NIRMA UNIVERSITY

INSTITUTE OF MANAGEMENT

AUDITED ACCOUNTS

FOR THE YEAR ENDED ON 31-03-2024

NIRMA UNIVERSITY
INSTITUTE OF MANAGEMENT
BALANCE SHEET AS AT 31st MARCH, 2024

FUNDS AND LIABILITIES	SCHEDULE	AS AT 31.03.2024 ₹	PROPERTY AND ASSETS	SCHEDULE	AS AT 31.03.2024 ₹	
			Fixed Assets			
			Gross Block	4	44,57,50,313	
Project Fund	1	80,52,018	Less: Depreciation		29,43,61,306	
			Net Block			15,13,89,007
Deposits (without Interest)	2	2,39,86,266				
			Investment			
Liabilities & Provisions	3	40,80,92,983	Nirma University and other Institutes			47,30,24,718
			Current Assets, Loans and Advances			
			Loan, Advance and Receivables	5	1,12,31,173	
Income And Expenditure Account :			Cash and Bank Balances	6	33,81,692	
Opening balance		21,15,47,088				1,46,12,865
Less: Excess of Expenditureover Income During the year		(1,26,51,765)				
		19,88,95,322				
TOTAL		**63,90,26,590**	**TOTAL**			**63,90,26,590**

Notes Forming part of Accounts 13

As per our report of even date attached to the consolidated accounts of Nirma University
For Hemanshu Shah & Co.
Chartered Accountants

Executive Registrar
Nirma University

Director
Institute of Management
Nirma University

Vice President
Nirma University

HEMANSHU SHAH & CO. CHARTERED ACCOUNTANTS AHMEDABAD

(H.C.SHAH)
Partner
Membership No 36441

Place : Ahmedabad
Date :28th September ,2024

Place : Ahmedabad
Date :28th September ,2024

NIRMA UNIVERSITY
INSTITUTE OF MANAGEMENT

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31st MARCH, 2024

INCOME	SCHEDULE	2023-24 ₹	EXPENDITURE	SCHEDULE	2023-24 ₹
Fees Income	7	80,52,98,946	Payment to and Provision for Employees	9	23,12,07,747
			Visiting Faculty Expenses		99,63,106
Other Income	8	78,36,959	Students Training , Welfare and Activity Expenses	10	3,81,04,819
			Library Periodicals and Membership Fees Expenses		1,27,76,676
			Administration and Other Expenses	11	12,55,72,020
Excess of Expenditure over Income		1,26,51,765	Provision for Depreciation	12	20,68,38,565
			Reasonable Surplus Fund For Growth and Development Transferred to Central Office(25% of Fees Income)		20,13,24,736
TOTAL		**82,57,87,670**	**TOTAL**		**82,57,87,670**

Notes Forming part of Accounts 13

As per our report of even date attached to the consolidated accounts of Nirma University
For Hemanshu Shah & Co.
Chartered Accountants

Executive Registrar
Nirma University

Director
Institute of Management
Nirma University

Vice President
Nirma University

HEMANSHU SHAH & CO. CHARTERED ACCOUNTANTS AHMEDABAD

(H.C.SHAH)
Partner
Membership No 36441

Place : Ahmedabad
Date :28th September ,2024

Place : Ahmedabad
Date :28th September ,2024

INSTITUTE OF MANAGEMENT

Schedule - 1

Project Fund

	AS AT 31.03.2024 Amt. (in ₹)
Project-Rainbow-FCRA	58,55,826
Project - Indian Council of Social Science Research	6,81,046
Project- Erasmus/Cbhe Cestoru Project	15,15,146
Total :	**80,52,018**

INSTITUTE OF MANAGEMENT

		AS AT 31.03.2024 Amt. (in ₹)
Schedule - 2		
Deposits (without Interest)		
Caution Money and Library Deposits		2,29,90,882
Hostel Electricity Deposits		8,52,884
Other Deposits		1,42,500
	Total :	**2,39,86,266**
Schedule - 3		
(A) Other Provisions and Liabilities		
Provision for Outstanding Expenses		1,11,96,179
Sundry Creditors		64,67,685
Statutory Liabilities		25,87,973
Other Liabilities		11,45,692
Provision for Leave Encashment		6,81,41,783
Provision for Gratuity		4,47,48,193
	Total :-(A)	**13,42,87,505**
(B) Advances Received		
Fees		26,03,33,379
Others		1,17,15,470
	Total :-(B)	**27,20,48,849**
(C) Overdraft		17,56,629
	Total :-(C)	**17,56,629**
	Total :-(A+B+C)	**40,80,92,983**

NIRMA UNIVERSITY
INSTITUTE OF MANAGEMENT

Schedule- 4

Fixed Assets

As at 31.03.2024 Amount(in ₹.)

