



AUDITOR'S REPORT


To,
The Trustees / Principal
H. R. Patel Institute of Pharmaceutical Education
and Research (M Pharm) - Shirpur
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 Shirpur Education Society, Mumbai as at 31st March, 2023 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 01/04/2022 to 31/03/2023. 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.

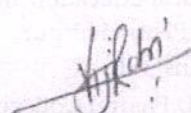
In our Opinion and to the best our information and according to the explanation given to us, subject to observation noticed while conducting the audit as reported in notes forming parts of account and policies followed by trust / College, the financial statement give a true and fair view in the accounting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

- (a) In the case of the Balance Sheet, of the state of affairs of the Unit Branch as at 31st March 2023 and ;
- (b) 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

Place :- Shirpur
Date:- 14/08/2023




CA VIJAY M. RATHI

M. No. 036599

UDIN - 23036599BGTDC8544


PRINCIPAL

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

"Kishor Kunj", Marwadi Galli, Shirpur - 425 405. Dist. Dhule. ☎ (02563) 255005, 255141

H. No. 1259/2, Back Lane, Agra Road, Near Gandhi Statue, Dhule - 424 001 ☎ (02562) 236435

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 : 01/04/2022 TO : 31/03/2023

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


RECEIPTS	AMOUNT RS.	PAYMENTS	AMOUNT RS.
TO OPENING BALANCES		BY TEACHING STAFF	8056900.00
TO CASH BALANCES	1511.00	SALARY	
Cash In Hand	1511.00	Gratuity Advance	147000.00
		Pay	7777158.00
TO BANK CURRENT	1670614.50	Provident Fund Administrative	7617.00
ACCOUNTS		Charges	
Buldhana Urban Co Op. Bank	886.50	Provident Fund Employer	120600.00
21/29		Contribution Teaching Staff	
Indusind Bank A/C No.	379313.01	Staff Insurance	4525.00
201011917044			
The Shirpur Peoples	1290414.99	BY NON TEACHING STAFF	2408530.00
Co-operative Bank Ltd. Saving		SALARY	
A/C No - 001110003220		Gratuity Advance	8100.00
		Pay	2310328.00
TO FIXED DEPOSITS	103517.00	Provident Fund Administrative	7616.00
H D F C Bank No.	103517.00	Charges	
50300535040953		Provident Fund Employer	62231.00
		Contribution Non Teaching	
TO FIXED DEPOSIT INTEREST	62018.00	Staff	
H. D. F. C. Bank	2747.00	Staff Insurance	20255.00
Priyadarshini Sahakari Soot	5957.00		
Girni F D R Interest		BY AFFILIATION AND	157000.00
The Shirpur Peoples Co	53314.00	OTHER FEES	
Operative Bank Ltd		Processing Fee	2500.00
		Processing Fee A R A	32000.00
TO FEES	12748815.00	University Affiliation Fees	122500.00
Development Fee	1509796.00		
Other Activity Fee	388815.00	BY AUDIT FEES	23600.00
Tuition Fee	10850204.00	Audit Fees	23600.00
TO DEPRECIATION FUND	253089.16	BY ACADEMIC MEETING	13410.00
Depreciation Fund	253089.16	Academic Meeting Expenses	13410.00
TO BRANCH INTERNAL	10174577.00	BY BANK COMMISSION AND	429.50
H R Patel Institute Of	8188256.50	CHARGES	
Pharmaceutical Education and		Bank Commission And Charges	429.50
Research B. Pharm Shirpur			
H. R. Patel Institute of	1195713.00	BY COMMUNICATION	300.00
Pharmacy (D.Pharm) College		EXPENSES	
Shirpur		Postage And Courier Expenses	300.00
Shirpur Education Society,	790607.50		
Mumbai Central Office Shirpur		BY CONFERENCE AND	8895.00
		SEMINAR	
TO ANAMATS AND	11619932.00	Conference And Seminar	5000.00
PAYABLES		Faculties	



