

**The Kelkar Education Trust's
V G Vaze College of Arts, Science and Commerce
(Autonomous)**



**The Kelkar Education Trust's
V G Vaze College of Arts, Science and Commerce
(Autonomous)**

(June 2020 Onwards)

Syllabus for Academic Year 2025-26

Program: B.COM

Semester V

Course : FINANCIAL ACCOUTING & AUDITING – VIII - COST ACCOUNTING

NEP

| Course Code | Course Title | credit |
|-------------|---|--------|
| VCCA306 | FINANCIAL ACCOUNTING & AUDITING – VIII - COST ACCOUNTING | 2 |



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| Teaching Scheme (Hrs/Week) | | | | Continuous Internal Assessment (CIA) 40 marks | | | | | End Semester Examination | Total |
|--|---|---|---|---|-------|-------|-------|-----|--------------------------|-------|
| L | T | P | C | CIA-1 | CIA-2 | CIA-3 | CIA-4 | Lab | Written | |
| 2 | - | - | 2 | 15 | 15 | 10 | | - | 60 | 100 |
| Max. Time, End Semester Exam (Theory) -2Hrs. | | | | | | | | | | |

TYBCOM

FINANCIAL ACCOUNTING & AUDITING – VIII - COST ACCOUNTING
SEMESTER V

Course Objectives :-

To enabled the learners :-

1. To understand the basic concepts and definition of the term cost, identifying the different costing methods.
2. To apply the different tools and techniques of inventory, labour & overheads..
3. To evaluate the cost of the any product by proper allocation of cost and using cost sheet.
4. To apply the knowledge of cost sheet and to reconcile the cost and financial data.

Learning outcomes

After conclusion of study the students will be able to:

1. Describe how cost accounting is used for decision making and performance evaluation and also to understand the difference between direct cost and indirect cost.
2. Explain the basic concept of cost and how costs are presented in the cost sheet including raw materials, labour and overheads costs are added to a product at each stage of production cycle.
3. Allocate the direct cost and indirect cost as well as proper distribution of overheads.
4. Differentiate between costing profit and financial profit.



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FINANCIAL ACCOUNTING & AUDITING – VIII - COST ACCOUNTING
SEMESTER V

| Sr. No. | Modules | No. of Lectures |
|---------|---|-----------------|
| 1 | Introduction to Cost Accounting - Material, Labour and Overheads | 10 |
| 2 | Classification of Cost and Cost Sheet | 10 |
| 3 | Reconciliation of Cost and Financial Accounts | 10 |
| | TOTAL | 30 |

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FINANCIAL ACCOUNTING & AUDITING – VIII - COST ACCOUNTING
SEMESTER V

| Sr No. | Modules / Units |
|--------|---|
| 1 | Introduction to Cost Accounting (Material, Labour and Overheads) |
| | <ul style="list-style-type: none"> Objectives and Scope of Cost Accounting Cost Centres and Cost Units Material Cost - Inventory Control – Techniques of Fixing of Minimum and Reorder Levels, Economic Order Quantity, ABC Classification Labour Cost - Attendance and Payroll Procedures, Overview of Statutory Requirements, Overtime, Idle Time and Incentives, Time Rate System, Piece Rate System Overheads - Primary Distribution of Overheads and Secondary Distribution of Overheads. |
| 2 | Classification of Cost and Cost Sheet |
| | <ul style="list-style-type: none"> Classification costs, Cost of Sales, Cost Centre, Cost Unit, profit Centre and Investment Centre Cost sheet, Total costs and Unit costs, Different /Cost for Different purposes Simple Practical Problems on preparation of cost sheet |
| 3 | Reconciliation of Cost and Financial Accounts |
| | <ul style="list-style-type: none"> Practical problems based on Reconciliation of Cost and Financial Accounts |



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Reference Text :

1. Advanced problems and solutions in cost account by S. N. Maheshwari, Sultan Chand New Delhi.
2. Cost accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd, Mumbai
3. Cost accounting by Jawahar Lal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd, Mumbai
4. Cost accounting by Ravi M. Kishore, Taxmann.

EVALUATION PATTERN

I. Internal [40 marks]

- a. Class test of 15 marks for 30 min.
- b. Project/ Assignment – 15 Marks.
- c. Class participation and behavior 10 marks

II. Summative [60 marks]

Semester end exam 60 marks, duration 2 hrs.

