



YENEPOYA

(DEEMED TO BE UNIVERSITY)

Recognized under Sec 3(A) of the UGC Act 1956
Accredited by NAAC with 'A' Grade

Details of the Collaborative Activities under Functional MoUs/linkages

Collaborating Institute: Vikas Commerce Academy, Mangalore

Month and Year of MoU: 2019

Activities:

Training on CA Foundation exam

- The Yenepoya Institute of Arts Science Commerce and Management in collaboration with Vikas Commerce Academy provided **Training on CA Foundation exam** for 20 BCom(CA/SC) students in the academic year 2019-20.

- **Add on course: CIA Certified Internal Auditor**

Conducted Add on Course in association with Vikas Commerce Academy, Mangalore on **CIA Certified Internal Auditor** [30 hours]) conducted for 3rd year B.Com students to introduce the students to the basic accounts and the usage of Tally ERP 9 with GST accounting purpose. The course contents were;

- Goods and service tax refresher
- Computerized accounting and practices
- Income tax basics
- Advance excel and reporting utilities

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The Yenepoya Institute of Arts, Science, Commerce and Management, Yenepoya (Deemed to be University) offers 30 hours ADD ON Course once in a year for III Year Students.

Goals:

To introduce the students to the Basic of Accounts and the usage of Tally with GST for accounting purpose.

Objective:

- The course is designed to provide complete knowledge of Tally with GST.

Course Content

1. Goods and Service Tax Refresher
2. Computerized Accounting and Practices
3. Income Tax Basics
4. Advance Excel and Reporting Utilities

1. GOODS AND SERVICE TAX REFRESHER

I. CGST Act

a. Basic Definitions

- i. Detailed Study of important definitions like Aggregate Turnover, Business vertical, Composite Supply, Mixed Supply, Casual Taxable Person, Agent, Input, Audit, Exempt Supply, India, Job Work, Location, Manufacture, Non taxable Supply, Turnover in state, Works contract.

b. Levy and Collection of Tax

- i. Concept of Supply
- ii. Schedules of CGST Act
- iii. levy, Collection and Reverse Charge
- iv. Composition Levy
- v. Powers of Government

c. Time and Value of Supply

- i. Time of Supply of Goods
- ii. Time of supply of services
- iii. Change in rate of tax
- iv. Value of taxable supply

d. Input Tax Credit

- i. Condition for Input Credit
- ii. Apportionment of credit
- iii. Blocked Credit

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- iv. Credit in Special Cases
 - e. Registration
 - i. Persons Liable for registration
 - ii. Person not Liable for registration
 - iii. Compulsory registration
 - iv. Other provisions for registration
 - f. Tax Invoices, Credit and debit Notes
 - i. Procedures and Requirements
 - g. Other Procedures of CGST Act
 - i. Other provisions like penalty, Showcause, Payment, Seizure.
- II. IGST ACT
- a. Levy and Collection
 - i. Levy of Tax
 - ii. Collections
 - iii. Power to Government
 - b. Nature of Supply
 - i. Difference between interstate and intrastate supply
 - c. Place of Supply
 - i. Place of Supply of Goods
 - ii. Place of Supply of Services
 - d. Zero rated Supply

2. COMPUTERISED ACCOUNTING AND PRACTICES

- I. Basic Tally
 - a. Company Creation
 - b. Ledger Creation
 - c. Split of Companies
 - d. Budget Preparation
- II. GST Tally
 - a. GST Configuration
 - b. Source rate configuration
 - c. Reports under GST Law
 - d. Filing utilities
- III. Payroll Accounting
 - a. Creation and Management of Records
 - b. Attendance

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- c. Automated Payroll
- d. EPF and ESI Compliance
- IV. Inventory Management
 - a. Batch Processing
 - b. Item wise reporting
 - c. godown management
 - d. Profitability Analysis
- V. TDS
 - a. Configuration
 - b. Analysis
- VI. Special Features
 - a. Cost Centre
 - b. Audit
 - c. Security Control
 - d. Back up and Restore
 - e. Tally Vault

