

DIPESH S. MEHTA & ASSOCIATES
CHARTERED ACCOUNTANT

D-1005, Sun Central Palace, Opp Iscon Platinum, Bopal T Junction, Bopal, Ahmedabad - 380058
Phones: 9428775620 • e-mail: dipeshmehta1378@gmail.com

INDEPENDENT AUDITORS' REPORT

To the Board,
Gandhinagar University

Opinion

I have audited the accompanying financial statements of GANDHINAGAR UNIVERSITY which comprise the Balance Sheet as at March 31, 2024, Income and Expenditure account for the year ended March 31, 2024 and a summary of significant accounting policies and other explanatory information. In my opinion and to the best of the information and according to the explanations given to us, the financial statements give the information required in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India.

Basis of Opinion

I have conducted the audit in accordance with the Standards on Auditing (SAs) issued by ICAI. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the entity in accordance with the ethical requirements that are relevant to my audit of the financial statements, and I have fulfilled my other responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of GANDHINAGAR UNIVERSITY in accordance with the applicable Accounting Standards. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

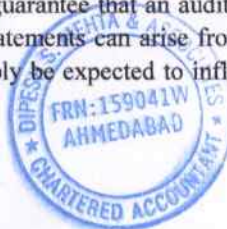
In preparing the financial statements, management is responsible for assessing the Institution's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Institute or to cease operations, or has no realistic alternative but to do so.

The management is also responsible for overseeing the Institute's financial reporting process.

Auditor's Responsibility :

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



As part of an audit in accordance with SAs, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern. I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during our audit.

For, DIPESH S MEHTA & ASSOCIATES

Chartered Accountant

Firm Registration No. 159041W

Dipesh Mehta

Proprietor

Membership No: 157633

UDIN :24157633BKASWZ1502

33BKASWZ1502

Ahmedabad, 30th September, 2024



GANDHINAGAR UNIVERSITY
Balance Sheet as at 31st March 2024

Particulars	Note No	As at 31st March 2024 Amount Rs.	As at 31st March 2023 Amount Rs.
I. Funds And Liabilities			
(1) Funds			
(a) Corpus Fund	1	-	-
(b) Earmarked Funds	2	9,70,000	8,67,000
(c) Depreciation Fund	6	1,92,986	64,629
(d) Reserves & Surplus	3	35,77,880	(4,71,661)
(2) Non current liabilities			
Current Liabilities & Provisions	4	-	-
(3) Current Liabilities			
Current Liabilities & Provisions	5	20,08,669	7,97,892
Total		67,49,535	12,57,860
II. Assets			
(1) Non-Current assets			
(a) Property, Plant and Equipment	6	1,70,852	1,22,102
(b) Intangible Assets	6	2,40,066	2,40,066
(2) Current assets			
(a) Trade receivables		-	-
(b) Cash and Cash Equivalents	7	5,35,736	1,00,442
(c) Short term Loans and advances	8	-	-
(d) Other Receivable	9	11,45,500	5,37,250
(e) Other Receivable	10	46,57,381	2,58,000
Significant Accounting Policies	1 to 10		
Notes on Financial Statement	1 to 17		
Total		67,49,535	12,57,860
As per our report of even date		-	-

For, DIPESH S MEHTA & ASSOCIATES
Chartered Accountant
Firm Registration No. 159041W





UDIN : 24157633BKASWZ1502
Proprietor
Membership No: 157633
UDIN : 24157633BKASWZ1502

Ahmedabad, 30th September, 2024



For and on Behalf of the Management


Shri Hareshbhai Rohera
President


Shri Deepak N Ravani
Member of Governing Council



Ahmedabad 30th September, 2024

GANDHINAGAR UNIVERSITY

Income & Expenditure Account for the year ended 31st March 2024

Particulars	Note No	2023-2024 Amount Rs.	2022-2023 Amount Rs.
<u>Income from Operation</u>			
Enrollment, Examination and other fees	11	84,89,954	12,87,750
Total Revenue		84,89,954	12,87,750
<u>Expenses:</u>			
Employee Emoluments	12	35,53,781	-
Educational Expenses	13	3,97,780	14,16,964
Workshops/Events and Meeting Expense	14	-	11,774
Repairs & Maintenance Expense	15	-	-
Financial Expenses	16	-	-
Other Administrative Expense	17	3,60,495	2,66,044
Total Expenses		43,12,056	16,94,782
Operating Surplus/(Deficit) before Depreciation, Amortization		41,77,898	(4,07,032)
Less: Depreciation/Amortization(Net)	3	1,28,357	64,629
Surplus / (Deficit)		40,49,541	(4,71,661)
Significant Accounting Policies	1 to 10		
Notes on Financial Statement	1 to 17		

As per our report of even date

For, **DIPESH S MEHTA & ASSOCIATES**

Chartered Accountant

Firm Registration No. 159041W

[Signature]

UDIN : 24157633BKASWZ1502

Proprietor

Membership No: 157633

UDIN : 24157633BKASWZ1502

Ahmedabad, 30th September, 2024



For and on Behalf of the Management

[Signature]

Shri Hareshbhai Rohera
President

[Signature]

Shri Deepak N Ravani
Member of Governing
Council



Ahmedabad 30th September, 2024

GANDHINAGAR UNIVERSITY

Accounting Policy

1. Accounting Convention

The financial statements are prepared in accordance with the Indian Generally Accepted Principles (GAAP) under the historical cost convention, and on the accrual method of accounting and Accounting Standards as Notified by the Institute of Chartered Accountants of India.

2. Use of Estimates

The preparation of Financial Statements in conformity with Indian GAAP requires the management to make estimates and assumptions in the reported amounts of assets and liabilities (including contingent liabilities) as of the date of the financial statements and the reported income and expenses during the reporting period. Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ from these estimates. Difference between the actual results could differ from these estimates. Difference between the actual results and estimates are recognised in the period in which the results are known or materialize.

3. Property, Plant and Equipment (PPE)

3.1 PPE are stated at cost of acquisition inclusive of freight, duties and taxes and incidental and direct expenses related to acquisition.

3.2 PPE received by way of Donation are capitalised at value stated, by corresponding credit to Capital/Corpus Fund.

3.3 Capital Work in progress includes cost of PPE that are not ready for intended use as at Balance Sheet date and is disclosed under PPE.

4. Depreciation

4.1 Depreciation of addition to PPE has been provided on pro rata basis i.e. from the date of put to use.

4.2 The depreciation has been provided on Written down value method at the rate as specified in the Guidance Note on "Accounting for Schools" issued by the Institute of Chartered Accountants of India except intangible assets (website) is being amortised over the period of 4 years;

i) Building	-	5%	vi) Buses, Van	-	30%
ii) Furniture & Equipments	-	25%	vii) Car, Scooter	-	25%
iii) Scientific equipments	-	40%	viii) Plant & Machinery &	-	20%
UDF Computers	-	40%	ix) Sports Equipments	-	50%
v) Library Books	-	50%			

5. Revenue Recognition

5.1 Fees from Students are recognised on accrual basis and accounted for on the basis of the period of academic year.

5.2 Interest on Investment is recognised on accrual basis.

5.3 Donations/contributions are recognised on its ultimate collection.

6. Investments

Long term investments are carried at cost.

7. Government Grant

Government grant related to revenue is recognised in the Income & Expenditure Account in the year of accrual/receipt.

8. Provisions, Contingent Liabilities and Contingent Assets



GANDHINAGAR UNIVERSITY

Notes forming parts of Balance Sheet for the period ended at 31st March 2024

Note No	Particulars	As at 31st March 2024	As at 31st March 2024
1	<u>Funds & Liabilities</u>		
	<u>Corpus Fund</u>		
	Opening		
	Addition during the year	-	-
	Deduction during the year	-	-
	Total	-	-
2	<u>Earmarked Funds</u>		
	<u>Alumini Fund</u>		
	Opening		
	Addition during the year	2,56,000	-
	Deduction during the year	-	2,56,000
	Closing Balance	2,56,000	2,56,000
	<u>Education Fund - Received from platinum foundation</u>		
	Opening		
	Addition during the year	6,11,000	-
	Deduction during the year	21,12,000	6,11,000
	Closing Balance	20,09,000	-
	Total	7,14,000	6,11,000
	Total	9,70,000	8,67,000
3	<u>Reserves & Surplus</u>		
	<u>Income and Expenditure account</u>		
	Opening		
	Surplus /(Deficit) for the year	(4,71,661)	-
	Deduction during the year	40,49,541	(4,71,661)
	Closing Balance	35,77,880	(4,71,661)
4	<u>Non Current Liabilities & Provisions</u>		
	Total	-	-
5	<u>Current Liabilities</u>		
	TDS Payable	63,300	-
	Salary Payable	46,433	-
	Audit fees Payable	34,500	5,000
	Fees Received in advance	-	1,97,500
	Gandhinagar Institue of Technology	-	5,95,392
	Gandhinagar Institue of Law	40,426	-
	Gandhinagar Institue of Liberal Studies	1,78,210	-
	Gandhinagar Institue of Research & Development	13,03,700	-
	Gandhinagar Institue of Valuation Studies	3,26,900	-
	GUJCOST Advance Received	10,000	-
	PT Payable	5,200	-
	Total	20,08,669	7,97,892



GANDHINAGAR UNIVERSITY

Notes forming parts of Balance Sheet for the period ended at 31st March 2024

Note No	Particulars	As at 31st March 2024	As at 31st March 2024
7	<u>Cash and Cash equivalents</u>		
	Cash in Hand	-	-
	- Cash		
	Balances with banks		
	State Bank of India -4053	2,42,416	1,00,442
	State Bank of India -8125	2,93,320	-
	Total	5,35,736	1,00,442
8	<u>Short term loans and advances</u>		
	TDS recievable	-	-
	Prepaid expenses	-	-
	Advance to supplier	-	-
	Total	-	-
9	<u>Other Receivables</u>		
	Fees Receivable	6,45,500	37,250
	Gandhinagar University SSIP	5,00,000	5,00,000
	Total	11,45,500	5,37,250
10	<u>Branch Division</u>		
	Gandhinagar Institue of Computer Science & Application	7,82,400	66,000
	Gandhinagar Institue of Management	1,74,591	1,34,000
	Gandhinagar Institue Science	3,88,700	18,000
	Gandhinagar Institue of Commerce	3,28,500	40,000
	Gandhinagar Institue of Technology	29,37,925	-
	Gandhinagar Institue of Nursing	18,000	-
	Gandhinagar Institue of Pharmacy	27,265	-
	Total	46,57,381	2,58,000



GANDHINAGAR UNIVERSITY

Schedule Note - 6 # forming part of Balance Sheet as at 31-03-2023

	Fixed Assets	Rate of Depr	Op. Bal. as on 01-04-2023	Gross Block			Total as on 31-03-2024	Provided up to 31-03-2023	Depreciation Block			Net Block	
				Additions during the year before 30-9	Additions during the year after 30-9	Deduction during the year			Provided During the year	Deductions / Adjustments during the year	Total Depreciation Fund as on 31-03-2024	Total as on 31-03-2024	Total as on 31-03-2023
	Property, Plant & Equipments												
1	Computer & Printer	40%	1,22,102	48,750	-	-	1,70,852	34,620	68,341	-	1,02,961	67,891	87,482
	Total		1,22,102	48,750	-	-	1,70,852	34,620	68,341	-	1,02,961	67,891	87,482
	Intangible Assets												
1	Website	25%	2,40,066	-	-	-	2,40,066	30,008	60,017	-	90,025	1,50,041	2,10,058
	Total		2,40,066	-	-	-	2,40,066	30,008	60,017	-	90,025	1,50,041	2,10,058
			3,62,168	48,750	-	-	4,10,918	64,628	1,28,357	-	1,92,986	2,17,932	2,97,539



GANDHINAGAR UNIVERSITY

Notes forming part of Profit and Loss Account for the period year ended 31st March,2024

Note No	Particulars	2023-2024 Amount Rs.	2022-2023 Amount Rs.
11	<u>Fees</u>		
	Enrollment, Examination and other fees - GIC	3,56,250	24,250
	Enrollment, Examination and other fees - GICSA	11,55,750	35,750
	Enrollment, Examination and other fees - GIM	13,04,200	2,58,000
	Enrollment, Examination and other fees - GIS	4,40,250	15,750
	Enrollment, Examination and other fees - GIT	45,94,500	9,54,000
	Enrollment, Examination and other fees - GIL	74,500	-
	Enrollment, Examination and other fees - GILS	2,16,000	-
	Enrollment, Examination and other fees - GIN	36,000	-
	Enrollment, Examination and other fees - GIP	1,66,000	-
	Enrollment, Examination and other fees - GIRD	72,000	-
	Enrollment, Examination and other fees - GIVS	53,000	-
	Enrollment, Examination and other fees - Other	21,504	-
	Total	84,89,954	12,87,750
12	<u>Employee Emoluments</u>		
	Salary Expense	35,53,781	-
	Total	35,53,781	-
13	<u>Educational Expense</u>		
	Stationery Expense	10,510	14,998
	Admission & Promotion expenses	-	11,03,638
	Examination expenses	3,87,270	2,65,758
	Sports Activity Expenses	-	14,342
	Study Material Exp	-	18,228
	Total	3,97,780	14,16,964
14	<u>Workshops/Events and Meeting Expense</u>		
	Convocation Expenses	-	-
	TechFest Expense	-	11,774
	Total	-	11,774
15	<u>Repairs & Maintenance Expense</u>		
	Repair & Maintenance - Building	-	-
	Repair & Maintenance - Others	-	-
	Total	-	-
16	<u>Financial expenses</u>		
	Interest expenses	-	-
	Total	-	-
17	<u>Other Administrative Expense</u>		
	Administrative expense	10,620	-
	Auditors Remuneration	29,500	5,000
	Advertisement Expense	-	33,200
	Bank charges	1,300	558
	Cultural Exp	76,804	27,000
	NCC Exp	23,097	-
	Registration Exp	11,800	-
	Salary Exp	-	-
	Revenue Stamp	(12)	-
	Oriental Exp	1,79,048	-
	Hostel Rent	-	10,000
	Office Exp	28,338	1,45,446
	Website Related Expenses	-	44,840
	Total	3,60,495	2,66,044

GANDHINAGAR UNIVERSITY

16. Current Assets, Loans & Advances

In the opinion of the Management, current assets, loan and advances have a value on realisation in the ordinary course of business, equal at least to the aggregate.

17. Taxation

The entity is eligible for exemption under Section 10(23C)(iiiad).
In the absence of any Net taxable income, the tax provision has not been considered necessary.

As per our report of even date

For, DIPESH S MEHTA & ASSOCIATES

Chartered Accountant

Firm Registration No. 159041W

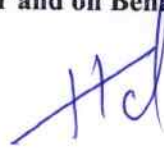


UDIN : 24157633BKASWZ1502

Proprietor

Membership No: 157633

For and on Behalf of the Management



Shri Hareshbhai Rohera
President



Shri Deepak N Ravani
Member of Governing
Council



Ahmedabad, 30th September, 2024

Ahmedabad, 30th September, 2024



GANDHINAGAR UNIVERSITY SSIP

BALANCE SHEET AS AT 31ST MARCH 2024

FUNDS & LIABILITIES	AMOUNT RS.	ASSETS	AMOUNT RS.
<u>Other Earmarked Funds</u>		<u>Fixed Assets</u>	
Depreciation Fund - Schedule - E	-	As per Schedule E	-
<u>Fund from Parent Trust</u>		<u>Current Assets</u>	
Platinum Foundation	11,000	Sundry Debtors	-
Gujarat Knowledge Society	5,00,000		
Gandhinagar University	3,27,398		
<u>Branch Division</u>			
Gandhinagar Institute of Technology	6,480		
<u>Current Liabilities</u>		<u>Cash & Bank Balances</u>	
Sundry Creditors - Schedule - C	7,000	Cash in hand	-
		State Bank of India	8,51,878
<u>Income & Expenditure Account</u>		<u>Income & Expenditure Account</u>	
Deficit of the Year		Deficit for the year	1,47,904
Less: Transfer to GU	-	Less: Transfer to GU	1,47,904
	-	Closing Balance	-
Total Rs.:	8,51,878	Total Rs.:	8,51,878

I have audited the above balance sheet as on 31.03.2024 and annexed Income & Expenditure Account for the year ended on that date and found the same in accordance with books of account produced before us.

