | (16,700.00) |
| Dr Suvrashree Panda | (10,545.00) |
| Mr.Sudhakar Sahoo | - |
| Adv- PUNYASLOKA PARIJA 2022BA073 | (7,59,200.00) |
| Mr.Tapan Kumar Sahu | (8,760.00) |
| Mr.Dharanidhar Behera | (2,000.00) |
| Adv-Roshan Kumar Behera(23ba077) | (13,000.00) |
| Adv-Sourabh Bohra.23ba099 | (2,500.00) |
| Adv-Vidushi Garg | - |
| Adv-Neer Vaswani.22bba060 | (41,000.00) |
| Adv-Tinashree J(22ba106) | (9,000.00) |
| adv-Kriti Jain(23bba026) | (18,000.00) |
| Adv-ZAINAB HASSAN(23ba117) | - |
| Adv-SIDDHARTH SHARMA 2022/BBA/046 | (3,500.00) |
| adv-Shrivalli Patra(23ba092) | (9,900.00) |
| Adv-Vansh Kanchan.22bba007 | (30,000.00) |
| Mr.Subodha Kumar Sahu | 154.00 |
| ADV- RAJVEER NAHA | 500.00 |
| Adv-Anoushka Bahadur.(23ba016) | 5,919.00 |
| Adv-Debjani Panda | 2,511.00 |
| Adv-Nakul A. Raichur.21BA062 | 629.00 |
| Mr.Rajkumar Pasayat | 3,004.00 |
| Mr.Binod Kumar Sahu | 3,395.00 |
| Adv-Alok Mourya | 62,431.00 |
| Dr Shubhanginee Singh | 19,919.00 |
| Mr.Mohammed Asif | 2,936.00 |
| Mr Udit Narayan Mishra | 1,028.00 |
| Festival Advance | 38,000.00 |
| Mr.Prakash Balabantaray | 30,000.00 |
| Mr.Bishnu Charan Mallick | 10,927.00 |
| Mr.Abhay Kumar | 14,946.00 |
| Ms Ankeeta Gupta | 21,864.00 |
| Mr Sukanta Barik | 25,816.00 |
| Ms.Rishika Khare | 16,279.12 |
| Adv-Sidhanth 21BBA046 | 18,441.59 |
| Mr Bhimsen Swain | 4,466.00 |
| Ms Dharitri Pradhan | 2,184.00 |
| Ms Archana Sahu | 740.00 |
| MS Ayushi Srivastava | 3,317.00 |
| Dr Divya Singh Rathore | 2,000.00 |
| Mr.Kallola Kumar Patanaik | 17,346.00 |
| Mr.Suresh Barik | 416.00 |
| Mr.Sidharth Dash | 2,090.00 |
| Ms.Sohini Mohapatra | 17,832.00 |
| Adv-Shubham Singh.21BA120 | 571.00 |
| Mr Prashant Kumar Sahoo | 500.00 |
| Adv-Ujan Sarkar | 2,727.00 |
| Mr Tapaswi Prasad Behera | 2,008.00 |
| NLUO Boys Hostel Welfare & Mess Committee A/c | 67,700.00 |
| Mr.Samir Kumar Samantaray | 509.00 |
| Ms.Arjyalopa Mishra | 12,843.00 |
| Ms Minarva Nalini Sahoo | 200.00 |
| Adv-Sourabh Bohra.23ba099 | 1,488.00 |



| | |
|---|---|
| Adv-Tinashree J(22ba106) | 5,122.00 |
| Mr Sandeep Parida | 1,000.00 |
| Adv-SIDDHARTH SHARMA 2022/BBA/046 | 1,550.00 |
| Dr Itishree Mishra | 8,769.00 |
| adv-Shrivalli Patra(23ba092) | 685.00 |
| Mr.Sabyasachie Panda | 2,012.00 |
| Mr Bibhu Prasad Kar | 1,72,565.00 |
| adv-Kriti Jain(23bba026) | 20.00 |
| adv-KUSHAGRA KESHAV.22ba113 | 545.00 |
| Adv- PUNYASLOKA PARIJA 2022BA073 | 78,000.00 |
| Dr. Mayank Mishra | (1,982.00) |
| S S Marble | 30,749.00 |
| Shree Jagannath Sanitary | 2,90,016.00 |
| Kumudini Enterprises | 30,000.00 |
| Trans Asian Magazine Company | 3,51,900.00 |
| Dr Paromita Chattoraj | 452.00 |
| Apollo Pharmacies Limited | 35,448.00 |
| Emencee Marketing | 49,995.00 |
| Arya Printers | 3,750.00 |
| MS Suryasmita Parida | (5,000.00) |
| adv-KUSHAGRA KESHAV.22ba113 | (2,000.00) |
| Mr.Ashok Kumar Das | (400.00) |
| **Total** | **(4,46,34,554.88)** |

**Annexure 25**

**Sundry Creditors**

| Particulars | 2025-26 |
|---|---|
| S S Marble | (61,498.00) |
| Sridhar Das | (5,37,475.00) |
| Mahabahu Sanitary | (2,520.00) |
| Mr Sashikanta Panda | (4,500.00) |
| Rout Trading Co | (31,620.00) |
| Mr Ratnakar Patri. | (2,442.00) |
| Premier Enterprises | (66,080.00) |
| Mr Tapas Kumar Das | (1,72,200.00) |
| DR SOUMYA PRAKASH OTTA | (58,500.00) |
| DR MEHBOOBUN NAHAR MILKY | (7,77,172.00) |
| Ms Manjushree Patnaik | (2,07,450.00) |
| Ms Parvathy V | (55,500.00) |
| M/S Ronco Power | (60,000.00) |
| Premium Air Care Solutions Private Limited | (97,824.00) |
| Mr Anoushka Mukherji | (66,774.00) |
| DK Caterer | (4,23,750.00) |
| Gdx Facility & Management Services Pvt Ltd | (96,38,799.00) |
| CMC COMMISSIONER | (2,700.00) |
| AVR VENTURES | (96,760.00) |
| Wolters Kluwer (India) Pvt Ltd | (12,87,775.00) |
| Continental Coach Construction | (1,25,752.00) |
| TalktoAngel | (6,63,750.00) |
| Dr Satyajit Mohanty | (14,000.00) |
| Dr Paromita Chattoraj | (32,400.00) |
| Sai Agency(Prop-Sidhartha Dutta) | (14,587.00) |
| Shankar Stationery Store- | (3,13,034.00) |
| M/S JANESSA RESTAURANT | (6,12,421.00) |
| Prof Mariappan Muthiah | (20,858.00) |
| Prof Sanghmitra S Acharya | (15,475.00) |
| Prof Kailash Chandra Mohapatra | (5,000.00) |

PAMS & ASSOCIATES ★ BHUBANESWAR ★ CHARTERED ACCOUNTANTS

| | |
|---|---|
| Prof A Venkatraman | (6,000.00) |
| Prof Mariya Mathai | (5,000.00) |
| Prof Neelam Makhijani | (21,859.00) |
| Prof Keerti Bhusan Pradhan | (25,096.00) |
| Prof Bhanu Tanwar | (5,000.00) |
| Dr C R Bijoy | (10,000.00) |
| JRS ENTERPRISES | (2,24,910.00) |
| Apollo Pharmacies Limited | (4,01,674.00) |
| Hon'Ble Mr Justice Narendra Narayan Mathur | (60,000.00) |
| Prof Dr Pawan Kumar Singh | (50,000.00) |
| Prof Dr Manoj Kumar Sinha | (50,000.00) |
| Prof Dr Furqan Qamar | (50,000.00) |
| Prof Anand Prakash | (50,000.00) |
| Ajmer Hood House | (32,700.00) |
| Uniline Energy Systems Pvt Ltd | (1,57,476.00) |
| Mohan Law House | (6,80,425.00) |
| RELX INDIA PRIVATE LIMITED | (6,03,493.00) |
| M/s Good Earth | (2,39,576.00) |
| Royal Impex | (13,62,881.00) |
| Sab Media and Publication Services Pvt Ltd | (1,29,799.00) |
| Bureau of Indian Standards | (15,930.00) |
| AAKAR | (4,65,252.00) |
| Screen O Line | (10,800.00) |
| LORDS TRAVELS | (1,41,028.00) |
| Mega Fitness Planet | (10,030.00) |
| META - I TECHNOLOGIES PRIVATE LIMITED | (2,25,852.00) |
| M/S Technosoft Services And Solutions | (6,490.00) |
| Axis Technologies and Services | (11,47,323.00) |
| Dr Mrinalini Banerjee | (7,500.00) |
| Carbo Fill | (1,59,583.00) |
| R.V. Enterprises | (5,900.00) |
| Commercial Food Services | (39,325.00) |
| Sadhana & Brothers | (42,000.00) |
| Altamira | (2,537.00) |
| Prof Rajan K. E. Varghese | (21,017.00) |
| prof Sukanta Kumar Nanda | (8,000.00) |
| PADMA HOSPITALITY PRIVATE LIMITED | (2,74,218.00) |
| Mohit Gupta | (27,300.00) |
| DR PUJAPRAVATITA PANDA | (78,831.00) |
| M/S Adn Technokrats Private Limited | (1,05,80,246.00) |
| Gangpur Sales & Services | (43,662.00) |
| City Trade Arcade Pvt.Ltd(The Blue Lagoon) | (5,944.00) |
| Dr Gagandeep Kaur Sethi | (10,000.00) |
| Nk Engineering(Chandan Kumar Jena) | (2,98,087.00) |
| Rapidradio Solutions Private Limited | (1,56,521.00) |
| Dr Shouvik Kumar Guha | (9,000.00) |
| Dr Sanjit Kumar Chakraborty | (8,250.00) |
| Dr Praveen Tripathi | (9,750.00) |
| Dr Kavita Singh | (11,250.00) |
| Dr N.Vasanthi | (10,500.00) |
| Refread Solutions Pvt Ltd | (5,27,236.00) |
| JBS AUDIO & LIGHTING | (9,30,200.00) |
| PARAMATMA FABRICATORS | (2,11,220.00) |
| Image Security Printers | (3,31,769.00) |
| Giridurga Pest Management | (3,28,285.00) |
| Manupatra Information Solutions Pvt Ltd | (3,44,000.00) |
| Shree Jagannath Graphix 2 Print(Santosh Ku Das) | (8,330.00) |
| Ms Flying Stars Informatics Pvt Ltd | (5,43,869.00) |