3. INCOME TAX BASICS

- I. Salary
 - a. Components of Salary
 - b. Exemptions
 - c. Income not forming part of total income
- II. Income from House Property
 - a. Gross Annual Value
 - b. Vacant Rent Calculation
 - c. Deduction under house Property
- III. Capital gains
 - a. Basic Exemptions
 - b. gains on sale of Securities
- IV. Income from Business and Profession
 - a. Section 44AD and 44ADA
 - b. Applicability of Sec 44AB
 - c. Provisions of Sec 269 SS, 269T, 269ST
 - d. Sec 40A
- V. Income from Other Source

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- a. Gifts
- b. Other Incomes

VI. Important forms and Provisions

- a. Deduction u/s 80
- b. Rebate u/s 87
- c. Relief u/s 89
- d. Form 10E
- e. Form 15CA/ 15CB Applicability
- f. TDS Sec 192, 194C, 194J, 194I

4. ADVANCED EXCEL AND REPORTING UTILITY

- I. Basic Formulas
 - a. Basic Formulas like SUM, SUMIF, COUNT, COUNTIF, COUNTIFS etc.
- II. Charts and Graphs
 - a. Creation of Practical data base
 - b. Creation of Chart
 - c. Creation of graphs
 - d. Data validation
 - e. List Creation
- III. Vlook up and H Lookup
 - a. Reporting Functions
 - b. Vlook up function
 - c. H lookup function
- IV. Pivot Chart and Tables
 - a. Data base creation
 - b. Pivot Chart preparation
 - c. fetching of data
- V. Other Provision
 - a. Macro creation
 - b. Coma Delimits function
 - c. Preparation of Report
 - d. Auto Fill Data.

- **Teaching methods:** lectures, Lab teaching
- **Evaluation:** Continuous Internal Assessment.

Attendance requirement:

A candidate must have minimum **75% attendance throughout 30hours.**

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Medium of instruction: English

Award of certificate:

The candidate those who have attended the course with successful completion of CIA will be awarded a certificate jointly issued by Vikas Academy and The Yenepoya Institute of Arts, Science, Commerce and Management, Yenepoya (Deemed to be University).


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The Yenepoya Institute of Arts, Science,
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The Yenepoya Institute of Arts, Science, Commerce and Management

Names of students who joined Tally classes

SL.NO	Student Name
1.	Abdul Ameer
2.	Abdul Hatheeb
3.	Abdul Mohammed Afnan
4.	Abdull Shakeel
5.	Afreed M
6.	Ainniha
7.	Aqib Javid
8.	Ayishathul Misriya
9.	Fathima Afreen
10.	Hasan Samran
11.	Jawad Mohammed
12.	Kaif Mohammed
13.	Mahammad Nameer
14.	Mariyam Fhahina
15.	Mohammad Safeer
16.	Mohammad Shakeer
17.	Mohammad Suhail
18.	Mohammed Ashfaq
19.	Mohammed Irfan Fazil
20.	Mohammed Marzook
21.	Mohammed Nawaz
22.	Mohammed Nishan
23.	Mohammed Rameez
24.	Moidin Jamsheer Ahmed
25.	Muhammed Shuhail V
26.	Muhammed Usman Mouroof

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27.	Nadeem Ismail Mohammed
28.	Naseem Abdul Majeed
29.	Rashad
30.	Safaf
31.	Sayed Mohammed Hashim
32.	Sayyed Huzaif
33.	Shaheed Famiz
34.	Shaheel
35.	Shaniba
36.	Thanveer Mohammed Ismail
37.	Zulfikar Ali M.U


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Certificate of Completion

This Certificate is presented to

ABDUL AMEER

*On 15-05-2020 on successfully completing the Tally ERP 9 with GST Course Conducted
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For Vikas Commerce Academy

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Authorised Signatory

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Mannagudda, Mangalore.*

ATTESTED

For Vikas Commerce Academy

Suehithra S. Shanay

Authorised Signatory

Dr. Mangadham Somayaji KS
Registrar

Yenepoya (Deemed to be University)
University Road, Deralakatte
Mangalore 575 018, Karnataka.

For YIASCAM, Yenepoya University



Principal

Certificate of Completion

This Certificate is presented to

SAFAF

*On 15-05-2020 on successfully completing the Tally ERP 9 with GST Course Conducted
by Yenepoya Institute of Arts, Science, Commerce and Management (YIASCAM) ,
Yenepoya University, Mangalore in association with Vikas Commerce Academy -
Mannagudda, Mangalore.*

For Vikas Commerce Academy

Suehithra S. Shenoy

Authorised Signatory

ATTESTED

[Signature]
Dr. Jangadhara Somayaji KS
Registrar
Yenepoya (Deemed to be University)
University Road, Deraiakatte
Mangalore 575 018, Karnataka.