As per my report of even date

For, DIPESH S MEHTA & ASSOCIATES

Chartered Accountant

Firm Registration No. 159041W



UDIN : 24157633BKASWZ1502

Proprietor

Membership No. : 157633

UDIN : 24157633BKASWZ1502

Ahmedabad, 30th September, 2024



For, Gandhinagar University SSIP



Shri Hareshbhai Rohera
President



Ahmedabad, 30th September, 2024

GANDHINAGAR UNIVERSITY SSIP

INCOME & EXPENDITURE FOR THE YEAR ENDED ON 31ST MARCH 2024

EXPENDITURE	AMOUNT RS.	INCOME	AMOUNT RS.
<u>Student Activity Expenses</u> As per Schedule - J	1,62,977	<u>Direct Income</u> Grant Received	-
<u>Administrative & General Expenses</u> As per Schedule - L	9,531	<u>Other Income</u> As per Schedule - H	24,604
Depreciation (as per Annx - E)	-		
Excess of Income over Expenditure transferred to Balance Sheet		Excess of expenditure over income transferred to Balance Sheet	1,47,904
Total Rs.:	1,72,508	Total Rs.:	1,72,508

As per my report of even date

For, DIPESH S MEHTA & ASSOCIATES
Chartered Accountant



UDIN : 24157633BKASWZ1502

Proprietor

Membership No. : 157633

UDIN : 24157633BKASWZ1502

Ahmedabad, 30th September, 2024



For, Gandhinagar University SSIP



Shri Hareshbhai Rohera
President



Ahmedabad, 30th September, 2024

GANDHINAGAR UNIVERSITY SSIP
Schedule forming part of Balance Sheet as at 31st March 2024

Particulars	Amount Rs.
<u>Schedule - H</u>	
<u>Sundry Creditors</u>	
Unpaid Audit Fees	7,000
Total Rs.:	7,000

GANDHINAGAR UNIVERSITY SSIP
Schedule forming part of Income & Expenditure account for the year ended on 31st March 2024

Particulars	Amount Rs.
<u>Schedule - H</u>	
Saving Bank Interest	24,604
Total Rs.:	24,604
<u>Schedule - J</u>	
<u>Student Activity Expenses</u>	
Student Project Exps.	1,62,977
Total Rs.:	1,62,977
<u>Schedule - L</u>	
<u>Administrative and General Expenses</u>	
Audit Fees	3,500
Grant A/c	-
Bank Charges	31
Seminar Exp	6,000
Total Rs.:	9,531



GANDHINAGAR UNIVERSITY SSIP

Annexure - E # forming part of Balance Sheet as at 31-03-2024

Immovable Properties	Rate of Depr	Gross Block				Depreciation Block				Net Block	
		Op.Bal. as on 01-04-2023	Additions during the year	Deduction during the year	Total as on 31-03-2024	Provided upto 31-03-2023	Provided During the year	Deductions / Adjustments during the	Total Depreciation as on 31-03-2024	Total as on 31-03-2024	Total as on 31-03-2023
	15%	-	-	-	-	-	-	-	-	-	-
	15%	-	-	-	-	-	-	-	-	-	-
Total Rs.		-	-	-	-	-	-	-	-	-	-

Note: * WDV of the assets has been restricted to 5% of the gross block, hence depreciation is not calculate.



DIPESH S MEHTA & ASSOCIATES
CHARTERED ACCOUNTANT

D-1005, Sun Central Place, Opp. Iscon Platinum, Bopal T Junction, Bopal, Ahmedabad - 380058

INDEPENDENT AUDITORS' REPORT

To the Trustees,
Platinum Foundation

Opinion

I have audited the accompanying financial statements of Platinum Foundation which comprise the Balance Sheet as at March 31, 2024, Income and Expenditure account for the year ended on March 31, 2024 and a summary of significant accounting policies and other explanatory information. In my opinion and to the best of my information and according to the explanations given to me, the financial statements give the information required in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India.

Basis of Opinion

I have conducted my audit in accordance with the Standards on Auditing (SAs) issued by ICAI. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the entity in accordance with the ethical requirements that are relevant to my audit of the financial statements, and I have fulfilled my other responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with the Gujarat Public Trust Act, 2011/ The Bombay Public Trust Act, 1950 and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the entity's financial reporting process.

AUDITOR'S RESPONSIBILITY:

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.



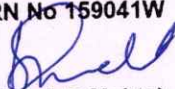
GANDHINAGAR INSTITUTE OF TECHNOLOGY

BALANCE SHEET AS AT 31ST MARCH 2024

FUNDS & LIABILITIES	AMOUNT RS.	ASSETS	AMOUNT RS.
<u>Other Earmarked Funds</u>			
Industrial Interface Fund	-	<u>Fixed Assets</u>	
(As per Schedule A)	2,415,260		
Education Fund - Schedule - B	209,310,404	As per Schedule E	291,396,644
Depreciation Fund - Schedule - E			
<u>Loan from Parent Trust</u>		<u>Current Assets</u>	
Platinum Foundation	67,362,427	Gandhinagar University	-
		Advance to Suppliers	-
<u>Inter-College (branch) Loans</u>		<u>Inter-College (branch) Loans</u>	
Gandhinagar University	2,937,925	Gandhinagar Institute of Computer Sci.	3,820,195
		Gandhinagar Institute of Commerce	1,196,896
		Gandhinagar Institute of Law	2,081,549
		Gandhinagar Institute of Liberal Studies	425,510
		Gandhinagar Institute of Nursing	1,101,073
		Gandhinagar Institute of Pharmacy	15,558,036
		Gandhinagar Institute of Technology SSIP	102,469
		Gandhinagar Institute of Valuation Studies	113,936
		Gandhinagar University SSIP	6,480
		GIRD	598,247
		Gandhinagar Institute of Science	3,833,598
		Gandhinagar Institute of Management	6,708,210
		<u>Deposits</u>	
		UGVCL Deposit	683,768
		Hostel Deposit	7,000
		Narmada Water Line Deposit	40,000
		Gas-Civil Lab	1,700
		Internet Deposit	5,000
<u>Current Liabilities</u>		Lab Equip. Deposit	5,000
<u>Sundry Creditors</u>		<u>Loans & Advances</u>	
As per Schedule C	74,045	As per Schedule F	6,185,925
<u>Others Liabilities</u>		<u>Cash & Bank Balances</u>	
As per Schedule D	56,071,413	Cash in hand	32,838
State Bank of India - OD	-	Bank Balance - SBI C/A	1,219,191
Bank Balance - SBI C/A	-	Bank Balance - BOB	378,618
<u>Income & Expenditure Account</u>		FDR - Bank of Baroda	-
Excess of Income for the year	(6,575,533)	FDR - State Bank of India	2,669,592
Less: Transfer to Platinum Foundation	(6,575,533)		
Closing Balance	-		
Total Rs.:	338,171,475	Total Rs.:	338,171,475

We have audited the above balance sheet as on 31.03.2024 and annexed Income & Expenditure Account for the year ended on that date and found the same in accordance with books of account produced before us.

As per my report of even date

For, **Dipesh S. Mehta & Associates**
Chartered Accountant
FRN No 159041W

(Dipesh S Mehta)
Proprietor
Membership No. : 157633
UDIN : 24157633BKASWY1154
Ahmedabad, 30th September, 2024



For, **Gandhinagar Institutes of Technology**

(Haresh B. Rohera)
Trustee




Ahmedabad, 30th September, 2024

GANDHINAGAR INSTITUTE OF TECHNOLOGY

INCOME & EXPENDITURE FOR THE YEAR ENDED ON 31ST MARCH 2024

EXPENDITURE	AMOUNT RS.	INCOME	AMOUNT RS.
Salary As per Schedule - H	65,552,639	<u>Fees Income</u> Tuition Fees	97,692,088
<u>Hostel Expense</u> As per Schedule - I	604,875		
Power & Electricity Expense	1,365,737	<u>Other Income</u> As per Sub Schedule-1	284,767
<u>Student Activity Expenses</u> As per Schedule - J	6,544,324		
<u>Repair & Maintenance</u> As per Schedule - K	9,869,614		
Affiliation/AICTE/Exam Expenses	422,300		
Library Periodicals Expenses	50,933		
Property Tax Expense	-		
<u>Administrative & General Expenses</u> As per Schedule - L	10,158,400		
Depreciation (as per Annx - E)	9,969,587		
Net Deficit of Gandhinagar Institutes of TechnologySSIP	13,978		
Excess of Income over Expenditure transferred to Balance Sheet		Excess of Expenditure over Income transferred to Balance Sheet	6,575,533
Total Rs.:	104,552,388	Total Rs.:	104,552,388

As per my report of even date

For, Dipesh S. Mehta & Associates
Chartered Accountant
FRN No-159041W

(Dipesh S Mehta)
Proprietor
Membership No. : 157633
UDIN : 24157633BKASWY1154
Ahmedabad, 30th September, 2024



For, Gandhinagar Institutes of Technology

(Haresh B. Rohera)
Trustee



Ahmedabad, 30th September, 2024

GANDHINAGAR INSTITUTE OF TECHNOLOGY
Schedule forming part of Balance Sheet as at 31st March 2024

Particulars	Amount Rs.
<u>Schedule - A</u>	
<u>Other Earmarked Fund</u>	
<u>IIF Fund</u>	
Opening Balance	-
Addition during the year	-
Less : Deduction during the year	-
Balance at the end	-
<u>Schedule - B</u>	
<u>Other Earmarked Fund</u>	
<u>Education Fund</u>	
Opening Balance	2,415,260
Addition During the Year	-
Less : Deduction during the year	-
Balance at the end	2,415,260
<u>Schedule - C</u>	
<u>Sundry Creditors</u>	
Ghanshyambhai Laljibhai Mer	70,378
Ajabsinh S. Yadav	359,918
Amitsinh S. Thakur	22,228
Anita A. Thakur	50,041
Basant Electric Co	33,203
Bhadresh Shah	4,800
Bhaumik Dinesh Prajapati	133,151
Bhaveshkumar B Parmar (Jai Mahakali Refreshment)	355
Bhigusa Technologies Pvt. Ltd.	196,000
Charotar University of Science	349,000
DB Corp Ltd	108,559
Dev Protection Force	68,600
Dwarkesh Petroleum	3,378
Educational Law Book Sellers	46,994
Gopalbhai (Plumber)	19,305
Hiyaan Eatery	38,536
Ishwarjyot Trading Co.	356,471
Janak Steel Corporation	10,835
Jaymit Chair (Manisha G. Ravat)	71,442
Kameshwar LED	5,000
Khanna Traders	43,999
Laxmikant Sharma	5,352
L & Y Sales	40,000
Mahavir Helthy Foods	2,495
Matrix Computrer Services	8,800
Modi & Sons	9,180
Nexon Lights	21,370
Next Radio Ltd	23,453
Parimal Patel	164,340
Prince Motors	37,919
Ramaben Hareshbhai Gadhavi	38,994
Rasiklal N. Patel (Student Stores)	33,555
Ravi Hardware & Tools	7,086
Raviray Pandya	76,500
Ruparam Bheraram Suthar	154,737
Savya Corporation	3,894
Shanti Freeze Corporation	19,880
Shockwave Solution	55,460
Shree Anand Steel	5,627
Shree Khodiyar Decorators	64,379
Shreenathji Trading	15,544
Shree Parshwanath Travels	235,780



Shriji Electricals	10,258
Shrinath Plywood & Hardware	40,518
Silicon IT Hub Pvt. Ltd.	34,370
Subedarsinh M. Thakor	259,011
Sweet Home	2,236
Think Q	245,000
UK Enterprise	31,997
Umiya Tradelink	38,286
Umiya Traders	7,960
Vasani Stationers	50,500
Yamuna Marketing (Bharat N Thakor RO)	15,000
Y-Stores	24,000
<u>Advance to Suppliers</u>	
Event 360	1,485,000
Harshada Fali Nanjee	60
Het.Info (Madhuri Sharma)	120
MARIGOLD	369
Shree Tirupati Foods & Services	740
Sunsafe Infra Services	2,215,340
Total Rs.:	74,045



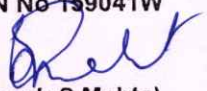
GANDHINAGAR INSTITUTE OF TECHNOLOGY SSIP

BALANCE SHEET AS AT 31ST MARCH 2024

FUNDS & LIABILITIES	AMOUNT RS.	ASSETS	AMOUNT RS.
<u>Other Earmarked Funds</u>		<u>Fixed Assets</u>	
Depreciation Fund - Schedule - E	75,640	As per Schedule E	106,434
<u>Fund from Parent Trust</u>		<u>Current Assets</u>	
Gandhinagar Institute of Technology	102,470	Sundry Debtors	-
<u>Current Liabilities</u>		<u>Cash & Bank Balances</u>	
<u>Sundry Creditors - Schedule - C</u>	3,000	Cash in hand	-
		State Bank of India	74,676
<u>Income & Expenditure Account</u>		<u>Income & Expenditure Account</u>	
Deficit of the Year	-	Deficit for the year	13,978
Less: Transfer to GIT	-	Less: Transfer to GIT	13,978
	-	Closing Balance	-
Total Rs.:	181,110	Total Rs.:	181,110

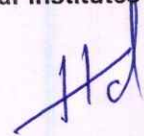
I have audited the above balance sheet as on 31.03.2024 and annexed Income & Expenditure Account for the year ended on that date and found the same in accordance with books of account produced before us.

As per my report of even date

For, Dipesh S. Mehta & Associates
Chartered Accountant
FRN No 159041W

(Dipesh S Mehta)
Proprietor
Membership No. : 157633
UDIN : 24157633BKASWY1154
Ahmedabad, 30th September, 2024



For, Gandhinagar Institutes of Technology SSIP


(Hareesh B. Rohera)
Trustee



Ahmedabad, 30th September, 2024

GANDHINAGAR INSTITUTE OF TECHNOLOGY SSIP

INCOME & EXPENDITURE FOR THE YEAR ENDED ON 31ST MARCH 2024

EXPENDITURE	AMOUNT RS.	INCOME	AMOUNT RS.
<u>Student Activity Expenses</u>		<u>Direct Income</u>	
As per Schedule - J	-	Grant Received	-
<u>Administrative & General Expenses</u>		<u>Other Income</u>	
As per Schedule - L	-	As per Schedule - H	1,987
Depreciation (as per Annx - E)	15,965		
Excess of Income over Expenditure transferred to Balance Sheet		Excess of expenditure over income transferred to Balance Sheet	13,978
Total Rs.:	15,965	Total Rs.:	15,965

As per my report of even date

For, Dipesh S. Mehta & Associates
Chartered Accountant



(Dipesh S Mehta)
Proprietor

Membership No. : 157633

UDIN : 24157633BKASWY1154

Ahmedabad, 30th September, 2024



For, Gandhinagar Institutes of Technology SSIP



(Haresh B. Rohera)
Trustee



Ahmedabad, 30th September, 2024

GANDHINAGAR INSTITUTE OF TECHNOLOGY SSIP
Schedule forming part of Balance Sheet as at 31st March 2024

Particulars	Amount Rs.
Schedule - H	
Sundry Creditors	
Dipesh Mehta	3,000
Total Rs.:	3,000

GANDHINAGAR INSTITUTE OF TECHNOLOGY SSIP
Schedule forming part of Income & Expenditure account for the year ended on 31st March 2024

Particulars	Amount Rs.
Schedule - H	
Saving Bank Interest	1,987
Total Rs.:	1,987
Schedule - J	
Student Activity Expenses	
Student Project Exps.	-
Total Rs.:	-
Schedule - L	
Administrative and General Expenses	
Professional Fees	-
Audit Fees	-
Total Rs.:	-



GANDHINAGAR INSTITUTE OF TECHNOLOGY SSIP
Annexure - E # forming part of Balance Sheet as at 31-03-2024

Immovable Properties	Rate of Depr	Gross Block				Depreciation Block				Net Block	
		Op.Bal. as on 01-04-2023	Additions during the year	Deduction during the year	Total as on 31-03-2024	Provided upto 31-03-2023	Provided During the year	Deductions / Adjustments during the year	Total Depreciation as on 31-03-2024	Total as on 31-03-2024	Total as on 31-03-2023
Lab Equipment (3D Printer)	15%	92,482		-	92,482	55,490	13,872	-	69,362	23,120	36,992
Lab Equipment (IOT Lab)	15%	13,952	-	-	13,952	4,186	2,093	-	6,278	7,674	9,766
Total Rs.		106,434	-	-	106,434	59,675	15,965	-	75,640	30,794	46,759

Note: * WDV of the assets has been restricted to 5% of the gross block, hence depreciation is not calculate.



