

AICTE ID: 1-3548321

College Code: 231

R. D. ENGINEERING COLLEGE

Approved by AICTE New Delhi & Affiliated to Dr. APJ Abdul Kalam Technical University, Lucknow
under the aegis of IQAC

Year-2021-22

4.1.2-Audited income and expenditure statement of the institution to be signed by CA for and counter signed by the competent authority



ASHUTOSH AGARWAL & ASSOCIATES

Chartered Accountants

412-A, Wave Silver Tower-1,
Sector-18, Noida-201301(UP)

Tel. : +91-120 - 4371025

E-mail : ashu.noida2000@gmail.com

AUDITOR'S REPORT

We have audited the Balance Sheet of **M/s Rameshwar Dayal Educational Trust** as at **March 31st, 2022** and Income & Expenditure for the year ending on that date which are in agreement with the books of accounts maintained by the said institution.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of audit. In our opinion, proper books of accounts have been kept by the institution so far as it appears from the examination of the books, and proper returns adequate for the purpose of audit have been received. The Balance sheet and Income & Expenditure Account dealt with by this report are in agreement with the books of accounts.

In our opinion and to the best of our information and according to the explanation given to us the said accounts give a true fair view:

- I. In the case of **Balance Sheet of the state of affairs** of above-mentioned institution as at **March 31st, 2022**,
- II. In the case of **Income & Expenditure Account** of the Excess of Income over Expenditure for the year ended **March 31st, 2022** and

For Ashutosh Agarwal & Associates
Chartered Accountants
FRN : 016879C


(Ashutosh Agarwal)
Partner
M.No. 089838



Dated : 06/10/2022
Place : Noida

UDIN : 22089838AYPYGO9174



AICTE ID: 1-3548321

College Code:231

R. D. ENGINEERING COLLEGE

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Under the aegis of IQAC

Ref.....

Date.....

4.1.2 Percentage of expenditure for infrastructure development and augmentation excluding salary during the F.Y. 2021-22

Head of expenditure (for ex. capital expenditure)	Item of expenditure (for ex. construction of building, purchase of new equipments, furniture and fixtures etc.)	Amount (INR)
Fixed Assets	Computer & Computer Software	3,57,443.00
Fixed Assets	Library Books	67,384.00
Fixed Assets	Other Office Equipments	7,77,729.00
Fixed Assets	Vehicles	23,78,384.00
	Total	35,80,940.00



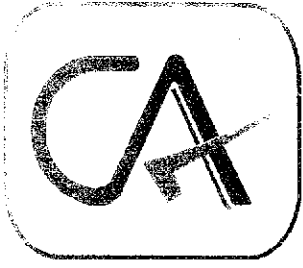
Duhai Ghaziabad
R.D. Engineering College
Director
R.D. Engineering College
Duhai Ghaziabad

9th KM Mile Stone on NH-58 Delhi Meerut Road Duhai Ghaziabad-201206 (U.P)

Phone: 0120-2679301,02,03,04 Fax: 0120-2679300

Email: info@rdec.in

Website: www.rdec.in



ASHUTOSH AGARWAL & ASSOCIATES

Chartered Accountants

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Sector-18, Noida-201301(UP)

Tel. : +91-120 - 4371025

E-mail : ashu.noida2000@gmail.com

TO WHOM SO EVER IT MAY CONCERN

We do hereby certify that M/s Rameshwar Dayal Educational Trust have incurred the below mentioned Revenue & Capital expenditure during the F.Y. 2021-22.

S.No.	Particulars	Amount (Rs)	Amount (Rs)
1	Revenue Expenditure		
a	Salary & Wages		
	Salary & Wages	6,60,91,268.00	6,60,91,268.00
b	Academic Support Facilities		
	Examination duty Charges	31,59,862.00	
	Award & Scholarship & Students Welfare Exps.	1,60,95,726.00	
	Cultural & Function Expenses	2,48,748.00	
	Lab Expenses	1,27,105.00	
	Seminar Expense	1,50,000.00	
	News Paper, Books & Periodicals	48,026.00	
	Printing & Stationery	3,46,562.00	
	Staff Welfare	4,56,824.00	2,06,32,853.00
c	Repair & Maintenance		
	Computer Running & Maintenance	12,79,873.00	
	Electricity Repair & Maintenance	6,31,084.00	
	Generator Running & Maintenance	6,61,781.00	
	Bus Expenses	7,38,289.00	
	Repair & Maintenance (General)	17,65,058.00	
	Road Construction Expenses	4,49,141.00	
	Repair & Maintenance of Building	38,02,810.00	
	Vehicle Running & Maintenance	7,43,115.00	1,00,71,151.00
d	Other Expenses		
	Advertisement Expenses	7,49,975.00	
	Bank Interest & Charges	28,241.68	
	Audit Fees	50,000.00	
	Depreciation	1,38,73,727.72	
	Electricity Expenses	52,68,415.00	
	Employer's Contribution to ESI	69,908.00	
	Employer's Contribution to PF	78,676.00	
	Fees & Subscription	9,05,760.00	
	House Keeping Expenses	8,44,421.00	
	Insurance Expenses	4,54,197.62	
	Interest on Loan	12,526.00	
	Mess Expenses	33,40,828.09	
	Legal & Professional Charges	3,90,317.00	
	Office Maintenance	4,80,570.00	
	Postage, Telegram & Courier Exp.	1,210.00	
	Gaushala Expenses	5,64,029.00	
	Horticulture expenses	5,26,730.00	




