

**GAYAPRASAD JAIN CHARITABLE TRUST**  
**( Swarnim Startup and Innovations University )**  
**AHMEDABAD**  
**CONSOLIDATE BALANCE SHEET AS ON 31/03/2024**

Particulars	Notes	FOR THE YEAR ENDED ON 31/3/2024
<b>I. LIABILITIES</b>		
<b>(1) Corpus Funds</b>		
(a) Corpus Fund	1	72,60,90,212
<b>(2) Non-Current Liabilities</b>		
(a) Long-term borrowings	2	10,44,87,891
(b) Deferred tax liabilities (Net)		
(c) Other Long term liabilities	3	3,75,06,499
(d) Long term provisions		
<b>(3) Current Liabilities</b>		
(a) Short-term borrowings		
(b) Trade payables		
(c) Other current liabilities	4	15,58,83,783
(d) Short-term provisions		
<b>TOTAL</b>		<b>1,02,39,68,385</b>
<b>II.ASSETS</b>		
<b>(1) Non-current assets</b>		
(a) Fixed assets		
(i) Tangible assets	5	60,58,98,179
(ii) Intangible assets		
(iii) Capital work-in-progress		
(iv) Intangible assets under development		
(b) Non-current investments		
(c) Deferred tax assets (net)		
(d) Long term loans and advances	6	-
(e) Other non-current assets		
<b>Current Assets and Loans &amp; Advances</b>		
<b>(2) Current assets</b>		
(a) Current investments		
(b) Inventories		
(c) Trade receivables		
(d) Cash and cash equivalents	7	2,07,72,023
(e) Short-term loans and advances	8	16,60,88,173
(f) Other current assets	9	23,12,10,011
<b>TOTAL</b>		<b>1,02,39,68,385</b>

Notes on Accounts

17

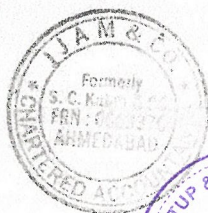
As per our audit report of even date  
For J J A M & Co.  
(Formerly S.C.Kabra & Co.)  
Chartered Accountants

(S. K. Jindal)  
Partner

Place: Ahmedabad  
Date: 20/09/2024

For, Gayaprasad Jain Charitable Trust

Place: Ahmedabad  
Date: 20/09/2024

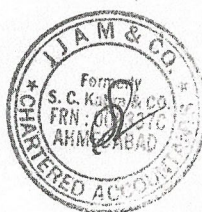




**GAYAPRASAD JAIN CHARITABLE TRUST**  
**( Swarnim Startup and Innovations University )**  
Ahmedabad

Notes on Financial Statements for the year ended 31st March, 2024  
(consolidate)

	(Amount in Rs.)
<b>1. CORPUS FUND</b>	<b>AS AT</b>
	<b>31-03-2024</b>
Gayaprasad Jain Charitable Trust	52,90,96,157.92
Arihant Sewa Samiti	13,31,72,743.41
Less: Arihant Sewa Samiti	(1,15,80,915.00)
Addition during the year	4,31,701.00
Add: Excess of income over exp transferred	7,49,70,524.28
<b>TOTAL</b>	<b>72,60,90,211.61</b>
<b>2. LONG TERM BORROWINGS</b>	<b>AS AT</b>
<b>( As per Schedule - A )</b>	<b>31-03-2024</b>
<u>Loans from Banks</u>	
Secured	10,44,87,890.55
Unsecured	-
<b>Sub total</b>	<b>10,44,87,890.55</b>
<u>Loans from Others</u>	
Secured	-
Unsecured	-
<b>Sub total</b>	<b>-</b>
<b>TOTAL</b>	<b>10,44,87,890.55</b>
<b>3. OTHER LONG TERM LIABILITIES</b>	<b>AS AT</b>
<b>( As per Schedule - B )</b>	<b>31-03-2024</b>
Caution Money & Libraray Deposit	3,55,88,000.00
DEPOSITE A/C	19,18,499.00
STUDENT DEPARTMENT	
<b>TOTAL</b>	<b>3,75,06,499.00</b>
<b>4. OTHER CURRENT LIABILITIES</b>	<b>AS AT</b>
<b>( As per Schedule - C )</b>	<b>31-03-2024</b>
ADVANCE FEE RECEIVED	11,88,06,001.50
Alumani Fund	28,000.00
Duties & Taxes	84,68,155.76
Provisions	1,85,61,917.00
Scholarship	1,40,510.00
SCHOLERSHIP	1,83,440.00
Sundry Creditors	96,95,759.14
<b>TOTAL</b>	<b>15,58,83,783.40</b>