GANDHINAGAR INSTITUTE OF TECHNOLOGY
Schedule forming part of Balance Sheet as at 31st March 2024

Particulars	Amount Rs.
Schedule - D	
Others Liabilities	
Advance for Conferesnce Regi. Fees	-
AICTE UGC Net Exam Payable	186,400
Fees Received in Advance	21,564,574
Examination Expense payable	373,156
IST Membership A/c	11,335
MYSY Scholership	265,625
NSS - State Govt. Grant	8,100
Scholarship Payable	-
Student Tution Fees - Refundable	48,000
Salary Payable	4,470,981
Provision for Employee Benefits	27,967,379
Professional Regulatory Charges - GTU	-
Unpaid Audit Fees	68,150
Unpaid Electricity Expense	68,013
Unpaid Expense	-
Unpaid Telephone Expense	10,113
Unpaid Daily wages	237,694
PF Payable	184,902
TDS Payable	606,991
Total Rs.:	56,071,413
Schedule -	
Sundry Debtors	
Advance to Suppliers	
Pramod Bharat Mandal	-
Nitesh Kanji Paraliya	-
Lakheshbhai Veijibhai	-
Total Rs.:	-
Schedule - F	
Loans & Advances	
Electricity Receivable	-
Fees Receivable	4,982,713
Advance - Pratik Thakkar	21,936
Interest Receivable UGVCL	19,440
Examination Receivable	10,746
Prepaid Insurance	202,218
UGVCL Disputed Amount	948,873
Total Rs.:	6,185,925



GANDHINAGAR INSTITUTE OF TECHNOLOGY

Schedule forming part of Income & Expenditure account for the year ended on 31st March 2024

Particulars	Amount Rs.
Schedule - G	
Tuition Fees	106,222,814
Less: Scholarship to students	8,530,726
Total Rs.:	97,692,088
Other Income - Sub Schedule-1	
	284,767
Total Rs.:	284,767
Schedule - H	
Payment to and Provision for Employees	
Salary Expenses	61,530,309
Daily Wages Expenses	2,712,264
P.F. Contribution Exps.	1,310,066
Staff Welfare Exp	-
Total Rs.:	65,552,639
Schedule - I	
Hostel Expense	
Transportation Exp	402,500
GIT Hostel Expenses	202,375
Total Rs.:	604,875
Schedule - J	
Student Activity Expenses	
BOS Exp	41,494
Cultural Event expenses	4,981,102
Conference Expense	69,114
FRC Proccessing Fees	3,000
GTU Affiliation Fees	27,200
Examination Exps	79,631
Placement Expense	25,785
Professional Regulatory Charges	75,800
Sports Exp	331,082
Industrial Interface Exp	9,000
TechXtream	3,970
Student Welfare Expenses	2,152
Study Material Expnses	63,638
Student Training Exp	132,025
NBA Exp	452,812
NCC Exps	40,596
Social Activties Exps	205,923
Total Rs.:	6,544,324
Schedule - K	
Repair & Maintenance	
Repair & Maintenance - Computer	157,301
Repair & Maintenance - Electric	400,427
Repair & Maintenance - Equipment	423,501
Repair & Maintenance - Building	8,888,385
Total Rs.:	9,869,614



Schedule - L

Administrative and General Expenses

Admission Exps.	4,016,097
Advertisement Exps.	2,875,878
Insurance Expenses	42,715
Internet Exps.	316,920
Refreshment Expense	192,051
Consultancy Charges	586,000
College Cleaning Expense	105,757
Security Expenses	605,022
Other Expenses (Sub Schedule-2)	1,417,960
Total Rs.:	10,158,400



GANDHINAGAR INSTITUTE OF TECHNOLOGY
Sub-Schedule forming part of the Income & Expenditure account as at 31st March 2024

Particulars	Amount[Rs.]
<u>Sub-Schedule - 1</u>	
<u>Other Income</u>	
Interest on UGVCL	21,600
AICTE UGC NET Examination	139,500
Misc. Income	64,112
Misc. Late fine Income	16,950
Misc. Library Fine Income	42,605
Total Rs.:	284,767
<u>Sub-Schedule - 2</u>	
<u>Other Expenses</u>	
Audit Fees	38,535
Bank Charges	8,813
Cash Handling Charges	4,305
D.G. Set Expense	75,256
Fire Safty Exp	8,452
Fuel Exp	174,594
Gardening Exps.	530
Interest on TDS	2,258
I Card Exps.	114,810
Laboratory Expense	8,538
Maintenance & Repair (Vehicle)	139,601
Narmada Water Line & charges	16,912
Recruitment Exps	56,472
Professional charges	2,500
News Paper Expenses	15,114
Office Expenses	86,088
RO Plant -AMC	30,000
Rent Locker	6,608
Software Renewal Expense	41,897
Stationery & Printing Expenses	192,870
Telephone Exps.	76,988
TDS Exp	11,860
Website Expnses	280,447
Xerox Expense	24,513
Total Rs.:	1,417,960



GANDHINAGAR INSTITUTE OF TECHNOLOGY
Annexure - E # forming part of Balance Sheet as at 31-03-2024

Immovable Properties	Rate of Depr	Gross Block				Depreciation Block				Net Block	
		Op.Bal. as on 01-04-2023	Additions during the year	Deduction during the year	Total as on 31-03-2024	Provided upto 31-03-2023	Provided During the year	Deductions / Adjustments during the year	Total Depreciation as on 31-03-2024	Total as on 31-03-2024	Total as on 31-03-2023
Buildings											
Building	5%	37,446,504	-	-	37,446,504	29,322,703	1,872,325	-	31,195,028	6,251,476	8,123,801
Building (New)	5%	76,416,025	1,945,305	21,236,791	57,124,539	47,348,557	2,856,227	11,680,240	38,524,544	18,599,995	29,067,468
Building -Road	5%	2,739,920	-	-	2,739,920	136,996	136,996	-	273,992	2,465,928	2,602,924
Tubewell	5%	338,350	-	-	338,350	258,770	16,918	-	275,688	62,662	79,580
Canteen	5%	1,161,996	-	-	1,161,996	719,010	58,100	-	777,110	384,886	442,986
Workshop Building	5%	13,224,009	-	-	13,224,009	4,606,837	661,200	-	5,268,037	7,955,972	8,617,172
Main Stage	5%	2,563,391	-	-	2,563,391	817,275	128,170	-	945,445	1,617,946	1,746,116
Amphitheatre	5%	761,334	-	-	761,334	152,267	38,067	-	190,334	571,001	609,067
Books											
Books & Periodicals	33%	12,649,995	-	-	12,649,995	12,014,893	2,602	-	12,017,495	632,500	635,102
Computers											
Computer & Printer	33%	41,546,650	3,152,074	-	44,698,724	36,429,793	802,658	-	37,232,451	7,466,273	5,116,857
Software	33%	7,316,766	162,450	-	7,479,216	5,976,973	53,609	-	6,030,581	1,448,635	1,339,793
Computer Networking	33%	683,726	47,840	-	731,566	554,238	15,787	-	570,025	161,541	129,488
Server	33%	850,960	-	-	850,960	140,409	140,409	-	280,817	570,143	710,552
* Digital Duplicator	33%	150,000	-	-	150,000	148,500	-	-	148,500	1,500	1,500
* Software (Cadcanm)	33%	705,653	-	-	705,653	688,079	-	-	688,079	17,574	17,574
* CCTV Camera	33%	1,423,521	99,400	-	1,522,921	1,323,530	60,869	-	1,384,399	138,522	99,991
ERP Software	33%	75,000	987,370	-	1,062,370	71,250	278,416	-	349,666	712,704	3,750
Equipments											
Air-Conditioner	15%	5,457,775	1,570,350	-	7,028,125	3,545,542	540,708	-	4,086,249	2,941,876	1,912,233
Control Panel	15%	413,118	633,645	-	1,046,763	61,968	157,014	-	218,982	827,781	351,150
* Equipment	15%	2,295,932	1,176,488	-	3,472,420	2,181,135	176,473	-	2,357,609	1,114,811	114,797
Teaching Equipment	15%	4,440,005	1,311,300	-	5,751,305	4,218,005	98,348	-	4,316,352	1,434,953	222,000
* Office Equipment	15%	4,062,231	6,300	-	4,068,531	3,644,176	42,855	-	3,687,030	381,501	418,055
Lab Equipment	15%	18,231,120	-	-	18,231,120	17,147,814	171,749	-	17,319,564	911,556	1,083,306
* Sports Equipment	15%	112,669	-	-	112,669	100,186	6,850	-	107,036	5,634	12,483
* Water Cooler A/c	15%	396,710	-	-	396,710	353,453	23,422	-	376,875	19,836	43,258
Mobile	15%	155,975	-	-	155,975	34,995	22,248	-	57,242	98,733	120,981



*D.P.A/c	15%	453,619	-	-	453,619	430,939	-	-	430,939	22,680	22,680
* EPBX	15%	49,501	-	-	49,501	47,026	-	-	47,026	2,475	2,475
Gas Cylinder (ME Workshop[])	15%	27,671	-	-	27,671	4,151	4,151	-	8,301	19,370	23,520
Refrigeration	15%	18,500	-	-	18,500	2,775	2,775	-	5,550	12,950	15,725
Stabilizer	15%	424,800	-	-	424,800	63,720	63,720	-	127,440	297,360	361,080
Vehicle	15%	6,434,718	-	-	6,434,718	6,112,982	-	-	6,112,982	321,736	321,736
R.O Systems	15%	600,000	-	-	600,000	570,000	-	-	570,000	30,000	30,000
Cooling System	15%	773,955	-	-	773,955	735,257	-	-	735,257	38,698	38,698
Equipments (Fire & Safety)	15%	439,023	-	-	439,023	169,260	65,853	-	235,114	203,909	269,763
Sanatary Veding & Incinerator Machine	15%	23,202	-	-	23,202	15,661	3,480	-	19,142	4,060	7,541
Furniture & Fittings											
Furniture & Fixtures	15%	31,547,335	4,083,341	-	35,630,676	24,693,569	568,966	-	25,262,535	10,368,141	6,853,766
Electric Fitting	15%	3,892,668	1,288,554	-	5,181,222	3,484,227	137,325	-	3,621,552	1,559,670	408,441
Solar Power System	15%	4,183,001	126,791	-	4,309,792	2,509,800	636,959	-	3,146,760	1,163,032	1,673,201
Diesel Generator	15%	828,924	-	-	828,924	184,339	124,339	-	308,677	520,247	644,585
Work In Progress											
Laboratory		1,974,524	-	1,974,524	-	-	-	-	-	-	1,974,524
GIL - Electric		84,115	-	84,115	-	-	-	-	-	-	84,115
GIL - Furniture & Fixture		431,371	-	431,371	-	-	-	-	-	-	431,371
GIL - Books & Periodical		1,144,106	-	1,144,106	-	-	-	-	-	-	1,144,106
Hostel Building			1,308,274		1,308,274	-	-	-	-	1,308,274	-
Work In Progress from fund 11(2)											
Furniture & Fixture		1,198,400	-	-	1,198,400	-	-	-	-	1,198,400	1,198,400
Building -Road		8,219,300	-	-	8,219,300	-	-	-	-	8,219,300	8,219,300
Total Rs.		298,368,068	17,899,482	24,870,907	291,396,644	211,021,058	9,969,587	11,680,240	209,310,404	82,086,239	87,347,010

Note: * WDV of the assets has been restricted to 5% of the gross block, hence depreciation is not calculate.



Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern. I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

As required under the provision of Gujarat Public Trust Act, 2011/The Bombay Public Trust Act, 1950 I annexe herewith my report in the prescribed format as per Annexure-A

For, DIPESH S MEHTA & ASSOCIATES

Chartered Accountant

FRN No. 159041W



(Dipesh S. Mehta)

Proprietor

Membership No. 157633

UDIN : 24157633BKASWY1154

Ahmedabad, 30th September, 2024



DIPESH S MEHTA & ASSOCIATES
CHARTERED ACCOUNTANT

D-1005, Sun Central Place, Opp. Iscon Platinum, Bopal T Junction, Bopal, Ahmedabad - 380058

AUDITOR'S REPORT

Name of the Public Trust : Platinum Foundation
A 201-202, Iscon Park,
Opp Om Towers, Satellite Road,
Ahmedabad – 380015

Registration Number : E / 17490 / AHMEDABAD


I have audited the accounts of the above named Trust for the year ended 31st March 2024 and bag to report that :

- 1 The accounts are maintained regularly and in accordance with the provisions of the Act and the Rules;
- 2 Receipts and disbursements are properly and correctly shown in the accounts;
- 3 The Cash Balance and Vouchers in the custody of the manager or Trustee on the date of the audit are in the agreement with accounts;
- 4 Books, Deed, Accounts Vouchers and other documents are records required by me were produced before me;
- 5 An inventory, certified by the trustee of the movables of the Trust has not been maintained (there is no movable assests);
- 6 The Manager/Trustee appeared before me and furnished the necessary information required by me;
- 7 No property or Funds of the Trust were applied for any object or purpose other than the objects or purposes of Trust;
- 8 The amounts outstanding for more than one year is Rs.Nil/- and the amount written off is Rs.NIL;
- 9 Tender were not invited for repairs or construction as the work is done under direct supervision of the Trustees.
- 10 No money of the Public Trust has been invested contrary to the provisions of section 35;
- 11 No alienation's of immovable property has been made contrary to the provisions of section 36;

I have further report that: The trust is running an educational institution viz. Gandhinagar Institute of Technology (GIT), Gandhinagar Institutes of Commerce , Gandhinagar Institutes of Computer Science and Application , Gandhinagar Institutes of Management , Gandhinagar Institutes of Science , Gandhinagar Institutes of Skill Development, Gandhinagar Institutes of Research & Development, Gandhinagar Institutes of Law, Gandhinagar Institutes of Nursing, Gandhinagar Institutes of Liberal Studies, Gandhinagar Institutes of Pharmacy, Gandhinagar Institutes of Valuation Studies. The books of accounts of Colleges is maintained separately. Copy of the same is annexed.

For, DIPESH S MEHTA & ASSOCIATES
Chartered Accountant




(Dipesh S. Mehta)
Proprietor

Ahmedabad, 30th September, 2024

Membership No. 157633
UDIN : 24157633BKASWY1154

PLATINUM FOUNDATION

Trust Registration Number: E / 17490 / Ahmedabad

ANNEXURE -A

Notes referred to in our Audit Report of even date and significant accounting policies
Financial Year 2023-24

(A) General

- 1 Accounts are prepared on Mercantile System of Accounting.
- 2 Amount received for specific purpose is credited to specific, fund created for the purpose and expenses are debited whenever incurred to that fund.

(B) Fixed Assets

Fixed Assets are capitalized at cost including all direct costs and expenses incurred in connection with acquisition of fixed assets appropriated thereto.

(C) Depreciation

Depreciation has been provided at straight line method as per the rates mentioned as under :

- | | |
|----------------------------|-------|
| i) Building | - 5% |
| ii) Furniture & Equipments | -15% |
| iii) Computers | - 33% |
| iv) Books | - 33% |
| v) Vehicles & other | - 15% |

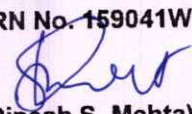
(D) Taxation

Provision for income tax is not made as no tax is payable. Taxes paid/T.D.S. are shown under the head "Loans And Advances" in the Balance Sheet.

(E) Donation

Specific donation for corpus and for specific expenditure is credited to respective funds created. Other donations are considered as revenue and credited in Income & Expenditure account.

For, DIPESH S MEHTA & ASSOCIATES
Chartered Accountant
FRN No. 159041W


(Dipesh S. Mehta)
Proprietor

Membership No. 157633
UDIN : 24157633BKASWY1154

Ahmedabad, 30th September, 2024



THE BOMBAY PUBLIC TRUST ACT, 1950

Schedule VIII [Vide Rule 17(1)]

Name of Public Trust : PLATINUM FOUNDATION, AHMEDABAD

Registration Number: E / 17490 / AHMEDABAD

Registration Date

19.01.2006

Address: A 201-202, Iscon Park, Opp Om Towers, Satellite Road, Ahmedabad - 380015 (O) 02764-281861

Bank account No. of trust for Transcation of foreign contribution: NIL

F.C.R.A No. and Date

NIL

Balance Sheet as at 31st March 2024

Funds & Liabilities	Amount [Rs.]	Property & Assets	Amount [Rs.]
Trust Funds or Corpus		Immovable Properties	
Bal. as per last Balance Sheet	1,001	As per Schedule - D	20,960,968
Other Earmarked Funds		Investments	
As per Schedule - A	63,220,590	Note (i) & (ii)	
(created under the provisions of		Furnitures & Fixtures	-
Sinking Fund		Loans (Secured/Unsecured)	-
Reserve Fund		Good/doubtfull	
Any other Fund		Loans Scholarships	
Loans (Secured or Unsecured) :		Other Loans	
From Trustees - Schedule - B	3,000	Advances & Deposit - As per Schedule - E	
From Others - Schedule - B	20,600,361	To Trustees	-
From Bank - BOB-02381	-	To Employees	-
From Bank - SBI	-	To Contractors	-
Liabilities		To Lawyers	-
As per Schedule - C	6,035,140	To Others	88,882,850
For Expenses	-	Income Outstanding *	
For Advances	-	Rent	-
For rent and other deposits	-	Interest	-
For sundry credit balances	-	Other Income	-
Income & Expenditure Account		Cash and Bank Balances	
Bal. as per Last Balance Sheet	34,077,206	In name of Platinum Foundation	-
Less : Appropriation u/s. 11(2) of FY 2020-21	-	(a) In Saving A/c. with	
Less Transferred to contra	-	Canara Bank A/c-32153	8,739
Add : Surplus / Less : Deficit	(6,638,211)	Bank of Baroda A/c - 02381	38,647
As per Income & Expenditure A/c.	-	State Bank of India - Bank A/c.	(68,589)
	27,438,995	In Current A/c. with	
		State Bank of India - Acedamic	49,085
		(b) In Fixed Deposit Account	
		Bank of Bank	6,649,487
		State Bank of India - Acedamic	670,248
		State Bank of India	107,649
		(c) Cash on hand with Trustee	-
Total Rs.	117,299,087	Total Rs.	117,299,087

Significant accounting policies as per Annexure - A

The above Bal. Sheet to the best of my belief contains a true A/c. of the Funds & Liabilities and of the Property & Assets of the Trust

As per my report of even date

For Dipesh S Mehta & Associates

Chartered Accountant

FRN No 159041W

For, Platinum Foundation

Address: "63, 73, Zulelal Bhavan, Near Shankar Bhavan, Kubernagar Bunglow Area, Ahmedabad

(Hareesh B. Rohera)

Trustee

Ahmedabad, 30th September, 2024

Note: (1) The market value of the above investments is Rs. NIL

(2) Trust has not made any such investment in which trustees are interested.