PAMS & ASSOCIATES ★ BHUBANESWAR ★ CHARTERED ACCOUNTANTS

| | |
|---|---|
| Prof Rahul Mohanty | (86,150.00) |
| Sudipta Das | (56,700.00) |
| Sambit Das | (1,63,350.00) |
| SK ESTEHER ALI | (3,59,250.00) |
| KOUSALYA GERU | (1,56,600.00) |
| SHRADDHA SETH | (2,29,950.00) |
| EDCHEMY SOLUTIONS INDIA PRIVATE LIMITED | (3,95,300.00) |
| M/s Bishandayal Jewellers | (1,42,480.00) |
| Fast Communication | (8,46,404.00) |
| Odisha State Co-Operative Handicrafts Corporation Limited (Utkalika) | (53,318.00) |
| M/s First Impreession | (51,667.00) |
| Taxmann Allied Services Pvt Ltd | (5,69,822.00) |
| M/s M3 Industries | (65,170.00) |
| Shree Light House | (15,000.00) |
| Techno Mart India | (4,84,914.00) |
| The Art of Living | (1,82,000.00) |
| M/s STJ Electronics Pvt Ltd | (82,304.00) |
| Mr Sachin Kumar Malvi | (1,40,000.00) |
| Mr Anik Kumar | (3,64,250.00) |
| Sreekhetra Holidays Private Limited | (60,170.00) |
| M/S Suchismita Rout | (3,90,285.00) |
| Aditya Restaurant & Catering Services | (4,97,752.00) |
| CANONFIRE CREATIVES PRIVATE LIMITED | (74,340.00) |
| Subham Roy | (3,89,282.00) |
| Mr Debadutta Pal | (35,95,984.00) |
| Force in | (13,17,525.00) |
| Samikhya Catering Service | (1,43,000.00) |
| Kumudini Enterprises | (71,701.00) |
| Mr Swadhin Kumar Swain | (43,120.00) |
| Mr Shankarshan Samal | (74,552.00) |
| Shree Jagannath Sanitary | (5,80,032.00) |
| BINDU CREATIVE | (29,500.00) |
| Datanet India Pvt Ltd | (62,193.00) |
| Anil Fabrication | (8,740.00) |
| Trans Asian Magazine Company | (7,17,736.00) |
| Emencee Marketing | (2,54,846.00) |
| Gargi Enterprises | (24,255.00) |
| Eastern Book Company | (6,37,200.00) |
| Aay Bee Electricals & Construction | (3,87,836.00) |
| House of Furniture | (1,05,061.00) |
| Infinity Infoway Pvt Ltd | (11,86,002.00) |
| EPW Reasearch Foundation | (2,36,472.00) |
| Bharat Pest Control & Co | (1,11,835.00) |
| Ms Somya Mishra | (1,20,900.00) |
| Ms Auroshikha Mohanty | (73,700.00) |
| Ms Harapriya Samal | (60,000.00) |
| Pams & Associates | (70,800.00) |
| B N Misra & Co | (11,800.00) |
| L2c2 Technologies | (20,500.00) |
| ORISSA COMNET | (42,677.00) |
| Arya Printers | (7,500.00) |
| Omm Sai Enterprises | (5,900.00) |
| Turnitin India Pvt Ltd | (14,00,094.00) |
| Gyanaranjan Mishra | (36,000.00) |
| Aditi Pradhan | (86,700.00) |
| Rajee Jabbal | (45,300.00) |
| Jagan Prasad Prabhu Kumar Sahoo | (88,500.00) |
| Economic & Political Weekly | (1,00,910.00) |



| | |
|---|---|
| M/s M Enayatulla & Co | (11,800.00) |
| Data Link | (2,02,960.00) |
| Ms Shrabani Acharya | (36,300.00) |
| SOSA TECHNOLOGIES PRIVATE LIMITED | (7,08,000.00) |
| S S Tours & Travels | (80,000.00) |
| SHREE JAGANNATH INN | (50,000.00) |
| DWARAKA RESORTS | (1,05,840.00) |
| ANAND SPORTS | (3,80,740.00) |
| Mahabir Furniture | (13,924.00) |
| Encore Research Llp | (4,43,467.50) |
| Batteries Empire | (31,700.00) |
| Fastech Fashions Private Limited | (2,71,320.00) |
| SWOSTI PREMIUM LIMITED | (27,324.00) |
| PROF SHEELA RAI | (17,966.00) |
| **Total** | **(5,66,88,210.50)** |

**Annexure 26**

**Paybles**

| Particulars | 2025-26 |
|---|---|
| Shivaami Cloud Services Pvt Ltd | (96,688.00) |
| NAG & ASSOCIATES | (84,960.00) |
| PRABHAVATI SERVICE CENTRE | (88,431.00) |
| Maa Bhuasuni Vegetable Store | (40,393.00) |
| BHAVYA WORKS & SERVICE | (5,52,004.00) |
| CLEEN 'N' CLEEN | (16,66,881.00) |
| Kashinath Tours & Travels | (5,37,599.00) |
| Hotel Bombay Inn | (1,92,570.00) |
| Hotel Akbari Continental | (4,69,813.00) |
| WEATHER MAKERS | (31,935.00) |
| Livelaw Media Pvt Ltd | (1,74,000.00) |
| Mr Abani Ranjan Das | (80,300.00) |
| M/s Kathajodi Filling Station Cuttack Municipal Cor | (17,34,599.00) |
| The Advertising Corporation of India Pvt Ltd | (11,67,903.00) |
| Indian Plant Feeds | (7,09,352.40) |
| Mr Keshab Nath | (1,40,500.00) |
| Project - Azim Premji Foundation | (53,73,003.94) |
| Bajaj General Insurance Limited | (17,76,091.00) |
| Mr Sibananda Sahoo | (14,700.00) |
| Mary Anne Charity Trust | (87,800.00) |
| Sai Grand Tours and Travels | (2,13,852.00) |
| SAGAR HATI (BH-2 STATIONERY CORNER) | (50,508.00) |
| Techno Consultant | (72,707.40) |
| Hotel Seetal | (3,17,893.00) |
| HOTEL SHREE JAGANNATH | (3,79,700.00) |
| Aditya Hygiene | (13,65,917.00) |
| RESCUE OF EXPLOITED MIGRATED LABOUR PH-IV | (35,23,563.60) |
| Jain Marbles | (7,73,357.00) |
| Mr Goutam Kumar Singh(Elctric) | (33,120.00) |
| M/s Right Way | (32,53,966.00) |
| MR SUMANTA CHAUDHARI | (32,000.00) |
| PROF SACHIN KUMAR SHARMA | (16,000.00) |
| PROF ABHIJIT DAS | (18,000.00) |
| Odisha Traders | (1,39,071.00) |
| Project on Exploring Eco-Enterprenourship | (4,64,724.00) |
| S A Tech Software India Limited | (11,61,311.00) |
| X POSE ADVERTISING | (4,40,951.00) |
| Prof Ashis Kumar Mishra | (69,000.00) |

PAMS & ASSOCIATES ★ BHUBANESWAR ★ CHARTERED ACCOUNTANTS

| | |
|---|---|
| SYSTECH TECHNOCRAFT SERVICES PRIVATE LIMITED | (3,07,738.00) |
| Ratnakar Pradhan | (818.00) |
| Mr Dololo Mohan Kumar | (2,10,767.00) |
| MR Saswat Mohanty | (32,000.00) |
| RKD HOTELS PVT.LTD (The Crown) | (9,79,539.00) |
| MAABAUTI MADHUKUNJ CATERING SERVICE | (85,320.00) |
| Scius Solution Private Limited | (2,18,940.00) |
| Dr Akanksha Marwah | (39,700.00) |
| Karishma Enterprises | (1,82,280.00) |
| Braille World | (84,000.00) |
| Trestle Labs Private Limited | (1,03,950.00) |
| NIWA AGRO INNOVATIONS PRIVATE LIMITED | (2,91,265.00) |
| Bijayalaxmi and Pallavi Pest Control Tarfelting and Allied Services | (77,525.00) |
| Project on ICSSR- Navigating the Platform Economy | (3,000.00) |
| Ms Swagatika Samal | (10,000.00) |
| Hotel Hindusthan International, BBSR | (9,92,915.00) |
| Technical Assessment of Seasonal Hostels | (93,025.00) |
| Shiv Shakti Fabrication | (28,450.00) |
| Mr Kumar Aghna Mukherjee | (36,300.00) |
| Ms Tejaswini Tripathy | (33,000.00) |
| Ms V Twinkle | (30,000.00) |
| Ms Padmaja Dubey | (30,000.00) |
| Ms Simali Mohapatra | (30,000.00) |
| Mr Ashutosh Rajput | (30,000.00) |
| Ms Aditi Bandyopadhyay | (30,000.00) |
| Ms Shivani Srivastava | (30,000.00) |
| Mr Shashank Johari | (30,000.00) |
| Mr Ashish Yadav | (30,000.00) |
| Mr Anuj Kanungo | (30,000.00) |
| M/s Sparsh Products | (34,000.00) |
| Aura Vizion | (80,556.00) |
| SAGAR SHREE HOTEL | (37,800.00) |
| PANTHANIVAS,CUTTACK | (50,000.00) |
| Badmiton Coaching & Training Centre | (55,000.00) |
| Aeon Solutions | (99,990.00) |
| Alma Connect Solutions Private Limited | (1,00,300.00) |
| Mr. Tarun | (64,000.00) |
| Project - Azim Premji Foundation | 74,639.00 |
| Paralagal Community College Fund | 36,845.00 |
| RESCUE OF EXPLOITED MIGRATED LABOUR PH-IV | 57,68,237.00 |
| Project on Exploring Eco-Enterprenourship | 7,20,000.00 |
| Kashinath Tours & Travels | 1,44,233.00 |
| Technical Assessment of Seasonal Hostels | 6,51,262.00 |
| State Human Rights Conmission-Receipts | 1,00,000.00 |
| Ms Swagatika Samal | 240.00 |
| Grand Residency | 2,61,414.00 |
| M/s Jayanti Caterers | (1,67,180.00) |
| Grand Residency | (5,27,904.00) |
| Mr Saswat Acharya | (7,46,550.00) |
| Basanti Refrigeration | (3,45,648.00) |
| **Total** | **(2,59,77,754.34)** |

**Annexure 27**

**Other Current Libilities**

| Particulars | 2025-26 |
|---|---|
| TDS Payble | (2,70,06,512.00) |
| Expenses Payble | (76,86,787.00) |



| | |
|---|---|
| GST Payble | (1,02,72,039.00) |
| EPF Payble | (1,39,57,148.00) |
| GPF Payble | (3,60,000.00) |
| Professional Tax Payble | (3,05,325.00) |
| Scholarship Payble | (58,54,530.00) |
| Netherland Domestic Voilence Project | (44,98,123.00) |
| Flyworld.Com(Vehicle) | (4,71,096.50) |
| Flyworld.Com | (15,22,954.00) |
| Gratuity Payble - Prof.Y.P Singh | (2,68,695.00) |
| Gratuity Payble - Prof.Mayank Mishra | (11,396.00) |
| RESCUE OF EXPLOITED MIGRATED LABOUR PH-III | (3,61,884.16) |
| UNDP Project: 2025 | (10,03,684.36) |
| Project on ICSSR Minor Research (CNPC) | (2,04,033.00) |
| SAAS Deposit | (3,000.00) |
| **Total** | **(7,37,87,207.02)** |