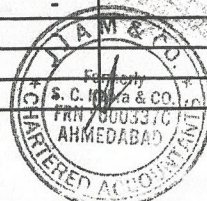
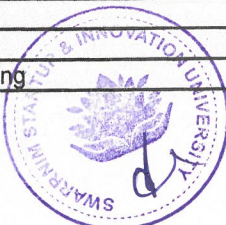
**GAYAPRASAD JAIN CHARITABLE TRUST ( Swarnim Startup and Innovations University )**

**Ahmedabad**

**FIXED ASSETS 2023-2024 (Consolidate)**

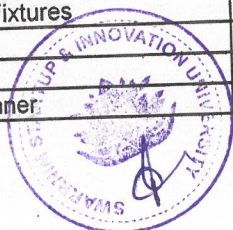
**NOTE - " 5 "**

Sr. NO.	PARTICULARS	DEP. RATE	OPENING W.D.V AS AT 01.04.2023	ADDITIONS		DELETION/ADJUSTMENTS	CLOSING WDV AS AT 31.03.2024
				IST HALF	IIND HALF		
<b>1</b>							
1	Air Conditioners	15%	7,29,524	-	-	-	7,29,524
2	Audio System	15%	44,115	-	-	-	44,115
3	Banches & Chair	15%	3,65,871	-	-	-	3,65,871
4	Black,White,Ceramic Boards	15%	1,28,807	-	-	-	1,28,807
5	Borewell	15%	4,32,004	-	-	-	4,32,004
6	CCTV Camera	15%	5,94,040	-	-	-	5,94,040
7	Collage Building - A	10%	7,02,771	-	-	-	7,02,771
8	College Building -B	10%	2,46,82,121	-	-	-	2,46,82,121
9	College Building -C	10%	2,19,13,459	-	-	-	2,19,13,459
10	College Building -(jain)	10%	-	-	-	-	-
11	Computers & Printers	60%	7,68,873	-	-	-	7,68,873
12	Epabx Server	15%	72,420	-	-	-	72,420
13	Electrical Equipment	15%	5,54,942	-	-	-	5,54,942
14	Electrical Installation	10%	26,88,274	-	-	-	26,88,274
15	Fire Safety & Protection	15%	7,786	-	-	-	7,786
16	Furnitures & Fixtures	10%	1,10,66,101	-	-	-	1,10,66,101
17	Generator A/c	15%	3,88,818	-	-	-	3,88,818
18	Laboratory Instruments	15%	68,56,948	-	-	-	68,56,948
19	Loan Cutter Machine	15%	9,963	-	-	-	9,963
20	Mobile Phone A/C.	15%	23,977	-	-	-	23,977
21	Projector Epson Eb -S9	15%	1,65,454	-	-	-	1,65,454
22	Refrigerator	15%	35,577	-	-	-	35,577
23	Risograph (Digital Duplicate Machin	15%	60,358	-	-	-	60,358
24	School Bus A/c	15%	1,83,602	-	-	-	1,83,602
25	Sports Equipments	15%	22,072	-	-	-	22,072
26	Sprial Binding Machine	15%	2,839	-	-	-	2,839
27	Telephone Instruments	15%	8,908	-	-	-	8,908
28	T.V.Panasonic	15%	32,836	-	-	-	32,836
29	UPS Machine	15%	21,675	-	-	-	21,675
30	Water Cooler AS	15%	2,62,589	-	-	-	2,62,589
31	Water R.O.Plant	15%	2,16,268	-	-	-	2,16,268
32	Water Tank	15%	43,139	-	-	-	43,139
33	Workshop Equipments	15%	41,755	-	-	-	41,755
34	Workshop Lab Manual	15%	9,505	-	-	-	9,505
35	Xerox(Photo Copier Machine)	15%	1,52,662	-	-	-	1,52,662
			-	-	-	-	-
<b>2</b>							
1	College Building	10%	53,91,115	-	-	-	53,91,115
2	Instrument A/c	15%	29,06,303	-	-	-	29,06,303
3	Hospital bed	15%	8,24,922	-	-	-	8,24,922
4	Sargical Insrument	15%	6,37,018	-	-	-	6,37,018
5	Electric Installation A/c	15%	1,56,261	-	-	-	1,56,261
6	Elevators A/c	15%	6,00,000	-	-	-	6,00,000
7	Furniture A/c	10%	98,164	-	-	-	98,164
8	Fire Safety Inst		2,14,730	-	-	-	2,14,730
9	Hospital instrument		49,280	-	-	-	49,280
10	Pulvizer Machine		36,900	-	-	-	36,900
11	Tablet Machine		2,48,500	-	-	-	2,48,500
			-	-	-	-	-
			-	-	-	-	-
<b>3</b>							
1	Furnitures	10%	96,250	-	-	-	96,250
2	Instrument A/c	15%	11,39,034	-	-	-	11,39,034
3	Electric Installation A/c	15%	8,159	-	-	-	8,159
4	X-Ray Machine A/c	15%	92,500	-	-	-	92,500
			-	-	-	-	-
<b>4</b>							
1	College Building	10%	1,93,66,996	5,00,43,418		-	6,94,10,414