Question Paper Pattern

I. Internal

Maximum Marks: 15

Question to be set : 3

Duration : 30 Min

| Q. No. | Particulars | Marks |
|--------|---------------------|-------|
| Q. 1. | Practical questions | 05 |
| Q.2. | Practical questions | 05 |
| Q. 3. | Practical questions | 05 |

II. Summative (Semester end)

Maximum Marks: 60

Question to be set : 04

Duration : 2 Hrs

| Q. No. | Particulars | Marks |
|--------|--|-------|
| Q. 1. | Compulsory Practical Questions | 15 |
| Q. 2. | Full Length Practical Question OR Full Length Practical Question | 15 |



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| | | |
|-------|---|-----------------|
| Q. 3. | Full Length Practical Question OR Full Length Practical Question | 15 |
| Q. 4. | Full Length Practical Questions OR Short notes To be asked 05, to be answered 03 | 7 & 8 15 |

Full Length Question of 15 Marks may be divided into two sub questions of 7/8 and 10/ 5 Marks.

The Final syllabus which has been approved by the following BOS Members:

CA. Yogesh Sant – Head of Department of Accountancy
 Ms. Swapna Jagtap – Member – Faculty
 Ms. Shilpa Palande – Member – Faculty
 Ms. Gayatri Vaity – Member – Faculty
 Ms. Sharvari Pendse – Member Faculty
 Mr. Kiran More – Industry/Corporate Sector
 Dr.(CA.) Smita Deshpande – Subject Expert from Other University (SNDT)
 Dr.(CA) Seema Tarak Shah – Subject Expert from Other University (SNDT)
 CA Ketaki Ketkar – Vice-Chancellor Nominee
 CA. Amol Kane – Meritorious Alumnus



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CA Yogesh Sant
CHAIRMAN – BOS
Date : 7/04/2025

CA Ketaki Ketkar
VC – NOMINEE (BOS)

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Syllabus for Academic Year 2025-26

(June 2025 Onwards)

Program: TYB.COM

Semester V

Course : DIRECT TAX – INCOME TAX

| Course Code | Course Title | Credit |
|--------------------|-------------------------|---------------|
| VCDIT307 | DIRECT TAX – INCOME TAX | 2 |

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| Teaching Scheme (Hrs/Week) | | | | Continuous Internal Assessment (CIA) 40 marks | | | | | End Semester Examination | Total |
|--|---|---|---|--|-------|-------|-------|-----|--------------------------|-------|
| L | T | P | C | CIA-1 | CIA-2 | CIA-3 | CIA-4 | Lab | Written | |
| 3 | - | - | 3 | 15 | 15 | 10 | | - | 60 | 100 |
| Max. Time, End Semester Exam (Theory) -2Hrs. | | | | | | | | | | |

Course Objectives

To be able to find residential status of individual
To be able to calculate income under the head of salary.
To be able to calculate income under the head of House property and capital gain.
To be able to calculate income under the head of Business income and other sources.

Learning Outcomes :

After conclusion of study the students will be able to :

1. Able to compute total income and calculate tax.
2. Able to guide and advise simple tax calculation and tax planning.
3. Able to understand amendments made from time to time in the Finance Act.
Can pursue further professional courses in Income Tax and specialize in Taxation law for judiciary practice
4. Differentiate between direct and indirect tax

| Course Contents Semester V | | |
|----------------------------|--|-----------------|
| Sr. No. | Modules | No. of Lectures |
| 1 | Basic Terms | 5 |
| 2 | Scope of Total Income and Residential Status | 10 |
| 3 | Heads of Income | 10 |
| | TOTAL | 25 |

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| Sr No. | Modules / Units |
|--------|--|
| 1 | Basic Terms |
| | <ul style="list-style-type: none"> Assessee, Assessment, Assessment Year, Annual value, Business, Capital Assets, Income, Person, Previous Year, Transfer. |
| 2 | Scope of the Total Income and Residential Status |
| | <ul style="list-style-type: none"> Scope of Total Income (S:5) Residential Status (S:6) for Individual assessee |
| 3 | Heads of Income |
| | <ul style="list-style-type: none"> Salary (S: 15 to 17) Income from House Properties (S: 22 to27) Profit and Gain from Business (S: 28, 30, 31, 32, 35, 35D, 36, 37, 40, 43B) Capital Gains (S:45, 48, 49, 50, 54, 54 EC) restricted to computation of Capital Gain on transfer of residential house property only. Income from Other Sources (S: 56 to 59) Exclusion From Total Income (S: 10) Exclusion related to specified heads to be covered with relevant head. eg. Salary, Business Income, Capital Gain, Income from Other Sources |