		Gross Block				Depreciation				Net Block	
Sr. No.	**Particulars**	**Opening Balance 1/4/2023**	**Additions during the year**	**Deduction during the year**	**Total As on 31/03/2024**	**Opening Balance 1/4/2023**	**Additions during the year**	**Deduction during the year**	**Total As on 31/03/2024**	**As on 31/03/2024**	**As on 31/03/2023**
A	Buildings	15,95,51,842	NIL	NIL	15,95,51,842	8,80,76,412	71,47,543	NIL	9,52,23,955	6,43,27,888	7,14,75,431
B	Equipments	5,35,29,366	85,99,104	1,02,399	6,20,26,071	3,47,96,399	40,43,545	94,998	3,87,44,946	2,32,81,125	1,87,32,967
C	Computers	4,24,84,790	2,11,60,896	NIL	6,36,45,686	3,10,38,664	1,24,95,586	NIL	4,35,34,250	2,01,11,437	1,14,46,127
D	Furniture and Fixtures	10,93,97,142	1,32,88,615	45,600	12,26,40,157	7,80,64,092	44,29,790	40,654	8,24,53,228	4,01,86,930	3,13,33,051
E	Books	3,19,37,246	3,44,285	2	3,22,81,529	3,08,13,016	5,60,926	2	3,13,73,940	9,07,589	11,24,230
F	Vehicles	63,92,861	NIL	7,87,834	56,05,027	31,49,903	4,54,242	5,73,157	30,30,988	25,74,039	32,42,958
	Total :-	**40,32,93,248**	**4,33,92,900**	**9,35,835**	**44,57,50,313**	**26,59,38,485**	**2,91,31,632**	**7,08,811**	**29,43,61,306**	**15,13,89,007**	**13,73,54,763**

NIRMA UNIVERSITY
INSTITUTE OF MANAGEMENT

		AS AT 31-03-24 Amt. (in ₹)
Schedule - 5		
Loan, Advance and Receivables		
Advances to supplier & others		1,99,745
Advances to employees		98,000
income Receivable		27,20,224
Prepaid Expenses & other Advances		82,13,204
		1,12,31,173
Schedule - 6		
Cash and Bank Balances		
Current account with Scheduled Bank		33,77,967
Cash on Hand		3,725
	Total :-	**33,81,692**

NIRMA UNIVERSITY
INSTITUTE OF MANAGEMENT

		2023-24 Amt. (in ₹)
Schedule - 7		
Fees Income		
Tuition Fees		78,87,02,369
Courses Fees		8,66,800
EDP Course Fees		4,01,733
Form Fees		1,36,86,834
Other Fee		16,41,210
Total :-		**80,52,98,946**

Schedule - 8		
Other Income		
Interest on Fixed Deposit & Saving Account with Scheduled Bank		10,855
Income from Testing and Consultancy		11,76,617
Interest on Saving Bank Account (Sponsored Projects)		1,24,550
Other Income		65,24,937
Grant Received		
Grant recognized from Sponsored Projects	7,70,886	
Less:-Depreciation against Grant	7,70,886	NIL
Total :-		**78,36,959**

NIRMA UNIVERSITY
INSTITUTE OF MANAGEMENT

Schedule - 9		2023-24 Amt. (in ₹)
Payment to and Provision for Employees		
Salaries and Allowances		21,69,63,758
Contribution to Provident fund		1,00,53,491
Staff Welfare and Training Expenses		41,90,498
	Total :-	**23,12,07,747**