Director
R.D. Engineering College
Duhai, Ghaziabad



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Security Expenses	10,75,132.00	
Software Expenses	1,18,000.00	
Telephone & Internet Expenses	7,38,278.64	
Travel & Conveyance Charges	4,16,514.00	
Water Tax Expenses	4,74,275.00	
Short & Excess	2,91,824.26	3,07,53,556.01
Total Revenue Expenditures (I)		12,75,48,828.01
II Capital Expenditure		
Computer & Computer Software	3,57,443.00	
Library Books	67,384.00	
Other Office Equipments	7,77,729.00	
Vehicles	23,78,384.00	
Total Capital Expenditures (II)		35,80,940.00
Total Expenditures (I + II)		13,11,29,768.01

The above figures have been taken from the Audited Financial Statements. This certificate has been issued on the request of the trust for the purpose of submission to NAAC.

For Ashutosh Agarwal & Associates
Chartered Accountants
FRN : 016879C

Hitesh Agarwal



CA Hitesh Agarwal
MRN : 529770
Partner
UDIN : 24529770BKFNVPV4789

Date : 15/01/2024
Place : Noida

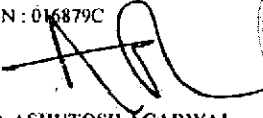
[Signature]
Director
R.D. Engineering College
Dunai, Ghaziabad

RAMESHWAR DAYAL EDUCATIONAL TRUST
BALANCE SHEET AS AT 31st MARCH, 2022

LIABILITIES	AMOUNT (Rs)	ASSETS	AMOUNT (Rs)
<u>SURPLUS FUND</u>		<u>Fixed Assets</u>	
Opening Balance	14,25,82,060.84	(As per Annexure-D)	13,35,57,840.07
Add : Excess of Income over Expenditure	1,37,42,714.01		
	15,63,24,774.85	<u>INVESTMENTS</u>	
<u>SECURED LOANS</u>		FDR with Canara Bank-AKTU	6,03,956.04
OD with HDFC Bank	51,05,122.58	FDR with Canara Bank-AICTE	1,29,67,596.50
Temporary OD	94,21,661.67	FDR with Bank of Baroda- AICTE	25,81,094.00
<u>UNSECURED LOANS</u>		Sweep FDRs with Indian Bank	97,64,908.00
(As per Annexure-A)	69,66,857.00	Accrued Interest on Sweep FDRs	3,04,990.82
<u>SECURITIES & ADVANCES</u>		Endowment Fund For New Course with AICTE	12,86,750.00
(As per Annexure-B)	61,48,731.00	FDR with Indian Bank	75,00,000.00
<u>LIABILITIES FOR EXPENSES</u>		Accrued Intt. On Canara Bank FDR	6,18,970.00
(As per Annexure-C)	4,68,179.06	<u>ADVANCES RECOVERABLE</u>	
		(As per Annexure-E)	1,28,28,170.87
		<u>CASH BALANCE</u>	
		Cash-in-Hand	2,02,717.90
		<u>BANK BALANCES</u>	
		(As per Annexure-F)	22,18,331.96
	18,44,35,326.16		18,44,35,326.16


We have conducted the Audit of Annual Accounts of M/s. Rameshwar Dayal Educational Trust for the financial year ending 31.03.2022, we hereby certify that the Income & Expenditure Account and the Balance Sheet prepared and so audited by us are in agreement with the books of account kept and maintained by the Trust in the regular course. On our examination of the books and the evidence produced before us, we hereby report that the statement of Income & Expenditure and the Balance Sheet reflect the true and correct state of affairs as on 31.03.2022.

