

THE SHIRPUR EDUCATION SOCIETY MUMBAI
H. R. PATEL INSTITUTE OF PHARMACEUTICAL EDUCATION
AND RESEARCH (M PHARM) SHIRPUR

AUDIT REPORT
31 March 2021

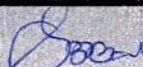
P = 309262 ✓
A = 26820 ✓
Total = 335582 ✓

VIJAY M. RATHI
CHARTERED ACCOUNTANT

H. No. 1698, Saraf Bazar, At. Shirpur, Dist - Dhule ☎ (02563) 255005, 255141

H. No. 1259 / 2, Behind Adarsha Pustakalaya, Back Lane, Agra Road, Dhule ☎ (02562) 236435




PRINCIPAL
H.R Patel Institute of Pharmaceutical
Education & Research
Shirpur Dist. Dhule (M.S) 425 405



AUDITOR'S REPORT

To,
The Trustees / Principal
H. R. Patel Institute of Pharmaceutical Education
and Research (M Pharm) - Shirpur
The Shirpur Education Society, Mumbai.

We have audited the attached Balance Sheet of H. R. Patel Institute of Pharmaceutical Education and Research (M Pharm) - Shirpur, Branch of The Shirpur Education Society, Mumbai as at 31st March, 2021 and the Income and Expenditure Account for the year ended on that date annexed there to along with the Statement of Receipts and Payments for the period from 01/04/2020 to 31/03/2021. These financial statements are the responsibility of the college and trusts management. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted the audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An Audit includes examining, on test basis, evidence supporting the amount and disclosure in financial statements. An audit also includes assessing the accounting principals used significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our Opinion and to the best our information and according to the explanation given to us, subject to observation noticed while conducting the audit as reported in notes forming parts of account and policies followed by trust / College, the financial statement give a true and fair view in the accounting principals generally accepted in India.

- In the case of the Balance Sheet, of the state of affairs of the Unit Branch as at 31st march 2021 and ;
- In the case of Income and Expenditure Account, of the Surplus for the year ended on that date.
-

Principal	
H.R.Patel Institute of Pharmaceutical Education and Research (M Pharm) - Shirpur	CA VIJAY M. RATHI M. No. 036599
Place :- Shirpur	UDIN 21036599AAAPE9289
Date:- 25/06/2021	



PRINCIPAL

PRINCIPAL
Research & Research
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THE SHIRPUR EDUCATION SOCIETY MUMBAI
H. R. PATEL INSTITUTE OF PHARMACEUTICAL EDUCATION
AND RESEARCH (M PHARM) SHIRPUR

FINANCIAL STATEMENTS

31 March 2021



[Signature]
PRINCIPAL
H.R. Patel Institute of Pharmaceutical
Education & Research
Shirpur (M.S) 425 405

THE SHIRPUR EDUCATION SOCIETY MUMBAI
H. R. PATEL INSTITUTE OF PHARMACEUTICAL EDUCATION
AND RESEARCH (M PHARM) SHIRPUR
STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE PERIOD FROM 01/04/2020 TO 31/03/2021

RECEIPTS	AMOUNT RS.	AMOUNT RS.
<u>TO OPENING BALANCES</u>		335362.87
The Shirpur People Bank A/c No - 001110003220	71868.49	
Buldana Urban Co Op. Bank 21/29	886.50	
HDFC Bank A/c No. 50200035247431	235442.00	
S. B. I. Bank A/c No- 35330389670	26077.88	
Cash In Hand	1088.00	
<u>TO INTEREST ACCOUNT</u>		161808.00
F. D. R. Interest	161808.00	
<u>TO FEES</u>		9988016.00
Breakage Fees	200.00	
Development Fees	825736.00	
Examination Fees	30475.00	
Library Breakage And Fine	1185.00	
T. C. Fees	4500.00	
Tuition Fee	9125920.00	
<u>TO SCHOLARSHIPS</u>		1324361.50
E. B. C. Scholarship	378012.00	
O. B. C. Scholarship	750128.00	
S. B. C. Scholarship	127824.00	
S. T. Free Ship	68397.50	
<u>TO FUNDS</u>		157292.34
Depreciation Fund	157292.34	
<u>TO ACCOUNTS AS PER CONTRA</u>		1302430.00
Covid19 Fund Contribution	18999.00	
Income Tax	794460.00	
Life Insurance Premium	188428.00	
Professional Tax	26500.00	
Provident Fund	131742.00	
Revenue Stamp Deduction	139.00	
T. D. S.	459.00	
The Shirpur People Bank Loan Deduction	141703.00	