D-1005, Sun Central Place, Opp. Iscon Platinum, Bopal T Junction, Bopal, Ahmedabad - 380058

(Dipesh S Mehta)

Proprietor

Membership No.157633

Ahmedabad, 30th September, 2024

UDIN : 24157633BKASWY1154

THE BOMBAY PUBLIC TRUST ACT, 1950
Schedule IX [Vide Rule 17(1)]

Name of Public Trust : **PLATINUM FOUNDATION, AHMEDABAD**

Registration Number: E / 17490 / AHMEDABAD

Registration Date

19.01.2006

Address: A 201-202, Iscon Park, Opp Om Towers, Satellite Road, Ahmedabad – 380015 (O) 02764-281861

Bank account No. of trust for Transcation of foreign contribution:

NIL

F.C.R.A No. and Date

NIL

Income & Expenditure A/c for the year ended on 31st March 2024

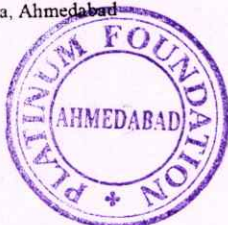
Expenditure	Amount [Rs.]	Income	Amount [Rs.]
To Expenditure in respect of Properties		By Rent	
Rent, Taxes, Cesses	-	Book Stall & ATM Rent	69,000
Repairs and Maintenance	-	* Accrued / Realised	
Salaries	-		
Insurance	-	By Interest	
Depreciation (By way of provision or adjustments)	-	* Accrued / Realised	
To Other Expenses		" On Securities	-
Interest Expenses	-	" On IT Refund	11,680
Establishment Expenses	-	" On Bank Account	1,970,365
Land Revenue Expenses	115,577	" Dividends	-
Remuneration (in the case of math) to the head of MATH, including his household expenditure, if any		" Donations in cash or kind	
" Legal Expenses	51,920	- Domestic	-
" Audit Fees	-	- International F.C.R.A. No. and date	-
" Contribution and Fees	-	" Other Income	30,500
" Amounts written off	-		
(a) Bad debts	-		
(b) Loan Scholarship	-		
(c) Irrecoverable rents	-		
(a) Other Items - Bank Charges	159,234		
" Miscellaneous Expenses	135,795		
" Depreciation			
" Amounts transferred to reserve or specific fund-"Education Fund"	-		
reserve or specific fund-"Contingency Fund"	-		
"Expenditure on object of the trust			
(a). Religious	-		
(b). Educational	-		
(c) Medical relief	-		
(d). Relief of poverty	-		
(e) Other charitable objects	-		
Net Deficit of Gandhinagar Institute of Technology	6,575,533	Net Surplus of Gandhinagar Inst. of Commerce	143,450
Net Deficit of Gandhinagar Institutes of Pharmacy	4,267,944	Net Surplus of Gandhinagar Inst. of Computer Science and Application	942,387
Net Deficit of Gandhinagar Inst. of Computer Nursing	1,135,134	Net Surplus of Gandhinagar Inst. of Valuation Studies	353,732
Net Deficit of Gandhinagar Institutes of Law	976,900	Net Surplus of Gandhinagar Inst. of Mgt.	3,704,842
Net Deficit of Gandhinagar Institutes of Science	798,100	Net Surplus of Gandhinagar Inst. of R & D	911,166
Net Deficit of Gandhinagar Inst. of Liberal Studies	559,197	" Transfer from reserve	
Surplus Carried over to Balance Sheet		Deficit carried over to Balance Sheet	6,638,211
Total Rs.	14,775,334	Total Rs.	14,775,334

For, **Platinum Foundation**

Address: "63, 73, Zulelal Bhavan, Near Shankar Bhavan, Kuberanagar Bungalow Area, Ahmedabad"

(Haresh B. Rohera)
Trustee

Ahmedabad, 30th September, 2024



As per my report of even date
For, **Dipesh S Mehta & Associates**

Chartered Accountant

FRN No 159041W

D-1005, Sun Central Place, Opp. Iscon Platinum, Bopal T Junction, Bopal, Ahmedabad - 380058

(Dipesh S Mehta)

Proprietor

Membership No.157633

Ahmedabad, 30th September, 2024

UDIN : 24157633BKASWY1154

Platinum Foundation, Ahmedabad
Schedules forming part of the Balance Sheet as on 31-3-2024

Particulars						Amount Rs.
<u>Schedule - A</u>						
<u>Other Earmarked Funds</u>						
Other Earmarked Funds	Op.Balance	Additions	Transfer from Inc. & Exp. A/c.	Total Rs.	Deductions	Total Rs.
Building Fund	8,289,300	-	-	8,289,300	-	8,289,300
Education Fund	27,157,041	-	-	27,157,041	-	27,157,041
Sports IND. & PDP Fund	11,204,428	-	-	11,204,428	-	11,204,428
GIT Staff Welfare Fund	622,350	-	-	622,350	-	622,350
Library & Periodicals Fund	1,572,791	-	-	1,572,791	-	1,572,791
Contingency Fund	2,074,680	-	-	2,074,680	-	2,074,680
Appropriation of fund U/s 11(2) F.Y 2020-21	12,300,000	-	-	12,300,000	-	12,300,000
Total Rs.	63,220,590	-	-	63,220,590	-	63,220,590
<u>Schedule - B</u>						
<u>Unsecured Loans</u>						
(i) From Trustees						3,000
(ii) From Others						20,600,361
Total Rs.:						20,603,361
<u>Schedule - C</u>						
<u>Sundry Creditors</u>						
Caution Money Deposit						5,941,140
Atul Book Stall Deposit						40,000
Placement Deposit - Academic						54,000
Total Rs.:						6,035,140
<u>Schedule - E</u>						
<u>Loans & Advances</u>						
Gandhinagar Institutes of Technology						67,362,427
Gandhinagar Institutes of Commerce						(1,155,624)
Gandhinagar Institutes of Computer Science and Application						(3,446,158)
Gandhinagar Institutes of Management						(2,617,551)
Gandhinagar Institutes of Science						(2,554,025)
Gandhinagar Institutes of Skill Development						10,410
Gandhinagar Institutes of Valuation Studies						353,732
Gandhinagar University						714,000
Gandhinagar Institutes of Law						940,100
Gandhinagar Institutes of Liberal Studies						(216,197)
Gandhinagar Institutes of Nursing						179,866
Gandhinagar Institutes of Pharmacy						(2,836,944)
Gandhinagar Institutes of Research & Development						711,166
Gandhinagar University SSIP						11,000
TDS Receivable (F.Y.2008-09)						41,898
TDS Receivable (F.Y.2010-11)						46,393
TDS Receivable (F.Y.2013-14)						280,850
TDS Receivable (F.Y.2023-24)						200,335
TDS Receivable (F.Y.2022-23)						245,064
Electricity Receivable						25,659
Accrued Interest on FDR						586,448
Gujarat State Financial Services Ltd FD A/c						30,000,000
Total Rs.:						88,882,850
						88,882,850



Platinum Foundation, Ahmedabad
Sub-Schedules forming part of the Balance Sheet as on 31-3-2024

Particulars	Amount (Rs)
<u>Sub-Schedule - 1</u>	
<u>Unsecured Loans</u>	
<u>(i) From Trustees</u>	
Haresh B Rohera	3,000
	3,000
<u>(ii) From Others</u>	
Vinita Jayesh Ramchandani	1,810,000
Prafull M Thakkar	163,090
Krishna Traders	18,627,271
Mahadev Steel Suppliers	
Total Rs.:	20,600,361
Total (i)+(ii) Rs.:	20,603,361



Platinum Foundation, Ahmedabad
Schedule - D forming part of the Balance-Sheet as at 31-3-2024

Fixed Assets	%	Op. Balance as on 01.04.2023	Additions During the year	Deductions During the year	Total as on 31.03.2024	Depreciation Fund as on 01.04.2023	Depreciation provided for the year	Depreciation deduction for the year	Depreciation Fund as on 31.03.2024	Cl. Balance as on 31.03.2024
Land (Freehold)										
Block No. 1454	-	9,870,050	-		9,870,050	-	-	-	-	9,870,050
Land (Freehold)	-	9,796,607	1,294,312	-	11,090,918	-	-	-	-	11,090,918
Total Rs.		19,666,657	1,294,312	-	20,960,968	-	-	-	-	20,960,968



GANDHINAGAR INSTITUTE OF COMMERCE

BALANCE SHEET AS AT 31ST MARCH 2024

FUNDS & LIABILITIES	AMOUNT RS.	ASSETS	AMOUNT RS.
<u>Other Earmarked Funds</u>		<u>Fixed Assets</u>	
Depreciation Fund	-		
<u>Fund from Parent Trust</u>		<u>Current Assets</u>	
Platinum Foundation	(1,155,624)	Fees Receivable	83,500
<u>Current Liabilities</u>		<u>Cash & Bank Balances</u>	
<u>Other Current Liabilities - Schedule - A</u>	413,300	Cash in hand	-
		State Bank of India	715,671
<u>Inter-College Loans</u>			
Gandhinagar Institute of Technology	1,196,895		
Gandhinagar Institute of Management	16,100		
Gandhinagar University	328,500		
<u>Income & Expenditure Account</u>		<u>Income & Expenditure Account</u>	
Surplus of the Year	143,450	Deficit for the year	-
Less: Transfer to Platinum Foundation	(143,450)	Less: Transfer to Platinum Foundation	-
	-	Closing Balance	-
Total Rs.:	799,171	Total Rs.:	799,171

I have audited the above balance sheet as on 31.03.2024 and annexed Income & Expenditure Account for the year ended on that date and found the same in accordance with books of account produced before us.

As per my report of even date

For, Dipesh S. Mehta & Associates
Chartered Accountant
FRN No 159041W

(Dipesh S Mehta)
Proprietor

Membership No. : 157633
UDIN : 24157633BKASWY1154
Ahmedabad, 30th September, 2024

For, Gandhinagar Institutes of Commerce

(Haresh B. Rohera)
Trustee



Ahmedabad, 30th September, 2024



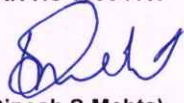
GANDHINAGAR INSTITUTE OF COMMERCE

INCOME & EXPENDITURE FOR THE YEAR ENDED ON 31ST MARCH 2024

EXPENDITURE	AMOUNT RS.	INCOME	AMOUNT RS.
Salary As per Schedule	402,000	Fees Income As per Schedule - H	1,244,129
Power & Electricity Expense	37,719		
Administrative & General Expenses As per Schedule - L	660,960	Other Income	
Depreciation (as per Annx - E)	-		
Excess of Income over Expenditure transferred to Balance Sheet	143,450	Excess of expenditure over income transferred to Balance Sheet	-
Total Rs.:	1,244,129	Total Rs.:	1,244,129

As per my report of even date

For, Dipesh S. Mehta & Associates
Chartered Accountant
FRN No 159041W


(Dipesh S Mehta)

Proprietor

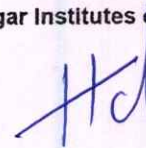
Membership No. : 157633

UDIN : 24157633BKASWY1154

Ahmedabad, 30th September, 2024



For, Gandhinagar Institutes of Commerce



(Haresh B. Rohera)
Trustee



Ahmedabad, 30th September, 2024

GANDHINAGAR INSTITUTE OF COMMERCE
Schedule forming part of Balance Sheet as at 31st March 2024

Particulars	Amount Rs.
<u>Schedule - A</u>	
<u>Other Current Liabilities</u>	
Tuition Fees Received in Advance	307,500
PT 2023-24	1,800
Deposit From Student	104,000
Gandhinagar University	-
Total Rs.:	413,300

GANDHINAGAR INSTITUTE OF COMMERCE
Schedule forming part of Income & Expenditure account for the year ended on 31st March 2024

Particulars	Amount Rs.
<u>Schedule - H</u>	
Tuition Fees	1,259,129
Less : Scholarship Exp	15,000
Total Rs.:	1,244,129
<u>Schedule - J</u>	
<u>Payment to and Provision for Employees</u>	
Salary Exp	402,000
Total Rs.:	402,000
<u>Schedule - L</u>	
<u>Administrative and General Expenses</u>	
Admission Exp	105,117
Audit Fees	1,064
College Cleaning Expense	2,921
Cultural Expense	137,568
DG Set Expense	2,078
Fuel Exp	4,822
Insurance	1,180
Internet Exp	8,753
Advertisement Exp	61,451
Repair & Maintenance	271,121
Recruitment Expense	1,560
Refreshment Exp	6,114
Revenue Stamp	(1)
Security Exp	16,709
News Paper Exp	417
Bank Charges	899
Social activities exp	5,687
Social Advertisement Exp	17,975
Software Renewal Exp	1,157
Printing & Stationery Exp	5,743
Telephone Exp	2,126
Website Exp	4,305
Office Exps	2,194
Total Rs.:	660,960



GANDHINAGAR INSTITUTE OF COMPUTER SCIENCE AND APPLICATION

BALANCE SHEET AS AT 31ST MARCH 2024

FUNDS & LIABILITIES	AMOUNT RS.	ASSETS	AMOUNT RS.
<u>Other Earmarked Funds</u>		<u>Fixed Assets</u>	
Depreciation Fund	-		
<u>Fund from Parent Trust</u>		<u>Current Assets</u>	
Platinum Foundation	(3,446,158)	Fees Receivable	602,813
<u>Inter-College Loans</u>			
Gandhinagar Institute of Technology	3,820,195		
Gandhinagar Institute of Science	(10,300)		
Gandhinagar Institute of Management	47,500		
Gandhinagar University	782,400		
<u>Current Liabilities</u>		<u>Cash & Bank Balances</u>	
Other Current Liabilities - Schedule - A	1,505,200	Cash in hand	-
		State Bank of India	2,096,025
<u>Income & Expenditure Account</u>		<u>Income & Expenditure Account</u>	
Deficit of the Year	942,387	Deficit for the year	-
Less: Transfer to Platinum Foundation	(942,387)	Less: Transfer to Platinum Foundation	-
	-	Closing Balance	-
Total Rs.:	2,698,837	Total Rs.:	2,698,837

I have audited the above balance sheet as on 31.03.2024 and annexed Income & Expenditure Account for the year ended on that date and found the same in accordance with books of account produced before us.

As per my report of even date

For, Dipesh S. Mehta & Associates
Chartered Accountant

FRN No 159041W

(Dipesh S Mehta)
Proprietor

Membership No. : 157633

UDIN : 24157633BKASWY1154

Ahmedabad, 30th September, 2024

For, Gandhinagar Institutes of Computer Science and
Application

(Haresh B. Rohera)
Trustee



Ahmedabad, 30th September, 2024



GANDHINAGAR INSTITUTE OF MANAGEMENT

BALANCE SHEET AS AT 31ST MARCH 2024

FUNDS & LIABILITIES	AMOUNT RS.	ASSETS	AMOUNT RS.
Other Earmarked Funds		<u>Fixed Assets</u>	
Depreciation Fund	-		
Fund from Parent Trust		<u>Current Assets</u>	
Platinum Foundation	(2,617,551)	Fees Receivable	2,802,150
Inter-College Loans		<u>Inter-College Loans</u>	
Gandhinagar Institute of Technology	6,708,210	Gujarat Institute of Commerce	16,100
Gandhinagar Institute of Valuation		GICSA	47,500
Studies	10,000		
Gandhinagar University	174,591		
Current Liabilities		<u>Cash & Bank Balances</u>	
Other Current Liabilities - Schedule - A	2,650,784	Cash in hand	-
		State Bank of India	4,060,284
Income & Expenditure Account		<u>Income & Expenditure Account</u>	
Surplus of the Year	3,704,842	Deficit for the year	-
Less: Transfer to Platinum Foundation	(3,704,842)	Less: Transfer to Platinum Foundation	-
	-	Closing Balance	-
Total Rs.:	6,926,034	Total Rs.:	6,926,034

I have audited the above balance sheet as on 31.03.2024 and annexed Income & Expenditure Account for the year ended on that date and found the same in accordance with books of account produced before us.