**Annexure 28**

**Student Committee Expenses**

| Particulars | 2025-26 |
|---|---|
| Centre for Mediation & Negotiations | (6,426.00) |
| Kutumbh Society | (27,395.00) |
| PHFI Mootcourt Expenditure | (1,19,100.00) |
| Seminars,Events & Other Socities/boards | (2,92,566.41) |
| Anti Ragging Day | (10,000.00) |
| Qreka-Expenditure | (15,000.00) |
| Bioscope Global Film Festival | (10,050.00) |
| Centre for Disaster Management & Law-Expenses | (350.00) |
| Centre for Disater Management & Law | (2,000.00) |
| Pro Bono Club Centre for Justice | (3,045.00) |
| Kautilya Society Expenses | (9,500.00) |
| Gender Sensitization Committee-Expenditure | (29,621.00) |
| Lextech Centre for Innovation, Interpre. & Law | (4,800.00) |
| Competitive Exam Guidandance Comittee | (89,166.00) |
| **Total** | (6,19,019.41) |

**Annexure 29**

**Admission & Counselling Expenses**

| Particulars | 2025-26 |
|---|---|
| NLSAT-Expenditure (2025) | (17,500.00) |
| NLUO 3 Year LLB & PhD- Expenses | (4,37,900.00) |
| CLAT EXPENSES-2025 | (3,72,400.00) |
| **Total** | **(8,27,800.00)** |

**Annexure 30**

**Credit Course & Certificate Course-Exp**

| Particulars | 2025-26 |
|---|---|
| Lexathon 2025 -Expenditure | (1,39,600.00) |
| Justice Entrepreneurship-expenses | (31,370.00) |
| Disability Law Expenditure | (89,850.00) |
| Theater Workshop - Expenditure | (17,868.00) |
| Centre for Disability Law & Advocacy (CDLA) Expense | (17,664.00) |
| CLS 3rd Essay Writting Comp.-Expenses | (1,27,551.00) |
| Centre for Banking & Insurance Laws(CIBL)-Expenses | (1,623.00) |
| HWA National Conference-Animal Law -Expenses | (1,04,980.00) |
| ILPS Policy Drafting Competition Exp. | (45,000.00) |

PAMS & ASSOCIATES ★ BHUBANESWAR ★ CHARTERED ACCOUNTANTS

| Total | (5,75,506.00) |
|---|---|

**Annexure 31**

**Electricity Bill Expenses**

| Particulars | 2025-26 |
|---|---|
| Electricity Bills-University | (1,34,25,930.50) |
| Electric Bill-Guest House-A/4 | (73,000.00) |
| Electric Bill-VC Residence | (1,55,000.00) |
| Electricity Bills-University | 7,68,972.76 |
| **Total** | **(1,28,84,957.74)** |

**Annexure 32**

**Tacacco Contrrol Expenses**

| Particulars | 2025-26 |
|---|---|
| TC-Staffing Cost | (7,90,300.00) |
| TC-Indirect Cost & Bank Charges | (8,288.88) |
| TC-Operational Cost | (7,80,495.70) |
| **Total** | **(15,79,084.58)** |

**Annexure 33**

**Indirect Expenses**

| Particulars | 2025-26 |
|---|---|
| Bank Charges | (44,637.16) |
| Office Running Expenses | (61,290.00) |
| Computer Maintenance & AMC | (3,906.00) |
| R & M,Fuel of Vehicle | (1,62,747.00) |
| Misc.Expenses | (1,629.00) |
| Examination Expenses | (2,50,175.00) |
| Telephone Expenses | (40,148.56) |
| Student Welfare & Aminities | (14,666.00) |
| 3rd Annual Flower Show- Expenditure | (2,000.00) |
| Salary and Allowance | 15,12,485.00 |
| Student Scholarships | (34,32,800.00) |
| Subscription of Journals & Magazines | (8,12,775.74) |
| IQAC-EXPENSES | (42,280.00) |
| Rent of Hostels,Vc Residencce & Quarters | (1,07,536.00) |
| Contribution to EPF-Employer's Share | (1,29,68,882.00) |
| Sanitation/Housekeeping Expenses | (47,08,505.00) |
| Review Commission Expenses | (19,814.00) |
| Leave Salary & Pension Contribution | (18,34,814.14) |
| Provision for Gratuity | (27,13,462.00) |
| Group Medical Insurance | (9,08,232.51) |
| Printing Expenses | (9,831.00) |
| Moot Court Expenses | (3,26,837.00) |
| Landscaping Maintenance | (14,88,984.00) |
| R & M of Building | (86,26,352.00) |
| Audit Fee | (12,000.00) |
| Insurance & Road Tax | (1,35,654.00) |
| Stationery Expenses | (15,732.00) |
| Local Conveyance | (7,122.00) |
| Filling Fee(Returns) | (15,000.00) |
| Postage & Courier | (2,989.00) |
| Hostel Maintenance | (1,43,670.00) |
| Recruitment Expenses | (1,39,992.00) |
| Staff Wefare Expenses | (300.00) |

PAMS & ASSOCIATES BHUBANESWAR CHARTERED ACCOUNTANTS

| | |
|---|---|
| Cultural Events | (6,632.00) |
| Moot Court Organisation | (71,874.00) |
| Travelling Expenses | (1,18,779.00) |
| Sports Events | (7,13,895.00) |
| Visiting Faculty Honorarium & Conveyance | (12,000.00) |
| R & M of VC Residence | (3,594.00) |
| Internship & Placement Expenses | (6,973.00) |
| 4th Flower Show -Expenses | (18,200.00) |
| R & M Electrical Installations | (41,741.00) |
| Statutory Body Meeting | (18,000.00) |
| Contribution to EPF-Employer's Share | 5,88,682.00 |
| Provision for Gratuity | 27,10,013.00 |
| Bank Charges | 20,768.73 |
| Salary and Allowance | (40,323.00) |
| Statutory Body Meeting | 3,000.00 |
| Cultural Events | 1,65,790.00 |
| Sanitation/Housekeeping Expenses | 3,696.00 |
| Postage & Courier | (958.00) |
| Recruitment Expenses | 7,150.00 |
| Visiting Faculty Honorarium & Conveyance | 4,000.00 |
| Medical Reimbursement to Staff | 23,696.00 |
| Student Scholarships | 3,75,000.00 |
| Stationery Expenses | (390.00) |
| Office Running Expenses | (872.00) |
| Leave Salary & Pension Contribution | 2,77,797.00 |
| Legal Aid Clinic Expenses | (6,000.00) |
| Faculty Devlopement Fund | (17,197.00) |
| MBA in Healthcare -Expenses | (9,206.00) |
| Guest House Maintenance | (18,386.00) |
| **Total** | **(3,44,67,705.38)** |

PAMS & ASSOCIATES
BHUBANESWAR
CHARTERED ACCOUNTANTS

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

**STANDALONE BALANCE SHEET AS AT 31ST MARCH 2026 ( Project Account )**

(Amount in Rs. )

| | Particulars | Note | 31st March 2026 | 31st March 2025 |
|---|---|---|---|---|
| I | **Sources of Funds** | | | |
| 1 | **NPO Funds** | | | |
| (a) | Unrestricted Funds | 3 | 3,09,06,47,707.88 | 2,84,67,94,931.93 |
| (b) | Restricted Funds | 3 | - | - |
| | | | 3,09,06,47,707.88 | 2,84,67,94,931.93 |
| 2 | **Non-current liabilities** | | | |
| (a) | Long-term borrowings | 4 | - | - |
| (b) | Other long-term liabilities | 5 | 3,89,41,091.00 | 3,89,41,091.00 |
| (c) | Long-term provisions | 6 | - | - |
| | | | 3,89,41,091.00 | 3,89,41,091.00 |
| 3 | **Current liabilities** | | | |
| (a) | Short-term borrowings | 4 | - | - |
| (b) | Payables | 7 | - | - |
| (c) | Other current liabilities | 8 | 1,57,92,136.00 | - |
| (d) | Short-term provisions | 6 | - | - |
| | | | 1,57,92,136.00 | - |
| | Total | | **3,14,53,80,934.88** | **2,88,57,36,022.93** |
| II | **Application of Funds** | | | |
| 1 | **Non-current assets** | | | |
| (a) | Property, Plant and Equipment and Intangible assets | | | |
| (i) | Property, Plant and Equipment | 9 | 1,83,92,15,874.43 | 1,96,03,38,529.48 |
| (ii) | Intangible assets | | | |
| (iii) | Capital work in progress | 9 | 1,01,55,34,411.50 | 41,02,34,159.50 |
| (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 | 1,10,68,266.00 | 1,10,68,266.00 |
| | | | **2,86,58,18,551.93** | **2,38,16,40,954.98** |
| 2 | **Current assets** | | | |
| (a) | Current investments | 10 | - | - |
| (b) | Inventories | | | |
| (c) | Receivables | 13 | 2,75,882.00 | 1,46,000.00 |
| (d) | Cash and bank balances | 14 | 23,11,72,095.95 | 39,64,84,660.95 |
| (e) | Short Term Loans and Advances | 11 | 4,50,65,035.00 | 10,29,98,829.00 |
| (f) | Other current assets | 15 | 30,49,370.00 | 44,65,578.00 |
| | | | 27,95,62,382.95 | 50,40,95,067.95 |
| | **Total** | | **3,14,53,80,934.88** | **2,88,57,36,022.93** |
| | Brief about the Entity | 1 | | |
| | Summary of significant accounting policies | 2 | | |
| | The accompanying notes are an integral part of the financial statements | | | |

FOR PAMS & ASSOCIATES
CHARTERED ACCOUNTANTS
FR No.:316079E

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

Finance Officer
National Law University Odisha

Registrar
National Law University Odisha

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

STANDALONE INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2026 (Project Account)

(Amount in Rs.)

