

GAYAPRASAD JAIN CHARITABLE TRUST
(Swarnim Startup and Innovations University)
AHMEDABAD
CONSOLIDATE BALANCE SHEET AS ON 31/03/2023

Particulars	Notes	FOR THE YEAR ENDED ON 31/3/2023
I. LIABILITIES		
(1) Corpus Funds		
(a) Corpus Fund	1	66,24,68,901
(2) Non-Current Liabilities		
(a) Long-term borrowings	2	14,60,56,113
(b) Deferred tax liabilities (Net)	3	4,31,79,499
(c) Other Long term liabilities		
(d) Long term provisions		
(3) Current Liabilities		
(a) Short-term borrowings		
(b) Trade payables		
(c) Other current liabilities	4	12,84,37,386
(d) Short-term provisions		
TOTAL		98,01,41,899
II.ASSETS		
(1) Non-current assets		
(a) Fixed assets		
(i) Tangible assets	5	55,58,54,761
(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		
Current Assets and Loans & Advances		
(2) Current assets		
(a) Current investments		
(b) Inventories		
(c) Trade receivables		
(d) Cash and cash equivalents	7	9,48,39,640
(e) Short-term loans and advances	8	5,51,10,274
(f) Other current assets	9	27,43,37,224
TOTAL		98,01,41,899

Notes on Accounts

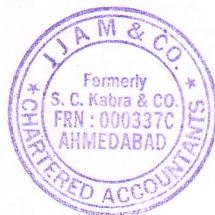
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As per our audit report of even date
For J J A M & Co.
(Formerly S.C.Kabra & Co.)
Chartered Accountants

(S. K. Jindal)
Partner

Place: Ahmedabad
Date: 20/09/2023



For Gayaprasad Jain Charitable Trust

(Trustee)

Place: Ahmedabad
Date: 20/09/2023



GAYAPRASAD JAIN CHARITABLE TRUST
(Swarnnim Startup and Innovations University)

Ahmedabad

Notes on Financial Statements for the year ended 31st March, 2023
(consolidate)

	(Amount in Rs.)
1. CORPUS FUND	AS AT
	31-03-2023
Gayaprasad Jain Charitable Trust	41,74,86,201.99
Arihant Sewa Samiti	13,31,72,743.41
Addition during the year	12,66,600.00
Add: Excess of income over exp transferred	11,05,43,355.93
TOTAL	66,24,68,901.33
2. LONG TERM BORROWINGS	AS AT
(As per Schedule - A)	31-03-2023
<u>Loans from Banks</u>	
Secured	13,83,79,357.32
Unsecured	76,76,756.14
Sub total	14,60,56,113.46
<u>Loans from Others</u>	
Secured	-
Unsecured	-
Sub total	-
TOTAL	14,60,56,113.46
3. OTHER LONG TERM LIABILITIES	AS AT
(As per Schedule - B)	31-03-2023
Caution Money & Libraray Deposit	4,08,71,000.00
DEPOSITE A/C	23,08,499.00
TOTAL	4,31,79,499.00
4. OTHER CURRENT LIABILITIES	AS AT
(As per Schedule - C)	31-03-2023
Statutory Remittances (TDS/Professional Tax)	-
Other Current Liabilities	-
Duties & Taxes	54,85,192.58
Provisions	1,26,45,159.00
Sundry Creditors	50,53,860.04
ADVANCE FEE RECEIVED	10,34,34,364.00
Alumani Association Membership	28,000.00
Scholarship	1,40,510.00
SCHOLERSHIP	16,50,300.00
TOTAL	12,84,37,385.62

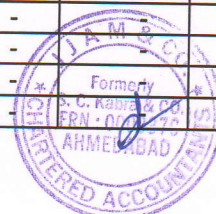


GAYAPRASAD JAIN CHARITABLE TRUST (Swarnim Startup and Innovations University)
Ahmedabad

FIXED ASSETS 2022-2023 (Consolidate)

NOTE - " 5 "

Sr. NO.	PARTICULARS	DEP. RATE	OPENING W.D.V AS AT 01.04.2022	ADDITIONS		DELETION/ADJUSTMENTS	CLOSING WDV AS AT 31.03.2023
				IST HALF	IIND HALF		
1							
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%	67,23,646	1,33,302	-	-	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
				-	-	-	-
2							
1	College Building	10%	53,91,115	-	-	-	53,91,115
2	Instrument A/c	15%	25,28,389	3,77,914	-	-	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
				-	-	-	-
3							
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
				-	-	-	-
4							
1	College Building	10%	1,93,66,996	-	-	-	1,93,66,996