For YIASCAM, Yenepoya University

[Signature]

Principal

Certificate of Completion

This Certificate is presented to

SAYED MOHAMMED HASHIM

*On 15-05-2020 on successfully completing the Tally ERP 9 with GST Course Conducted
by Yenepoya Institute of Arts, Science, Commerce and Management (YIASCAM) ,
Yenepoya University, Mangalore in association with Vikas Commerce Academy -
Mannagudda, Mangalore.*

ATTIESTED

Dr. Gangadhara Somayaji KS
Registrar
Yenepoya (Deemed to be University)
University Road, Derlakatte
Mangalore 575 018, Karnataka.

For Vikas Commerce Academy

Suehitha S. Shenay

Authorised Signatory

For YIASCAM, Yenepoya University



Principal

Certificate of Completion

This Certificate is presented to

SAYYED HUZAF

*On 15-05-2020 on successfully completing the Tally ERP 9 with GST Course Conducted
by Yenepoya Institute of Arts, Science, Commerce and Management (YIASCM) ,
Yenepoya University, Mangalore in association with Vikas Commerce Academy -
Mannagudda, Mangalore.*

ATTESTED

Dr. Jangadhara Somayaji KS
Registrar
Yenepoya (Deemed to be University)
University Road, Deralakatte
Mangalore 575 018, Karnataka.

For Vikas Commerce Academy

Suekhitha S. Shenoy

Authorised Signatory

For YIASCM, Yenepoya University



Principal

Certificate of Completion

This Certificate is presented to

SHAHEED FAMIZ

*On 15-05-2020 on successfully completing the Tally ERP 9 with GST Course Conducted
by Yenepoya Institute of Arts, Science, Commerce and Management (YIASCAM) ,
Yenepoya University, Mangalore in association with Vikas Commerce Academy -
Mannagudda, Mangalore.*

ATTESTED

For Vikas Commerce Academy

Suehittva S. Shenoy

Authorised Signatory

Dr. Gangadhara Somayaji KS
Registrar
Yenepoya (Deemed to be University)
University Road, Deralakatte
Mangalore 575 018, Karnataka.

For YIASCAM, Yenepoya University



Principal

Certificate of Completion

This Certificate is presented to

SHAHEEL

*On 15-05-2020 on successfully completing the Tally ERP 9 with GST Course Conducted
by Yenepoya Institute of Arts, Science, Commerce and Management (YIASCMI) ,
Yenepoya University, Mangalore in association with Vikas Commerce Academy -
Mannagudda, Mangalore.*

ATTESTED

Dr. Mangadhara Somayaji K S
Registrar
Yenepoya (Deemed to be University)
University Road, Deralakatte
Mangalore 575 018, Karnataka.

For Vikas Commerce Academy

Suehittwa S. Shenoy

Authorised Signatory

For YIASCMI, Yenepoya University



Principal

Certificate of Completion

This Certificate is presented to

SHANIBA

*On 15-05-2020 on successfully completing the Tally ERP 9 with GST Course Conducted
by Yenepoya Institute of Arts, Science, Commerce and Management (YIASC M) ,
Yenepoya University, Mangalore in association with Vikas Commerce Academy -
Mannagudda, Mangalore.*

ATTESTED

Dr. Mangadhara Somayaji KS
Registrar
Yenepoya (Deemed to be University)
University Road, Deralakatte
Mangalore 576 018, Karnataka.

For Vikas Commerce Academy

Suehitha S. Shenoy

Authorised Signatory

For YIASC M, Yenepoya University

Ravi

Principal

Certificate of Completion

This Certificate is presented to

THANVEER MOHAMMED ISMAIL

*On 15-05-2020 on successfully completing the Tally ERP 9 with GST Course Conducted
by Yenepoya Institute of Arts, Science, Commerce and Management (YIASCAM) ,
Yenepoya University, Mangalore in association with Vikas Commerce Academy -
Mannagudda, Mangalore.*

ATTESTED

For Vikas Commerce Academy

Suehithra S. Shenoy

Authorised Signatory

Dr. Jangadhara Somayaji KS
Registrar
Yenepoya (Deemed to be University)
University Road, Derlakatte
Mangalore 575 018, Karnataka.