| | Particulars | | 31st March 2026 | | | 31st March 2025 | | |
|---|---|---|---|---|---|---|---|---|
| | | | Unrestricted funds | Restricted funds | Total | Unrestricted funds | Restricted funds | Total |
| I | Income | | - | - | - | - | | - |
| (a) | Grants & Funds received | | - | - | - | - | - | - |
| (b) | Sponsorship receipts | | - | | - | - | | - |
| II | Other incomes | 16 | 1,49,76,847.00 | | 1,49,76,847.00 | 1,92,04,499.00 | - | 1,92,04,499.00 |
| III | Total Income (I+II) | | 1,49,76,847.00 | - | 1,49,76,847.00 | 1,92,04,499.00 | - | 1,92,04,499.00 |
| IV | Expenses: | | | | | | | |
| (a) | Material consumed/distributed | 17 | - | | - | - | | - |
| (b) | Donations/contributions paid | | | | - | | | - |
| (c) | Employee benefits expense | 18 | - | | - | - | | - |
| (d) | Depreciation and amortization expense | 19 | 12,11,22,655.05 | | 12,11,22,655.05 | 13,48,48,161.08 | | 13,48,48,161.08 |
| (e) | Finance costs | 20 | - | | - | - | | - |
| (f) | Other expenses | 21 | 1,416.00 | | 1,416.00 | 4,90,24,853.60 | | 4,90,24,853.60 |
| (g) | Religion/charitable expenses | | | | - | | | - |
| (h) | Other Expenses (specify nature) | | - | - | - | - | - | - |
| | Total expenses | | 12,11,24,071.05 | - | 12,11,24,071.05 | 18,38,73,014.68 | - | 18,38,73,014.68 |
| V | Excess of Income overExpenditure for the year before exceptional and extraordinary items (III- IV) | | (10,61,47,224.05) | - | (10,61,47,224.05) | (16,46,68,515.68) | - | (16,46,68,515.68) |
| VI | Exceptional items (specify nature & provide note/delete if none) | | | | | | - | - |
| VII | Excess of Income over Expenditure for the year before extraordinary items (V-VI) | | (10,61,47,224.05) | - | (10,61,47,224.05) | (16,46,68,515.68) | - | (16,46,68,515.68) |
| VIII | Extraordinary Items (specify nature & provide note/delete if none) | | | | | | - | - |
| IX | Excess of Income over Expenditure for the year (VII-VIII) | | (10,61,47,224.05) | - | (10,61,47,224.05) | (16,46,68,515.68) | - | (16,46,68,515.68) |
| | Appropriations Transfer to funds, e.g., Building fund | | | | | | | |
| | Transfer from funds | | | | | | | |
| | Balance tansferred to General Fund | | | | | | | |
| | The accompanying notes are an integral part of the financial statements | | | | | | | |

Finance Officer
National Law University Odisha

FOR PAMS & ASSOCIATES
CHARTERED ACCOUNTANTS
FR No.:316079E

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

Registrar
National Law University Odisha

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

**Notes forming part of the Financial Statements for the year ended, 31st March, 2026**

**Note - 1 Brief abount the entity**

**Note - 2 Significant Accounting Policies**

**Note 3**
**NPO's Funds**

(Amount in Rs.)

| S. no. | Particulars | As at 1st April 2025 (Opening Balance) | Funds transferred / received during the year | Funds Utilised during the year | As at 31st March 2026 (Closing Balance) |
|---|---|---|---|---|---|
| **(A)** | **Restricted Funds** | | | | |
| (i) | Corpus Fund | - | - | - | - |
| (ii) | Endowment Fund | - | - | - | - |
| (iii) | Public Lecture Fund | - | - | - | - |
| **(B)** | **Un-Restricted Funds** | | | | |
| (i) | General reserve | (6,15,34,591.07) | 4,90,24,004.00 | 10,61,47,224.05 | (11,86,57,811.12) |
| (ii) | Capital reserve | 2,55,93,05,519.00 | - | - | 2,55,93,05,519.00 |
| (iii) | Revaluation reserve | - | - | - | - |
| (iv) | Grants from government (Defferred Liabilities) | 34,90,24,004.00 | 35,00,00,000.00 | 4,90,24,004.00 | 65,00,00,000.00 |
| (vi) | Grants from UGC | - | - | - | - |
| | | **2,84,67,94,931.93** | **39,90,24,004.00** | **15,51,71,228.05** | **3,09,06,47,707.88** |
| **Previous Year** | | 2,66,24,39,443.61 | 34,90,24,004.00 | 16,46,68,515.68 | **2,84,67,94,931.93** |

Note: Holding Tax amounting to ₹4,90,24,004/-, which had been debited to the Profit & Loss Account for the Financial Year 2024–25,has now been adjusted in the Financial Year 2025–26.

PAMS & ASSOCIATES ★ BHUBANESWAR ★ CHARTERED ACCOUNTANTS

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

**Notes forming part of the Financial Statements for the year ended, 31st March, 2026**

| | | Long Term | | Short Term | |
|---|---|---|---|---|---|
| 4 | **Borrowings** | 31st March 2026 | 31st March 2025 | 31st March 2026 | 31st March 2025 |
| | **Secured** | | | | |
| (a) | **Term loans** | | | | |
| (i) | from banks | - | - | - | - |
| (ii) | from other parties | - | - | - | - |
| (b) | **Loans repayable on demand** | | | | |
| (i) | from banks | - | - | - | - |
| (ii) | from other parties | - | - | - | - |
| (c) | Deferred payment liabilities | - | - | - | - |
| (d) | Loans and advances from related parties | - | - | - | - |
| (e) | Long term/current maturitites 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 | - | - | - | - |
| (ii) | from other parties | - | - | - | - |
| (c) | Deferred payment liabilities | - | - | - | - |
| (d) | Loans and advances from related parties | - | - | - | - |
| (e) | Long term/current maturitites of finance lease obligation | - | - | - | - |
| (f) | Other loans advances (specify nature) | - | - | - | - |
| | **Total (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. | | | | |

PAMS & ASSOCIATES ★ BHUBANESWAR ★ CHARTERED ACCOUNTANTS

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

**Notes forming part of the Financial Statements for the year ended, 31st March, 2026**

(Amount in Rs.)

| | **5 Other long-term liabilities** | **31st March 2026** | **31st March 2025** |
|---|---|---|---|
| (a) | Advance from customers | - | - |
| (b) | Security deposits & EMDs | 3,89,41,091 | 3,89,41,091 |
| | **Total Other long-term liabilities** | **3,89,41,091** | **3,89,41,091** |

| **6 Provisions** | **Long term** | | **Short term** | |
|---|---|---|---|---|
| | **31st March 2026** | **31st March 2025** | **31st March 2026** | **31st March 2025** |
| **(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** | **31st March 2026** | **31st March 2025** |
|---|---|---|
| (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) | - | - |
| **Total payables** | - | - |

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

| **Particulars** | **31st March 2026** | **31st March 2025** |
|---|---|---|
| (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** | **31st March 2026** | **31st March 2025** |
|---|---|---|
| (a) GST payable | - | - |
| (b) TDS payable | - | - |
| (c) Other current liabilities (Annexure 2) | 1,57,92,136.00 | - |
| **Total Other current liabilities** | **1,57,92,136.00** | **-** |

PAMS & ASSOCIATES CHARTERED ACCOUNTANTS BHUBANESWAR

NATIONAL LAW UNIVERSITY ODISHA (MAIN ACCOUNT)
Notes forming part of the Financial Statements for the year ended, 31st March, 2026

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

| Particulars of Assets | GROSS BLOCK | | | | | DEPRECIATION | | | | NET BLOCK | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Opening balance as on 01-04-2025 | Assets put to use for for more than 180 days | Assets put to use for for less than 180 days | Deletion / sale | Closing balance as on 31-03-2026 | Depreciation rate | Assets put to use for for more than 180 days | Assets put to use for for less than 180 days | Total depreciation for the year | WDV as on 31-03-2026 | WDV as on 31-03-2025 |
| **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 | 1,23,97,66,656.95 | - | - | - | 1,23,97,66,656.95 | 5% | 6,19,88,332.85 | - | 6,19,88,332.85 | 1,17,77,78,324.10 | 1,23,97,66,656.95 |
| **Furniture and fixture (10% block of assets)** | | | | | - | | | | | | |
| Furniture and fixture | 27,03,25,966.32 | - | - | - | 27,03,25,966.32 | 10% | 2,70,32,596.63 | - | 2,70,32,596.63 | 24,32,93,369.69 | 27,03,25,966.32 |
| **Plant & equipments (15% block of assets)** | | | | | - | | | | | | |
| Electrical installation | 18,96,08,616.45 | - | - | - | 18,96,08,616.45 | 15% | 2,84,41,292.47 | - | 2,84,41,292.47 | 16,11,67,323.98 | 18,96,08,616.45 |
| **Computer accessories (40% block of assets)** | | | | | - | | | | | | |
| Computer | 91,51,082.76 | - | - | - | 91,51,082.76 | 40% | 36,60,433.10 | - | 36,60,433.10 | 54,90,649.66 | 91,51,082.76 |
| **Total** | **1,96,03,38,529.48** | - | - | - | **1,96,03,38,529.48** | | **12,11,22,655.05** | - | **12,11,22,655.05** | **1,83,92,15,874.43** | **1,96,03,38,529.48** |
| **Previous year** | **2,05,24,10,948.56** | **4,27,75,742.00** | - | - | **2,09,51,86,690.56** | | **13,48,48,161.08** | - | **13,48,48,161.08** | **1,96,03,38,529.48** | **2,05,24,10,948.56** |

CAPITAL WORK IN PROGRESS

| Particulars | Opening CWIP as on 01-04-2025 | Addition during current year | Capitalisation during current year | Other adjustment | Closing CWIP as on 31-03-2026 |
|---|---|---|---|---|---|
| Project WIP Naraj Site-II | 1,41,93,455.50 | 60,53,00,252.00 | - | - | 61,94,93,707.50 |
| Project Work in Progress Naraj Site | 39,60,40,704.00 | - | - | - | 39,60,40,704.00 |
| **Total** | **41,02,34,159.50** | **60,53,00,252.00** | - | - | **1,01,55,34,411.50** |
| **Previous year** | 1,41,93,455.50 | 39,60,40,704.00 | - | - | 41,02,34,159.50 |

PAMS & ASSOCIATES ★ BHUBANESWAR ★ CHARTERED ACCOUNTANTS

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

Notes forming part of the Financial Statements for the year ended, 31st March, 2026

(Amount in Rs.)

| | | 31st March 2026 | | | 31st March 2025 | |
|---|---|---|---|---|---|---|
| 10 | Investments - Non Current and Current (valued at historical cost unless stated otherwise) | Face Value | Numbers/ Units/ Shares | Book Value | Numbers/ Units/ Shares | Book Value |
| | Trade Investments -Quoted | | | | | |
| (a) | Investments in Other Entities | | | | | |
| | Less: Provision for diminution in value of investments | | | - | | - |
| (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. | | | - | | - |
| | Aggreagte Provision for diminution in value of investments. | | | | | |

| Footnote 1: Details of investment in partnership firm | 31st March 2026 | 31st March 2025 |
|---|---|---|
| **Name of partner with % share in profits of such firm** | | |
| **ABC** | - | - |
| **XYZ** | - | - |
| **Mr. A** | - | - |
| **Total capital of the firm (Amount in Rs.)** | - | - |