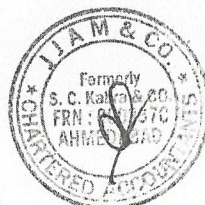


2	Instruments	15%	4,92,540	-	-	-	4,92,540
			-	-	-	-	-
5			-	-	-	-	-
1	Instruments	15%	7,57,796	-	-	-	7,57,796
			-	-	-	-	-
6			-	-	-	-	-
1	Land	0%	84,49,249	-	-	-	84,49,249
2	Accord Car	15%	9,29,557	-	-	-	9,29,557
3	Volvo Car-(S 60)	15%	29,72,274	-	-	-	29,72,274
4	Innova Car	15%	20,77,116	-	-	-	20,77,116
5	CAR	15%	34,89,577	-	-	-	34,89,577
6	New Ambulance Pur.	15%	4,21,625	-	-	-	4,21,625
7	Hostel Building	10%	7,80,17,773	-	-	-	7,80,17,773
8	College Building A		11,48,84,231	-	-	-	11,48,84,231
9	Ciaz Car		11,91,774	-	-	-	11,91,774
10	Oxygen Plant		37,76,000	-	-	-	37,76,000
11	HOSPITAL INSTRUMENTS		18,72,804	-	-	-	18,72,804
12	LAB INSTRUMENTS		9,15,877	-	-	-	9,15,877
13	X RAY MACHINE		8,60,008	-	-	-	8,60,008
			-	-	-	-	-
7			-	-	-	-	-
1	College Building	10%	2,30,21,179	-	-	-	2,30,21,179
2	Instruments	15%	37,000	-	-	-	37,000
3	Furniture & Fixture A/c	10%	17,58,013	-	-	-	17,58,013
			-	-	-	-	-
8			-	-	-	-	-
1	College Building	10%	42,08,750	-	-	-	42,08,750
2	Designing Instruments	15%	41,536	-	-	-	41,536
			-	-	-	-	-
10			-	-	-	-	-
1	College Building	10%	24,23,298	-	-	-	24,23,298
2	Instruments	15%	5,85,747	-	-	-	5,85,747
			-	-	-	-	-
11			-	-	-	-	-
1	Air Conditoion	15%	5,77,107	-	-	-	5,77,107
2	Audio System	15%	39,450	-	-	-	39,450
3	Building	10%	87,07,810	-	-	-	87,07,810
4	Camera	15%	14,07,997	-	-	-	14,07,997
5	Computer & Printer A/C	40%	45,52,238	-	-	-	45,52,238
6	Electric Installment A/C	15%	27,44,228	-	-	-	27,44,228
7	Finger Machine	15%	42,063	-	-	-	42,063
8	Furniture	10%	9,57,782	-	-	-	9,57,782
9	Furniture & Fixture	10%	1,19,84,841	-	-	-	1,19,84,841
10	INSTRUMENT A/C	15%	34,291	-	-	-	34,291
11	Led Tv	15%	1,59,000	-	-	-	1,59,000
12	MOBILE A/C	15%	31,000	-	-	-	31,000
13	Phone A/C	15%	1,18,472	-	-	-	1,18,472
14	Projector A/C	15%	1,18,472	-	-	-	1,18,472
15	R O System	15%	4,64,634	-	-	-	4,64,634
16	Sewing machine	15%	1,09,805	-	-	-	1,09,805
17	Sound System A/C	15%	92,960	-	-	-	92,960
18	SPORT EQUIPMENTS	15%	46,480	-	-	-	46,480
19	Water Tank	15%	13,744	-	-	-	13,744
20	UPS A/C	15%	28,000	-	-	-	28,000
21	WATER COOLER A/C	15%	38,822	-	-	-	38,822
			88,800	-	-	-	88,800
13			-	-	-	-	-
1	INSTRUMENT A/C		17,28,416	-	-	-	17,28,416
			-	-	-	-	-
14			-	-	-	-	-
1	College Building	10%	1,07,41,751	-	-	-	1,07,41,751
2	Computers & Printers	40%	57,300	-	-	-	57,300
3	Furnitures & Fixtures	10%	4,94,068	-	-	-	4,94,068
			-	-	-	-	-
15			-	-	-	-	-
1	Barcode Scanner	15%	2,125	-	-	-	2,125