As per my report of even date

For, Dipesh S. Mehta & Associates
Chartered Accountant

FRN No. 159041W

(Dipesh S Mehta)
Proprietor

Membership No. : 157633

UDIN : 24157633BKASWY1154

Ahmedabad, 30th September, 2024

For, Gandhinagar Institutes of Management

(Haresh B. Rohera)
Trustee



Ahmedabad, 30th September, 2024

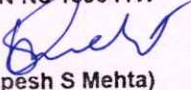


GANDHINAGAR INSTITUTE OF MANAGEMENT

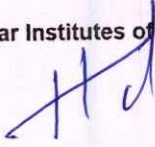
INCOME & EXPENDITURE FOR THE YEAR ENDED ON 31ST MARCH 2024

EXPENDITURE	AMOUNT RS.	INCOME	AMOUNT RS.
<u>Salary</u> As per Schedule - C	6,956,444	<u>Fees Income</u> As per Schedule - B	13,911,209
<u>Administrative & General Expenses</u> As per Schedule - D	3,249,923	<u>Other Income</u>	
Excess of Income over Expenditure transferred to Balance Sheet	3,704,842	Excess of expenditure over income transferred to Balance Sheet	
Total Rs.:	13,911,209	Total Rs.:	13,911,209

As per my report of even date

For, Dipesh S. Mehta & Associates
Chartered Accountant
FRN No 159041W

(Dipesh S Mehta)
Proprietor
Membership No. : 157633
UDIN : 24157633BKASWY1154
Ahmedabad, 30th September, 2024

For, Gandhinagar Institutes of Management


(Haresh B. Rohera)
Trustee



Ahmedabad, 30th September, 2024



GANDHINAGAR INSTITUTE OF MANAGEMENT
Schedule forming part of Balance Sheet as at 31st March 2024

Particulars	Amount Rs.
<u>Schedule - A</u>	
<u>Other Current liabilities</u>	
Gandhinagar University	-
Tuition Fees Received in Advance	2,585,959
Shree Parshwanath Travels	11,500
PT Payable	11,600
Refundable Deposit	41,725
Total Rs.:	2,650,784

GANDHINAGAR INSTITUTE OF MANAGEMENT
Schedule forming part of Income & Expenditure account for the year ended on 31st March 2024

Particulars	Amount Rs.
<u>Schedule - B</u>	
Tuition Fees	13,929,159
Less : Scholarship Exp	17,950
Total Rs.:	13,911,209
<u>Schedule - C</u>	
<u>Payment to and Provision for Employees</u>	
Salary	6,956,444
Total Rs.:	6,956,444
<u>Schedule - D</u>	
<u>Administrative and General Expenses</u>	
Audit Fees	4,856
College Cleaning Expense	13,326
Cultural Expense	627,653
DG Set Expense	9,483
Admission Exp	534,095
Insurance Expense	5,383
Internet Exp	39,934
Fuel Expense	22,000
Office expense	10,012
Repairs & Maintenance Exp	1,236,991
Recruitment Expense	7,116
Refreshment Exp	24,199
News Paper Expense	1,904
Security Exp	76,237
Social Activities Exp	25,948
Software renewal	5,279
Printing and Stationery Exp	26,202
Advertisement Exp	362,380
Bank Charges	3,993
Telephone Expense	9,701
Electricity Exp	172,092
Hostel Expense (Transportation)	11,500
Website Expense	19,644
Revenue Stamp Charges	(5)
Total Rs.:	3,249,923



GANDHINAGAR INSTITUTE OF SCIENCE

BALANCE SHEET AS AT 31ST MARCH 2024

FUNDS & LIABILITIES	AMOUNT RS.	ASSETS	AMOUNT RS.
<u>Other Earmarked Funds</u>		<u>Fixed Assets</u>	
Depreciation Fund -	146,205	<u>As per schedule E</u>	2,349,874
<u>Fund from Parent Trust</u>		<u>Current Assets</u>	
Platinum Foundation	(2,554,025)	Fees Receivable	343,850
<u>Inter-College Loans</u>			
Gandhinagar Institute of Technology	3,833,598		
GICSA	10,300		
<u>Current Liabilities</u>		<u>Cash & Bank Balances</u>	
Other Current Liability - Schedule - A	1,047,701	Cash in hand	-
Gandhinagar Univesity	388,700	State Bank of India	178,755
<u>Income & Expenditure Account</u>		<u>Income & Expenditure Account</u>	
Deficit of the Year	-	Deficit for the year	798,100
Less: Transfer to Platinum Foundation	-	Less: Transfer to Platinum Foundation	798,100
	-	Closing Balance	-
Total Rs.:	2,872,479	Total Rs.:	2,872,479

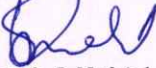
I have audited the above balance sheet as on 31.03.2024 and annexed Income & Expenditure Account for the year ended on that date and found the same in accordance with books of account produced before us.

As per my report of even date

For, Dipesh S. Mehta & Associates

Chartered Accountant

FRN No 159041W



(Dipesh S Mehta)

Proprietor

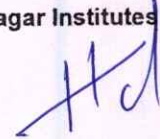
Membership No. : 157633

UDIN : 24157633BKASWY1154

Ahmedabad, 30th September, 2024



For, Gandhinagar Institutes of Science



(Haresh B. Rohera)

Trustee



Ahmedabad, 30th September, 2024

GANDHINAGAR INSTITUTE OF SCIENCE

INCOME & EXPENDITURE FOR THE YEAR ENDED ON 31ST MARCH 2024

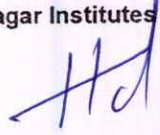
EXPENDITURE	AMOUNT RS.	INCOME	AMOUNT RS.
<u>Salary</u> As per Schedule - C	1,420,790	<u>Fees Income</u> As per Schedule - B	2,007,335
<u>Administrative & General Expenses</u> As per Schedule - D	1,238,440	<u>Other Income</u>	
Depreciation (as per Annx - E)	146,205		
Excess of Income over Expenditure transferred to Balance Sheet		Excess of expenditure over income transferred to Balance Sheet	798,100
Total Rs.:	2,805,435	Total Rs.:	2,805,435

As per my report of even date

For, Dipesh S. Mehta & Associates
Chartered Accountant
FRN No 159041W

(Dipesh S Mehta)
Proprietor
Membership No. : 157633
UDIN : 24157633BKASWY1154
Ahmedabad, 30th September, 2024

For, Gandhinagar Institutes of Science


(Haresh B. Rohera)
Trustee



Ahmedabad, 30th September, 2024



GANDHINAGAR INSTITUTE OF SCIENCE
Schedule forming part of Balance Sheet as at 31st March 2024

Particulars	Amount Rs.
<u>Schedule - A</u>	
<u>Other Current Liability</u>	
Gandhinagar University	2,621
Nilesh Book Centre	6,400
PT Payable	124,000
Deposit From Student	914,680
Tutiun Fees Received in Advance	
Total Rs.:	1,047,701

GANDHINAGAR INSTITUTE OF SCIENCE
Schedule forming part of Income & Expenditure account for the year ended on 31st March 2024

Particulars	Amount Rs.
<u>Schedule - B</u>	
Tution Fees	3,679,561
Less : Scholership Exp	1,672,226
Total Rs.:	2,007,335
<u>Schedule - C</u>	
<u>Payment to and Provision for Employees</u>	
Salary Exp	1,420,790
Total Rs.:	1,420,790
<u>Schedule - D</u>	
<u>Administrative and General Expenses</u>	
Admission Exp	146,725
Audit Fees	1,485
College Cleaning expense	4,077
Cultural Expense	192,022
DG Set Expense	2,901
Advertisement Exp	110,865
Insurance	1,647
Internet Exp	12,217
Bank Charges	1,225
Fuel Exp	6,731
Repairs & Maintenance	378,440
Refreshment Expense	7,403
Recruitment Exp	2,177
News Papers expense	583
Office expense	3,063
BOS Expense	12,500
Industrial visit expense	4,500
Security Expense	23,324
Social Activities Exp	7,938
Software Renewal	1,615
Printing & Stationery Expense	8,016
Laboratory Exp	246,823
Revenue Stamp	(2)
Telephone expense	2,968
Student Welfare Exp	538
Electricity Exp	52,649
Website expense	6,010
Total Rs.:	1,238,440



GANDHINAGAR INSTITUTE OF SCIENCE
Annexure - E # forming part of Balance Sheet as at 31-03-2024

Immovable Properties	Rate of Depr	Gross Block					Depreciation Block				Net Block	
		Op.Bal. as on 01-04-2023	Additions during the year upto 30-09-2023	Additions during the year from 01-10-2023	Deduction during the year	Total as on 31-03-2024	Provided upto 31-03-2023	Provided During the year	Deductions / Adjustments during the year	Total Depreciation as on 31-03-2024	Total as on 31-03-2024	Total as on 31-03-2023
Books & Periodicals	15%	-	137,703		-	137,703	-	20,655	-	20,655	117,048	-
Laboratory Building	5%		1,974,524			1,974,524		98,726		98,726	1,875,798	
Lab Equipment	15%	-	120,003	117,644	-	237,647	-	26,824		26,824	210,823	-
Total Rs.		-	2,232,230	117,644	-	2,349,874	-	146,205	-	146,205	2,203,669	-

Note: * WDV of the assets has been restricted to 5% of the gross block, hence depreciation is not calculate.



GANDHINAGAR INSTITUTE OF SKILL DEVELOPMENT

BALANCE SHEET AS AT 31ST MARCH 2024

FUNDS & LIABILITIES	AMOUNT RS.	ASSETS	AMOUNT RS.
<u>Other Earmarked Funds</u>		<u>Fixed Assets</u>	
Depreciation Fund	-		
<u>Fund from Parent Trust</u>		<u>Current Assets</u>	
Platinum Foundation	10,410	Sundry Debtors	-
<u>Current Liabilities</u>		<u>Cash & Bank Balances</u>	
Sundry Creditors	-	Cash in hand	-
		State Bank of India	10,410
<u>Income & Expenditure Account</u>		<u>Income & Expenditure Account</u>	
Deficit of the Year	-	Deficit for the year	-
Less: Transfer to Platinum Foundation	-	Less: Transfer to Platinum Foundation	-
	-	Closing Balance	-
Total Rs.:	10,410	Total Rs.:	10,410

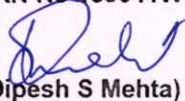
I have audited the above balance sheet as on 31.03.2024 and annexed Income & Expenditure Account for the year ended on that date and found the same in accordance with books of account produced before us.

As per my report of even date

For, Dipesh S. Mehta & Associates

Chartered Accountant

FRN No 159041W


(Dipesh S Mehta)


Proprietor

Membership No. : 157633

UDIN : 24157633BKASWY1154

Ahmedabad, 30th September, 2024

For, Gandhinagar Institutes of Skill Development


(Hareesh B. Rohera)
Trustee



Ahmedabad, 30th September, 2024

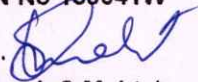
GANDHINAGAR INSTITUTE OF SKILL DEVELOPMENT

INCOME & EXPENDITURE FOR THE YEAR ENDED ON 31ST MARCH 2024

EXPENDITURE	AMOUNT RS.	INCOME	AMOUNT RS.
<u>Student Activity Expenses</u> As per Schedule	-	<u>Fees Income</u> As per Schedule -A	-
<u>Administrative & General Expenses</u> As per Schedule - B	-	<u>Other Income</u>	
Excess of Income over Expenditure transferred to Balance Sheet	-	Excess of expenditure over income transferred to Balance Sheet	-
Total Rs.:	-	Total Rs.:	-

As per my report of even date

For, Dipesh S. Mehta & Associates
Chartered Accountant
FRN No 159041W



(Dipesh S Mehta)

Proprietor

Membership No. : 157633

UDIN : 24157633BKASWY1154

Ahmedabad, 30th September, 2024

For, Gandhinagar Institutes of Skill Development



(Haresh B. Rohera)

Trustee



Ahmedabad, 30th September, 2024



GANDHINAGAR INSTITUTE OF SKILL DEVELOPMENT

Schedule forming part of Income & Expenditure account for the year ended on 31st March 2024

Particulars	Amount Rs.
<u>Schedule - A</u>	
Tution Fees	-
Less : Scholership Exp	-
 <u>Schedule - B</u>	
<u>Administrative and General Expenses</u>	
Bank Charges	-
Total Rs.:	-



GANDHINAGAR INSTITUTE OF RESEARCH & DEVELOPMENT

BALANCE SHEET AS AT 31ST MARCH 2024

FUNDS & LIABILITIES	AMOUNT RS.	ASSETS	AMOUNT RS.
<u>Other Earmarked Funds</u>		<u>Fixed Assets</u>	
Depreciation Fund	-		
<u>Fund from Parent Trust</u>		<u>Current Assets</u>	
Platinum Foundation	711,166	Sundry Debtors	-
<u>Inter College Loans</u>		<u>Inter College Loans</u>	
Gandhinagar Institute of Technology	598,247	Gandhinagar University	1,303,700
<u>Current Liabilities</u>		<u>Cash & Bank Balances</u>	
Sundry Creditors	-	Cash in hand	-
		State Bank of India	5,713
<u>Income & Expenditure Account</u>		<u>Income & Expenditure Account</u>	
Deficit of the Year	911,166	Deficit for the year	-
Less: Transfer to Platinum Foundation	(911,166)	Less: Transfer to Platinum Foundation	-
	-	Closing Balance	-
Total Rs.:	1,309,413	Total Rs.:	1,309,413

I have audited the above balance sheet as on 31.03.2024 and annexed Income & Expenditure Account for the year ended on that date and found the same in accordance with books of account produced before us.

As per my report of even date

For, Dipesh S. Mehta & Associates
Chartered Accountant

FRN No 159041W

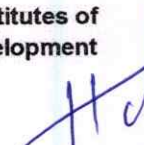

(Dipesh S Mehta)
Proprietor

Membership No. : 157633

UDIN : 24157633BKASWY1154

Ahmedabad, 30th September, 2024

For, Gandhinagar Institutes of
Research & Development


(Haresh B. Rohera)
Trustee



Ahmedabad, 30th September, 2024



GANDHINAGAR INSTITUTE OF RESEARCH & DEVELOPMENT

INCOME & EXPENDITURE FOR THE YEAR ENDED ON 31ST MARCH 2024

EXPENDITURE	AMOUNT RS.	INCOME	AMOUNT RS.
<u>Student Activity Expenses</u> As per Schedule	-	<u>Fees Income</u> As per Schedule -A	1,515,700
<u>Administrative & General Expenses</u> As per Schedule - B	604,534	<u>Other Income</u>	
Excess of Income over Expenditure transferred to Balance Sheet	911,166	Excess of expenditure over income transferred to Balance Sheet	-
Total Rs.:	1,515,700	Total Rs.:	1,515,700

As per my report of even date

For, Dipesh S. Mehta & Associates
Chartered Accountant

FRN No-159041W


(Dipesh S Mehta)


Proprietor

Membership No. : 157633

UDIN : 24157633BKASWY1154

Ahmedabad, 30th September, 2024

For, Gandhinagar Institutes of
Research & Development


(Hareesh B. Rohera)
Trustee



Ahmedabad, 30th September, 2024



GANDHINAGAR INSTITUTE OF RESEARCH & DEVELOPMENT
Schedule forming part of Balance Sheet as at 31st March 2024

Particulars	Amount Rs.
<u>Schedule - A</u>	
<u>Other Earmarked Fund</u>	
<u>IIF Fund</u>	
Opening Balance	-
Addition during the year	-
Less : Deduction during the year	-
Balance at the end	-
<u>Schedule - B</u>	
<u>Other Earmarked Fund</u>	
<u>Education Fund</u>	
Opening Balance	-
Addition During the Year	-
Less : Deduction during the year	-
Balance at the end	-
<u>Schedule - C</u>	
<u>Sundry Creditors</u>	-
Total Rs.:	-

GANDHINAGAR INSTITUTE OF RESEARCH & DEVELOPMENT
Schedule forming part of Balance Sheet as at 31st March 2024

Particulars	Amount Rs.
<u>Schedule - D</u>	
<u>Others Liabilities</u>	
Fees Received in Advance	-
Total Rs.:	-
<u>Schedule - F</u>	
<u>Sundry Debtors</u>	
<u>Advance to Suppliers</u>	-
Total Rs.:	-
<u>Schedule - G</u>	
<u>Loans & Advances</u>	-
Total Rs.:	-

GANDHINAGAR INSTITUTE OF RESEARCH & DEVELOPMENT
Schedule forming part of Balance Sheet as at 31st March 2024

Particulars	Amount Rs.
<u>Schedule - H</u>	
<u>Sundry Creditors</u>	-
Dipesh Mehta	-
Total Rs.:	-

GANDHINAGAR INSTITUTE OF RESEARCH & DEVELOPMENT
Schedule forming part of Income & Expenditure account for the year ended on 31st March 2024

Particulars	Amount Rs.
<u>Schedule - A</u>	
Tution Fees	1,596,700
Less : Scholarship Exp	81,000
Total Rs.:	1,515,700
<u>Schedule - B</u>	
<u>Administrative and General Expenses</u>	
Professional Fees	89,787
Admission Expense	52,489
Adverstisement expense	909
Audit Fees	495
Bank Charges	2,495
College Cleaning expense	117,506
Cultural Expense	



Fuel Expense	4,119
I Card	2,708
Insurance	1,008
Internet	7,476
Repair & Maintenance	231,583
DG Set Expense	1,775
News Paper Exp	357
Visiting Faculty Remuneration	6,000
Recruitment expense	1,332
Refreshment expense	4,530
Electricity exp	32,218
Security Expense	14,273
Printing & Stationery	4,905
Social Activities Exp	4,858
Software Renewal exp	988
Telephone Exp	1,816
Website Exp	3,678
Social Media Advertisement Exp	15,354
Office Exps	1,875
Total Rs.:	604,534



GANDHINAGAR INSTITUTE OF LAW

BALANCE SHEET AS AT 31ST MARCH 2024

FUNDS & LIABILITIES	AMOUNT RS.	ASSETS	AMOUNT RS.
Other Earmarked Funds		Fixed Assets	
Depreciation Fund	469,979	As per Annexure E	1,760,270
Fund from Parent Trust		Current Assets	
Platinum Foundation	940,100	Sundry Debtors	90,000
		Loans & Advance	1,515,484
Inter College Loans		Inter College Loans	
Gandhinagar Institute of Technology	2,081,549	Gandhinagar University	40,426
Current Liabilities		Cash & Bank Balances	
Sundry Creditors	11,500	Cash in hand	-
Other Current Liabilities	90,000	State Bank of India	186,949
Income & Expenditure Account		Income & Expenditure Account	
Deficit of the Year	-	Deficit for the year	976,900
Less: Transfer to Platinum Foundation	-	Less: Transfer to Platinum Foundation	976,900
	-	Closing Balance	-
Total Rs.:	3,593,128	Total Rs.:	3,593,128

I have audited the above balance sheet as on 31.03.2024 and annexed Income & Expenditure Account for the year ended on that date and found the same in accordance with books of account produced before us.