For YIASCAM, Yenepoya University

Ravi
Principal

Certificate of Completion

This Certificate is presented to

ZULFIKAR ALI M U

*On 15-05-2020 on successfully completing the Tally ERP 9 with GST Course Conducted
by Yenepoya Institute of Arts, Science, Commerce and Management (YIASC M) ,
Yenepoya University, Mangalore in association with Vikas Commerce Academy -
Mannagudda, Mangalore.*

ATTESTED

For Vikas Commerce Academy

Suchitara S. Shenoy

Authorised Signatory

Dr. Gangadhara Somayaji KS
Registrar
Yenepoya (Deemed to be University)
University Road, Deralakatte
Mangalore 575 018, Karnataka.

For YIASC M, Yenepoya University

Ranjit

Principal



सत्यमेव जयते

INDIA NON JUDICIAL

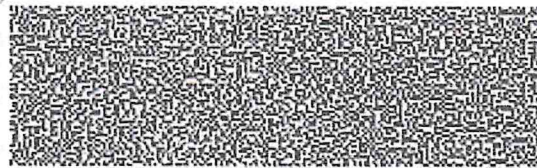
Government of Karnataka

e-Stamp

Certificate No. : IN-KA85200135294388T
Certificate Issued Date : 24-Mar-2021 10:56 AM
Account Reference : NONACC (FI)/ kacrsf108/ ULLAL1/ KA-DK
Unique Doc. Reference : SUBIN-KAKACRSFL0843138207868897T
Purchased by : YENEPOYA DEEMED TO BE UNIVERSITY
Description of Document : Article 12 Bond
Description : MOU
Consideration Price (Rs.) : 0 (Zero)
First Party : VIKAS COMMERCE ACADEMY MANGALURU
Second Party : YENEPOYA DEEMED TO BE UNIVERSITY
Stamp Duty Paid By : YENEPOYA DEEMED TO BE UNIVERSITY
Stamp Duty Amount(Rs.) : 50 (Fifty only)

For Athmashakthi Multipurpose Co-operative Society Ltd.

Authorized Signatory



Please write or type below this line

Memorandum of Understanding Between Yenepoya (Deemed to be University), Mangalore and Vikas Commerce Academy, Mangalore

ATTESTED

Dr. Gangadhara Somayaji K S Registrar Yenepoya (Deemed to be University) University Road, Deralakatte Mangalore-575 018, Karnataka.

Whereas, both parties have decided to collaborate to work towards the objectives envisioned in the annexed MOU and that, it has been progressing well in letter and spirit, the furtherance of the collaboration is reaffirmed by way of execution of this document adhering to terms of reference cited in original documents dated 01.10.2019 for a period of one year.

Handwritten signature of Registrar

Yenepoya (Deemed to be University) Statutory Office, University Road, Deralakatte

FOR VIKAS COMMERCE ACADEMY Suchithra S. Sheela PROPRIETOR



1. The authenticity of the e-Stamp certificate should be verified at 'www.shellestamp.com' or using e-Stamp Mobile App of Stock Holding Corporation of India Ltd. Any discrepancy in the details on this Certificate and as available on the website / Mobile App renders it invalid. 2. The onus of checking the legitimacy is on the users of the certificate 3. In case of any discrepancy please inform the Competent Authority



"LAKSHIMI", OPP SANGHANIKETAN
PRATAP NAGAR, MANNAGUDDA,
MANGALURU – 575003

Mob: 9740257597, 8792204161,

e-mail: vikascommerceacademy@gmail.com

MEMORANDUM OF UNDERSTANDING

This Memorandum of Undertaking is made on October 1, 2019 between:

Vikas Commerce Academy, a Training Institute of repute, with office at "Lakshmi" Opp Sanghaniketan, Pratap Nagar, Mannagudda, Mangaluru – 575003(hereinafter" Academy");

And

Yenepoya University (Deemed to be University) under Section 3 of UGC Act, 1956, having its registered office at University Road, Deralakatte, Mangaluru 575018, Karnataka represented by Dr Parvadhavardhini Gopalakrishnan, on behalf of Yenepoya Institute of Arts, Science, Commerce and Management (YIASC) , Yenepoya University, Mangaluru (hereinafter "University").