PAMS & ASSOCIATES
BHUBANESWAR
CHARTERED ACCOUNTANTS

KATHAJODI CAMPUS, SECTOR - 13 CDA, CUTTACK-753015

Notes forming part of the Financial Statements for the year ended, 31st March, 2026

| | Current Investments | Face Value | 31st March 2026 Numbers/ Units/ Shares | 31st March 2026 Book Value | 31st March 2025 Numbers/ Units/ Shares | 31st March 2025 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 31st March 2026 | Long Term 31st March 2025 | Short Term 31st March 2026 | Short Term 31st March 2025 |
|---|---|---|---|---|---|---|
| 11 | **Loans and advances** | | | | | |
| A | **(Secured)** | | | | | |
| (a) | **Capital advances** | | | | | |
| (i) | Considered good | | - | - | - | - |
| (ii) | Doubtful | | - | - | - | - |
| | Less: Provision for doubtful advances | | - | - | - | - |
| | | (a) | - | - | - | - |
| (b) | Loans advances to partners or relative of partners | | - | - | - | - |
| (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 | | | | | |
| | | (b) | - | - | - | - |
| | **Total (a)+(b) (A)** | | - | - | - | - |

| | | | Long Term 31st March 2026 | Long Term 31st March 2025 | Short Term 31st March 2026 | Short Term 31st March 2025 |
|---|---|---|---|---|---|---|
| B | **Loans and advances** | | | | | |
| | **(Unsecured)** | | | | | |
| (a) | **Capital advances** | | | | | |
| (i) | Considered good | | - | - | - | - |
| (ii) | Doubtful | | - | - | - | - |
| | Less: Provision for doubtful advances | | - | - | - | - |
| | | (a) | - | - | - | - |
| (b) | Loans advances to partners or relative of partners | | - | - | - | - |
| (c) | Other loans and advances (Annexure 3) | | - | - | 4,50,65,035 | 10,29,98,829 |
| (i) | Prepaid expenses | | - | - | - | - |
| (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 | | - | - | - | - |
| | | (b) | - | - | 4,50,65,035 | 10,29,98,829 |
| | **Total (a)+(b) (B)** | | - | - | 4,50,65,035 | 10,29,98,829 |
| | **Total (A + B)** | | - | - | 4,50,65,035.00 | 10,29,98,829 |

PAMS & ASSOCIATES ★ BHUBANESWAR ★ CHARTERED ACCOUNTANTS

KATHAJODI CAMPUS, SECTOR - 13 CDA, CUTTACK-753015

Notes forming part of the Financial Statements for the year ended, 31st March, 2026

| | | | | |
|---|---|---|---|---|
| 12 | **Other non-current assets** | | 31st March 2026 | 31st March 2025 |
| (a) | Security Deposits (Annexure 4) | | 1,10,68,266 | 1,10,68,266 |
| (b) | Prepaid expenses | | - | - |
| (c) | Others Branch Balance | | - | - |
| | **Total other non-current other assets** | | 1,10,68,266 | 1,10,68,266 |
| 13 | **Receivables** | | 31st March 2026 | 31st March 2025 |
| (a) | Donations/grants receivable | | - | - |
| (b) | Others (specify nature) (Annexure 5) | | 1,46,000 | 1,46,000 |
| (i) | Sponsership Received | | - | - |
| (ii) | TDS receivable | | 1,29,882 | - |
| (iii) | TCS receivable | | - | - |
| | | | 2,75,882 | 1,46,000 |
| | 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** | | **2,75,882.00** | **1,46,000.00** |
| 14 | **Cash and Bank Balances** | | 31st March 2026 | 31st March 2025 |
| A | **Cash and cash equivalents** | | | |
| (a) | Bank accounts (Annexure 6) | | 23,11,72,096 | 39,64,84,661 |
| (b) | Cash credit account (Debit balance) | | - | - |
| (c) | Fixed Deposits | | - | - |
| (d) | Cheques, drafts on hand | | - | - |
| (e) | Cash on hand | | - | - |
| | **Total** | (I) | **23,11,72,095.95** | 39,64,84,660.95 |
| 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) | 23,11,72,095.95 | 39,64,84,660.95 |
| 15 | **Other current assets** | | 31st March 2026 | 31st March 2025 |
| | (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 | | 30,49,370.00 | 44,65,578.00 |
| (b) | Interest accrued and due on deposits | | - | - |
| (c) | Prepaid expenses | | - | - |
| | **Total** | | **30,49,370.00** | **44,65,578.00** |

PAMS & ASSOCIATES
BHUBANESWAR
CHARTERED ACCOUNTANTS

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

Notes forming part of the Financial Statements for the year ended, 31st March, 2026

(Amount in Rs.)

| Note | Other income | 31st March 2026 | 31st March 2025 |
|---|---|---|---|
| (a) | Donations and Grants | | - |
| | (i)Unrestricted funds | - | - |
| | (i)Restricted funds | | |
| (b) | Sponsorship receipts | - | - |
| | **Total income** | - | - |

| 16 | Other income | 31st March 2026 | 31st March 2025 |
|---|---|---|---|
| | Interest income | 1,49,76,847.00 | 1,92,04,499.00 |
| | Dividend income | - | - |
| | Net gain on sale of investments | - | - |
| | Other non-operating income | - | - |
| | **Total other income** | 1,49,76,847.00 | 1,92,04,499.00 |

| 17 | Cost of goods sold (Delete whatever is not applicable) | | 31st March 2026 | 31st March 2025 |
|---|---|---|---|---|
| (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 | 31st March 2026 | 31st March 2025 |
|---|---|---|---|
| (i) | ... | - | - |
| (ii) | ... | - | - |
| (iii) | ... | - | - |
| | Total (B) | - | - |

| C | Changes in inventories of finished goods, work in progress and stock-in trade | | 31st March 2026 | 31st March 2025 |
|---|---|---|---|---|
| | **Inventories at the beginning of the year:** | | | |
| (i) | Stock-in-trade | | - | - |
| (ii) | Work in progress | | - | - |
| (iii) | Finished goods | | - | - |
| | | (I) | - | - |
| | **Inventories at the end of the year:** | | | |
| (i) | Stock-in-trade | | - | - |
| (ii) | Work in progress | | - | - |
| (iii) | Finished goods | | - | - |
| | | (II) | - | - |
| | **(Increase)/decrease in inventories of finished goods, work-in-progress and stock-in-trade (C)** | | - | - |
| | Total (A+B+C) | | - | - |

PAMS & ASSOCIATES ★ BHUBANESWAR ★ CHARTERED ACCOUNTANTS

KATHAJODI CAMPUS, SECTOR - 13 CDA, CUTTACK-753015

Notes forming part of the Financial Statements for the year ended, 31st March, 2026

| | | | |
|---|---|---|---|
| **18** | **Employee benefits expense** | **31st March 2026** | **31st March 2025** |
| | (Including contract labour) | | |
| (a) | Salary & allowances | - | - |
| (b) | Staff welfare expenses | - | - |
| | **Total Employee benefits expense** | - | - |

| | | | |
|---|---|---|---|
| **19** | **Depreciation and amortization expense** | **31st March 2026** | **31st March 2025** |
| (a) | on tangible assets (Refer note 11) | 12,11,22,655.05 | 13,48,48,161.08 |
| (b) | on intangible assets (Refer note 11) | - | - |
| | **Total Depreciation and amortization expense** | **12,11,22,655.05** | **13,48,48,161.08** |

| | | | |
|---|---|---|---|
| **20** | **Finance cost** | **31st March 2026** | **31st March 2025** |
| (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** | **31st March 2026** | **31st March 2025** |
| (a) | General expenses (Annexure 7) | 1,416.00 | 849.60 |
| (b) | Other Expenses (Annexure 8) | - | 4,90,24,004.00 |
| | **Total** | 1,416.00 | 4,90,24,853.60 |

PAMS & ASSOCIATES ★ BHUBANESWAR ★ CHARTERED ACCOUNTANTS

**Annexure 1**

**Security deposits & EMDs**

| Particulars | As on 31-03-2026 | As on 31-03-2025 |
|---|---|---|
| Retention Amount - BG | 1,85,42,045.00 | 1,85,42,045.00 |
| Security deposit | 1,37,49,663.00 | 1,37,49,663.00 |
| Earnest money deposit | 59,02,670.00 | 59,02,670.00 |
| ISD deposit | 7,46,713.00 | 7,46,713.00 |
| **Total** | **3,89,41,091.00** | **3,89,41,091.00** |

**Annexure 2**

**Other current liabilities**

| Particulars | As on 31-03-2026 | As on 31-03-2025 |
|---|---|---|
| Withheld for Incomplete Work-NBCC Ltd | 1,57,92,136.00 | - |
| **Total** | **1,57,92,136.00** | **-** |

**Annexure 3**

**Other loans and advances**

| Particulars | As on 31-03-2026 | As on 31-03-2025 |
|---|---|---|
| Exe.Engineer, General PH-1, BBSR | 7,16,150.00 | 7,16,150.00 |
| Exe.Engineer, R & B Division-1, Cuttack | 3,84,52,582.00 | 3,84,52,582.00 |
| NBCC (India) Limited | 58,27,338.00 | 6,37,61,132.00 |
| Otis Elevator Company (India) Ltd | 68,965.00 | 68,965.00 |
| **Total** | **4,50,65,035.00** | **10,29,98,829.00** |

**Annexure 4**

**Security deposits**

| Particulars | As on 31-03-2026 | As on 31-03-2025 |
|---|---|---|
| Security Deposit -Electricity | 1,10,68,266.00 | 1,10,68,266.00 |
| **Total** | **1,10,68,266.00** | **1,10,68,266.00** |

**Annexure 5**

**Receivables**

| Particulars | As on 31-03-2026 | As on 31-03-2025 |
|---|---|---|
| Adv - G B Mishra | 1,46,000.00 | 1,46,000.00 |
| **Total** | **1,46,000.00** | **1,46,000.00** |

**Annexure 6**

**Bank balances**

| Particulars | As on 31-03-2026 | As on 31-03-2025 |
|---|---|---|
| Bank A/c - HDFC | 5,56,981.65 | 5,42,921.65 |
| Bank A/C SBI | 1,91,39,938.30 | 19,67,72,560.30 |
| Fixed Deposit with SBI | 21,14,75,176.00 | 19,91,69,179.00 |
| **Total** | **23,11,72,095.95** | **39,64,84,660.95** |

PAMS & ASSOCIATES ★ BHUBANESWAR ★ CHARTERED ACCOUNTANTS

**National Law University Orissa Project A/c 2025-26**

Kathajodi Cmapus
CDA-13, Cuttack
E-Mail : registrar@nluo.ac.in

**Receipts and Payments Account**

*for the period 1-Apr-25 to 31-Mar-26*

| Receipts | Amount (Rs.) | Payments | Amount (Rs.) |
|---|---|---|---|
| **To Opening Balances:** | | By NBCC (India) Limited | 54,61,97,520.00 |
| Bank A/C SBI | 19,67,72,560.30 | By TDS Payable | 0.00 |
| Bank A/c - HDFC | 5,42,921.65 | By GST Payble | 0.00 |
| Fixed Deposit with SBI | 19,91,69,179.00 | By Bank Charges | 1,416.00 |
| To Bank Interest | 27,88,238.00 | By Withheld for Incomplete Work-NBCC Ltd | -1,57,92,136.00 |
| To Grants From Government | 35,00,00,000.00 | **By Closing Balances:** | |
| To Interest on FDR | 79,47,038.00 | Bank A/C SBI | 1,91,39,938.30 |
| To Interest Receivable | 43,58,959.00 | Bank A/c - HDFC | 5,56,981.65 |
| | | Fixed Deposit with SBI | 21,14,75,176.00 |
| **Total Receipts** | 76,15,78,895.95 | **Total Payments** | 76,15,78,895.95 |
| | | | 0.00 |