As per my report of even date

For, Dipesh S. Mehta & Associates
Chartered Accountant

FRN No 159041W

(Dipesh S Mehta)
Proprietor

Membership No. : 157633

UDIN : 24157633BKASWY1154

Ahmedabad, 30th September, 2024



For, Gandhinagar Institutes of Law

(Haresh B. Rohera)
Trustee



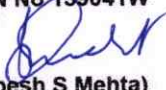
Ahmedabad, 30th September, 2024

GANDHINAGAR INSTITUTE OF LAW

INCOME & EXPENDITURE FOR THE YEAR ENDED ON 31ST MARCH 2024


EXPENDITURE	AMOUNT RS.	INCOME	AMOUNT RS.
<u>Salary</u> As per Schedule C	843,157	<u>Fees Income</u> As per Schedule -A	551,375
<u>Administrative & General Expenses</u> As per Schedule - B	215,138	<u>Other Income</u>	
Depreciation (as per Annx - E)	469,979		
Excess of Income over Expenditure transferred to Balance Sheet	-	Excess of expenditure over income transferred to Balance Sheet	976,900
Total Rs.:	1,528,275	Total Rs.:	1,528,275

As per my report of even date

For, Dipesh S. Mehta & Associates
Chartered Accountant
FRN No 159041W

(Dipesh S Mehta)
Proprietor
Membership No. : 157633
UDIN : 24157633BKASWY1154
Ahmedabad, 30th September, 2024



For, Gandhinagar Institutes of Law


(Hareesh B. Rohera)
Trustee



Ahmedabad, 30th September, 2024

GANDHINAGAR INSTITUTE OF LAW
Schedule forming part of Balance Sheet as at 31st March 2024

Particulars	Amount Rs.
<u>Schedule - A</u>	
<u>Other Earmarked Fund</u>	
<u>IIF Fund</u>	
Opening Balance	-
Addition during the year	-
Less : Deduction during the year	-
Balance at the end	-
<u>Schedule - B</u>	
<u>Other Earmarked Fund</u>	
<u>Education Fund</u>	
Opening Balance	-
Addition During the Year	-
Less : Deduction during the year	-
Balance at the end	-
<u>Schedule - C</u>	
<u>Sundry Creditors</u>	-
	-
	-
	-
Total Rs.:	-

GANDHINAGAR INSTITUTE OF LAW
Schedule forming part of Balance Sheet as at 31st March 2024

Particulars	Amount Rs.
<u>Schedule - D</u>	
<u>Others Liabilities</u>	
PT Payable	2,000
Refundable Deposit	18,000
Fees Received in Advance	70,000
Total Rs.:	90,000
<u>Schedule - E</u>	
<u>Sundry Debtors</u>	
<u>Advance to Suppliers</u>	-
Total Rs.:	-
<u>Schedule - G</u>	
<u>Loans & Advances</u>	1,500,000
BCI Gurantee Fees	15,484
Provision for Employee Benefit	
Total Rs.:	1,515,484

GANDHINAGAR INSTITUTE OF LAW
Schedule forming part of Balance Sheet as at 31st March 2024

Particulars	Amount Rs.
<u>Schedule - H</u>	
<u>Sundry Creditors</u>	11,500
Shree Parshwanath	
Total Rs.:	11,500



GANDHINAGAR INSTITUTE OF LAW

Schedule forming part of Income & Expenditure account for the year ended on 31st March 2024

Particulars	Amount Rs.
<u>Schedule - A</u>	
Tution Fees	551,375
Less : Scholarship Exp	-
Total Rs.:	551,375
<u>Schedule - C</u>	
<u>Payment to and Provision for Employees</u>	
Salary Expense	843,157
Total Rs.:	843,157
<u>Schedule - B</u>	
<u>Administrative and General Expenses</u>	
Admission Expense	30,659
Adverstisement expense	17,923
Audit Fees	310
Bank Charges	355
College Cleaning expense	852
Cultural Expense	40,124
Fuel Expense	1,406
Insurance	344
Internet	2,553
Repair & Maintenance	79,077
DG Set Expense	606
News Paper Exp	122
Recruitment expense	455
Hostel Exp	11,500
Refreshment expense	1,547
Electricity exp	11,001
Security Expense	4,874
Printing & Stationery	1,675
Social Activities Exp	1,659
Software Renewal exp	337
Telephone Exp	620
Website Exp	1,256
Social Media Advertisement Exp	5,243
Office Exps	640
Total Rs.:	215,138



GANDHINAGAR INSTITUTE OF LAW
Annexure - E # forming part of Balance Sheet as at 31-03-2024

Annexure - E # forming part of Balance Sheet as at 31-03-2024												
Immovable Properties	Rate of Depr	Gross Block					Depreciation Block				Net Block	
		Op.Bal. as on 01-04-2023	Additions during the year upto 30.09.2023	Additions during the year from 01.10.2023	Deduction during the year	Total as on 31-03-2024	Provided upto 31-03-2023	Provided During the year	Deductions / Adjustments during the year	Total Depreciation as on 31-03-2024	Total as on 31-03-2024	Total as on 31-03-2023
Furniture & Fixtures	15%	-	532,049		-	532,049	-	79,807	-	79,807	452,242	-
Books and Periodicals	33%		1,144,106			1,144,106		377,555		377,555	766,551	
Electric Equipment	15%		84,115			84,115		12,617		12,617	71,498	
Total Rs.		-	1,760,270	-	-	1,760,270	-	469,979	-	469,979	1,290,290	-

Note: * WDV of the assets has been restricted to 5% of the gross block, hence depreciation is not calculate.



GANDHINAGAR INSTITUTE OF NURSING

BALANCE SHEET AS AT 31ST MARCH 2024

FUNDS & LIABILITIES	AMOUNT RS.	ASSETS	AMOUNT RS.
<u>Other Earmarked Funds</u>		<u>Fixed Assets</u>	
Depreciation Fund	283,325	As per Annexure E	1,480,272
<u>Fund from Parent Trust</u>		<u>Current Assets</u>	
Platinum Foundation	179,866	Sundry Debtors	-
		Loans & Advance	187,000
<u>Inter College Loans</u>		<u>Inter College Loans</u>	
Gandhinagar, Institute of Technology	1,101,073	Gandhinagar University	-
Gandhinagar University	18,000		
<u>Current Liabilities</u>		<u>Cash & Bank Balances</u>	
Sundry Creditors	109,490	Cash in hand	-
Other Current Liabilities	2,600	State Bank of India	27,082
<u>Income & Expenditure Account</u>		<u>Income & Expenditure Account</u>	
Deficit of the Year	-	Deficit for the year	1,135,134
Less: Transfer to Platinum Foundation	-	Less: Transfer to Platinum Foundation	1,135,134
	-	Closing Balance	-
Total Rs.:	1,694,354	Total Rs.:	1,694,354

I have audited the above balance sheet as on 31.03.2024 and annexed Income & Expenditure Account for the year ended on that date and found the same in accordance with books of account produced before us.


As per my report of even date

For, Dipesh S. Mehta & Associates
Chartered Accountant
FRN No 159041W


(Dipesh S Mehta)
Proprietor

Membership No. : 157633
UDIN : 24157633BKASWY1154
Ahmedabad, 30th September, 2024

For, Gandhinagar Institute of Nursing


(Haresh B. Rohera)
Trustee



Ahmedabad, 30th September, 2024



GANDHINAGAR INSTITUTE OF NURSING

INCOME & EXPENDITURE FOR THE YEAR ENDED ON 31ST MARCH 2024

EXPENDITURE	AMOUNT RS.	INCOME	AMOUNT RS.
<u>Salary Exp</u> As per Schedule	604,439	<u>Fees Income</u> As per Schedule -A	801,210
<u>Administrative & General Expenses</u> As per Schedule - B	1,048,580	<u>Other Income</u>	
Depreciation (as per Annx - E)	283,325		
Excess of Income over Expenditure transferred to Balance Sheet	-	Excess of expenditure over income transferred to Balance Sheet	1,135,134
Total Rs.:	1,936,344	Total Rs.:	1,936,344

As per my report of even date

For, Dipesh S. Mehta & Associates
Chartered Accountant
FRN No 159041W
(Dipesh S Mehta)
Proprietor
Membership No. : 157633
UDIN : 24157633BKASWY1154
Ahmedabad, 30th September, 2024

For, Gandhinagar Institute of Nursing

(Haresh B. Rohera)
Trustee



Ahmedabad, 30th September, 2024



GANDHINAGAR INSTITUTE OF NURSING
Schedule forming part of Balance Sheet as at 31st March 2024

Particulars	Amount Rs.
<u>Schedule - A</u>	
<u>Other Earmarked Fund</u>	
<u>IIF Fund</u>	
Opening Balance	-
Addition during the year	-
Less : Deduction during the year	-
Balance at the end	-
<u>Schedule - B</u>	
<u>Other Earmarked Fund</u>	
<u>Education Fund</u>	
Opening Balance	-
Addition During the Year	-
Less : Deduction during the year	-
Balance at the end	-
<u>Schedule - C</u>	
<u>Sundry Creditors</u>	
	-
Total Rs.:	-

GANDHINAGAR INSTITUTE OF NURSING
Schedule forming part of Balance Sheet as at 31st March 2024

Particulars	Amount Rs.
<u>Schedule - D</u>	
<u>Others Liabilities</u>	
PT Payable	2,600
Refundable Deposit	-
Fees Received in Advance	-
Total Rs.:	2,600
<u>Schedule - F</u>	
<u>Sundry Debtors</u>	
<u>Advance to Suppliers</u>	
	-
Total Rs.:	-
<u>Schedule - G</u>	
<u>Loans & Advances</u>	
Fees Receivable	187,000
	-
Total Rs.:	187,000

GANDHINAGAR INSTITUTE OF NURSING
Schedule forming part of Balance Sheet as at 31st March 2024

Particulars	Amount Rs.
<u>Schedule - H</u>	
<u>Sundry Creditors</u>	
Khodiyar Shoes	7,790
Yamuna Enterprise	101,700
Total Rs.:	109,490



GANDHINAGAR INSTITUTE OF NURSING

Schedule forming part of Income & Expenditure account for the year ended on 31st March 2024

Particulars	Amount Rs.
<u>Schedule - A</u>	
Tution Fees	801,210
Less : Scholarship Exp	-
Total Rs.:	801,210
<u>Schedule - C</u>	
<u>Payment to and Provision for Employees</u>	
Salary Expense	604,439
Total Rs.:	604,439
<u>Schedule - B</u>	
<u>Administrative and General Expenses</u>	
Application Fees Exp	262,850
Admission Expense	32,849
Adverstisement expense	19,203
Audit Fees	333
Bank Charges	1,386
First Aid Kit	2,890
Library Periodical	23,700
College Cleaning expense	913
Cultural Expense	42,990
Fuel Expense	1,507
I Card	991
Insurance	369
Internet	2,735
Repair & Maintenance	609,775
DG Set Expense	650
Laboratory Exp	9,250
News Paper Exp	130
Recruitment expense	487
Refreshment expense	1,657
Electricity exp	11,787
Security Expense	5,222
Printing & Stationery	6,455
Social Activities Exp	1,777
Software Renewal exp	362
Telephone Exp	664
Website Exp	1,345
Social Media Advertisement Exp	5,617
Office Exps	686
Total Rs.:	1,048,580



GANDHINAGAR INSTITUTE OF NURSING
Annexure - E # forming part of Balance Sheet as at 31-03-2024

Immovable Properties	Rate of Depr	Op Bal. as on 01-04-2023	Gross Block				Provided upto 31-03-2023	Depreciation Block			Net Block	
			Additions during the year upto 30.09.2023	Additions during the year from 01.10.2023	Deduction during the year	Total as on 31-03-2024		Provided During the year	Deductions / Adjustments during the year	Total Depreciation as on 31-03-2024	Total as on 31-03-2024	Total as on 31-03-2023
Books & Periodicals	33%	-	222,069	-	-	222,069	-	73,283	-	73,283	148,786	-
Lab Equipment	15%	-	1,139,803	-	-	1,139,803	-	170,970	-	170,970	968,833	-
Computer & Printers	33%	-	118,400	-	-	118,400	-	39,072	-	39,072	79,328	-
Total Rs.		-	1,480,272	-	-	1,480,272	-	283,325	-	283,325	1,196,947	-

Note: * WDV of the assets has been restricted to 5% of the gross block, hence depreciation is not calculate.



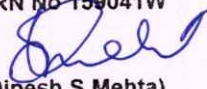
GANDHINAGAR INSTITUTE OF LIBERAL STUDIES

BALANCE SHEET AS AT 31ST MARCH 2024


FUNDS & LIABILITIES	AMOUNT RS.	ASSETS	AMOUNT RS.
<u>Other Earmarked Funds</u>		<u>Fixed Assets</u>	
Depreciation Fund	6,306	As per Annexure E	38,217
<u>Fund from Parent Trust</u>		<u>Current Assets</u>	
Platinum Foundation	(216,197)	Sundry Debtors	-
		Loans & Advance	89,000
<u>Inter College Loans</u>		<u>Inter College Loans</u>	
Gandhinagar Institute of Technology	425,510	Gandhinagar University	178,210
GICSA	-		
<u>Current Liabilities</u>		<u>Cash & Bank Balances</u>	
Sundry Creditors	-	Cash in hand	-
Other Current Liabilities	131,900	State Bank of India	42,092
<u>Income & Expenditure Account</u>		<u>Income & Expenditure Account</u>	
Deficit of the Year	-	Deficit for the year	559,197
Less: Transfer to Platinum Foundation	-	Less: Transfer to Platinum Foundation	559,197
	-	Closing Balance	-
Total Rs.:	347,519	Total Rs.:	347,519

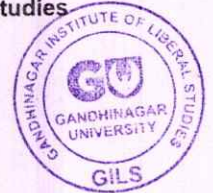
I have audited the above balance sheet as on 31.03.2024 and annexed Income & Expenditure Account for the year ended on that date and found the same in accordance with books of account produced before us.