Both Academy and the University shall collectively be called Parties and individually as Party.

Basic understanding and Objectives

Both Academy and the University have a mutual desire to develop and execute education and practical training programmes for its students in the field of Commerce. One of them is this proposed Skill Development based Professional Course which will give an extra edge to their career prospect.

About the Course

This course is aimed at bridging the gap between theoretical knowledge and practical work environment by improving their professional skill sets. Skill Development based Professional Course for the students has proven to contribute much to their career. The Course will be conducted in the University Campus for its students who enroll for the same. The University College has agreed to provide the entire infrastructure necessary to conduct the classes. Faculty for conducting the classes will be from the Academy. All the course study materials will be provided by the Academy.

Duration and Timings

The total duration of the course will be 80 hours which will be divided between the four topics. i.e.,

1. Goods and Service Tax Refresher (20 Hours)
2. TALLY - Computerised Accounting and Practices - (20 Hours)
3. Income Tax Basics (20 Hours)
4. Advanced Excel and Reporting Utilities (20 Hours)

ATTESTED


Dr. Gangadhara Somayaji K S
Registrar
Yenepoya (Deemed to be University)
University Road, Deralakatte
Mangalore 575 018, Karnataka.

We are planning to conduct the classes once in a week for 2 hours for a particular topic. As it is a practical oriented course the classes will be conducted in the Computer lab. We may engage extra classes whenever necessary in order to complete the course on time. The exact timings of the classes will be mutually decided.

Course Fee

The course fee will be ₹ 2,500 per student per topic. The course fee includes lecture cost as well as study material cost.

Note: The students can select any number of topics from the available 4 topics as per their interest.

Mode of Payment

The entire course fees has to be paid in two installments as per the dates given below

1st Installment of 50 % on completion Of 10 hours i.e., half the topic

2nd Installment of 50 % on completion of 20 hours i.e., the entire topic

The Cheque can be drawn in the name of 'Vikas Commerce Academy'.

Alternatively you can also make online payment at the account details given below.

A/c Name: Vikas Commerce Academy

A/c Number: 02411010001395


Bank Name : Syndicate Bank, Lalbagh Branch

IFSC: SYNB0000241

For TDS provisions our PAN: BFDPS5796G

Period of Validity

This agreement shall be initially valid for one year from the date of signing the agreement and to be renewed subsequently by mutual consent of both the parties. The agreement can be terminated by mutual discussion and consent by both the parties, but such termination shall, in no way, compromise the interest of the students already enrolled in the course.

ATTESTED


Dr. Gangadhara Somayaji K S
Registrar
Yenepoya (Deemed to be University)
University Road, Derlakatte
Mangalore 575 018, Karnataka.

Arbitration

Any dispute arising with regard to any aspect of this Agreement shall be settled through mutual consultations and agreements by the parties to the Agreement.

In witness whereof, the parties hereto have signed this agreement the day, month and year mentioned hereinbefore.

On Behalf of
Vikas Commerce Academy

Suchithra S. Shenoy

Suchithra S Shenoy
Proprietor



On Behalf of
Yenepoya University

Dr Parvadhavardhini Gopalakrishnan

Dr Parvadhavardhini Gopalakrishnan
Principal

PRINCIPAL
The Yenepoya Institute of Arts, Science,
Commerce & Management
Balmatta, Mangaluru-575002

ATTESTED

Dr. Gangadhara Somayaji KS
Dr. Gangadhara Somayaji KS
Registrar
Yenepoya (Deemed to be University)
University Road, Deralakatte
Mangalore 575 018, Karnataka.

MEMORANDUM OF UNDERSTANDING

This Memorandum of Undertaking is made on June 1, 2019 between:

Vikas Commerce Academy, a Training Institute of repute, with office at "Lakshmi" Opp Sanghaniketan, Pratap Nagar, Mannagudda, Mangaluru – 575003(hereinafter" Academy");

And

Yenepoya University (Deemed to be University) under Section 3 of UGC Act, 1956, having its registered office at University Road, Deralakatte, Mangalore 575018, Karnataka represented by Dr Parvadhavardhini Gopalakrishnan, on behalf of Yenepoya Institute of Arts, Science, Commerce and Management (YIASCM) , Yenepoya University, Mangalore (hereinafter "University").