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

Excess Fees Payable	89374.00	Conference And Seminar	3895.00
Fees Receivable 2020-2021	2804386.00	Students	
Fees Receivable 2021-2022	2612627.00		
Fees Receivable 2022-2023	6065157.00	BY CONTRACTUAL	11112.00
Ravindra M Patil	18000.00	SERVICES	
Vijay Sports And Scientific Lab	30388.00	Security Services	10312.00
		Sweeping And Cleaning	800.00
TO ACCOUNT AS PER	1725018.00	Services	
CONTRA			
A P T I Registration	2950.00	BY ESTABLISHMANT	
Life Insurance Premium	191130.00	EXPENSES	27677.00
Professional Tax	35400.00	Generator Fuel And Other	27677.00
Provident Fund	182831.00	Expenses	
Recurring Deposit	24000.00		
Revenue Stamp	183.00	BY MAGAZINE JOURNAL	27594.00
Shirpur Peoples Bank	286429.00	AND OTHERS	
Deduction		Journal Expenses	27594.00
T. D. S. On Contractor	65.00		
T. D. S. On Salary	1002030.00	BY HONARARIUM AND	1000.00
		REMUNARATION	
TO SCHOLARSHIP	3766973.00	Guest Lecturer Remuneration	1000.00
E. B. C. Scholarship	944104.00		
O. B. C. Scholarship	2347202.00	BY INSURANCE	1580.00
V J Nt Scholarship	475667.00	Student Insurance	1580.00
		BY STUDENT RELEATED	59425.00
		EXPENSES	
		Function And Festival Expenses	30714.00
		Sport And Gymkhana Expenses	4030.00
		Student Term Work And	2401.00
		Assignment Expenses	
		Training And Placement	22280.00
		Expenses	
		BY LABORATORY MATERIAL	293111.00
		AND CONSUMABLES	
		Laboratory Expenses	293111.00
		BY PRINTING AND	81665.00
		STATIONERY EXPENSES	
		I-Card Expenses	4685.00
		Stamp Paper And Fees	200.00
		Stationery And Printing	71224.00
		Xerox Expenses	5556.00
		BY REPAIR AND	82020.00
		MAINTANANCE	
		Cleaning Expenses	42042.00
		Repair And Maintenance	2579.00
		Computer	
		Repair And Maintenance	2169.00
		Electricals	
		Repair And Maintenance	35230.00




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

General

BY PROFESSIONAL CHARGES 5500.00

Professional Fee 5500.00

BY TRANSPORTATION AND 37978.00

TRAVELLING

Transportation Charges 1260.00

Travelling And Conveyance 36718.00

BY EDUCATIONAL AND 364052.16

ADMINISTRATIVE EXPENSES

Miscellaneous Expenses 132.00

Office Expenses 4840.00

Practical Examination 50364.00

Remuneration

Professional Tax Expenses 200.00

Staff Welfare Expenses 31358.00

Uniform Expenses 24069.00

Depreciation 253089.16

BY FEES FOR UNIVERSITY 349651.00

EXPENSES

University Fees 74351.00

Examination Fee 275300.00

BY MOVABLE PROPERTIES 716725.00

Dead Stock 475835.00

Electrical Equipment 104206.00

Library 136684.00

BY ANAMATS AND 12576563.50

RECEIVABLES

Excess Fees Payable 194808.50

Fees Receivable 2022-2023 12360000.00

Jain Sneha Pankaj 3869.00

Jyoti Marathe 1938.00

Nutan Kishor Nikam 2345.00

Ravindra M Patil 10000.00

Shweta Patil 3603.00

BY ACCOUNTS AS PER 1725018.00

CONTRA

A P T I Registration 2950.00

Life Insurance Premium 191130.00

Professional Tax 35400.00

Provident Fund 182831.00

Recurring Deposit 24000.00

Revenue Stamp 183.00

Shirpur Peoples Bank 286429.00

Deduction

T. D. S. On Contractor 65.00

T. D. S. On Salary 1002030.00



[Signature]
PRINCIPAL
Patel Institute of Pharmaceutical
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Shirpur Dist. Dhule (M.S) 425 405

BY SCHOLARSHIP	3561690.00
E. B. C. Scholarship	944104.00
O. B. C. Scholarship	2279201.00
V J Nt Scholarship	338385.00