2	College Building - Venus Arch	10%	2,25,56,855	-	-	-	2,25,56,855
3	Computers & Printers	40%	1,21,231	-	-	-	1,21,231
4	Sports Equipments	15%	1,445	-	-	-	1,445
5	Furnitures & Fixtures	10%	14,38,139	-	-	-	14,38,139
6	Water Cooler	15%	40,800	-	-	-	40,800
7	Water RO Plant	15%	37,145	-	-	-	37,145
8	Air Conditioner	15%	23,800	-	-	-	23,800
9	Finger Print Machine	15%	10,200	-	-	-	10,200
10	Sweing machine a/c	15%	1,33,700	-	-	-	1,33,700
			-	-	-	-	-
16			-	-	-	-	-
1	College Building	10%	1,87,16,438	-	-	-	1,87,16,438
2	Computers & Printers	40%	1,53,123	-	-	-	1,53,123
3	Furnitures & Fixtures	10%	20,47,086	-	-	-	20,47,086
4	Lab Equipoment	15%	17,62,199	-	-	-	17,62,199
5	Air Conditioner	10%	1,02,765	-	-	-	1,02,765
			-	-	-	-	-
<b>Arihant School of Pharmacy &amp; BRI</b>			-	-	-	-	-
1	Air Conditioner	15%	4,19,457	-	-	-	4,19,457
2	AUDIO SYSTEM	15%	1,06,250	-	-	-	1,06,250
3	Books & periodicals	40%	19,604	-	-	-	19,604
4	Borewell A/c	15%	1,53,348	-	-	-	1,53,348
5	Building - College	10%	9,57,85,765	-	-	-	9,57,85,765
6	CCTV Camera	15%	3,80,613	-	-	-	3,80,613
7	Computer & Printer A/c	40%	8,35,316	-	-	-	8,35,316
8	Digital Converter A/c	15%	1,544	-	-	-	1,544
9	Dissolution & Disintegration App.	15%	1,03,618	-	-	-	1,03,618
10	Drainage Well A/c	15%	9,144	-	-	-	9,144
11	Electronic Item	15%	9,43,015	-	-	-	9,43,015
12	Elevators	15%	3,91,000	-	-	-	3,91,000
13	Finger Machine	15%	31,560	-	-	-	31,560
14	Fire Extinguishers	15%	3,734	-	-	-	3,734
15	Fire Safety System		2,15,797	-	-	-	2,15,797
16	Furniture & Fixtures	10%	17,16,721	-	-	-	17,16,721
17	Laboratory Equipments	15%	29,30,061	-	-	-	29,30,061
18	LCD Projector Epson Eb -X7	15%	48,328	-	-	-	48,328
19	Loan Cutter Machine	15%	35,893	-	-	-	35,893
20	Mobile	15%	4,463	-	-	-	4,463
21	Monoblock Pump 2 HP	15%	35,252	-	-	-	35,252
22	OFFICE EQUIPMENT	15%	27,308	-	-	-	27,308
23	OHP Projector	15%	23,595	-	-	-	23,595
24	Photo Copier Machine A/c	15%	10,783	-	-	-	10,783
25	R.O.System	15%	1,54,395	-	-	-	1,54,395
26	Refrigerator	15%	7,650	-	-	-	7,650
27	School Bus(GJ-18-X-2041)	15%	1,98,917	-	-	-	1,98,917
28	Softwares	40%	16,148	-	-	-	16,148
29	Sport Equipment	15%	41,150	-	-	-	41,150
30	Stabiliser A/c	15%	5,671	-	-	-	5,671
31	U V Visible Spectrophotometer	15%	1,87,589	-	-	-	1,87,589
32	UPS systemj	15%	1,49,174	-	-	-	1,49,174
33	Ventilator Fans (Exost Fans)	15%	8,297	-	-	-	8,297
34	Water Cooler	15%	72,470	-	-	-	72,470
35	Water Tank	15%	33,114	0	-	-	33,114
			-	-	-	-	-
			55,58,54,761	5,00,43,418	-	-	60,58,98,179