(Signature)
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 H.R. Patel Institute of Pharmaceutical
 Education & Research
 Shirpur Dist. Dhule (M.S) 425 468

VIJAY M. RATHI
B.COM,F.C.A
CHARTERED ACCOUNTANT

<u>PAYMENTS</u>	<u>AMOUNT RS.</u>	<u>AMOUNT RS.</u>
<u>BY TEACHING STAFF SALARY</u>		6415190.00
Basic Salary	2000870.00	
Dearness Allowance	3574432.00	
Dearness Allowance Difference	106484.00	
Grade Pay	411667.00	
House Rent Allowance	240137.00	
Other Allowances	36000.00	
Vehicle Allowance	45600.00	
<u>BY NON TEACHING STAFF SALARY</u>		1523426.00
Basic Salary	536728.00	
Dearness Allowance	766501.00	
Dearness Allowance Difference	24284.00	
Grade Pay	113200.00	
House Rent Allowance	52313.00	
Vehicle Allowance	30400.00	
<u>BY OTHER SALARY</u>		45824.00
Security Wages	45824.00	
<u>BY EDUCATIONAL AND ADMINISTRATIVE EXPENCES</u>		1009844.57
Advertisement Expenses	21855.00	
Affiliation Fees	96000.00	
Audit Fees	23600.00	
Bank Commission And Charges	1377.23	
Cleaning Material Expenses	46316.00	
Committee And Conference Expenses	6060.00	
Computer Expenses	1187.00	
Depreciation	157292.34	
Diesel Expenses	15703.00	
Guest Lecturer Expenses	7200.00	
Internet Expenses	18000.00	
Journals And Periodicals	26190.00	
Laboratory Expenses	171135.00	
Medical Expenses	19294.00	
Miscellaneous Expenses	550.00	



H.R. Patel
PRINCIPAL
H.R. Patel Institute of Pharmaceutical
Education & Research
Shirpur Dist. Dhule (M.S) 425 405

TO BRANCH INTERNAL

H R Patel Instt.Of Pharma.Edu& Research	4699901.50
H.R.Patel D.Pharmacy	860022.00
The Shirpur Education Society, Mumbai - Central Office Mumbai	<u>2165540.00</u>

7725463.50

TO ACCOUNTS PAYABLE

Dearness Allowance payable	130768.00
Education Books Centre	17000.00
Excess Fees	94513.00
Fees Receivable	5649848.50
I. S. F. Services	45365.00
Jinendra Scientifics	170965.00
Priyadarshini Offset Shirpur	944.00
R. C. P. Co-op Store	90875.00
Salary Payable	4420878.00
Thakkar Caters	<u>5502.00</u>

10626658.50



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PRINCIPAL

H R Patel Institute of Pharmaceutical
Education & Research
Shirpur Dist.Dhule(M.S) 425 405

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Mobile Expenses	23487.00	
Office Expenses	2879.00	
Online Teaching Expenses	52000.00	
P.F. Administrative Charges	15459.00	
P.F. Management Contribution	131742.00	
Placement Expenses	8320.00	
Postage And Courier Expenses	341.00	
Printing And Stationery	50005.00	
Processing Fees	37500.00	
Professional Fees	3750.00	
Repairs And Maintenance	1240.00	
Staff Welfare Expenses	5582.00	
Stamp Paper Expenses	100.00	
Student Term Work And Assignment Expenses	6556.00	
T. D. S. Expenses	2.00	
T. D. S. Interest Expenses	630.00	
Transportation Expenses	720.00	
Travelling Expenses	20610.00	
Uniform Expenses	36550.00	
Xerox Expenses	612.00	
	<hr/>	
<u>BY FEES FOR UNIVERSITY PAYMENT</u>		5850.00
Other Fees	5850.00	
	<hr/>	
<u>BY SCHOLARSHIPS</u>		1324361.50
E. B. C. Scholarship	378012.00	
O. B. C. Scholarship	750128.00	
S. B. C. Scholarship	127824.00	
S. T. Free Ship	68397.50	
	<hr/>	
<u>BY INVESTMENTS</u>		149671.00
F D R Dena Bank 5227038	51851.00	
F D R Dena Bank 5615545	41262.00	
F D R Dena Bank No.7716452	56558.00	
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<u>BY MOVABLE PROPERTIES</u>		22021.00
Library	22021.00	
	<hr/>	
<u>BY ACCOUNTS PAYABLE</u>		14233802.00
Excess Fees	63002.00	
Fees Receivable	10082529.00	
I. S. F. Services	58993.00	
Jinendra Scientifics	60467.00	
R. C. P. Co-op Store	94943.00	
Salary Payable	3840731.00	
Shri Ganesh Enterprises	27467.00	