BY BRANCH INTERNAL	10133969.50
H R Patel Institute Of Pharmaceutical Education and Research B. Pharm Shirpur	8188256.50
H. R. Patel Institute of Pharmacy (D.Pharm) College Shirpur	1195713.00
Shirpur Education Society, Mumbai Centrai Office Shirpur	750000.00

BY CLOSING BALANCES

BY CASH BALANCES	1495.00
Cash In Hand	1495.00

BY BANK CURRENT

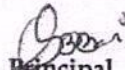
ACCOUNTS	213144.00
H. D. F. C. Bank Current A/C No. 50200035247431	354.00
Indusind Bank A/C No. 201011917044	126860.51
The Shirpur Peoples Co-operative Bank Ltd. Saving A/C No - 001110003220	85929.49

BY FIXED DEPOSITS	1186030.00
F D R Priyadarshini Soot Girni	154521.00
F D R The Shirpur Peoples Co	1031509.00
Op Bank Ltd No 001140805681	

TOTAL RS. : 42126064.66TOTAL RS. : 42126064.66

Place : Shirpur
Date : 14/08/2023

AS PER MY SEPARATE REPORT


Principal

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





VIJAY M. RATHI
CHARTERED ACCOUNTANT
M.No. : 036599
UDIN - 23036599BGTDSC8544




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

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 31/03/2023

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

<u>EXPENDITURE</u>	<u>AMOUNT RS.</u>	<u>INCOME</u>	<u>AMOUNT RS.</u>
<u>TO TEACHING STAFF</u>	<u>8056900.00</u>	<u>BY FIXED DEPOSIT INTEREST</u>	<u>62018.00</u>
<u>SALARY</u>		H. D. F. C. Bank	2747.00
Gratuity Advance	147000.00	Priyadarshini Sahakari Soot	5957.00
Pay	7777158.00	Girni F D R Interest	
Provident Fund Administrative Charges	7617.00	The Shirpur Peoples Co Operative Bank Ltd	53314.00
Provident Fund Employer Contribution Teaching Staff	120600.00		
Staff Insurance	4525.00	<u>BY FEES</u>	<u>12748815.00</u>
		Development Fee	1509796.00
		Other Activity Fee	388815.00
<u>TO NON TEACHING STAFF</u>	<u>2408530.00</u>	Tution Fee	10850204.00
<u>SALARY</u>			
Gratuity Advance	8100.00		
Pay	2310328.00		
Provident Fund Administrative Charges	7616.00		
Provident Fund Employer Contribution Non Teaching Staff	62231.00		
Staff Insurance	20255.00		
<u>TO AFFILIATION AND OTHER FEES</u>	<u>157000.00</u>		
Processing Fee A R A	32000.00		
Processing Fee	2500.00		
University Affiliation Fees	122500.00		
<u>TO ACADEMIC MEETINGS</u>	<u>13410.00</u>		
Academic Meeting Expenses	13410.00		
<u>TO AUDIT FEES</u>	<u>23600.00</u>		
Audit Fees	23600.00		
<u>TO BANK COMMISSION AND CHARGES</u>	<u>429.50</u>		
Bank Commission And Charges	429.50		
<u>TO COMMUNICATION EXPENSES</u>	<u>300.00</u>		
Postage And Courier Expenses	300.00		
<u>TO CONFERENCE AND SEMINAR</u>	<u>8895.00</u>		
Conference And Seminar Faculties	5000.00		
Conference And Seminar	3895.00		



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

Students

TO CONTRACTUAL SERVICES **11112.00**

Security Services 10312.00
Sweeping And Cleaning Services 800.00

TO DEPRECIATION **253089.16**
Depreciation 253089.16

TO ESTABLISHMENT EXPENSES **27677.00**
Generator Fuel And Other Expenses 27677.00

TO HONARARIUM AND REMUNARATION **1000.00**
Guest Lecturer Remuneration 1000.00

TO MAGAZINE JOURNALS AND PERIODICALS **27594.00**
Journal Expenses 27594.00

TO INSURANCE **1580.00**
Student Insurance 1580.00

TO LABORATORY EXPENSES AND CONSUMABLES **293111.00**
Laboratory Expenses 293111.00


TO PRINTING AND STATIONERY **81665.00**
I-Card Expenses 4685.00
Stamp Paper And Fees 200.00
Stationery And Printing 71224.00
Xerox Expenses 5556.00