<b>6. LONG TERM LOANS AND ADVANCES</b>	<b>AS AT</b>
<b>( As per Schedule - D )</b>	<b>31-03-2024</b>

Security Deposits

-Unsecured and Considered Good

-Others

other long term Loans

**TOTAL**

**7. CASH AND BANK BALANCES**

**( As per Schedule - E )**

Cash on Hand

Balance with Banks in current account

**TOTAL**

**8. SHORT TERM LOANS AND ADVANCES**

**( As per Schedule - F )**

(a)Advances to Suppliers

-Unsecured and Considered Good

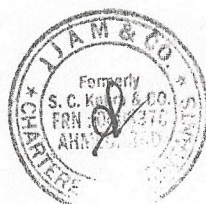
**TOTAL**

**9. OTHER CURRENT ASSETS**

**( As per Schedule - G )**

Other Current Assets

**TOTAL**





**GAYAPRASAD JAIN CHARITABLE TRUST**  
**( Swarnnim Startup and Innovations University )**  
**AHMEDABAD**

**CONSOLIDATE INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING ON**  
**31/03/2024**

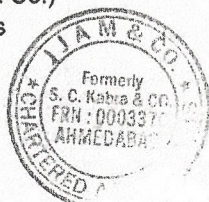
PARTICULAR	NOTES	FOR THE YEAR ENDED ON 31/3/2024
I. Revenue from operations	10	38,38,88,304
II. Other Income	11	5,91,05,353
<b>III. Total Revenue (I + II)</b>		<b>44,29,93,657</b>
IV. Expenses:		
Cost of materials consumed		
Other operating and manufacturing expenses		
Changes in inventories of finished goods, WIP and SIT		
Employee benefit expense	12	21,34,34,560
Other administration & selling expenses		
Financial costs	13	2,01,03,616
Other expenses	14	13,44,84,957
Depreciation and amortization expense	5	-
<b>Total Expenses</b>		<b>36,80,23,133</b>
V. Surplus before exceptional and extraordinary items and tax		7,49,70,524
VI. Exceptional Items		
VII. Surplus before extraordinary items and tax (V - VI)		7,49,70,524
VIII. Extraordinary Items		
<b>IX. Surplus before tax (VII - VIII)</b>		<b>7,49,70,524</b>
X. Tax expense:		
(1) Current tax		
(2) Deferred tax		
<b>XI. Surplus/(Deficit) from the perid from continuing operations</b>		<b>7,49,70,524</b>
XII. Surplus/(Deficit) from discontinuing operations		
XIII. Tax expense of discounting operations		
XIV. Surplus/(Deficit)from Discontinuing operations (XII - XIII)		
<b>XV. Surplus/(Deficit) for the period (XI + XIV)</b>		<b>7,49,70,524</b>
Balance carried to Corpus Fund		7,49,70,524