NOTES:

- The Law In force on 1st April immediately preceding the commencement of Academic year will be applicable for ensuing Examinations.
- All modules / units include Computational problems / Case Study.
- The Syllabus is restricted to study of particular sections, specifically mentioned rules and notifications only.

Recommended Resources

| | |
|------------------------|--|
| Reference Books | <ol style="list-style-type: none"> Income Tax Act. Direct Taxes Ready Reckoner, Author - Dr. Vinod K. Singhania. Students guide to Income Tax, Dr. Vinod K. Singhania. Taxation Law & Practice, Mehtrotra &Goyal, Sahitya Bhavan Publication, Agra |
|------------------------|--|

EVALUATION PATTERN

**The Kelkar Education Trust's
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I. Internal [40 marks]

- a. Class test of 15 marks for 30 min.
- b. Project/ Assignment – 15 Marks.
- c. Class participation and behavior. 10 marks

II. Summative [60 marks]

Semester end exam 60 marks, duration 2 hrs.

QUESTION PAPER PATTERN

I. Internal

Maximum Marks: 15

Duration : 30 Min

Question to be set : 2

| Q. No. | Particulars | Marks |
|--------|--|-------|
| Q. 1. | Concept based Question | 05 |
| Q.2. | Two Practical Questions (5 march each) | 10 |

II. Summative (Semester end)

Maximum Marks: 60

Duration : 2 Hrs

Question to be set : 04

| Q. No. | Particulars | Marks |
|--------|--|------------------|
| Q. 1. | Compulsory Practical Questions | 15 |
| Q. 2. | Full Length Practical Question OR Full Length Practical Question | 15 |
| Q. 3. | Full Length Practical Question OR Full Length Practical Question | 15 |
| Q. 4. | (A) Practical Question (B) Practical Question OR Short Notes To be asked 05, to be answered 03 | 8 7 15 |

Full Length Question of 15 Marks may be divided into two sub questions of 7/8 and 10/ 5 Marks.

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The Final syllabus which has been approved by the following BOS Members:

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Ms. Swapna Jagtap. - Member – Faculty
Dr. Shilpa Palande – Member – Faculty
Ms. Gayatry Vaity – Member – Faculty
Mr. Kiran more – Industry/Corporate Sector
Dr.(CA.) Smita Deshpande – Subject Expert from Other University (SNDT)
Dr.(CA) Seema Tarak Shah – Subject Expert from Other University (SNDT)
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CA. Yogesh Sant
CHAIRMAN – BOS


CA. Ketaki Ketkar
VC – NOMINEE (BOS)

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(June 2020 Onwards)

Syllabus for Academic Year 2025-26

Program: B.COM

Semester VI

**Course :FINANCIAL ACCOUNTING & AUDITING – X- COST ACCOUNTING
NEP**

| Course Code | Course Title | credit |
|-------------|--|--------|
| VCCA356 | FINANCIAL ACCOUNTING & AUDITING – X - COST ACCOUNTING | 2 |



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| Teaching Scheme (Hrs/Week) | | | | Continuous Internal Assessment (CIA) 40 marks | | | | | End Semester Examination | Total |
|--|---|---|---|---|-------|-------|-------|-----|--------------------------|-------|
| L | T | P | C | CIA-1 | CIA-2 | CIA-3 | CIA-4 | Lab | Written | |
| 2 | - | - | 2 | 15 | 15 | 10 | | - | 60 | 100 |
| Max. Time, End Semester Exam (Theory) -2Hrs. | | | | | | | | | | |

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FINANCIAL ACCOUNTING & AUDITING – X- COST ACCOUNTING
SEMESTER VI

Course Objectives :-

To enable the learners :

1. To understand the analysis and interpretation of marginal cost.
2. To understand the analysis and interpretation of variances.
3. To understand format of contract account and to evaluate the work certified and work uncertified and to evaluate the notinal profit, transfer to reserve, transfer to profit & loss account.