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 Shirpur Dist. Dhule (M.S.) 425 405

TOTAL RS. 31621392.71

PLACE:SHIRPUR
DATE:25/06/2021

Principal
H. R. PATEL INSTITUTE OF PHARMACEUTICAL EDUCATION
AND RESEARCH (M PHARM) SHIRPUR




PRINCIPAL
H. R. Patel Institute of Pharmaceutical
Education & Research
Shirpur Dist. Dhule (M.S) 425 405

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H. R. Patel Institute of Pharmaceutical
Education & Research
Shirpur Dist. Dhule (M.S) 425 405

Thakkar Caters	5670.00	
<u>BY ACCOUNTS AS PER CONTRA</u>		987777.00
Covid19 Fund Contribution	18999.00	
Income Tax	478550.00	
Life Insurance Premium	188428.00	
Professional Tax	26500.00	
Provident Fund	131742.00	
Revenue Stamp Deduction	288.00	
T. D. S.	1567.00	
The Shirpur People Bank Loan Deduction	141703.00	
<u>BY BRANCH INTERNAL</u>		5673582.50
H R Patel Instt.Of Pharma.Edu& Research	4699901.50	
H.R.Patel D.Pharmacy	860022.00	
The Shirpur Education Society, Mumbai - Central Office Mumbai	113659.00	
<u>BY CLOSING BALANCES</u>		230043.14
The Shirpur People Bank A/c No - 001110003220	186394.99	
Buldana Urban Co Op. Bank 21/29	886.50	
HDFC Bank A/c No. 50200035247431	37211.77	
S. B. I. Bank A/c No- 35330389670	4764.88	
Cash In Hand	785.00	
	TOTAL RS.	<u>31621392.71</u>

PER MY SEPARATE REPORT

VIJAY M. RATHI
CHARTERED ACCOUNTANT

UDIN- 21036599AAAAPE9289



Handwritten Signature
PRINCIPAL
H.R. Patel Institute of Pharmaceutical
Education & Research
Dist. Dhule (M.S) 425 405



PRINCIPAL
STATE OF MICHIGAN
SCHOOL DISTRICT OF
ANN ARBOR



THE SHIRPUR EDUCATION SOCIETY MUMBAI
H. R. PATEL INSTITUTE OF PHARMACEUTICAL EDUCATION
AND RESEARCH (M PHARM) SHIRPUR
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED ON 31/03/2021