TO REPAIR AND MAINTENANCE **82020.00**
Cleaning Expenses 42042.00
Repair And Maintenance Computer 2579.00
Repair And Maintenance Electricals 2169.00
Repair And Maintenance General 35230.00

TO PROFESSIONAL FEES **5500.00**
Professional Fee 5500.00

TO STUDENT RELATED EXPENSES **59425.00**




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

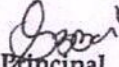
Function And Festival Expenses	30714.00
Sport And Gynkhana Expenses	4030.00
Student Term Work And Assignment Expenses	2401.00
Training And Placement Expenses	22280.00
<u>TO TRANSPORTATION AND TRAVELLING EXPENSES</u>	<u>37978.00</u>
Transportation Charges	1260.00
Travelling And Conveyance	36718.00
<u>TO EDUCATIONAL EXPENSES</u>	<u>110963.00</u>
Miscellaneous Expenses	132.00
Office Expenses	4840.00
Practical Examination Remuneration	50364.00
Professional Tax Expenses	200.00
Staff Welfare Expenses	31358.00
Uniform Expenses	24069.00
<u>TO FEES FOR UNIVERSITY PAYMENTS</u>	<u>349651.00</u>
Examination Fee	275300.00
University Fees	74351.00
<u>TO INCOME AND EXPENSES ACCOUNT</u>	<u>799403.34</u>
Surplus Transfer to Balance Sheet	799403.34

TOTAL RS. : 12810833.00

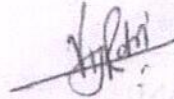
TOTAL RS. : 12810833.00

Place : Shirpur
Date : 14/08/2023

AS PER MY SEPARATE REPORT


Principal

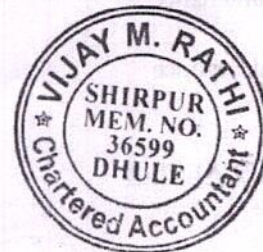
H. R. PATEL INSTITUTE OF PHARMACEUTICAL
EDUCATION AND RESEARCH M PHARM SHIRPUR
SHIRPUR EDUCATION SOCIETY MUMBAI



VIJAY M. RATHI
CHARTERED ACCOUNTANT

M.No. : 036599

UDIN - 23036599BGTDSC8544




PRINCIPAL

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

SHIRPUR EDUCATION SOCIETY MUMBAI
H. R. PATEL INSTITUTE OF PHARMACEUTICAL
EDUCATION AND RESEARCH M PHARM SHIRPUR
BALANCE SHEET AS AT 31/03/2023

9
VIJAY M. RATHI
CHARTERED ACCOUNTANT
B.COM F.C.A.

LIABILITIES	AMOUNT RS.	ASSETS	AMOUNT RS.
DEPRECIATION FUND	3353994.32	INVESTMENTS	500.00
Depreciation Fund	3353994.32	Shares The Shirpur Peoples Co Op. Bank Ltd.	500.00
ANAMAT PAYABLES FOR EXPENSES	45867.50	MOVABLE PROPERTIES	5029022.00
Excess Fees Payable	45867.50	C C T V Camera	141178.00
ANAMAT AND PAYABLES FOR SUNDRIES CREDIT	205283.00	Computer and Accessories	20000.00
O. B. C. Scholarship	68001.00	Dead Stock	1814952.00
V J Nt Scholarship	137282.00	Electrical Equipment	104206.00
BRANCH INTERNAL	70132963.86	Laboratory Equipment	1490782.00
Shirpur Education Society, Mumbai Central Office Shirpur	70132963.86	Library	1457904.00
		ANAMATS AND RECEIVABLES	6306882.00
		Fees Receivable 2021-2022	12039.00
		Fees Receivable 2022-2023	6294843.00
		CASH AND BANK	1495.00
		BALANCES - CASH IN HAND	
		Cash In Hand	1495.00
		BALANCES WITH CURRENT ACCOUNTS	213144.00
		H. D. F. C. Bank Current A/C No. 50200035247431	354.00
		Indusind Bank A/C No. 201011917044	126860.51
		The Shirpur Peoples Co-operative Bank Ltd. Saving A/C No - 001110003220	85929.49
		BALANCES IN FIXED DEPOSITS	1186030.00
		F D R Priyadarshini Soot Girni	154521.00
		F D R The Shirpur Peoples Co Op Bank Ltd No 001140805681	1031509.00
		INCOME AND EXPENSES ACCOUNT	61001035.68
		Balance As Per Last Balance Sheet	61800439.02
		Less:-Surplus for the year transferred from Income and Expenditure Account	-799403.34
TOTAL RS. :	73738108.68	TOTAL RS. :	73738108.68