**Notes on Accounts**

As per our audit report of even date  
For J J A M & Co.  
(Formerly S.C.Kabra & Co.)  
Chartered Accountants

(S. K. Jindal)  
Partner

Place: Ahmedabad  
Date: 20/09/2024



For Gayaprasad Jain Charitable Trust

*(Signature)*

Place: Ahmedabad  
Date: 20/09/2024



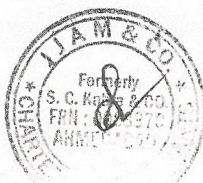


**GAYAPRASAD JAIN CHARITBALE TRUST**  
**( Swarnim Startup and Innovations University )**

Ahmedabad

Notes on Financial Statements for the Year ended 31st March, 2024 ( Consolidate)

	(Amount in Rs.)
<b>10. REVENUE FROM OPERATIONS</b>	<b>AS AT</b>
	<b>2023-24</b>
Consultancy & Corporate training Income	34,78,786
Financial support for research income	1,70,97,046
Grant for infrastructure development income	35,19,944
Research Project Grant Income	4,56,57,898
Students Tuition Fees Income	31,41,34,630
<b>TOTAL</b>	<b>38,38,88,304.00</b>
<b>11. OTHER INCOME</b>	<b>AS AT</b>
	<b>2023-24</b>
Interest Income on Fixed Deposit	52,40,288
Interest Income on Savings Bank Account	1,62,346
Student Other Income	5,37,02,719
<b>TOTAL</b>	<b>5,91,05,353.36</b>
<b>12. EMPLOYEE BENEFITS EXPENSE</b>	<b>FOR THE YEAR</b>
	<b>2023-24</b>
Employee Salary and Benifits	21,34,34,560
<b>TOTAL</b>	<b>21,34,34,560.00</b>
<b>13. FINANCIAL COST</b>	<b>FOR THE YEAR</b>
	<b>2023-24</b>
Loan Interest	2,01,03,616
<b>TOTAL</b>	<b>2,01,03,616.36</b>





**14. OTHER EXPENSES****FOR THE YEAR****2023-24**

ADVERTISEMENT EXP	10,12,458
AUDIT FEE	1,00,000
BANK CHARGES	4,178
BIO MEDICAL WASTE EXP.	4,70,999
Books & E-Journals exp.	1,47,93,345
CHEMICAL EXPENSES	5,31,638
Conference & Workshop and Seminar Exp.	8,26,791
Consultancy & Corporate Training Exp.	32,90,846
CONVEYANCE EXPENSES	1,37,622
COURRIER EXPENSES	21,705
ELECTRICITY EXP	35,26,458
Financial support for research Exp.	1,06,80,493
FREIGHT EXP	3,23,988
GARDEN & PLANTATION EXP.	1,34,250
LABORATORY EXP	38,596
MEDICAL EXP	4,577
OTHER EXP.	32,15,683
Physical & Academic Support exp.	4,23,62,761
Reparing and devlopment exp.	1,47,25,047
Research project fund exp.	3,01,53,502
SECURITY CHARGES	39,08,972
Seed money for research Exp.	28,36,367
SOFTWARE EXPENSES	4,56,111
STAFF WELFARE	2,74,818
STATIONERY AND PRINTING EXP	5,42,854
TRAVELLING EXPENSES	1,10,897

**Total****13,44,84,956.72**