Schedule - 10
Students Training , Welfare and Activity Expenses

Computer Expenses		26,62,957
EDP Student Expenses		1,48,757
Students Training- Project Work Expenses		17,56,784
Study Material / Reading Material Expenses		28,09,219
Financial Support to the students		2,46,94,300
Students Welfare Expenses (Net)		44,97,491
Students Expert Lecture Expenses		8,94,709
Students Welfare Orientation Expenses		1,88,770
Sports Expenses		1,68,872
Maintenance of Lab (Equipment)		2,82,960
	Total :-	**3,81,04,819**

NIRMA UNIVERSITY
INSTITUTE OF MANAGEMENT

Schedule -11	2023-24 Amt. (in ₹)
Administration and Other Expenses	
Audit Fee	12,38,056
Cleaning Expenses	1,26,35,301
Electricity Expenses	1,62,11,553
Gardening Expenses	67,02,604
Maintenance and Repairs Expenses	3,09,77,952
Municipal Tax Expenses	1,89,44,840
Security Expenses	41,29,407
Seminar Expenditure	8,49,383
Goods & Service Tax /Service Tax Expense	70,94,602
Stationery and Printing Expenses	11,51,555
Students Admission Expenses	1,43,92,181
Testing and Consultancy Expenses	6,27,870
Vehicle Expenses	26,03,639
Water Charges	35,46,654
Other Expenses	44,66,423
Total :-	**12,55,72,020**

Schedule 12	
Provision for Depreciation	
Books	5,29,471
Computers	1,19,86,510
Equipments	38,13,190
Furniture and Fixtures	44,08,290
Vehicles	4,54,242
Building	67,75,462
Allocation of Depreciation from Nirma University - Central	13,94,56,944
Allocation of Depreciation on Building of Nirma Education and Research Foundation	3,94,14,456
Total :-	**20,68,38,565**

Schedule: 13

Notes forming part of Accounts:

1 **Significant Accounting Policies.**

(A) **General**

(I) The accounts of the Institute are prepared under the historical cost convention using the accrual method of accounting.

(II) Accounting policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles.

(B) **Use of Estimates**

The presentation of the financial statements in conformity with the generally accepted accounting principles requires the management to make estimates and assumptions that affect the reported amounts of assets and liabilities, revenues and expenses. Such estimates and assumptions are based on management's evaluation of relevant facts and circumstances as on the date of financial statement. The actual outcome may diverge from these estimates.

(C) **Fixed Assets**

Fixed assets are stated at cost less depreciation.

(D) **Depreciation**

Depreciation on fixed assets has been provided at WDV method in the accounts at the rates specified in Income Tax Act, 1961.

(E) **Investments**

Investments are stated at cost.

(F) **Current Assets**

Inventories are valued at lower of cost or net realisable value.

(G) **Employee benefits**

(I) Short-term employee benefits are recognized as an expense at the undiscounted amount in the Income and Expenditure account for the year in which the related service is rendered.

(II) Post employment and other long-term employee benefits are recognized as an expense in the Income and Expenditure account for the year in which the employee has rendered services. The expenses are recognized at the present value of the amount payable determined using actuarial valuation techniques. Actuarial gains and loss in respect of post employment and other long-term benefits are charged to the Income and Expenditure account.

(H) **Grants**

Grants for acquisition of assets are initially treated as capital reserve and are subsequently recognized as income in the Income and Expenditure account on systematic basis over the useful life of assets in the proportion in which depreciation on those assets in charged.

Signatures to Schedule 1 to 13

As per our report of even date attached to the Consolidated Accounts of Nirma University
For Hemanshu Shah & Co.
Chartered Accountants
Firm Registration No. 122439W

Executive Registrar
Nirma University

Director
Institute of Management
Nirma University

Vice President
Nirma University

(H. C. Shah)
Partner
Membership No. 36441

Place : Ahmedabad
Date :28th September ,2024

Place : Ahmedabad
Date :28th September ,2024

NIRMA UNIVERSITY

INSTITUTE OF MANAGEMENT (UG)

INCOME AND EXPENDITURE

FOR THE YEAR ENDED ON 31-03-2024

NIRMA UNIVERSITY
INSTITUTE OF MANAGEMENT (UG)
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31st MARCH, 2024