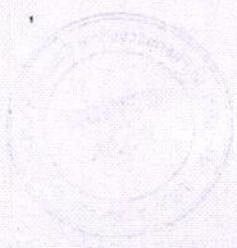
VIJAY M. RATHI
B.COM, F.C.A.
CHARTERED ACCOUNTANT

<u>EXPENDITURE</u>	<u>AMOUNT RS.</u>	<u>INCOME</u>	<u>AMOUNT RS.</u>
<u>TO EXPENDITURE ON THE</u>		<u>BY INTEREST</u>	
<u>OBJECT OF THE TRUST</u>		F. D. R. Interest	161808.00
Advertisement Expenses	21855.00	<u>BY FEES</u>	
Affiliation Fees	96000.00	Breakage Fees	200.00
Audit Fees	23600.00	Development Fees	825736.00
Bank Commission And		Examination Fees	30475.00
Charges	1377.23	Library Breakage And Fine	1185.00
Cleaning Material		T. C. Fees	4500.00
Expenses	46316.00	Tuition Fee	9125920.00
Committee And Conference			
Expenses	6060.00		
Computer Expenses	1187.00		
Depreciation	157292.34		
Diesel Expenses	15703.00		
Guest Lecturer Expenses	7200.00		
Internet Expenses	18000.00		
Journals And Periodicals	26190.00		
Laboratory Expenses	171135.00		
Medical Expenses	19294.00		
Miscellaneous Expenses	550.00		
Mobile Expenses	23487.00		
Office Expenses	2879.00		
Online Teaching Expenses	52000.00		
P.F. Administrative			
Charges	15459.00		
P.F. Management			
Contribution	131742.00		
Placement Expenses	8320.00		
Postage And Courier			
Expenses	341.00		
Printing And Stationery	50005.00		
Processing Fees	37500.00		
Professional Fees	3750.00		
Repairs And Maintenance	1240.00		
Staff Welfare Expenses	5582.00		
Stamp Paper Expenses	100.00		
Student Term Work And			
Assignment Expenses	6556.00		
T. D. S. Expenses	2.00		
T. D. S. Interest			



PRINCIPAL
H.R. Patel Institute of Pharmaceutical
Education & Research
Shirpur Dist. Dhule (M.S) 425 405

PRINCIPAL
H.P. Department of Pharmaceutical
Education & Research
Sri Lanka Institute of
Pharmaceutical Sciences



Expenses	630.00
Transportation Expenses	720.00
Travelling Expenses	20610.00
Uniform Expenses	36550.00
Xerox Expenses	612.00
Other Fees	5850.00
Basic Salary	2000870.00
Dearness Allowance	3574432.00
Dearness Allowance	
Difference	106484.00
Grade Pay	411667.00
House Rent Allowance	240137.00
Other Allowances	36000.00
Vehicle Allowance	45600.00
Basic Salary	536728.00
Dearness Allowance	766501.00
Dearness Allowance	
Difference	24284.00
Grade Pay	113200.00
House Rent Allowance	52313.00
Vehicle Allowance	30400.00
Security Wages	45824.00

TO INCOME AND EXPENDITURE

Surplus Transfer to	
Balance Sheet	1149689.43

TOTAL RS. 10149824.00

TOTAL RS. 10149824.00

PLACE:SHIRPUR
DATE:25/06/2021

PER MY SEPARATE REPORT

Principal
H. R. PATEL INSTITUTE OF PHARMACEUTICAL EDUCATION
AND RESEARCH (M PHARM) SHIRPUR

VIJAY M. RATHI
CHARTERED ACCOUNTANT
UDJN - 21038599AAAAPE9289



PRINCIPAL
H.R Patel Institute of Pharmaceutical
Education & Research
Shirpur Dist.Dhule(M.S) 425 408

THE SHIRPUR EDUCATION SOCIETY MUMBAI
H. R. PATEL INSTITUTE OF PHARMACEUTICAL EDUCATION
AND RESEARCH (M PHARM) SHIRPUR
BALANCE SHEET AS AT 31/03/2021

<u>LIABILITIES</u>	<u>AMOUNT RS.</u>	<u>AMOUNT RS.</u>
<u>FUNDS</u>		2943817.95
Depreciation Fund	<u>2943817.95</u>	
<u>BRANCH INTERNAL</u>		68701234.51
The Shirpur Education Society, Mumbai - Central Office Mumbai	<u>68701234.51</u>	
<u>ANAMATS AND PAYABLES</u>		1312273.00
Counselling Round Fee Payable	5000.00	
Dearness Allowance payable	130768.00	
Education Books Centre	17000.00	
Excess Fees	98071.00	
Jain Sneha Pankaj	3869.00	
Jinendra Scientifics	110498.00	
Jyoti Marathe	1938.00	
M & P Agencies (Mumbai)	12392.00	
Nutan Kishor Nikam	2345.00	
Priyadarshini Offset Shirpur	192.00	
Salary Payable	580147.00	
Shweta Patil	3603.00	
United Nanotech Innovations Pvt Ltd	2490.00	
Income Tax	<u>343960.00</u>	
		TOTAL RS. <u><u>72957325.46</u></u>