For **ASHUTOSH AGARWAL & ASSOCIATES**
CHARTERED ACCOUNTANTS
FRN : 016879C


CA **ASHUTOSH AGARWAL**
PARTNER
MRN : 089838
UDIN : 22089838AYPYGO9174

PLACE : NOIDA
DATE : 06/10/2022

Rameshwar Dayal Educational Trust


PRESIDENT


TREASURER




Director
R.D. Engineering College
Duhai, Ghaziabad

RAMESHWAR DAYAL EDUCATIONAL TRUST
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING ON 31st MARCH, 2022

EXPENDITURE	AMOUNT (Rs)	INCOME	AMOUNT (Rs)
To Salary & Wages	6,60,91,268.00	By Gross Receipts	13,97,20,417.70
To Examination duty Charges	31,59,862.00	By Interest Income	15,71,124.32
To Advertisement Expenses	7,49,975.00		
To Award & Scholarship & Students Welfare Exps.	1,60,95,726.00		
To Bank Interest & Charges	28,241.68		
To Computer Running & Maintenance	12,79,873.00		
To Audit Fees	50,000.00		
To Depreciation	1,38,73,727.72		
To Electricity Expenses	52,68,415.00		
To Electricity Repair & Maintenance	6,31,084.00		
To Employer's Contribution to ESI	69,908.00		
To Employer's Contribution to PF	78,676.00		
To Cultural & Function Expenses	2,48,748.00		
To Generator Running & Maintenance	6,61,781.00		
To Fees & Subscription	9,05,760.00		
To House Keeping Expenses	8,44,421.00		
To Insurance Expenses	4,54,197.62		
To Interest on Loan	12,526.00		
To Lab Expenses	1,27,105.00		
To Mess Expenses	33,40,828.09		
To Bus Expenses	7,38,289.00		
To Legal & Professional Charges	3,90,317.00		
To Seminar Expense	1,50,000.00		
To News Paper, Books & Periodicals	48,026.00		
To Office Maintenance	4,80,570.00		
To Postage, Telegram & Courier Exp.	1,210.00		
To Printing & Stationery	3,46,562.00		
To Gashala Expenses	5,64,029.00		
To Horticulture expenses	5,26,730.00		
To Repair & Maintenance (General)	17,65,058.00		
To Road Construction Expenses	4,49,141.00		
To Repair & Maintenance of Building	38,02,810.00		
To Security Expenses	10,75,132.00		
To Software Expenses	1,18,000.00		
To Staff Welfare	4,56,824.00		
To Telephone & Internet Expenses	7,38,278.64		
To Travel & Conveyance Charges	4,16,514.00		
To Vehicle Running & Maintenance	7,43,115.00		
To Water Tax Expenses	4,74,275.00		
To Short & Excess	2,91,824.26		
To Excess of Income over Expenditure	1,37,42,714.01		
	14,12,91,542.02		14,12,91,542.02

We have conducted the Audit of Annual Accounts of M/s. Rameshwar Dayal Educational Trust for the financial year ending 31.03.2022, we hereby certify that the Income & Expenditure Account and the Balance Sheet prepared and so audited by us are in agreement with the books of account kept and maintained by the Trust in the regular course. On our examination of the books and the evidence produced before us, we hereby report that the statement of Income & Expenditure and the Balance Sheet reflect the true and correct state of affairs as on 31.03.2022.

For ASHUTOSH AGARWAL & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN : 016879C

CA ASHUTOSH AGARWAL
PARTNER
MRN : 089838
UDIN : 22089838A YPYGO9174

PLACE : NOIDA
DATE : 06/10/2022

Rameshwar Dayal Educational Trust



PRESIDENT



TREASURER



R.D. Engineering College
Duhai, Ghaziabad

RAMESHWAR DAYAL EDUCATIONAL TRUST

(Annexure-A)

LIST OF UNSECURED LOANS AS AT 31.03.2022	AMOUNT (Rs)
Rameshwar Dayal Charitable Society	69,66,857.00
Total	69,66,857.00

(Annexure-B)

LIST OF SECURITIES & ADVANCES AS AT 31.03.2022	AMOUNT (Rs)
Caution Money	48,12,671.00
Hostel Security	13,36,060.00
Total	61,48,731.00

(Annexure-C)

LIST OF LIABILITY FOR EXPENSES AS AT 31.03.2022	AMOUNT (Rs)
Audit Fees Payable	67,500.00
TDS Payable	1,28,044.00
GST Payable	2,69,305.06
Lakshya Enterprises	2,200.00
Staar Automation & Communications	1,130.00
Total	4,68,179.06