FOR PAMS & ASSOCIATES
CHARTERED ACCOUNTANTS
FR No.:316079E

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

Finance Officer
National Law University Odisha

Registrar
National Law University Odisha

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

**STANDALONE BALANCE SHEET AS AT 31ST MARCH 2026 (Child Rights Accounts)**

(Amount in Rs. )

| | Particulars | Note | 31st March 2026 | 31st March 2025 |
|---|---|---|---|---|
| I | **Sources of Funds** | | | |
| 1 | **NPO Funds** | | | |
| (a) | Unrestricted Funds | 3 | 10,66,248.41 | 8,61,286.31 |
| (b) | Restricted Funds | 3 | - | - |
| | | | 10,66,248.41 | 8,61,286.31 |
| 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 | 75,600.00 | 9,912.00 |
| (c) | Other current liabilities | 8 | - | 2,070.00 |
| (d) | Short-term provisions | 6 | - | - |
| | | | 75,600.00 | 11,982.00 |
| | **Total** | | **11,41,848.41** | **8,73,268.31** |
| 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 | 9 | - | - |
| (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 | - | - |
| (d) | Cash and bank balances | 14 | 11,41,327.41 | 8,73,268.31 |
| (e) | Short Term Loans and Advances | 11 | 9.00 | - |
| (f) | Other current assets | 15 | 512.00 | - |
| | | | 11,41,848.41 | 8,73,268.31 |
| | **Total** | | **11,41,848.41** | **8,73,268.31** |
| | Brief about the Entity | 1 | | |
| | Summary of significant accounting policies | 2 | | |
| | The accompanying notes are an integral part of the financial statements | | | |

FOR PAMS & ASSOCIATES
CHARTERED ACCOUNTANTS
FR No.:318079E

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

Finance Officer
National Law University Odisha

Registrar
National Law University Odisha

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

**STANDALONE INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2026 (Child Rights Accounts)**

(Amount in Rs.)

| | Particulars | | 31st March 2026 | | | 31st March 2025 | | |
|---|---|---|---|---|---|---|---|---|
| | | | Unrestricted funds | Restricted funds | Total | Unrestricted funds | Restricted funds | Total |
| I | **Income** | | 30,000.00 | 24,98,878.00 | 25,28,878.00 | 13,60,048.00 | | 13,60,048.00 |
| (a) | Grants & Funds received | | - | 24,98,878.00 | 24,98,878.00 | 13,60,048.00 | - | 13,60,048.00 |
| (b) | Sponsorship receipts | | 30,000.00 | | 30,000.00 | - | | - |
| II | **Other incomes** | 16 | 33,079.00 | | 33,079.00 | 39,389.00 | - | 39,389.00 |
| III | **Total Income (I+II)** | | 63,079.00 | 24,98,878.00 | 25,61,957.00 | 13,99,437.00 | - | 13,99,437.00 |
| IV | **Expenses:** | | | | | | | |
| (a) | Material consumed/distributed | 17 | - | | - | - | | - |
| (b) | Donations/contributions paid | | | | - | | | - |
| (c) | Employee benefits expense | 18 | - | | - | - | | - |
| (d) | Depreciation and amortization expense | 19 | - | | - | - | | - |
| (e) | Finance costs | 20 | - | | - | - | | - |
| (f) | Other expenses | 21 | 5,954.90 | 24,98,878.00 | 25,04,832.90 | 15,07,557.92 | | 15,07,557.92 |
| | **Total expenses** | | 5,954.90 | 24,98,878.00 | 25,04,832.90 | 15,07,557.92 | - | 15,07,557.92 |
| V | **Excess of Income overExpenditure for the year before exceptional and extraordinary items (III- IV)** | | 57,124.10 | - | 57,124.10 | (1,08,120.92) | - | (1,08,120.92) |
| VI | Exceptional items (specify nature & provide note/delete if none) | | | | | | - | - |
| VII | **Excess of Income over Expenditure for the year before extraordinary items (V-VI)** | | 57,124.10 | - | 57,124.10 | (1,08,120.92) | - | (1,08,120.92) |
| VIII | Extraordinary Items (specify nature & provide note/delete if none) | | | | | | - | - |
| IX | **Excess of Income over Expenditure for the year (VII-VIII)** | | 57,124.10 | - | 57,124.10 | (1,08,120.92) | - | (1,08,120.92) |
| | | | | | | | | |
| | | | | | | | | |
| | **Appropriations Transfer to funds, e.g., Building fund** | | | | | | | |
| | **Transfer from funds** | | | | | | | |
| | **Balance tansferred to General Fund** | | | | | | | |
| | | | | | | | | |
| | The accompanying notes are an integral part of the financial statements | | | | | | | |

FOR PAMS & ASSOCIATES
CHARTERED ACCOUNTANTS
FR No.:316079E

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

Finance Officer
National Law University Odisha

Registrar
National Law University Odisha

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

Notes forming part of the Financial Statements for the year ended, 31st March, 202(

Note - 1 Brief abount the entity

Note - 2 Significant Accounting Policies

Note 3
NPO's Funds

(Amount in Rs.)

| S. no. | Particulars | As at 1st April 2025 (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 Fund | - | - | - | - |
| (ii) | Endowment Fund | - | - | - | - |
| (iii) | Public Lecture Fund | - | - | - | - |
| (iv) | Deferred Grant Liability - 5th World Congress (CRY) | - | 60,009.00 | - | 60,009.00 |
| (v) | Deferred Grant Liability - Police Training receipt | - | 3,00,000.00 | - | 3,00,000.00 |
| (vi) | Deffered Credit Liability (UNICEF) | - | 1,10,496.00 | - | 1,10,496.00 |
| (B) | **Un-Restricted Funds** | | | | |
| (i) | General reserve | 8,61,286.31 | 57,124.10 | 3,22,667.00 | 5,95,743.41 |
| (ii) | Capital Reserve | - | - | - | - |
| (iii) | Revaluation reserve | - | - | - | - |
| (v) | Grants from government (Defferred Liabilities) | - | - | - | - |
| (vi) | Grants from UGC | - | - | - | - |
| | | 8,61,286.31 | 5,27,629.10 | 3,22,667.00 | 10,66,248.41 |
| Previous Year | | 9,69,407.23 | - | 1,08,120.92 | 8,61,286.31 |

PAMS & ASSOCIATES
BHUBANESWAR
CHARTERED ACCOUNTANTS

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

**Notes forming part of the Financial Statements for the year ended, 31st March, 2026**

| | | Long Term | | Short Term | |
|---|---|---|---|---|---|
| 4 | **Borrowings** | 31st March 2026 | 31st March 2025 | 31st March 2026 | 31st March 2025 |
| | **Secured** | | | | |
| (a) | **Term loans** | | | | |
| (i) | from banks | - | - | - | - |
| (ii) | from other parties | - | - | - | - |
| (b) | **Loans repayable on demand** | | | | |
| (i) | from banks | - | - | - | - |
| (ii) | from other parties | - | - | - | - |
| (c) | Deferred payment liabilities | - | - | - | - |
| (d) | Loans and advances from related parties | - | - | - | - |
| (e) | Long term/current maturitites 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 | - | - | - | - |
| (ii) | from other parties | - | - | - | - |
| (c) | Deferred payment liabilities | - | - | - | - |
| (d) | Loans and advances from related parties | - | - | - | - |
| (e) | Long term/current maturitites of finance lease obligation | - | - | - | - |
| (f) | Other loans advances (specify nature) | - | - | - | - |
| | **Total (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. | | | | |

PAMS & ASSOCIATES ★ BHUBANESWAR ★ CHARTERED ACCOUNTANTS

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

**Notes forming part of the Financial Statements for the year ended, 31st March, 2026**

(Amount in Rs.)

| | | |
|---|---|---|
| **5 Other long-term liabilities** | **31st March 2026** | **31st March 2025** |
| (a) Advance from customers | - | - |
| (b) Security deposits & EMDs | - | - |
| **Total Other long-term liabilities** | **-** | **-** |

| | Long term | | Short term | |
|---|---|---|---|---|
| **6 Provisions** | **31st March 2026** | **31st March 2025** | **31st March 2026** | **31st March 2025** |
| **(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** | **31st March 2026** | **31st March 2025** |
| **(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) | 75,600 | 9,912 |
| **Total payables** | **75,600** | **9,912** |

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

| **Particulars** | **31st March 2026** | **31st March 2025** |
|---|---|---|
| (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** | **31st March 2026** | **31st March 2025** |
| (a) Bills payable | - | 2,070.00 |
| **Total Other current liabilities** | **-** | **2,070.00** |

PAMS & ASSOCIATES ★ BHUBANESWAR ★ CHARTERED ACCOUNTANTS

NATIONAL LAW UNIVERSITY ODISHA (MAIN ACCOUNT)
Notes forming part of the Financial Statements for the year ended, 31st March, 2026

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

| Particulars of Assets | GROSS BLOCK | | | | | DEPRECIATION | | | | NET BLOCK | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Opening balance as on 01-04-2025 | Assets put to use for for more than 180 days | Assets put to use for for less than 180 days | Deletion / sale | Closing balance as on 31-03-2026 | Depreciation rate | Assets put to use for for more than 180 days | Assets put to use for for less than 180 days | Total depreciation for the year | WDV as on 31-03-2026 | WDV as on 31-03-2025 |
| **Land and land development** | | | | | | | | | | | |
| Land | - | - | - | - | - | 0% | - | - | - | - | - |
| Building | - | - | - | - | - | 5% | - | - | - | - | - |
| **Furniture and fixture (10% block of assets)** | | | | | - | | | | | | |
| Furniture and fixture | - | - | - | - | - | 10% | - | - | - | - | - |
| **Plant & equipments (15% block of assets)** | | | | | - | | | | | | |
| Electrical installation | - | - | - | - | - | 15% | - | - | - | - | - |
| Vehicle | - | - | - | - | - | 15% | - | - | - | - | - |
| Library books & study materials | - | - | - | - | - | 15% | - | - | - | - | - |
| Office equipments | - | - | - | - | - | 15% | - | - | - | - | - |
| Sports equipments | - | - | - | - | - | 15% | - | - | - | - | - |
| Office automation system | - | - | - | - | - | 15% | - | - | - | - | - |
| **Computer accessories (40% block of assets)** | | | | | - | | | | | | |
| Computer | - | - | - | - | - | 40% | - | - | - | - | - |
| **Total** | - | - | - | - | - | | - | - | - | - | - |
| **Previous year** | - | - | - | - | - | | - | - | - | - | - |