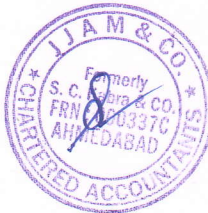


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				-	-	-	-
	15			-	-	-	-
1	Barcode Scanner	15%	2,125	-	-	-	-
2	College Building - Venus Arch	10%	2,25,56,855	-	-	-	2,125
3	Computers & Printers	40%	1,21,231	-	-	-	2,25,56,855
4	Sports Equipments	15%	1,445	-	-	-	1,21,231
5	Furnitures & Fixtures	10%	14,38,139	-	-	-	1,445
6	Water Cooler	15%	40,800	-	-	-	14,38,139
7	Water RO Plant	15%	37,145	-	-	-	40,800
8	Air Conditioner	15%	23,800	-	-	-	37,145
9	Finger Print Machine	15%	10,200	-	-	-	23,800
10	Sweing machine a/c	15%	1,33,700	-	-	-	10,200
				-	-	-	1,33,700
	16			-	-	-	-
1	College Building	10%	1,87,16,438	-	-	-	-
2	Computers & Printers	40%	1,53,123	-	-	-	1,87,16,438
3	Furnitures & Fixtures	10%	20,47,086	-	-	-	1,53,123
4	Lab Equipoment	15%	17,62,199	-	-	-	20,47,086
5	Air Conditioner	10%	1,02,765	-	-	-	17,62,199
				-	-	-	1,02,765
	Arihant School of Pharmacy & BRI						-
1	Air Conditioner	15%	4,19,457				-
2	AUDIO SYSTEM	15%	1,06,250				4,19,457
3	Books & periodicals	40%	19,604				1,06,250
4	Borewell A/c	15%	1,53,348				19,604
5	Building - College	10%	9,21,57,521	36,28,244			1,53,348
6	CCTV Camera	15%	3,80,613				9,21,57,521
7	Computer & Printer A/c	40%	5,02,856	3,32,460			3,80,613
8	Digital Converter A/c	15%	1,544				8,35,316
9	Dissolution & Disintigration App.	15%	1,03,618				1,544
10	Drainage Well A/c	15%	9,144				1,03,618
11	Electronic Item	15%	9,43,015				9,144
12	Elevators	15%	3,91,000				9,43,015
13	Finger Machine	15%	25,660	5,900			3,91,000
14	Fire Extinguishers	15%	3,734				25,660
15	Fire Safety System		2,15,797				3,734
16	Furniture & Fixtures	10%	15,94,576	1,22,145			2,15,797
17	Laboratory Equipments	15%	28,67,148	62,913			17,16,721
18	LCD Projector Epson Eb -X7	15%	48,328				29,30,061
19	Loan Cutter Machine	15%	35,893				48,328
20	Mobile	15%	4,463				35,893
21	Monoblock Pump 2 HP	15%	35,252				4,463
22	OFFICE EQUIPMENT	15%	27,308				35,252
23	OHP Projector	15%	23,595				27,308
24	Photo Copier Machine A/c	15%	10,783				23,595
25	R.O.System	15%	1,54,395				10,783
26	Refrigerator	15%	7,650				1,54,395
27	School Bus(GJ-18-X-2041)	15%	1,98,917				7,650
28	Softwares	40%	16,148				1,98,917
29	Sport Equipment	15%	41,150				16,148
30	Stabiliser A/c	15%	5,671				41,150
31	U V Visible Spectrophotometer	15%	1,87,589				5,671
32	UPS systemj	15%	1,49,174				1,87,589
33	Ventilator Fans (Exost Fans)	15%	8,297				1,49,174
34	Water Cooler	15%	72,470				8,297
35	Water Tank	15%	33,114				72,470
							33,114
			45,83,53,851	9,75,00,910	-	-	55,58,54,761



6. LONG TERM LOANS AND ADVANCES	AS AT
(As per Schedule - D)	31-03-2023
Security Deposits	
-Unsecured and Considered Good	-
-Others	-
other long term Loans	-
TOTAL	-
7. CASH AND BANK BALANCES	AS AT
(As per Schedule - E)	31-03-2023
Cash on Hand	2,08,20,763.36
Balance with Banks in current account	7,40,18,876.86
TOTAL	9,48,39,640.22
8. SHORT TERM LOANS AND ADVANCES	AS AT
(As per Schedule - F)	31-03-2023
(a)Advances to Suppliers	
-Unsecured and Considered Good	5,51,10,274.00
TOTAL	5,51,10,274.00
9. OTHER CURRENT ASSETS	AS AT
(As per Schedule - G)	31-03-2023
Other Current Assets	27,43,37,224.11
TOTAL	27,43,37,224.11



GAYAPRASAD JAIN CHARITABLE TRUST
(Swarnnim Startup and Innovations University)