Rameshwar Dayal Educational Trust

President

Director
R.D. Engineering College
Duhai, Ghaziabad

Rameshwar Dayal Educational Trust

Fixed Assets as at 31.03.2022

Sr. No.	Group of Assets	Rate
		(₹)
1	Computer & Computer Software	
2	Building	
3	Land	
4	Library Books	
5	Vehicles	
6	Lab Equipments	
7	Furniture & Fixtures	
8	Other Office Equipments	
Total		



M. M. M.
Rameshwar Dayal Educational Trust
President

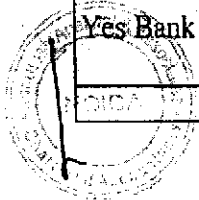
RAMESHWAR DAYAL EDUCATIONAL TRUST

(Annexure-E)

LIST OF ADVANCE RECOVERABLE AS AT 31.03.2022	AMOUNT (Rs)
Security/ Advance with Government Departments	
Income Tax Refund Due (AY 2007-08)	22,613.12
Income Tax Refund Due (AY 2009-10)	56,162.00
Income Tax Refund Due (AY 2014-15)	3,60,708.07
Income Tax Refund Due (AY 2016-17)	35,19,653.95
Income Tax Refund Due (AY 2021-22)	8,04,202.00
Security Deposit with Electricity Board UP	8,96,000.00
Security Deposit with IGL Gas	95,595.00
Security Deposit with BSNL	500.00
Security Deposit with Bihar Government	5,36,000.00
Student Fees recoverable from AKTU, Lucknow	15,20,000.00
TDS/ TCS A.Y 2022-23	10,01,587.04
Security/ Advance for Goods & Services	
Advance to Staff	13,89,900.00
Vehicle Booking Advance	50,000.00
JRD Elevators LLP - Advance for Lift	6,57,000.00
Reliance Jio Infratel Pvt. Ltd.	5,940.00
Aptech Ltd.	1,24,584.00
IRM Center (TCS)	6,86,263.89
Salasar Comserve LLP	11,01,461.80
Total	1,28,28,170.87

(Annexure-F)

LIST OF BANK ACCOUNTS AS AT 31.03.2022	AMOUNT (RS)
Axis Bank (Trust A/c)	78,719.80
Bank Of Baroda, Ram Nagar, Delhi (Trust A/c)	12,293.00
HDFC Bank Ltd. (R.D. Engg Collge)	1,57,648.62
HDFC Bank Ltd. (R.D. Educ. Trust)	51,324.02
Indian Bank, Muradnagar (Trust A/c)	16,46,364.17
Indian Bank (RDEC & RC Account)	1,40,415.09
Punjab National Bank, Ghaziabad	8,660.09
Punjab National Bank, Ghaziabad (Mgt. A/C)	5,352.00
Punjab National Bank, Ghaziabad (Scholarship A/C)	5,354.00
Punjab National Bank, Muradnagar	41,394.49
Punjab National Bank, New Delhi	31,379.00
Yes Bank Ltd. (R.D. Edu Trust)	17,307.17
Yes Bank Ltd. (R.D. Engg. Coll.)	22,120.51
Total	22,18,331.96



Rameshwar Dayal Educational Trust,

[Signature]
President

[Signature]

R.D. Engineer,
Duhai, Ghaziabad

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7
filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year

2021-22

PAN AAATR8426M
Name RAMESHWAR DAYAL EDUCATIONAL TRUST
Address B 385 , IInd FLOOR , NIRMAN VIHAR , NEW DELHI , 09-Delhi , 110092
Status AOP/BOI Form Number ITR-7
Filed u/s 139(1) - Return filed on or before due date e-Filing Acknowledgement Number 361221240150322

Current Year business loss, if any	1	0
Total Income		0
Book Profit under MAT, where applicable	2	0
Adjusted Total Income under AMT, where applicable	3	0
Net tax payable	4	0
Interest and Fee Payable	5	0
Total tax, interest and Fee payable	6	0
Taxes Paid	7	8,04,202
(+)Tax Payable /(-)Refundable (6-7)	8	(-) 8,04,202
Dividend Tax Payable	9	0
Interest Payable	10	0
Total Dividend tax and interest payable	11	0
Taxes Paid	12	0
(+)Tax Payable /(-)Refundable (11-12)	13	0
Accrued Income as per section 115TD	14	0
Additional Tax payable u/s 115TD	15	0
Interest payable u/s 115TE	16	0
Additional Tax and interest payable	17	0
Tax and interest paid	18	0
(+)Tax Payable /(-)Refundable (17-18)	19	0

Income Tax Return submitted electronically on 15-03-2022 13:24:37 from IP address 10.1.122.226 and verified by RAKESH SHARMA having PAN AAUPS9208G on 15-03-2022 13:24:36 using Paper ITR-verification form generated through mode