Learning outcomes

After conclusion of study the students should be able to:

1. Assess how cost volume profits are related and use of CVP analysis as decision making aid.
2. Interpret variances.
3. Assess the cost of contract and find out the profit on contract.



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SEMESTER VI

| Sr. No. | Modules | No. of Lectures |
|---------|---|-----------------|
| 1 | Introduction to Marginal Costing | 08 |
| 2 | Introduction to Standard Costing | 10 |
| 3 | Contract Costing | 12 |
| | TOTAL | 30 |

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FINANCIAL ACCOUNTING & AUDITING – X - COST ACCOUNTING
SEMESTER VI

| Sr No. | Modules / Units |
|--------|--|
| 1 | Introduction to Marginal Costing |
| | <ul style="list-style-type: none"> • Marginal Costing Meaning, Applications, Advantages, Limitations, Contributions, Break-even Analysis, Margin of Safety and Profit-volume Ratio • Simple Practical Problems based on Marginal Costing excluding decision making |
| 2 | Introduction to Standard Costing |
| | <ul style="list-style-type: none"> • Various Types of Standards, Setting of Standards, Basic Concepts of Material and Labour Variance Analysis. • Simple Practical Problems based on Material and Labour Variances excluding Sub-variances |
| 3 | Contract Costing |
| | <ul style="list-style-type: none"> • Progress Payments, Retention Money, Contract Accounts, Accounting for material, Accounting for Tax deducted at source by the Contractee, Accounting for Plant used in a Contract, Treatment of Profit on Incomplete Contracts, Contract profit and Balance sheet entries. • Excluding Escalation Clause. • Simple Practical Problems |

Reference Text :

1. Cost accounting by Jawahar Lal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd, Mumbai
2. Cost accounting by Ravi M. Kishore, Taxmann.
3. Advanced Cost and Management accounting; problems and solutions by V.K. Saxena and C. D. Vashist, S. Chand and Co.

EVALUATION PATTERN

I. Internal [40 marks]

- a. Class test of 15 marks for 30 min.
- b. Project/ Assignment – 15 Marks.



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c. Class participation and behavior 10 marks

II. Summative [60 marks]

Semester end exam 60 marks, duration 2 hrs.

Question Paper Pattern

I. Internal

Maximum Marks: 15

Question to be set : 3

Duration : 30 Min

| Q. No. | Particulars | Marks |
|--------|---------------------|-------|
| Q. 1. | Practical questions | 05 |
| Q.2. | Practical questions | 05 |
| Q. 3. | Practical questions | 05 |

II. Summative (Semester end)

Maximum Marks: 60

Question to be set : 04

Duration : 2 Hrs

| Q. No. | Particulars | Marks |
|--------|---|-----------------|
| Q. 1. | Compulsory Practical Questions | 15 |
| Q. 2. | Full Length Practical Question OR Full Length Practical Question | 15 |
| Q. 3. | Full Length Practical Question OR Full Length Practical Question | 15 |
| Q. 4. | Full Length Practical Questions OR Short notes To be asked 05, to be answered 03 | 7 & 8 15 |

Full Length Question of 15 Marks may be divided into two sub questions of 7/8 and 10/ 5



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Marks.

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CA Yogesh Sant
CHAIRMAN – BOS
Date : 7/04/2025

CA Ketaki Ketkar
VC – NOMINEE (BOS)

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Syllabus for Academic Year 202-26

(June 2020 Onwards)

Program: TYB.COM

Semester VI

Course : Indirect Tax – GST

| Course Code | Course Title | Credit |
|--------------------|---------------------|---------------|
| VCDIT357 | INDIRECT TAX – GST | 3 |

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| Teaching Scheme (Hrs/Week) | | | | Continuous Internal Assessment (CIA) 40 marks | | | | | End Semester Examination | Total |
|--|---|---|---|--|-------|-------|-------|-----|--------------------------|-------|
| L | T | P | C | CIA-1 | CIA-2 | CIA-3 | CIA-4 | Lab | Written | |
| 3 | - | - | 3 | 15 | 15 | 10 | | - | 60 | 100 |
| Max. Time, End Semester Exam (Theory) -2Hrs. | | | | | | | | | | |

Course Objectives

1. To provide a conceptual understanding on indirect taxes.
2. To provide a basic knowledge of the principles related to GST in India.