INCOME	SCHEDULE	2023-24 ₹	EXPENDITURE	SCHEDULE	2023-24 ₹
Fees Income	1	33,53,99,333	Salaries and Allowances	3	6,16,94,652
Other Income	2	7,67,481	Visiting Faculty Expenses		71,95,043
			Students Training , Welfare and Activity Expenses	4	1,51,44,723
			Library Periodicals and Membership Fees Expenses		14,396
			Administration and Other Expenses	5	3,39,46,735
			Provision for Depreciation	6	6,42,30,803
			Reasonable Surplus Fund For Growth and Development Transferred to Central Office(25% of Fees Income)		8,38,49,833
			Excess of Income over Expenditure during the year		7,00,90,629
TOTAL		**33,61,66,814**	**TOTAL**		**33,61,66,814**

Notes Forming part of Accounts 7

As per our report of even date attached to the consolidated accounts of Nirma University
For Hemanshu Shah & Co.
Chartered Accountants
Firm Registration No. 122439W

Executive Registrar
Nirma University

Place : Ahmedabad
Date :28th September ,2024

Director
Institute of Management
Nirma University

Vice President
Nirma University

HEMANSHU SHAH & CO. CHARTERED ACCOUNTANTS AHMEDABAD

(H.C.SHAH)
Partner
Membership No 36441
Place : Ahmedabad
Date :28th September ,2024

NIRMA UNIVERSITY

INSTITUTE OF MANAGEMENT (UG)

Schedule - 1		**2023-24**
Fees Income		**Amt. (in ₹)**
Tuition Fees		32,70,31,573
Courses Fees		7,12,800
Form Fees		73,49,750
Other Fees		3,05,210
	Total :-	**33,53,99,333**
Schedule - 2		
Other Income		
Interest on Savings Account with Scheduled Bank		10,855
Interest On Saving Bank Account (Sponsored Projects)		1,24,550
Other Income		6,32,076
	Total :-	**7,67,481**

NIRMA UNIVERSITY
INSTITUTE OF MANAGEMENT (UG)

Schedule - 3
Payment to and Provision for Employees

		2023-24 Amt. (in ₹)
Salaries and Allowances		5,73,72,255
Contribution to Provident fund		26,00,558
Staff Welfare and Training Expenses		17,21,839
	Total :-	**6,16,94,652**

Schedule - 4
Students Training , Welfare and Activity Expenses

		2023-24 Amt. (in ₹)
Computer Expenses		3,34,972
Students Training- Project Work Expenses		9,05,688
Study Material / Reading Material Expenses		6,08,739
Financial Support to the students		1,26,13,440
Sports Expenses		16,773
Students Welfare Expenses (Net)		4,66,158
Students Welfare Orientation Expenses		1,88,770
Maintenances of Lab (Equipment)		10,183
	Total :-	**1,51,44,723**

NIRMA UNIVERSITY
INSTITUTE OF MANAGEMENT (UG)

Schedule -5

Administration and Other Expenses

	2023-24 Amt. (in ₹)
Audit Fee	3,71,417
Cleaning Expenses	37,80,186
Electricity Expenses	48,63,468
Gardening Expenses	20,10,789
Maintenance and Repairs Expenses	73,72,362
Municipal Tax Expenses	55,68,741
Security Expenses	12,38,915
Goods and Service Tax Expenses	21,28,380
Stationery and Printing Expenses	1,48,063
Students Admission Expenses	40,14,085
Seminar Expenses	2,43,024
Vehicle Expenses	2,76,392
Water Charges	10,63,996
Other Expenses	8,66,917
Total :-	**3,39,46,735**

Schedule 6

Provision for Depreciation

	2023-24 Amt. (in ₹)
Books	1,58,841
Computers	35,95,953
Equipment	11,38,615
Furniture and Fixtures	12,19,963
Vehicles	1,36,272
Building	43,19,740
Allocation of Depreciation from Nirma University- Central Office	4,18,37,082
Allocation of Depreciation on Building of Nirma Education and Research Foundation	1,18,24,337
Total :-	**6,42,30,803**

NIRMA UNIVERSITY
INSTITUTE OF MANAGEMENT (UG)

Schedule:7

Notes forming part of Accounts:

1 **Significant Accounting Policies.**

(A) **General**

(I) The accounts of the Institute are prepared under the historical cost convention using the accrual method of accounting.

(II) Accounting policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles.