**CAPITAL WORK IN PROGRESS**

| Particulars | Opening CWIP as on 01-04-2025 | Addition during current year | Capitalisation during current year | Other adjustment | Closing CWIP as on 31-03-2026 |
|---|---|---|---|---|---|
| | - | | | | - |
| | - | - | | | - |
| Total | - | - | - | - | - |
| Previous year | | | | | - |

PAMS & ASSOCIATES
BHUBANESWAR
CHARTERED ACCOUNTANTS

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

Notes forming part of the Financial Statements for the year ended, 31st March, 2026

(Amount in Rs.)

| | | 31st March 2026 | | | 31st March 2025 | |
|---|---|---|---|---|---|---|
| 10 | Investments - Non Current and Current<br>(valued at historical cost unless stated otherwise) | Face Value | Numbers/ Units/ Shares | Book Value | Numbers/ Units/ Shares | Book Value |
| | Trade Investments -Quoted | | | | | |
| (a) | Investments in Other Entities | | | | | |
| | Less: Provision for diminution in value of investments | | | - | | - |
| (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. | | | - | | - |
| | Aggreagte Provision for diminution in value of investments. | | | | | |
| | Footnote 1: Details of investment in partnership firm | | | 31st March 2026 | | 31st March 2025 |
| | Name of partner with % share in profits of such firm | | | | | |
| | ABC | | | - | | - |
| | XYZ | | | - | | - |
| | Mr. A | | | - | | - |
| | Total capital of the firm (Amount in Rs.) | | | - | | - |

PAMS & ASSOCIATES
BHUBANESWAR
CHARTERED ACCOUNTANTS

KATHAJODI CAMPUS, SECTOR - 13 CDA, CUTTACK-753015

Notes forming part of the Financial Statements for the year ended, 31st March, 2026

| | Current Investments | Face Value | 31st March 2026 Numbers/ Units/ Shares | 31st March 2026 Book Value | 31st March 2025 Numbers/ Units/ Shares | 31st March 2025 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 | |
|---|---|---|---|---|---|---|
| 11 | **Loans and advances** | | **31st March 2026** | **31st March 2025** | **31st March 2026** | **31st March 2025** |
| A | **(Secured)** | | | | | |
| (a) | **Capital advances** | | | | | |
| (i) | Considered good | | - | - | - | - |
| (ii) | Doubtful | | - | - | - | - |
| | Less: Provision for doubtful advances | | - | - | - | - |
| | | (a) | - | - | - | - |
| (b) | Loans advances to partners or relative of partners | | - | - | - | - |
| (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 | | | | | |
| | | (b) | - | - | - | - |
| | **Total (a)+(b) (A)** | | - | - | - | - |

| | | | Long Term | | Short Term | |
|---|---|---|---|---|---|---|
| B | | | **31st March 2026** | **31st March 2025** | **31st March 2026** | **31st March 2025** |
| | **Loans and advances (Unsecured)** | | | | | |
| (a) | **Capital advances** | | | | | |
| (i) | Considered good | | - | - | - | - |
| (ii) | Doubtful | | - | - | - | - |
| | Less: Provision for doubtful advances | | - | - | - | - |
| | | (a) | - | - | - | - |
| (b) | Loans advances to partners or relative of partners | | - | - | - | - |
| (c) | Other loans and advances (Annexure 2) | | - | - | 9 | - |
| (i) | Prepaid expenses | | - | - | - | - |
| (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 | | | | | |
| | | (b) | - | - | 9 | - |
| | **Total (a)+(b) (B)** | | - | - | 9 | - |
| | **Total (A + B)** | | - | - | 9 | - |

PAMS & ASSOCIATES ★ BHUBANESWAR ★ CHARTERED ACCOUNTANTS

KATHAJODI CAMPUS, SECTOR - 13 CDA, CUTTACK-753015

Notes forming part of the Financial Statements for the year ended, 31st March, 2026

| | | | | |
|---|---|---|---|---|
| **12** | **Other non-current assets** | | **31st March 2026** | **31st March 2025** |
| (a) | Security Deposits | | - | - |
| (b) | Prepaid expenses | | - | - |
| (c) | Others Branch Balance | | - | - |
| | **Total other non-current other assets** | | - | - |
| **13** | **Receivables** | | **31st March 2026** | **31st March 2025** |
| (a) | Donations/grants receivable | | - | - |
| (b) | Others (specify nature) | | - | - |
| (i) | Sponsership Received | | - | - |
| (ii) | TDS receivable | | - | - |
| (iii) | TCS receivable | | - | - |
| | | | - | - |
| | 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** | | - | - |
| **14** | **Cash and Bank Balances** | | **31st March 2026** | **31st March 2025** |
| **A** | **Cash and cash equivalents** | | | |
| (a) | Bank accounts (Annexure 3) | | 11,41,327 | 8,73,268 |
| (b) | Cash credit account (Debit balance) | | - | - |
| (c) | Fixed Deposits | | - | - |
| (d) | Cheques, drafts on hand | | - | - |
| (e) | Cash on hand | | - | - |
| | **Total** | (I) | 11,41,327 | 8,73,268 |
| **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) | **11,41,327** | **8,73,268** |
| **15** | **Other current assets** | | **31st March 2026** | **31st March 2025** |
| | (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 | | 512 | - |
| (c) | Prepaid expenses | | - | - |
| | **Total** | | **512** | - |

PAMS & ASSOCIATES ★ BHUBANESWAR ★ CHARTERED ACCOUNTANTS

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

**Notes forming part of the Financial Statements for the year ended, 31st March, 2026**

(Amount in Rs.)

| Note | Other income | 31st March 2026 | 31st March 2025 |
|---|---|---|---|
| (a) | Donations and Grants | | - |
| | (i)Unrestricted funds (Annexure 4) | - | 13,60,048.00 |
| | (i)Restricted funds (Deferred grant liability) | 24,98,878.00 | |
| (b) | Sponsorship receipts | 30,000.00 | - |
| | **Total income** | **25,28,878.00** | **13,60,048.00** |

| 16 | Other income | 31st March 2026 | 31st March 2025 |
|---|---|---|---|
| | Interest income | 33,078.00 | 20,339.00 |
| | Dividend income | - | - |
| | Net gain on sale of investments | - | - |
| | Other non-operating income | 1.00 | 19,050.00 |
| | **Total other income** | **33,079.00** | **39,389.00** |

| 17 | Cost of goods sold (Delete whatever is not applicable) | | 31st March 2026 | 31st March 2025 |
|---|---|---|---|---|
| (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 | 31st March 2026 | 31st March 2025 |
|---|---|---|---|
| (i) | ... | - | - |
| (ii) | ... | - | - |
| (iii) | ... | - | - |
| | **Total (B)** | - | - |

| C | Changes in inventories of finished goods, work in progress and stock-in trade | 31st March 2026 | 31st March 2025 |
|---|---|---|---|
| | **Inventories at the beginning of the year:** | | |
| (i) | Stock-in-trade | - | - |
| (ii) | Work in progress | - | - |
| (iii) | Finished goods | - | - |
| | (I) | - | - |
| | **Inventories at the end of the year:** | | |
| (i) | Stock-in-trade | - | - |
| (ii) | Work in progress | - | - |
| (iii) | Finished goods | - | - |
| | (II) | - | - |
| | **(Increase)/decrease in inventories of finished goods, work-in-progress and stock-in-trade (C)** | - | - |
| | Total (A+B+C) | - | - |

PAMS & ASSOCIATES ★ BHUBANESWAR ★ CHARTERED ACCOUNTANTS

KATHAJODI CAMPUS, SECTOR - 13 CDA, CUTTACK-753015

Notes forming part of the Financial Statements for the year ended, 31st March, 2026

| | | | |
|---|---|---|---|
| 18 | **Employee benefits expense** | 31st March 2026 | 31st March 2025 |
| | (Including contract labour) | | |
| (a) | Salary & allowances | - | - |
| (b) | Staff welfare expenses | - | - |
| | **Total Employee benefits expense** | - | - |

| | | | |
|---|---|---|---|
| 19 | **Depreciation and amortization expense** | 31st March 2026 | 31st March 2025 |
| (a) | on tangible assets (Refer note 11) | - | - |
| (b) | on intangible assets (Refer note 11) | - | - |
| | **Total Depreciation and amortization expense** | - | - |

| | | | |
|---|---|---|---|
| 20 | **Finance cost** | 31st March 2026 | 31st March 2025 |
| (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** | 31st March 2026 | 31st March 2025 |
| (a) | Religious / charitable (Annexure 5) | - | 14,44,058.00 |
| (b) | Other Expenses (Annexure 6) | 5,954.90 | 63,499.92 |
| (b) | Other Expenses (deferred grant expenses) (Annexure 7) | 24,98,878.00 | - |
| | **Total** | 25,04,832.90 | 15,07,557.92 |

PAMS & ASSOCIATES ★ BHUBANESWAR ★ CHARTERED ACCOUNTANTS

**Annexure 1**
**Sundry creditors**

| Particulars | As on 31-03-2026 | As on 31-03-2025 |
|---|---|---|
| Canon Fire Ceratived Pvt. Ltd | - | 9,912.00 |
| Indumati Catering Services | 75,600.00 | - |
| Knowledge Creation & Dissemnitation | - | - |
| **Total** | **75,600.00** | **9,912.00** |

**Annexure 2**
**Other loans and advances**

| Particulars | As on 31-03-2026 | As on 31-03-2025 |
|---|---|---|
| Pradipta Ku Sarangi | 9.00 | - |
| **Total** | 9.00 | - |

**Annexure 3**
**Cash and bank balances**

| Particulars | As on 31-03-2026 | As on 31-03-2025 |
|---|---|---|
| SBI- 34739222808 | 11,41,327.41 | 8,73,268.31 |
| **Total** | **11,41,327.41** | **8,73,268.31** |

**Annexure 4**
**Grants & funds received**

| Particulars | As on 31-03-2026 | As on 31-03-2025 |
|---|---|---|
| Strengthening CCR (UNICEF) | | |
| Grant in Aid (UNICEF) | - | 7,13,500.00 |
| Social Mappingoff Adopted Villages | - | 25,000.00 |
| Studies on Emerging Child Protection Issues | - | 3,68,000.00 |
| Technical Support to NLUO | - | 2,53,548.00 |
| Police Training Receipt | - | - |
| 5th World Congress (CRY) | - | - |
| **Total** | - | 13,60,048.00 |

**Annexure 4.1**
**Grants & funds received (restricted)**

| Particulars | As on 31-03-2026 | As on 31-03-2025 |
|---|---|---|
| Grant in Aid (UNICEF deferred grant income) | 17,58,887.00 | - |
| 5th World Congress (CRY) (deferred grant income) | 7,39,991.00 | |
| **Total** | **24,98,878.00** | - |