As per my report of even date

For, Dipesh S. Mehta & Associates
Chartered Accountant
FRN No 159041W

(Dipesh S Mehta)
Proprietor
Membership No. : 157633
UDIN : 24157633BKASWY1154
Ahmedabad, 30th September, 2024

For, Gandhinagar Institute of Liberal Studies


(Haresh B. Rohera)
Trustee



Ahmedabad, 30th September, 2024

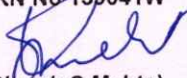


GANDHINAGAR INSTITUTE OF LIBERAL STUDIES


INCOME & EXPENDITURE FOR THE YEAR ENDED ON 31ST MARCH 2024

EXPENDITURE	AMOUNT RS.	INCOME	AMOUNT RS.
<u>Salary</u> As per Schedule	626,204	<u>Fees Income</u> As per Schedule -A	446,749
<u>Administrative & General Expenses</u> As per Schedule - B	373,436	<u>Other Income</u>	
Depreciation (as per Annx - E)	6,306		
Excess of Income over Expenditure transferred to Balance Sheet	-	Excess of expenditure over income transferred to Balance Sheet	559,197
Total Rs.:	1,005,946	Total Rs.:	1,005,946

As per my report of even date

For, Dipesh S. Mehta & Associates
Chartered Accountant
FRN No 159041W

(Dipesh S Mehta)
Proprietor
Membership No. : 157633
UDIN : 24157633BKASWY1154
Ahmedabad, 30th September, 2024

For, Gandhinagar Institute of Liberal Studies


(Haresh B. Rohera)
Trustee



Ahmedabad, 30th September, 2024



GANDHINAGAR INSTITUTE OF LIBERAL STUDIES
Schedule forming part of Balance Sheet as at 31st March 2024

Particulars	Amount Rs.
<u>Schedule - A</u>	
<u>Other Earmarked Fund</u>	
<u>IIF Fund</u>	
Opening Balance	-
Addition during the year	-
Less : Deduction during the year	-
Balance at the end	-
<u>Schedule - B</u>	
<u>Other Earmarked Fund</u>	
<u>Education Fund</u>	
Opening Balance	-
Addition During the Year	-
Less : Deduction during the year	-
Balance at the end	-
<u>Schedule - C</u>	
<u>Sundry Creditors</u>	-
	-
	-
	-
Total Rs.:	-

GANDHINAGAR INSTITUTE OF LIBERAL STUDIES
Schedule forming part of Balance Sheet as at 31st March 2024

Particulars	Amount Rs.
<u>Schedule - D</u>	
<u>Others Liabilities</u>	
PT Payable	3,400
Refundable Deposit	54,000
Fees Received in Advance	74,500
Total Rs.:	131,900
<u>Schedule - F</u>	
<u>Sundry Debtors</u>	
<u>Advance to Suppliers</u>	-
Total Rs.:	-
<u>Schedule - G</u>	
<u>Loans & Advances</u>	89,000
Fees Receivable	-
Total Rs.:	89,000

GANDHINAGAR INSTITUTE OF LIBERAL STUDIES
Schedule forming part of Balance Sheet as at 31st March 2024

Particulars	Amount Rs.
<u>Schedule - H</u>	
<u>Sundry Creditors</u>	-
Total Rs.:	-



GANDHINAGAR INSTITUTE OF LIBERAL STUDIES

Schedule forming part of Income & Expenditure account for the year ended on 31st March 2024

Particulars	Amount Rs.
<u>Schedule - A</u>	
Tution Fees	446,749
Less : Scholership Exp	-
Total Rs.:	446,749
<u>Schedule - C</u>	
<u>Payment to and Provision for Employees</u>	
Salary Expense	626,204
Total Rs.:	626,204
<u>Schedule - B</u>	
<u>Administrative and General Expenses</u>	
Admission Expense	54,748
Adverstisement expense	32,006
Audit Fees	554
Bank Charges	430
BOS Expense	10,000
College Cleaning expense	1,521
Cultural Expense	71,650
Fuel Expense	2,511
Insurance	614
Internet	4,559
Repair & Maintenance	141,209
DG Set Expense	1,083
News Paper Exp	217
Recruitment expense	812
Refreshment expense	2,762
Electricity exp	19,645
Security Expense	8,703
Printing & Stationery	2,991
Social Activities Exp	2,962
Software Renewal exp	603
Telephone Exp	1,107
Website Exp	2,242
Social Media Advertisement Exp	9,362
Office Exps	1,145
Total Rs.:	373,436



GANDHINAGAR INSTITUTE OF LIBERAL STUDIES
Annexure - E # forming part of Balance Sheet as at 31-03-2024

	Rate of Depr	Gross Block					Depreciation Block				Net Block	
		Op.Bal. as on 01-04-2023	Additions during the year upto 30.09.2023	Additions during the year from 01.10.2023	Deduction during the year	Total as on 31-03-2024	Provided upto 31-03-2023	Provided During the year	Deductions / Adjustments during the year	Total Depreciation as on 31-03-2024	Total as on 31-03-2024	Total as on 31-03-2023
Immovable Properties												
Books & Periodicals	33%	-	-	38,217	-	38,217	-	6,306	-	6,306	31,911	-
Total Rs.		-	-	-	-	38,217	-	6,306	-	6,306	31,911	-

Note: * WDV of the assets has been restricted to 5% of the gross block, hence depreciation is not calculate.



GANDHINAGAR INSTITUTE OF PHARMACY

BALANCE SHEET AS AT 31ST MARCH 2024

FUNDS & LIABILITIES	AMOUNT RS.	ASSETS	AMOUNT RS.
<u>Other Earmarked Funds</u>		<u>Fixed Assets</u>	
Depreciation Fund	13,567,477	As per Annexure E	25,498,588
<u>Fund from Parent Trust</u>		<u>Current Assets</u>	
Platinum Foundation	(2,836,944)	Sundry Debtors	-
		Loans & Advance	1,454,200
<u>Inter College Loans</u>		<u>Inter College Loans</u>	
Gandhinagar Institute of Technology	15,558,036	Gandhinagar University	-
Gandhinagar University	27,265		
<u>Current Liabilities</u>		<u>Cash & Bank Balances</u>	
Sundry Creditors	479,107	Cash in hand	-
Other Current Liabilities	130,101	State Bank of India	(27,747)
<u>Income & Expenditure Account</u>		<u>Income & Expenditure Account</u>	
Deficit of the Year	-	Deficit for the year	4,267,944
Less: Transfer to Platinum Foundation	-	Less: Transfer to Platinum Foundation	4,267,944
	-	Closing Balance	-
Total Rs.:	26,925,041	Total Rs.:	26,925,041

I have audited the above balance sheet as on 31.03.2024 and annexed Income & Expenditure Account for the year ended on that date and found the same in accordance with books of account produced before us.

As per my report of even date

For, Dipesh S. Mehta & Associates
Chartered Accountant

FRN No 159041W

(Dipesh S Mehta)

Proprietor

Membership No. : 157633

UDIN : 24157633BKASWY1154

Ahmedabad, 30th September, 2024

For, Gandhinagar Institute of Pharmacy

(Haresh B. Rohera)
Trustee



Ahmedabad, 30th September, 2024

GANDHINAGAR INSTITUTE OF PHARMACY

INCOME & EXPENDITURE FOR THE YEAR ENDED ON 31ST MARCH 2024

EXPENDITURE	AMOUNT RS.	INCOME	AMOUNT RS.
<u>Salary Expense</u> As per Schedule	2,709,603	<u>Fees Income</u> As per Schedule -A	2,332,000
<u>Administrative & General Expenses</u> As per Schedule - B	2,003,104	<u>Other Income</u>	
Depreciation (as per Annx - E)	1,887,237		
Excess of Income over Expenditure transferred to Balance Sheet	-	Excess of expenditure over income transferred to Balance Sheet	4,267,944
Total Rs.:	6,599,944	Total Rs.:	6,599,944

As per my report of even date

For, Dipesh S. Mehta & Associates
Chartered Accountant
FRN No 159041W

(Dipesh S Mehta)
Proprietor

Membership No. : 157633
UDIN : 24157633BKASWY1154
Ahmedabad, 30th September, 2024

For, Gandhinagar Institute of Pharmacy

(Haresh B. Rohera)
Trustee



Ahmedabad, 30th September, 2024



GANDHINAGAR INSTITUTE OF PHARMACY
Schedule forming part of Balance Sheet as at 31st March 2024

Particulars	Amount Rs.
<u>Schedule - C</u>	
<u>Sundry Creditors</u>	
ACS Chemicals	25,547
Bisil Scientific Industries	80,225
Health Education Bureau	19,116
Janki Impex Pvt Ltd	170,451
Mash Book Centre	137,768
Shree Parshwanath Travels	46,000
Total Rs.:	479,107

GANDHINAGAR INSTITUTE OF PHARMACY
Schedule forming part of Balance Sheet as at 31st March 2024

Particulars	Amount Rs.
<u>Schedule - D</u>	
<u>Others Liabilities</u>	
PT Payable	8,400
Refundable Deposit	-
Fees Received in Advance	121,701
Total Rs.:	130,101
<u>Schedule - G</u>	
<u>Loans & Advances</u>	
Fees Receivable	739,000
Prepaid Application Fees	708,000
Deposit -Ambica Gas Services	7,200
Total Rs.:	1,454,200

GANDHINAGAR INSTITUTE OF PHARMACY
Schedule forming part of Balance Sheet as at 31st March 2024

Particulars	Amount Rs.
<u>Schedule - H</u>	
<u>Sundry Creditors</u>	
	-
	-
Total Rs.:	-



GANDHINAGAR INSTITUTE OF PHARMACY

Schedule forming part of Income & Expenditure account for the year ended on 31st March 2024

Particulars	Amount Rs.
Schedule - A	
Tution Fees	2,504,000
Less : Scholership Exp	172,000
Total Rs.:	2,332,000
Schedule - B	
Administrative and General Expenses	
Application Fees Exp	737,800
Admission Expense	109,577
Adverstisement expense	60,171
Audit Fees	1,042
Bank Charges	647
Library Periodical	73,658
College Cleaning expense	2,860
Cultural Expense	134,702
Fuel Expense	4,721
I Card	3,105
Gas Bottle Refilling Exp	5,550
Insurance	1,155
Internet	8,570
Industrial Visit Exp	4,500
Repair & Maintenance	265,474
DG Set Expense	2,035
Donation Exp	20,000
Laboratory Exp	392,601
News Paper Exp	409
Recruitment expense	11,527
Hostel Exp	46,000
Refreshment expense	19,753
Electricity exp	36,933
Security Expense	16,361
Salary Expense	-
Printing & Stationery	5,623
Social Activities Exp	7,392
Software Renewal exp	1,133
Telephone Exp	2,082
Website Exp	4,216
Social Media Advertisement Exp	17,601
Office Exps	5,907
Total Rs.:	2,003,104



GANDHINAGAR INSTITUTE OF PHARMACY
Annexure - E # forming part of Balance Sheet as at 31-03-2024

Immovable Properties	Rate of Depr	Gross Block					Depreciation Block					Net Block	
		Op Bal. as on 01-04-2023	Additions during the year upto 30.09.2023	Additions during the year from 01.10.2023	Deduction during the year	Total as on 31-03-2024	Provided upto 31-03-2023	Additions during the year	Provided During the year	Deductions / Adjustments during the year	Total Depreciation as on 31-03-2024	Total as on 31-03-2024	Total as on 31-03-2023
Air Conditioner	15%	-	579,500	-	-	579,500	-	-	86,925	-	86,925	492,575	-
Building	5%	-	21,236,791	-	-	21,236,791	-	11,680,240	1,061,840	-	12,742,080	8,494,711	-
Books & Periodicals	33%	-	462,009	137,768	-	599,777	-	-	175,195	-	175,195	424,582	-
Computer & Printer	33%	-	693,840	-	-	693,840	-	-	228,967	-	228,967	464,873	-
Furniture & Fixtures	15%	-	722,108	110,198	-	832,306	-	-	116,581	-	116,581	715,725	-
Lab Development	15%	-	234,673	-	-	234,673	-	-	35,201	-	35,201	199,472	-
Laboratory Equipments	15%	-	1,089,069	213,516	-	1,302,585	-	-	179,374	-	179,374	1,123,211	-
Software	33%	-	-	19,116	-	19,116	-	-	3,154	-	3,154	15,962	-
Total Rs.		-	25,017,990	480,598	-	25,498,588	-	-	1,887,237	-	13,567,477	11,931,111	-

Note: * WDV of the assets has been restricted to 5% of the gross block, hence depreciation is not calculate.

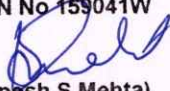


GANDHINAGAR INSTITUTE OF COMPUTER SCIENCE AND APPLICATION


INCOME & EXPENDITURE FOR THE YEAR ENDED ON 31ST MARCH 2024

EXPENDITURE	AMOUNT RS.	INCOME	AMOUNT RS.
<u>Salary</u> As per Schedule - C	1,359,796	<u>Fees Income</u> As per Schedule - B	5,243,882
<u>Administrative & General Expenses</u> As per Schedule - D	2,941,698	<u>Other Income</u>	
Excess of Income over Expenditure transferred to Balance Sheet	942,387	Excess of expenditure over income transferred to Balance Sheet	-
Total Rs.:	5,243,882	Total Rs.:	5,243,882

As per my report of even date

For, Dipesh S. Mehta & Associates
Chartered Accountant
FRN No 159041W

(Dipesh S Mehta)
Proprietor
Membership No. : 157633
UDIN : 24157633BKASWY1154
Ahmedabad, 30th September, 2024

For, Gandhinagar Institutes of Computer Science and
Application


(Haresh B. Rohera)
Trustee



Ahmedabad, 30th September, 2024



GANDHINAGAR INSTITUTE OF COMPUTER SCIENCE AND APPLICATION
Schedule forming part of Balance Sheet as at 31st March 2024

Particulars	Amount Rs.
<u>Schedule - A</u>	
<u>Other Current Liabilities</u>	
Gandhinagar University	
Deposit From Student	336,000
Shree Parshwanath Travels	34,500
PT Payable	5,200
Tutiun Fees Received in Advance	1,129,500
Total Rs.:	1,505,200

GANDHINAGAR INSTITUTE OF COMPUTER SCIENCE AND APPLICATION
Schedule forming part of Income & Expenditure account for the year ended on 31st March 2024

Particulars	Amount Rs.
<u>Schedule - B</u>	
Tution Fees	5,253,944
Less : Scholarship Exp	10,063
Total Rs.:	5,243,882
<u>Schedule - C</u>	
<u>Payment to and Provision for Employees</u>	
Salary	1,359,796
Total Rs.:	1,359,796
<u>Schedule - D</u>	
<u>Administrative and General Expenses</u>	
Admission Exp	544,757
Audit Fees	4,235
Advertisement Exp	316,049
Bank Charges	2,351
BOS Expense	5,000
College Cleaning Expense	11,622
Cultural Expense	547,405
DG Set Expense	8,270
Fuel Expense	19,187
Hostel Exp (Transportation)	34,500
Insurance Exp	4,694
Internet Exp	34,828
Repairs & Maintenance	1,078,837
Revenue Stamp	(1)
News Paper Expense	1,661
Office expense	8,734
Recruitment expense	6,206
Refreshement expense	21,105
Security Expense	66,490
Social activities expense	22,630
Software Renewal	4,604
Printing & Stationery Exp	22,852
Telephone Expense	8,461
Electricity Exp	150,089
Website Expense	17,132
Total Rs.:	2,941,698



GANDHINAGAR INSTITUTE OF VALUATION STUDIES

BALANCE SHEET AS AT 31ST MARCH 2024

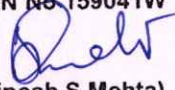
FUNDS & LIABILITIES	AMOUNT RS.	ASSETS	AMOUNT RS.
<u>Other Earmarked Funds</u>		<u>Fixed Assets</u>	
Depreciation Fund	2,378	As per Annexure E	7,205
<u>Fund from Parent Trust</u>		<u>Current Assets</u>	
Platinum Foundation	353,732	Sundry Debtors	120,000
		Loans & Advance	16,000
<u>Inter College Loans</u>		<u>Inter College Loans</u>	
Gandhinagar Institute of Technology	113,936	Gandhinagar University	326,900
		Gandhinagar Institute of Management	10,000
<u>Current Liabilities</u>		<u>Cash & Bank Balances</u>	
Sundry Creditors	-	Cash in hand	-
Other Current Liabilities	34,000	State Bank of India	23,941
<u>Income & Expenditure Account</u>		<u>Income & Expenditure Account</u>	
Deficit of the Year	353,732	Deficit for the year	-
Less: Transfer to Platinum Foundation	(353,732)	Less: Transfer to Platinum Foundation	-
	-	Closing Balance	-
Total Rs.:	504,046	Total Rs.:	504,046

I have audited the above balance sheet as on 31.03.2024 and annexed Income & Expenditure Account for the year ended on that date and found the same in accordance with books of account produced before us.