Learning Outcomes :

After conclusion of study the students will be able to :

1. Understand the concept of GST and procedure for levy and collection of Tax.
2. Analyse and decide the time and value of Supply
3. calculate Input TAX credit and find tax liability under GST
4. Able to compute GST.

| Course Contents Semester VI | | |
|-----------------------------|-------------------------------------|-----------------|
| Sr. No. | Modules | No. of Lectures |
| 1 | Introduction | |
| 2 | Levy and Collection of Tax | |
| 3 | Time and Value of Supply | |
| 4 | Input Tax Credit and Payment of Tax | |
| 5 | Registration under GST Law | |
| | TOTAL | 30 |

| Sr No. | Modules / Units |
|--------|-----------------|
|--------|-----------------|

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| | |
|----------|---|
| 1 | Introduction |
| | <ul style="list-style-type: none"> • What is GST • Need for GST • Dual GST Model • Definitions Sec 2(17) Business, Consideration Sec 2(13), Electronic Commerce Operator Sec 2(45), Goods Sec 2(52), India Sec 2(56), Non Taxable Supply Sec 2(78), Person Sec 2(84), Principal Supply Sec 2(90), Recipient Sec 2(93), Reverse Charge Sec 2(98), Services Sec 2(102), Supplier Sec 2(105), Taxable Person Sec 2(107), Taxable Supply Sec 2(108) • Goods and Service Tax Network (GSTN) |
| 2 | Levy and Collection of Tax |
| | <ul style="list-style-type: none"> • Scope of Supply • Non Taxable Supplies • Composite and Mixed Supplies • Composition Levy • Levy and Collection of Tax • Exemption From Tax |
| 3 | Time, Place and Value of Supply |
| | <ul style="list-style-type: none"> • Time of Supply • Value of Supply |
| 4 | Input Tax Credit and Payment of Tax |
| | <ul style="list-style-type: none"> • Eligibility For Taking Input Tax Credit • Input Tax Credit in Special Circumstances • Computation of Tax Liability and Payment of Tax |
| 5 | Registration Under GST Law |
| | <ul style="list-style-type: none"> • Persons not liable Registration • Compulsory Registration • Procedure For Registration • Deemed Registration • Cancellation of Registration |
| | |

NOTES:

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1. The Law In force on 1st April immediately preceding the commencement of Academic year will be applicable for ensuing Examinations.
2. All modules / units include Computational problems / Case Study.
3. The Syllabus is restricted to study of particular sections, specifically mentioned rules and notifications only.

Recommended Resources

| | |
|------------------------|---|
| Reference Books | <ol style="list-style-type: none"> 1 GST Ready Reckoner, V. S. Date 2 Law Relating to GST, C. A. Divya Bansal. 3 GST Acts, Taxmann 4 GST Act with rules and forms, Taxmann. |
|------------------------|---|

EVALUATION PATTERN

I. Internal [40 marks]

- a. Class test of 15 marks for 30 min.
- b. Project/ Assignment – 15 Marks.
- c. Class participation and behavior. 10 marks

II. Summative [60 marks]

Semester end exam 60 marks, duration 2 hrs.

QUESTION PAPER PATTERN

I. Internal

Maximum Marks: 15

Duration : 30 Min

Question to be set : 2

| Q. No. | Particulars | Marks |
|--------|--|-------|
| Q. 1. | Concept based Question | 05 |
| Q.2. | Two Practical Questions (5 march each) | 10 |

II. Summative (Semester end)

Maximum Marks: 60

Duration : 2 Hrs

Question to be set : 04

| Q. No. | Particulars | Marks |
|--------|-------------|-------|
|--------|-------------|-------|

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| | | |
|-------|--|------------------|
| Q. 1. | Compulsory Practical Questions | 15 |
| Q. 2. | Full Length Practical Question OR Full Length Practical Question | 15 |
| Q. 3. | Full Length Practical Question OR Full Length Practical Question | 15 |
| Q. 4. | (A) Practical Question (B) Practical Question OR Short Notes To be asked 05, to be answered 03 | 8 7 15 |

Full Length Question of 15 Marks may be divided into two sub questions of 7/8 and 10/ 5 Marks.

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CA. Yogesh Sant
 CHAIRMAN – BOS
 Date : 07/04/2025

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 VC – NOMINEE (BOS)