**Annexure 5**
**Regional and charitable expenses**

| Particulars | As on 31-03-2026 | As on 31-03-2025 |
|---|---|---|
| Social Mapping of Migrant Workers Part-II | | |
| Data Entry & Analysis | - | 1,56,755.00 |
| | | |
| UNICEF Expenditure | | |
| Fund refund | - | 6,05,480.00 |
| Awareneshh Programme Expenses | - | 36,787.00 |
| Printing & Stationary | - | 9,912.00 |
| Social Mapping Expenses (Adopted Communities) | - | 18,000.00 |
| Travel cost | - | 31,701.00 |
| Consultant salary | - | 5,85,423.00 |
| CP Mentorship Programme expenses | - | - |
| Honorarium | - | - |
| | | |
| 5th World Congress expenses (CRY) | - | - |
| Knowledge Creation & Dissemnation Exp (CRY) | - | - |
| **Total** | - | 14,44,058.00 |

PAMS & ASSOCIATES ★ BHUBANESWAR ★ CHARTERED ACCOUNTANTS

## Centre for Child Rights

National Law University Odisha
Kathajodi Campus, Sector 13,CDA

**Receipts and Payments Account**

*for the period 1-Apr-25 to 31-Mar-26*

| Receipts | Amount (Rs.) | Payments | Amount (Rs.) |
|---|---|---|---|
| **To Opening Balances:** | | By Bills Payble | 2,070.00 |
| SBI- 34739222808 | 8,73,268.31 | By Shah Ghosh Biriyani(Abhimbar Tarai) | 42,500.00 |
| To Graint in Aid UNICEF) | 21,29,400.00 | By Bank Charges | 359.90 |
| To Official Adv(Amulya Kumar Swain) | 22,944.00 | By Official Adv(Amulya Kumar Swain) | 94,292.00 |
| To Sponsership Support | 30,000.00 | By Canon Fire Ceratived Pvt. Ltd | 83,662.00 |
| To Knowledge Creation & Dissemnitation | 3,00,000.00 | By UNICEF Consultant Salary | 14,28,000.00 |
| To 5th World Congress (CRY) | 5,00,000.00 | By Professional Tax Payble | 0.00 |
| To Misc Income | 1.00 | By TDS Payble | 0.00 |
| To Bank Interest | 32,566.00 | By Travelling Expenses (CCR) | 3,486.00 |
| To Official Advance (Mr Ankit Ku Keshri) | 13,647.00 | By Miscellaneous Expenses | 2,109.00 |
| To Official Advance (Pradipta Ku Sarangi) | 9,154.00 | By Knowledge Creation & Dissemnation Exp (CRY) | 1,70,722.00 |
| To Official Advance (Prof Biraj Swain) | 17,050.00 | By Official Advance (Pradipta Ku Sarangi) | 81,868.00 |
| To Police Training Receipt | 3,00,000.00 | By UNICEF(Refund) | 5,82,684.00 |
| | | By Official Advance (Mr Ankit Ku Keshri) | 28,900.00 |
| | | By Honorarium(Prof Ved Kumari) | 5,000.00 |
| | | By Honorarium(Prof. Rangin Pallav Tripathy) | 5,000.00 |
| | | By Honorarium(Prof. Biraj Swain) | 5,000.00 |
| | | By Honorarium(Dr. Swagatika Samal) | 5,000.00 |
| | | By Honorarium(Dr. Pradipta Kumar Sarangi) | 5,000.00 |
| | | By Honorarium(Mr. Ankit Kumar Keshri) | 5,000.00 |
| | | By Honorarium(Mr. Amulya Kumar Swain) | 5,000.00 |
| | | By Honorarium(Mr. Binod Kumar Sahoo) | 3,000.00 |
| | | By Hotel Padma | 51,860.00 |
| | | By Fly World (Travel) | 70,756.00 |
| | | By Honorarium(Ms. Madhilika Tripathy) | 10,000.00 |
| | | By Honorarium (Ms. Sonal Kapoor) | 5,000.00 |
| | | By D K Caterer | 1,36,500.00 |
| | | By Travel Cost(UNICEF) | 38,534.00 |
| | | By Swagatika Samal( Official Advance) | 10,000.00 |
| | | By A K Asthana | 15,000.00 |
| | | By Swagata Raha | 5,000.00 |
| | | By Nimisha Srivastava | 15,000.00 |
| | | By Official Advance (Prof Biraj Swain) | 70,000.00 |
| | | By Honorarium( Suresh Barik) | 500.00 |
| | | By Reetu Publication and Packaging | 4,900.00 |
| | | By Honorarium (CP Mentorship) | 95,000.00 |
| | | **By Closing Balances:** | |
| | | SBI- 34739222808 | 11,41,327.41 |
| **Total Receipts** | **42,28,030.31** | **Total Payments** | **42,28,030.31** |
| | | | 0.00 |

FOR PAMS & ASSOCIATES
CHARTERED ACCOUNTANTS
FR No.:316079E

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

Finance Officer
National Law University Odisha

Registrar
National Law University Odisha

**NATIONAL LAW UNIVERSITY, ODISHA**

**Significant Accounting Policies and Notes on Accounts**

**For the year ended 31 March 2026**

## 1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the applicable Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI), the applicable provisions of the governing statute/rules of the Institution and generally accepted accounting principles in India, on the accrual basis of accounting and under the historical cost convention, except where otherwise stated. The financial statements have been prepared on a going concern basis.

## 2. Use of Estimates and Judgements

The preparation of financial statements in conformity with the applicable accounting framework requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, income and expenses and the disclosure of contingent liabilities as at the reporting date. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised prospectively in the period in which the estimates are revised and, where applicable, in future periods affected by the revision.

## 3. Property, Plant and Equipment

Property, Plant and Equipment are stated at cost less accumulated depreciation and impairment losses, if any. The cost of an asset comprises its purchase price and directly attributable costs incurred to bring the asset to its location and condition necessary for it to be capable of operating in the manner intended by management.

Subsequent expenditure is capitalised only when it is probable that future economic benefits associated with the expenditure will flow to the Institution and the cost can be measured reliably. Repairs and maintenance are charged to the Statement of Income and Expenditure as incurred, except where such expenditure meets the criteria for capitalisation.

## 4. Depreciation

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 on the basis of 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%.

## 5. Capital Work-in-Progress and Capital Advances

Capital expenditure incurred on assets under construction or development which are not yet ready for their intended use is classified as Capital Work-in-Progress.

Upon completion of construction/development and when the asset is ready and available for its intended use, the accumulated cost is transferred to the appropriate

PAMS & ASSOCIATES ★ BHUBANESWAR ★ CHARTERED ACCOUNTANTS

class of Property, Plant and Equipment and depreciation is commenced from the date the asset is available for use.

Capital advances/deposits paid for acquisition or construction of assets are separately classified from Capital Work-in-Progress, as applicable.

**6. Government Grants**

Government grants are recognised when there is reasonable assurance that the Institution will comply with the conditions attached to the grants and that the grants will be received.

Government grants related to revenue expenditure are recognised on a systematic basis over the periods necessary to match them with the related costs which they are intended to compensate.

Government grants related to specific fixed assets are accounted for in accordance with the applicable provisions of AS 12 and the accounting policy adopted by the Institution for such grants.

The nature and extent of significant government grants recognised during the year are disclosed separately in the financial statements, wherever applicable.

**7. Revenue Recognition**

**(a) Student Fees**

Student fees and other academic fees are recognised on an accrual basis when the related educational services are rendered and the amount is measurable and recoverable. Fees received in advance are recognised as liabilities and recognised as income over the period to which the related services pertain.

**(b) Consultancy Income**

Consultancy income is recognised on an accrual basis as and when the related services are rendered and the amount becomes measurable and recoverable, in accordance with the terms of the relevant agreement.

**(c) Interest Income**

Interest income is recognised on an accrual basis in accordance with the terms of the underlying investment/deposit.

**(d) Other Income**

Other income is recognised on an accrual basis when the Institution has a right to receive the income, the amount can be measured reliably and its receipt is reasonably certain.



**8. Accumulated Surplus/Deficit**

The excess of income over expenditure for the year is transferred to accumulated surplus, while the excess of expenditure over income is adjusted against accumulated surplus, subject to the treatment prescribed for specific-purpose/restricted funds and endowment funds.

**9. Endowment Fund**

Endowment funds represent amounts received or earmarked for specified endowment purposes. The principal/corpus of the endowment is maintained separately and is utilised only in accordance with the terms of the endowment and approvals of the competent authority.

Income earned on investments representing the endowment fund is credited to the respective endowment fund unless the terms of the endowment require otherwise. Investments representing endowment funds are separately identified.

**10. Alumni Fund**

Amounts collected or appropriated for the Alumni Fund are separately accounted for and are utilised only for activities of the NLUO Alumni Association in accordance with the applicable resolutions/rules.

Amounts received for the Alumni Fund are separately identified from institutional income, and expenditure incurred for approved alumni activities is adjusted against the Fund.

**11. Provisions**

Provisions are recognised when the Institution has a present obligation as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the reporting date.

**12. 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 Institution; or a present obligation arising from past events where it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation, or where the amount of the obligation cannot be measured reliably.

Unless the possibility of outflow is remote, the nature of the contingent liability, estimated financial effect, uncertainties relating to the outflow and possibility of reimbursement are disclosed, where practicable.



**13. Taxes and Tax Disputes**

Current tax liabilities, tax demands and disputed tax matters are accounted for and disclosed based on the facts and circumstances existing at the reporting date and in accordance with the applicable Accounting Standards.

Where tax demands are under appeal, the Institution assesses whether a present obligation exists and whether an outflow of resources is probable. Depending upon the outcome of such assessment, the amount is either recognised as a liability/provision or disclosed as a contingent liability, as appropriate.

The institution has disagreed to the demands raised by the IT Dept. and gone to the higher forum, hence not acknowledged the following debts and not shown in the books of accounts:

| Sl No | A.Y | Sec. | Arrear Demands | Status |
|---|---|---|---|---|
| 1 | 2017-18 | 154 | 9,53,18,519 | The matter was listed for hearing on 21.09.2026. The hearing has been conducted, and the decision is presently awaited. |
| 2 | 2017-18 | 270A | 6,11,84,880 | Final hearing on Video Conferencing was held on 08.09.2026 & accepted inadvertent mistakes on claiming on depreciation. Requested to drop the penalty proceedings. |
| 4 | 2019-20 | 143(1a) | 6,73,44,020 | The Ld. CIT(A) has passed its final order on demand. The same is being challenged before the Hon'ble ITAT. |

**14. Prior-Period Items / Errors**

Errors or omissions relating to prior periods are accounted for and disclosed in accordance with the applicable requirements of AS 5. The nature and amount of material prior-period items/errors are separately disclosed in the financial statements.

**15. Previous Year Figures**

Previous year's figures have been regrouped/reclassified wherever necessary to conform to the current year's presentation. Material reclassifications or adjustments affecting comparability are separately disclosed.

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