Place : Shirpur
Date : 14/08/2023



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



AS PER MY SEPARATE REPORT

VIJAY M. RATHI

CHARTERED ACCOUNTANT

M.No. : 036599

UDIN - 23036599BGTDSC8544

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

SHIRPUR EDUCATION SOCIETY SHIRPUR'S
H.R. Patel Institute of Pharmaceutical Education and Research (M. Pharm)- Shirpur.
YEAR:- 31ST MARCH 2023.
Gross Block of Assets and Particulars of Depreciation

RS PER BOOKS.

Block Of Assets	Rate	Gross	Amount	of Additions	of Addition	Gross	Total	Allowable	WDV	AS ON	AS ON
	Dep.	Block with frozen	Amount	before	after	Block	Up To	The Year	31/03/2022	31/03/2023	31/03/2023
1	2	3	4	5	6	7	8	9	10	11	12
1	40.00%	1321220.00	0.00	136684.00	0.00	1457904.00	1229003.05	64223.58	92216.95	164677.37	
2	10.00%	1339117.00	0.00	475835.00	0.00	1814952.00	623239.65	119171.24	715877.35	1072544.12	
3	15.00%	1631960.00	0.00	0.00	0.00	1631960.00	1234199.68	59664.05	397760.32	338096.27	
4	40.00%	20000.00	0.00	0.00	0.00	20000.00	14462.89	2214.84	6537.11	3322.27	
5	15.00%	0.00	0.00	104206.00	0.00	104206.00	0.00	7815.45	0.00	96390.55	
TOTAL RS.		4312297.00		475835.00		240890.00		5029022.00		3100905.27	1675027.58



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

SHIRPUR EDUCATION SOCIETY SHIRPUR'S

H.R. Patel Institute of Pharmaceutical Education and Research (M. Pharm)- Shirpur.

YEAR:- 31ST MARCH 2023.

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 01/04/2022	Amount of Additions before 30-09-2022	Amount of Additions after 30-09-2022	Amount of Delition in 2022-2023	Total Gross Block 31/03/2023	Total Depreciation Up To 01/04/2022	Allowable Depre. for The Year 2022-2023	WDV AS ON 31/03/2022	WDV AS ON 31/03/2023
1	2	3	4	5	6	7	8	9	10	11	12
1	Llibrary	25.00%	1321220.00	0.00	136684.00	0.00	1457904.00	1229003.05	40139.74	92216.95	188761.21
2	Furniture and Fixturr	15.00%	1339117.00	475835.00	0.00	0.00	1814952.00	712705.02	165337.05	626411.98	936909.93
3	Machinery	15.00%	1631960.00	0.00	104206.00	0.00	1736166.00	1234199.68	67479.50	397760.32	434486.82
4	Computer & ass	25.00%	20000.00	0.00	0.00	0.00	20000.00	14462.89	1384.28	5537.11	4152.83
TOTAL RS.			4312297.00	475835.00	240890.00	0.00	5029022.00	3190370.64	274340.56	1121926.36	1564310.80




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


**H. R. Patel Institute of Pharmaceutical Education
and Research (M Pharm) - Shirpur**

Branch of Shirpur Education Society Mumbai

**Significant Accounting Policies And The Remarks
For The Year Ending 31st March 2023**

- 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 accrual basis.
- 2) **DEPRECIATION :-**
 - a) Depreciation is provided on Written Down Value Method as per the provision and rates Specified under the Income Tax Act.
- 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 unit has unmarked the grants to reserve and surplus as fund for grant received from government and other agencies if they are for specific purposes.
 - c) 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 and Research (M Pharm) -
Shirpur
Place : - Shirpur
Date:- 14/08/2023


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




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