(B) **Use of Estimates**

The presentation of the financial statements in conformity with the generally accepted accounting principles requires the management to make estimates and assumptions that affect the reported amounts of assets and liabilities, revenues and expenses. Such estimates and assumptions are based on management's evaluation of relevant facts and circumstances as on the date of financial statement. The actual outcome may diverge from these estimates.

(C) **Depreciation**

Depreciation on fixed assets has been provided in the accounts at the rates specified in Income Tax Act, 1961.

(D) **Investments**

Investments are stated at cost.

(E) **Current Assets**

Inventories are valued at lower of cost or net realizable value.

(F) **Employee benefits**

(I) Short-term employee benefits are recognized as an expense at the undiscounted amount in the Income and Expenditure account for the year in which the related service is rendered.

(II) Post employment and other long-term employee benefits are recognized as an expense in the Income and Expenditure account for the year in which the employee has rendered services. The expenses are recognized at the present value of the amount payable determined using actuarial valuation techniques. Actuarial gains and loss in respect of post employment and other long-term benefits are charged to the Income and Expenditure account.

NIRMA UNIVERSITY
INSTITUTE OF MANAGEMENT (UG)

3 This programme is a part of Institute of Management. Hence separate Balance Sheet is not prepared .

Signatures to Schedule 1 to 7

As per our report of even date attached to the
Consolidated Accounts of Nirma University
For Hemanshu Shah & Co.
Chartered Accountants
Firm Registration No. 122439W

Executive Registrar
Nirma University

Director
Institute of Management
Nirma University

Vice President
Nirma University

(H. C. Shah)
Partner
Membership No. 36441

HEMANSHU SHAH & CO. CHARTERED ACCOUNTANTS AHMEDABAD

Place : Ahmedabad
Date :28th September ,2024

Place : Ahmedabad
Date :28th September ,2024

NIRMA UNIVERSITY

INSTITUTE OF MANAGEMENT (PG)

INCOME AND EXPENDITURE

FOR THE YEAR ENDED ON 31-03-2024

NIRMA UNIVERSITY
INSTITUTE OF MANAGEMENT(PG)
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31st MARCH, 2024

INCOME	SCHEDULE	2023-24 ₹	EXPENDITURE	SCHEDULE	2023-24 ₹
Fees Income	1	46,98,99,613	Payment to and Provision for Employees	3	16,95,13,095
			Visiting Faculty Expenses		27,68,063
Other Income	2	70,69,478	Students Training , Welfare and Activity Expenses	4	2,29,60,096
			Library Periodicals and Membership Fees Expenses		1,27,62,280
Excess of Expenditure over Income during the year		8,27,42,393	Administration and Other Expenses	5	9,16,25,285
			Provision for Depreciation	6	14,26,07,762
			Reasonable Surplus Fund For Growth and Development Transferred to Central Office(25% of		11,74,74,903
TOTAL		**55,97,11,484**	**TOTAL**		**55,97,11,484**

Notes Forming part of Accounts 7

As per our report of even date attached to the consolidated accounts of Nirma University
For Hemanshu Shah & Co.
Chartered Accountants

Executive Registrar
Nirma University

Place : Ahmedabad
Date :28nd September ,2024

Director
Institute of Management
Nirma University

Vice President
Nirma University

HEMANSHU SHAH & CO. CHARTERED ACCOUNTANTS AHMEDABAD

(H.C.SHAH)
Partner
Membership No 36441
Place : Ahmedabad
Date :29nd September ,2024

NIRMA UNIVERSITY
INSTITUTE OF MANAGEMENT (PG)

Schedule - 1		**2023-24**
Fees Income		**Amt. (in ₹)**
Tuition Fees		46,16,70,796
Courses Fees		1,54,000
EDP Course Fees		4,01,733
Form Fees		63,37,084
Other Fees		13,36,000
Total :-		**46,98,99,613**
Schedule - 2		
Other Income		
Income from Testing and Consultancy		11,76,617
Other Income		58,92,861
Grant Received		
Grant recognized from Sponsored Projects	7,70,886	
Less:-Depreciation against Grant	7,70,886	NIL
Total :-		**70,69,478**

NIRMA UNIVERSITY
INSTITUTE OF MANAGEMENT (PG)