PLACE:SHIRPUR
DATE:25/06/2021

Principal
H. R. PATEL INSTITUTE OF PHARMACEUTICAL EDUCATION
AND RESEARCH (M PHARM) SHIRPUR



[Signature]
PRINCIPAL
H.R. Patel Institute of Pharmaceutical
Education & Research
Shirpur Dist. Dhule (M.S) 425 405


VIJAY M. RATHI
B.COM, F.C.A
CHARTERED ACCOUNTANT

<u>ASSETS</u>	<u>AMOUNT RS.</u>	<u>AMOUNT RS.</u>
<u>INVESTMENTS</u>		2644589.00
F D R Dena Bank 5227038	833012.00	
F D R Dena Bank 5615545	804872.00	
F D R Dena Bank No.7716452	1006205.00	
Shares The Shirpur Peoples Co-op. Bank Ltd.	500.00	
	<hr/>	
<u>MOVABLE PROPERTIES</u>		3875989.00
C C T V Camera	141178.00	
Computer & Accessories	20000.00	
Dead Stock	933197.00	
Laboratory Equipment	1460394.00	
Library	1321220.00	
	<hr/>	
<u>ANAMATS AND RECEIVABLES</u>		4432680.50
Fees Receivable	4432680.50	
	<hr/>	
<u>CASH AND BANK BALANCES</u>		187179.99
Cash In Hand	785.00	
The Shirpur People Bank A/c No - 001110003220	186394.99	
	<hr/>	
<u>CURRENT BANK ACCOUNTS</u>		42863.15
Buldana Urban Co Op. Bank 21/29	886.50	
HDFC Bank A/c No. 50200035247431	37211.77	
S. B. I. Bank A/c No- 35330389670	4764.88	
	<hr/>	
<u>INCOME AND EXPENDITURE</u>		61774023.82
Balance As Per Last Balance Sheet	62923713.25	
Less:-Surplus for the year transferred from Income and Expenditure Account	-1149689.43	
	<hr/>	
	TOTAL RS.	72957325.46

PER MY SEPARATE REPORT

VIJAY M. RATHI
CHARTERED ACCOUNTANT
UDJN - 21036599 AAAA PE9289




PRINCIPAL
H.R. Patel Institute of Pharmaceutical
Education & Research
Shirpur Dist. Dhule (M.S) 425 405

PRINCIPAL
The Department of Mathematics
University of Toronto
407 St. George Street
Toronto, Ontario M5S 1A5




THE SHIRPUR EDUCATION SOCIETY SHIRPUR'S
H.R. Patel Institute of Pharmaceutical Education and Research (M. Pharm)- Shirpur.
YEAR:- 31ST MARCH 2021.

Gross Block of Assets and Particulars of Depreciation

AS PER BOOKS.

Sr. No.	Block Of Assets	Rate Of Dep.	Gross Block with frozan as on	Amount of Additions before	Amount of Additions after	Amount of Delition in	Total Gross Block	Total Depreciation Up To	Allowable Depre. for The Year	WDV AS ON	WDV AS ON
			01/04/2020	30-08-20	30-09-20	2020-2021	31/03/2021	01/04/2020	2020-2021	31/03/2020	31/03/2021
1	2	3	4	5	6	7	8	9	10	11	12
1	Library	25.00%	1299199.00	0.00	22021.00	0.00	1321220.00	1160948.92	37315.15	138250.08	122955.94
2	Dead Stock	10.00%	933197.00	0.00	0.00	0.00	933197.00	526476.81	40772.02	407720.19	366948.17
	Machinery	15.00%	1601572.00	0.00	0.00	0.00	1601572.00	1089943.74	76744.24	511628.26	434884.02
	Computer & ass	25.00%	20000.00	0.00	0.00	0.00	20000.00	10156.25	2460.94	9843.75	7382.81
	TOTAL RS.		3853986.00	0.00	22021.00	0.00	3875989.00	2786525.72	157292.34	1067442.28	932170.94




PRINCIPAL
 H.R. Patel Institute of Pharmaceutical Education & Research
 Shirpur Dist. Dhule (M.S) 425 405

PRINCIPAL
Mr. Paul J. ...
...
...



THE SHIRPUR EDUCATION SOCIETY SHIRPUR'S
H.R. Patel Institute of Pharmaceutical Education and Research (M. Pharm)- Shirpur.
YEAR:- 31ST MARCH 2021.