System Generated

Barcode/QR Code



AAATR8426M073612212401503225DADA50C52CB67398694010DF20410448F4142B3

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU


Director
R.D. Engineering College
Duhai, Ghaziabad

FORM NO. 10B [See rule 17B]

Audit report under section 12A(b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions



e-Filing
Income Tax Department, India

Acknowledgement Number -218946420150222

We have examined the balance sheet of RAMESHWAR DAYAL EDUCATIONAL TRUSTAAATR8426M [name of the trust or institution] as at 31st March 2021 and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said Trust or institution

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the abovenamed Trust visited by us so far as appears from our examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by us, subject to the comments given below: --

In our opinion and to the best of our information, and according to information given to us, the said accounts give a true and fair view-

- (i) in the case of the balance sheet, of the state of affairs of the above named Trust as at 31st March 2021 and
- (ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31st March 2021

The prescribed particulars are annexed hereto.

Name	ASHUTOSH AGARWAL
Membership Number	089838
Firm Registration Number	0016879C
Date of Audit Report	15-Feb-2022
Place	122.161.53.82
Date	15-Feb-2022

ANNEXURE

STATEMENT OF PARTICULARS

I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

1. Amount of income of the previous year applied to charitable or religious purposes in India during that year ₹ 7,72,37,507
2. Whether the Trust has exercised the option under clause (2) of the Explanation to section 11(1) ? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year. No, -
3. Amount of income accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust wholly for such purposes. ₹ 33,51,123
4. Amount of income eligible for exemption under section 11(1)(c) (Give details) No




Dir,
R.D. Engineer,
Duhai, Ghaziabad

Sl. No.	Details	Amount
	No Records Added	

5. Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2) ₹ 0
6. Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b) ? If so, the details thereof Not Applicable, -
7. Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B) ? If so, the details thereof Not Applicable, -
8. Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year-

(a) has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	No, - -
(b) has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or	No, - -
(c) has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof	No, - -

II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)

1. Whether any part of the income or property of the Trust was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any No

Sl. No.	Amount	Rate of interest charged	Nature of security, if any	Remarks
	No Records Added			

2. Whether any land, building or other property of the Trust was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any No



R.D.
 Director
 R.D. Engineering College
 Duhai, Ghaziabad

Sl. No.	Details of property	Amount of rent or compensation charged
	No Records Added	

3. Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details: Yes

Sl. No.	Detail	Amount
1	Salary to Rakesh Sharma (Trustee)	₹ 19,20,000
2	Salary to Rajesh Sharma (Brother of Trustee)	₹ 3,84,000
3	Salary to Minakshi Puniya (Wife of Trustee)	₹ 5,28,000

4. Whether the services of the Trust were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any No

Sl. No.	Name of the Person	Amount of Remuneration/ Compensation	Remarks
No Records Added			

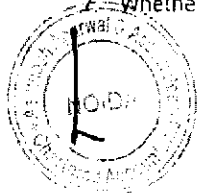
5. Whether any share, security or other property was purchased by or on behalf of the Trust during the previous year from any such person? If so, give details thereof together with the consideration paid No

Sl. No.	Name of the Person	Amount of Consideration paid	Remarks
No Records Added			

6. Whether any share, security or other property was sold by or on behalf of the Trust during the previous year to any such person? If so, give details thereof together with the consideration received No

Sl. No.	Name of the Person	Amount of Consideration received	Remarks
No Records Added			

7. Whether any income or property of the Trust was diverted during No




 Director
 R.D. Engineering College
 Duhai, Ghaziabad

the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted

Sl. No.	Name of the Person	Income or value of property diverted	Remarks
No Records Added			

8. Whether the income or property of the Trust was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details

No

Sl. No.	Name of the Person	Amount	Remarks
No Records Added			

III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST

Sl. No.	Name of the concern	Address of the concern	Where the concern is a company	Number of Equity Shares	Number of Preference Shares	Number of Sweat Equity Shares	Nominal value of the investment	Income from the investment	Whether the amount in (c) exceeded 5 per cent of the capital of the company in the previous year
No Records Added									

Place 122.161.53.82

Date 15-Feb-2022

Acknowledgement Number - 218946420150222

This form has been digitally signed by ASHUTOSH AGARWAL having PAN AAJPA7508C from IP Address 122.161.53.82 on 15-Feb-2022 10:42:07 PM
 Dsc SI No and issuer C=IN,Q=Pantaqon Sign Securities Pvt. Ltd.,OU=Certifying Authority




 Director
 R.D. Engineering College
 Duhai, Ghaziabad