		2023-24 Amt. (in ₹)
Schedule - 3		
Payment to and Provision for Employees		
Salaries and Allowances		15,95,91,503
Contribution to Provident fund		74,52,933
Staff Welfare and Training Expenses		24,68,659
	Total :-	**16,95,13,095**
Schedule - 4		
Students Training , Welfare and Activity Expenses		
Computer Expenses		23,27,985
EDP Student Expenses		1,48,757
Students Training- Project Work Expenses		8,51,096
Study Material / Reading Material Expenses		22,00,480
Sports Expenses		1,52,099
Students Welfare Expenses (Net)		40,31,332
Students Expert Lecture Expenses		8,94,709
Maintenances of Lab (Equipment)		2,72,777
Financial Support to the students		1,20,80,860
	Total :-	**2,29,60,096**

NIRMA UNIVERSITY
INSTITUTE OF MANAGEMENT (PG)

	2023-24 Amt. (in ₹)
Schedule -5	
Administration and Other Expenses	
Audit Fee	8,66,639
Cleaning Expenses	88,55,115
Electricity Expenses	1,13,48,085
Gardening Expenses	46,91,815
Maintenance and Repairs Expenses	2,36,05,590
Municipal Tax Expenses	1,33,76,099
Security Expenses	28,90,492
Goods & Service Tax	49,66,222
Stationery and Printing Expenses	10,03,492
Students Admission Expenses	1,03,78,096
Seminar Expenditure	6,06,359
Testing and Consultancy Expenses	6,27,870
Vehicle Expenses	23,27,247
Water Charges	24,82,658
Other Expenses	35,99,506
Total :-	**9,16,25,285**
Schedule 6	
Provision for Depreciation	
Books	3,70,630
Computers	83,90,557
Equipment	26,74,575
Furniture And Fixtures	31,88,327
Vehicles	3,17,970
Building	24,55,722
Allocation of Depreciation from Nirma University- Central Office	9,76,19,862
Allocation of Depreciation on Building of Nirma Education and Research Foundation	2,75,90,119
Total :-	**14,26,07,762**

NIRMA UNIVERSITY
Institute of Management

Schedule: 7

Notes forming part of Accounts:

1 **Significant Accounting Policies.**

(A) **General**

(I) The accounts of the Institute are prepared under the historical cost convention using the accrual method of accounting.

(II) Accounting policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles.

(B) **Use of Estimates**

The presentation of the financial statements in conformity with the generally accepted accounting principles requires the management to make estimates and assumptions that affect the reported amounts of assets and liabilities, revenues and expenses. Such estimates and assumptions are based on management's evaluation of relevant facts and circumstances as on the date of financial statement. The actual outcome may diverge from these estimates.

(C) **Depreciation**

Depreciation, on fixed assets has been provided in the accounts at the rates specified in Income Tax Act, 1961.

(D) **Investments**

Investments are stated at cost.

(E) **Current Assets**

Inventories are valued at lower of cost or net realisable value.

(F) **Employee benefits**

(I) Short-term employee benefits are recognized as an expense at the undiscounted amount in the Income and Expenditure account for the year in which the related service is rendered.

(II) Post employment and other long-term employee benefits are recognized as an expense in the Income and Expenditure account for the year in which the employee has rendered services. The expenses are recognized at the present value of the amount payable determined using actuarial valuation techniques. Actuarial gains and loss in respect of post employment and other long-term benefits are charged to the Income and Expenditure account.

NIRMA UNIVERSITY

Institute of Management

(G) **Grants**

Grants for acquisition of assets are initially treated as capital reserve and are subsequently recognized as income in the Income and Expenditure account on systematic basis over the useful life of assets in the proportion in which depreciation on those assets in charged

2 This programme is a part of Institute of Management , hence separate Balance Sheet is not prepared.

Signatures to Schedule 1 to 7

As per our report of even date attached to the Consolidated Accounts of Nirma University
For Hemanshu Shah & Co.
Chartered Accountants
Firm Registration No. 122439W

HEMANSHU SHAH & CO. CHARTERED ACCOUNTANTS AHMEDABAD

Executive Registrar
Nirma University

Director
Institute of Management
Nirma University

Vice President
Nirma University

(H. C. Shah)
Partner
Membership No. 36441

Place : Ahmedabad
Date :28th September ,2024

Place : Ahmedabad
Date :28th September ,2024