AHMEDABAD

CONSOLIDATE INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING ON
31/03/2023

PARTICULAR	NOTES	FOR THE YEAR ENDED ON 31/3/2023
I. Revenue from operations	10	33,53,56,024
II. Other Income	11	3,70,26,525
III. Total Revenue (I + II)		37,23,82,549
IV. Expenses:		
Cost of materials consumed		
Other operating and manufacturing expenses		
Changes in inventories of finished goods, WIP and SIT		
Employee benefit expense	12	16,41,67,154
Other administration & selling expenses		
Financial costs	13	2,00,00,663
Other expenses	14	7,76,71,376
Depreciation and amortization expense	5	-
Total Expenses		26,18,39,193
V. Surplus before exceptional and extraordinary items and tax		11,05,43,356
VI. Exceptional Items		
VII. Surplus before extraordinary items and tax (V - VI)		11,05,43,356
VIII. Extraordinary Items		
IX. Surplus before tax (VII - VIII)		11,05,43,356
X. Tax expense:		
(1) Current tax		
(2) Deferred tax		
XI. Surplus/(Deficit) from the period from continuing operations		11,05,43,356
XII. Surplus/(Deficit) from discontinuing operations		
XIII. Tax expense of discontinuing operations		
XIV. Surplus/(Deficit) from Discontinuing operations (XII - XIII)		
XV. Surplus/(Deficit) for the period (XI + XIV)		11,05,43,356
Balance carried to Corpus Fund		11,05,43,356

Notes on Accounts

As per our audit report of even date

For J J A M & Co.

(Formerly S.C.Kabra & Co.)

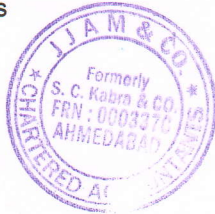
Chartered Accountants

(S. K. Jindal)

Partner

Place: Ahmedabad

Date: 20/09/2023



For, Gayaprasad Jain Charitable Trust

Place: Ahmedabad

Date: 20/09/2023

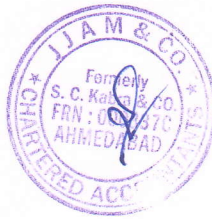


GAYAPRASAD JAIN CHARITBALE TRUST

Ahmedabad

Notes on Financial Statements for the Year ended 31st March, 2023 (Consolidate)

	(Amount in Rs.)
10. REVENUE FROM OPERATIONS	AS AT
	2022-23
Consultancy & Corporate training Income	24,50,785
Environment Audit Income	10,50,785
Financial support for research income	1,32,21,782
Grant for infrastructure development income	29,19,218
Hostel Fees Income	9,96,660
Research Project Fund Income	2,80,05,290
Students Tuition Fees Income	28,67,11,504
TOTAL	33,53,56,024.48
11. OTHER INCOME	AS AT
	2022-23
Grant & other income	1,54,75,626
Interest Income on Fixed Deposit	44,06,098
Interest Income on Savings Bank Account	71,472
Student Other Income	1,70,73,329
TOTAL	3,70,26,524.92
12. EMPLOYEE BENEFITS EXPENSE	FOR THE YEAR
	2022-23
Employee Salary and Benifits	16,41,67,154
TOTAL	16,41,67,154.00
13. FINANCIAL COST	FOR THE YEAR
	2022-23
Loan Interest	2,00,00,663
TOTAL	2,00,00,663.13



14. OTHER EXPENSES**FOR THE YEAR****2022-23**

Audit fee exp.	1,00,000
Books & E-Journalas exp.	85,43,851
Con & Fual EXP	3,59,819
Conference & Workshop .	7,41,638
Consultancy & Corporate Traning .	23,90,840
ELCTRICITY EXP	35,20,840
EXAMINATION EXPENSES	1,60,312
Financial support for research.	85,94,158
GUJRAT POLUATION CONTROL BOARD	1,50,343
Infrastructure Devlopment exp.(Repairing exp.)	17,53,459
INSURANCE EXP.	4,78,410
INTEREST ON LAY PAYMENT OF STAUTORY DUES	1,81,826
LABORATORY AND EXPERIMENT CHARGES	6,83,779
Other exp.	18,34,152
Physical & Academic Support.	2,44,66,483
Postage & Courier Exp	2,310
REMUNERATION EXP	3,13,322
RENTS, RATES AND TAXES .	6,85,247
Research project fund.	1,82,03,438
SECURITY EXP.	15,26,854
Seed money for research .	12,83,711
SOFTWARE EXP.	1,08,107
STATIONERY & PRINTING EXP.	15,79,883
Telephone Expenses	8,595

Total**7,76,71,376.34**