Gross Block of Assets and Particulars of Depreciation

APPLICABLE TO SHIKSHAN SHULK SAMITI.

Sr. No.	Block Of Assets	Rate Of Dep.	Gross Block with frozan as on 01/04/2020	Amount of Additions before 30-09-20	Amount of Additions after 30-09-20	Amount of Delition in 2020-2021	Total Gross Block 31/03/2021	Total Depreciation Up To 01/04/2020	Allowable Depre. for The Year 2020-2021	WDV AS ON 31/03/2020	WDV AS ON 31/03/2021
1	2	3	4	5	6	7	8	9	10	11	12
1	Library	25.00%	1299199.00	0.00	22021.00	0.00	1321220.00	1160948.92	37315.15	138250.08	122955.94
2	Furniture and Fixtur	15.00%	933197.00	0.00	0.00	0.00	933197.00	585880.77	62097.43	347316.23	295218.79
3	Machinery	15.00%	1601572.00	0.00	0.00	0.00	1601572.00	1089943.74	76744.24	511628.26	434884.02
4	Computer & ass	25.00%	20000.00	0.00	0.00	0.00	20000.00	10156.25	2480.94	9843.76	7382.81
	TOTAL RS.		3853968.00	0.00	22021.00	0.00	3875989.00	2846929.68	168617.76	1007038.32	860441.56



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PRINCIPAL
H.R. Patel Institute of Pharmaceutica
Education & Research
Shirpur Dist.Dhule(M.S) 425 405.

PRINCIPAL

HR - Human Resources
1 Jackson & Rosebank
10000 Delwood St, MS 400



**H. R. Patel Institute of Pharmaceutical Education
and Research (M Pharm) - Shirpur**
The Shirpur Education Society Mumbai
Significant Accounting Policies And The Remarks
For The Year Ending 31st March 2021

1) SIGNIFICANT ACCOUNTING POLICIES :

The financial statements are prepared under the historical cost convention, and on the basis of a going concern.

- a) The Unit follows the Mercantile Method of accounting and recognizes income and expenditure mainly on mercantile basis.

2) DEPRECIATION :-

- a) Depreciation is provided on Written Down Value Method as per the provision and rates Specified by Shikshan Shulk Samiti.
- b) As per the Guidelines issued by Shikshan Shulk Samiti, the Unit has charged the Depreciation on Written down Value Basis.

3) FIXED ASSETS :-

- a) Fixed Assets are stated at cost of acquisition to the Balance Sheet.
- b) The unit has created Depreciation Fund to the extent of Depreciation charged to Income and Expenditure Account.
- c) Cost of acquisition refers to purchase cost of assets plus expenses which are clearly identifiable to particular assets are capitalized to the respective assets.

4) REVENUE RECOGNITION :-

The revenue is recognized on the accrual basis mainly except the Govt Grants.


5) GOVERNMENT GRANTS :-

- a) The grants received for revenue purpose are taken into Income and Expenditure Account. The expenses made against such grants as per the rules and the regulations of the grant receipts.
- b) The Scholarships are shown as contra accounts and are shown in the Balance Sheet as payable or receivable after actual payment to the students as per the rule.

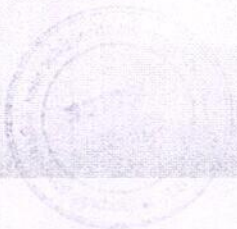
6) OTHER POINTS

- a) Balances of the accounts are taken as per the ledgers only and are not confirmed




PRINCIPAL
H.R. Patel Institute of Pharmaceutical
Education & Research
Shirpur Dist. Dhule (M.S) 425 405


PRINCIPAL



Principal	
H.R.Patel Institute of Pharmaceutical Education and Research (M Pharm) - Shirpur	CA VIJAY M. RATHI M. No. 036599 UDIN 21036599AAAAPE9289

Place : - Shirpur
Date:- 25/06/2021




PRINCIPAL
H.R Patel Institute of Pharmaceutical
Education & Research
Shirpur Dist.Dhule(M.S) 425 405

PRINCIPAL
The First Institute of Management
Education & Research
The Institute of Management
(IIM)