Both Academy and the University shall collectively be called Parties and individually as Party.

Basic understanding and Objectives

Both Academy and the University have a mutual desire to develop and execute education and practical training programmes for its students in the field of Commerce. One of them is this proposed CA Foundation Course which will give an extra edge to their career prospect.

About the Course

CA Foundation Course will be conducted in the University Campus for its students who enrol for the same. The University College has agreed to provide the entire infrastructure necessary to conduct the classes. Faculty for conducting the classes will be from the Academy. All the course study materials will be provided by the Academy. We will also assist the students in the course registration process.

Duration and Timings – CA Foundation Course

The duration of the course will be 400 hours which will be divided between the four topics. i.e.,

- 1.Principles and Practice of Accounting (100 Hours)
2. Business Laws and Business Correspondence and Reporting (100 Hours)
- 3.Business mathematics and Logical Reasoning and Statistics (100 Hours)
- 4.Business Economics and Buisness and Commercial Knowledge (100 Hours)

- 100 hours per subject includes hours dedicated for revision tests and mock tests.

ATTESTED

Dr. Gangadhara Somayaji K
Registrar
Yenepoya (Deemed to be University),
University Road, Deralakatte,
Mangalore 575 018, Karnataka.

We are planning to conduct the classes everyday from Monday to Saturday for 2 hours a day. We may engage extra classes whenever necessary in order to complete the portions on time. We will be completing the entire portion by the end of the second semester. (i.e., April 2020). The exact timings of the classes will be mutually decided.

Course Fee for both the Courses

<u>Course Fee</u>	<u>Amount in ₹</u>
<u>Fixed Cost</u>	
Lecture Cost	1,000/Hour
<u>Variable Cost</u>	
Study Material cost	2,000/student

For the current batch of 25 students the entire course fees will be 4,50,000

	<u>Amount in ₹</u>
Lecture Cost – (400 Hours * ₹ 1,000/hour)	4,00,000
Study Material Cost (₹ 2,000*25)	<u>50,000</u>
Total Cost	<u>4,50,000</u>

Therefore the Cost per Student for the current batch will be ₹ 18,000

***The above fees pertain only to the coaching fee and does not include the ICAI CA Foundation course registration fee.**

Mode of Payment

The entire coaching fees has to be paid in two instalments as per the dates given below

- 1st Installment on 01-08-2019 – ₹ 2,25,000
- 2nd Installment on 01-12-2019 – ₹ 2,25,000

The Cheque can be drawn in the name of 'Vikas Commerce Academy'.

Alternatively you can also make online payment at the account details given below.

A/c Name: Vikas Commerce Academy
A/c Number: 02411010001395
Bank Name : Syndicate Bank, Lalbagh Branch
IFSC: SYNB0000241

ATTESTED

Dr. Gangadhara Somayaji K S
Registrar
Yenepoya (Deemed to be University)
University Road, Deralakatte
Mangalore 575 018, Karnataka



Period of Validity

This agreement shall be initially valid for one year from the date of signing the agreement and to be renewed subsequently by mutual consent of both the parties. The agreement can be terminated by mutual discussion and consent by both the parties, but such termination shall, in no way, compromise the interest of the students already enrolled in the course.

Arbitration

Any dispute arising with regard to any aspect of this Agreement shall be settled through mutual consultations and agreements by the parties to the Agreement.

In witness whereof, the parties hereto have signed this agreement the day, month and year mentioned hereinbefore.

On Behalf of
Vikas Commerce Academy

Suchithra S. Shenoy

Suchithra S Shenoy
Proprietor



On Behalf of
Yenepoya University

Parvadhavardhini

Dr Parvadhavardhini Gopalakrishnan
Principal

PRINCIPAL
Yenepoya Institute of Arts, Science,
Commerce & Management
Balmatta, Mangaluru-575002

ATTESTED

[Signature]
Dr. Gangadhara Somayaji K S
Registrar
Yenepoya (Deemed to be University)
University Road, Deralakatte
Mangalore 575 018, Karnataka,