As per my report of even date

For, Dipesh S. Mehta & Associates
Chartered Accountant

FRN No. 159041W


(Dipesh S Mehta)

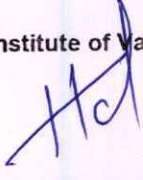
Proprietor

Membership No. : 157633

UDIN : 24157633BKASWY1154

Ahmedabad, 30th September, 2024

For, Gandhinagar Institute of Valuation Studies


(Haresh B. Rohera)
Trustee



Ahmedabad, 30th September, 2024

GANDHINAGAR INSTITUTE OF VALUATION STUDIES

INCOME & EXPENDITURE FOR THE YEAR ENDED ON 31ST MARCH 2024

EXPENDITURE	AMOUNT RS.	INCOME	AMOUNT RS.
<u>Student Activity Expenses</u> As per Schedule	-	<u>Fees Income</u> As per Schedule -A	474,900
<u>Administrative & General Expenses</u> As per Schedule - B	118,790	<u>Other Income</u>	
Depreciation (as per Annx - E)	2,378		
Excess of Income over Expenditure transferred to Balance Sheet	353,732	Excess of expenditure over income transferred to Balance Sheet	-
Total Rs.:	474,900	Total Rs.:	474,900

As per my report of even date

For, Dipesh S. Mehta & Associates
Chartered Accountant

FRN No 159041W

(Dipesh S Mehta)
Proprietor

Membership No. : 157633

UDIN : 24157633BKASWY1154

Ahmedabad, 30th September, 2024

For, Gandhinagar Institute of Valuation Studies

(Haresh B. Rohera)
Trustee

Ahmedabad, 30th September, 2024



GANDHINAGAR INSTITUTE OF VALUATION STUDIES
Schedule forming part of Balance Sheet as at 31st March 2024

Particulars	Amount Rs.
<u>Schedule - A</u>	
<u>Other Earmarked Fund</u>	
<u>IIF Fund</u>	
Opening Balance	-
Addition during the year	-
Less : Deduction during the year	-
Balance at the end	-
<u>Schedule - B</u>	
<u>Other Earmarked Fund</u>	
<u>Education Fund</u>	
Opening Balance	-
Addition During the Year	-
Less : Deduction during the year	-
Balance at the end	-
<u>Schedule - C</u>	
<u>Sundry Creditors</u>	
ACS Chemicals	-
Bisil Scientific Industries	-
Health Education Bureau	-
Janki Impex Pvt Ltd	-
Nilesh Book Centre	-
Shree Parshwanath Travels	-
Total Rs.:	-

GANDHINAGAR INSTITUTE OF VALUATION STUDIES
Schedule forming part of Balance Sheet as at 31st March 2024

Particulars	Amount Rs.
<u>Schedule - D</u>	
<u>Others Liabilities</u>	
PT Payable	-
Refundable Deposit	14,000
Fees Received in Advance	20,000
Total Rs.:	34,000
<u>Schedule - G</u>	
<u>Loans & Advances</u>	
Fees Receivable	-
Nelson James Macwan	16,000
Total Rs.:	16,000

GANDHINAGAR INSTITUTE OF VALUATION STUDIES
Schedule forming part of Balance Sheet as at 31st March 2024

Particulars	Amount Rs.
<u>Schedule - H</u>	
<u>Sundry Creditors</u>	
	-
	-
Total Rs.:	-



GANDHINAGAR INSTITUTE OF VALUATION STUDIES
Schedule forming part of Income & Expenditure account for the year ended on 31st March 2024

Particulars	Amount Rs.
Schedule - A	
Tution Fees	474,900
Less : Scholership Exp	-
Total Rs.:	474,900
Schedule - B	
Administrative and General Expenses	
Admission Expense	17,519
Adverstisement expense	10,242
Audit Fees	177
Bank Charges	2,100
College Cleaning expense	487
Cultural Expense	22,928
Fuel Expense	804
I Card	528
Insurance	197
Internet	1,459
Repair & Maintenance	45,186
DG Set Expense	346
News Paper Exp	70
Recruitment expense	260
Refreshment expense	884
Electricity exp	6,286
Security Expense	2,785
Printing & Stationery	843
Social Activities Exp	948
Software Reniewal exp	193
Telephone Exp	354
Website Exp	718
Social Media Advertisement Exp	2,996
Xerox	114
Office Exps	366
Total Rs.:	118,790



GANDHINAGAR INSTITUTE OF VALUATION STUDIES
Annexure - E # forming part of Balance Sheet as at 31-03-2024

Immovable Properties	Rate of Depr	Gross Block				Depreciation Block				Net Block	
		Op.Bal. as on 01-04-2023	Additions during the year	Deduction during the year	Total as on 31-03-2024	Provided upto 31-03-2023	Provided During the year	Deductions / Adjustments during the year	Total Depreciation as on 31-03-2024	Total as on 31-03-2024	Total as on 31-03-2023
Books & Periodicals	33%	-	7,205	-	7,205	-	2,378	-	2,378	4,827	-
Total Rs.		-	7,205	-	7,205	-	2,378	-	2,378	4,827	-

Note: * WDV of the assets has been restricted to 5% of the gross block, hence depreciation is not calculate.



THE BOMBAY PUBLIC TRUST ACT, 1950
Schedule VIII [Vide Rule 17(1)]

Name of Public Trust : **PLATINUM FOUNDATION, AHMEDABAD**

Registration Number: E / 17490 / AHMEDABAD

Registration Date

19.01.2006

Address: A 201-202, Iscon Park, Opp Om Towers, Satellite Road, Ahmedabad – 380015 (O) 02764-281861

Bank account No. of trust for Transcation of foreign contribution: NIL

F.C.R.A No. and Date NIL

Consolidated Balance Sheet as at 31st March 2024

Funds & Liabilities	Amount [Rs.]	Property & Assets	Amount [Rs.]
Trust Funds or Corpus		Fixed Assets	343,598,472
Bal. as per last Balance Sheet	1,001		
Adjustments during the year		Loans and Advances and Deposits	
		UGVCL Deposit	683,768
		Narmada Water Line Deposit	40,000
		Hostel Room Deposit	7,000
		Gas-Civil Lab	1,700
		Internet Deposit	5,000
		Lab Equip. Deposit	5,000
		Others	44,916,568
Other Earmarked Funds		Current Assets	
Created under the provisions of the Trust Deed or Scheme or out of the income	63,220,590	Sundry Debtors	
Depreciation Fund	223,861,715	Gandhinagar university SSIP	17,480
Education Fund	2,415,260		
Reserve Fund			
Any other Fund			
Loans (Secured or Unsecured) :		Cash & Bank Balances	
From Trustees -	3,000	Cash in hand	32,838
From Others -	20,600,361		
Liabilities			
Current Liabilities			
Sundry Creditors	6,712,279	Bank Balance	9,019,543
Others Liabilities	62,076,999	FDR	10,096,976
Gandhinagar University	2,094,145		
Income & Expenditure Account			
Bal. as per Last Balance Sheet	34,077,206		
Less : Appropriation u/s. 11(2) of FY 2020-21	-		
Add : Transferred to contra	-		
Add : Surplus / Less : Deficit	(6,638,211)		
As per Income & Expenditure A/c.	27,438,995		
Total Rs.	408,424,345	Total Rs.	408,424,345

Significant accounting policies as per Annexure - A

The above Bal. Sheet to the best of my belief contains a true A/c. of the Funds & Liabilities and of the Property & Assets of the Trust

For, **Platinum Foundation**

Address: "Kusum Villa" Survey No.645, Plot No. 3, Karnavati Club to Mamatpura Gam Road, Near Gala Auram, Bopal, Ahmedabad (M) 9825061969

(**Haresh B. Rohera**)
Trustee

Ahmedabad, 30th September, 2024

Note: (1) The market value of the above investments is Rs. NIL

(2) Trust has not made any such investment in which trustees are interested.

As per my report of even date

For **Dipesh S Mehta & Associates**
Chartered Accountant

FRN No. 159041W

D-1005, Sun Central Place, Opp. Iscon Platinum, Bopal T Junction, Bopal, Ahmedabad -

380058

(**Dipesh S Mehta**)

Proprietor

Membership No.157633

Ahmedabad, 30th September, 2024

UDIN : 24157633BKASWY1154



THE BOMBAY PUBLIC TRUST ACT, 1950
Schedule IX [Vide Rule 17(1)]

Name of Public Trust : **PLATINUM FOUNDATION, AHMEDABAD**

Registration Number: E / 17490 / AHMEDABAD

Registration Date

19.01.2006

Address: A 201-202, Iscon Park, Opp Om Towers, Satellite Road, Ahmedabad – 380015 (O) 02764-281861

Bank account No. of trust for Transcation of foreign contribution:

NIL

F.C.R.A No. and Date

NIL

Consolidated Income & Expenditure A/c. for the year ended on 31st March 2024

Expenditure	Amount [Rs.]	Income	Amount [Rs.]
To Expenditure in respect of Properties		By Rent	
Rent, Taxes, Cesses	-	Book Stall & ATM Rent	69,000
Repairs and Maintenance	-	* Accrued / Realised	
Insurance	-		
Depreciation (By way of provision or adjustments)	-	By Fees	
		" Tuition Fees	126,220,576
To Other Expenses		By Interest	
Interest Expenses	-	* Accrued / Realised	
Legal Expenses	51,920		
Bank Charges	159,234	" On Securities	
Land Revenue Expenses	115,577	" On IT Refund	11,680
" Miscellaneous Expenses	135,795	" On Bank Account	1,972,352
" Depreciation	12,780,982	" Dividends	
" Amounts transferred to reserve or specific fund-"Education Fund"		" Donations in cash or kind	
reserve or specific fund-"Contingency Fund"		- Domestic	-
		- International F.C.R.A. No. and date	-
"Expenditure on object of the trust		" Other Income	315,267
(a). Religious			
(b). Educational (As per Schedule -A)	121,983,578		
(c). Medical relief			
(d). Relief of poverty			
(e). Other charitable objects			
Surplus Carried over to Balance Sheet		Deficit Carried over to Balance Sheet	6,638,211
Total Rs.	135,227,086	Total Rs.	135,227,086

For, Platinum Foundation

Address: 68, 73, Zulelal Bhavan, Near Shankar Bhavan, Kuberanagar Bungalow Area, Ahmedabad

(Hareesh B. Rohera)
Trustee

Ahmedabad, 30th September, 2024



As per my report of even date
For, Dipesh S Mehta & Associates
Chartered Accountant
FRN No 159041W

D-1005, Sun Central Place, Opp. Iscon Platinum, Bopal T Junction, Bopal, Ahmedabad - 380058

(Dipesh S Mehta)
Proprietor

Membership No.157633
Ahmedabad, 30th September, 2024
UDIN : 24157633BKASWY1154



PLATINUM FOUNDATION	
Schedule forming part of Consolidated Income and Expenditure for the year ended at 31st March 2024	
Particulars	Amount Rs.
<u>Schedule - A</u>	
<u>Expenditure for the purpose of Education</u>	
University Application Fees	80,475,072
Salary Expense	1,896,156
Power & Electricity Expense	6,544,324
Student Activity Expense	14,207,307
Repair and Maintenance	422,300
Affiliation/AICTE/Exam Expenses	50,933
Library Periodicals Expenses	18,387,485
Administrative & General Expenses	
Total	121,983,578



THE BOMBAY PUBLIC TRUST ACT 1950
SCHEDULE-IXC
(Vide Rule 32)

Statement of Income liable to contribution for the year ending on 31.03.2024

Name of the Public Trust :
Registration No.

: Platinum Foundation
: E/17490/ABAD

Address:

A 201-202, Iscon Park, Opp Om Towers,
Satellite Road, Ahmedabad – 380015
(O) 02764-281861

Name of the Trustees

As per attached sheet

Bank Account details

As per attached sheet

Bank account No. of trust for Transcation of foreign
contribution:

Nil

F.C.R.A No. and Date

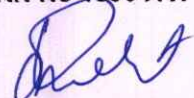
Nil

Sr. No.	Particulars	Amount Rs.	Amount Rs.
	Gross Annual Income - Schedule – IX	-	-
	- Schedule – VIII	-	135,227,086
	Total Rs.:		135,227,086
	DETAILS OF INCOME NOT CHARGEABLE TO CONTRIBUTION UNDER SEC. 58 RULE 32		
I.	Donations received during the year from any source	-	
	(a) Corpus		
	(1) From Country	-	
	(2) From Foreign Country; F.C.R.A no. and Date		
	(b) General		
	(1) From Country	-	
	(2) From Foreign Country; F.C.R.A no. and Date		
II.	Grants by Government and Local Authorities	-	
	(a) Government and Local Authorities		
	(b) From Froeign Country		
	(c) By Funding Agencies		
	(1) From Country		
	(2) From Foreign Country; F.C.R.A no. and Date		
III.	Amount spent for the purpose of education	121,983,578	
IV.	Amount spent for the purpose of medical relief	-	



V.	Deductions out of income from land used for Agricultural Purposes:	-	
	a) Land Revenue and Local fund/cess	-	
	b) rent payable to superior landlord	-	
	c) Cost of production, if land are cultivated by trust	-	
	(B) Income from the Land Used for Agriculutral Purpose		
VI.	(A)Deductions out of Income from lands used for non-agricultural purposes	The only activity of the trust is to promote education and learning all deserving students and other persons pursuing stuuy, hence the income of the trust is not liable to contribution.	
	a) Assessment, Cesses and other Government or Muni. Tax		
	b) Ground rent payable to the superior landlord		
	c) Insurance Premium		
	d) Repairs at 8-1/3 per cent of gross rents of buildings		
	e) Cost of collection at 4 percent of gross rent of buildings let out.	-	
	(B) Income from the Land Used for Agriculutral Purpose		
VII.	Cost of collection of Income or Receipts from securities, stock etc.	-	
VIII.	Deductions on account of repairs in respect of buildings not rented and yielding no Income at 8-1/3 percent of the estimated gross annual rent	-	
	SUB-TOTAL	121,983,578	135,227,086
	INCOME LIABLE TO CONTRIBUTION		13,243,508

For Dipesh S Mehta & Associates
Chartered Accountant
FRN No 159041W



(Dipesh S Mehta)

Proprietor

Membership No.157633

Ahmedabad, 30th September, 2024

UDIN : 24157633BKASWY1154



PLATINUM FOUNDATION

Registered Office: A/201-202, Iscon Park, Opp.Om Tower, Satellite Road, Ahmedabad-380015

LIST OF TRUSTEE AS ON 31-03-2024

Sr. No.	Name and addresses of Trustee
1	Dipak N. Ravani "Kusum Villa" Survey No.645, Plot No. 3, Karnavati Club to Mamatpura Gam Road, Near Gala Auram, Bopal, Ahmedabad (M) 9825061969
2	Haresh B. Rohera 63, 73, Zulelal Bhavan, Near Shankar Bhavan, Kubernagar Bungalow Area, Ahmedabad (M) 9825412889
3	Pravin A. Shah 15, Prarthna Vihar, Opp. Ambawadi Post Office, Manekbaug, Ambawadi, Ahmedabad - 380015
4	Vinita Jayesh Ramchandani B-404, Marvel imperial, Naragibaug Road, Bot Club Road, Opp. Big Bluedart office, Bot Club, Pune - 411001
5	Varsha M. Pandhi 9, Pushpak Bungalows, Behind Lad Society, Vastrapur, Bodakdev, Ahmedabad-380054 (M) 9824036747



PLATINUM FOUNDATION

Registered Office: A/201-202, Iscon Park, Opp.Om Tower, Satellite Road, Ahmedabad-380015

Details of Relating Bank Account:

Sr.No.	Name of Instutuion	Bank Name	Branch	Account Number	Address
1	Platinum Foundation	State Bank Of India	Khatraj Chokdi	34401019935	Kamaldeep Estate, Opp. Arvind Mill Gate No. 1 Post : Khatraj, Tal. Kalol, Dist: Gandhinagar-382721
		Bank of Baroda	Relief Road	77960200002381	ERSTWHILE VIJAYA BANK, Aabad Complex, B/h Pattharkuva, Relief Road, Ahmedabad
		Canara Bank			
2	Gandhinagar Institute of Technology	State Bank Of India	Khatraj Chokdi	34401299886	Kamaldeep Estate, Opp. Arvind Mill Gate No. 1 Post : Khatraj, Tal. Kalol, Dist: Gandhinagar-382721
		Bank of Baroda	Relief Road	77960200002375	ERSTWHILE VIJAYA BANK, Aabad Complex, B/h Pattharkuva, Relief Road, Ahmedabad
3	Gandhinagar Institute of Management	State Bank Of India	Khatraj Chokdi	41442982476	Kamaldeep Estate, Opp. Arvind Mill Gate No. 1 Post : Khatraj, Tal. Kalol, Dist: Gandhinagar-382721
4	Gandhinagar Institute of Commerce	State Bank Of India	Khatraj Chokdi	41442981450	Kamaldeep Estate, Opp. Arvind Mill Gate No. 1 Post : Khatraj, Tal. Kalol, Dist: Gandhinagar-382721
5	Gandhinagar Institute of Science	State Bank Of India	Khatraj Chokdi	41442982534	Kamaldeep Estate, Opp. Arvind Mill Gate No. 1 Post : Khatraj, Tal. Kalol, Dist: Gandhinagar-382721
6	Gandhinagar Institute of Computer Science And	State Bank Of India	Khatraj Chokdi	41442982567	Kamaldeep Estate, Opp. Arvind Mill Gate No. 1 Post : Khatraj, Tal. Kalol, Dist: Gandhinagar-382721
7	Gandhinagar Institute of Skill Development	State Bank Of India	Khatraj Chokdi	41442981959	Kamaldeep Estate, Opp. Arvind Mill Gate No. 1 Post : Khatraj, Tal. Kalol, Dist: Gandhinagar-382721
8	Gandhinagar University	State Bank Of India	Khatraj Chokdi	41435864053	Kamaldeep Estate, Opp. Arvind Mill Gate No. 1 Post : Khatraj, Tal. Kalol, Dist: Gandhinagar-382721
9	Gandhinagar University SSIP	State Bank Of India	Khatraj Chokdi	41449353881	Kamaldeep Estate, Opp. Arvind Mill Gate No. 1 Post : Khatraj, Tal. Kalol, Dist: Gandhinagar-382721
10	Gandhinagar University NSS	State Bank Of India	Khatraj Chokdi	41594281737	Kamaldeep Estate, Opp. Arvind Mill Gate No. 1 Post : Khatraj, Tal. Kalol, Dist: Gandhinagar-382721
11	GIT Accademic Plus	State Bank Of India	Khatraj Chokdi	3634156667	Kamaldeep Estate, Opp. Arvind Mill Gate No. 1 Post : Khatraj, Tal. Kalol, Dist: Gandhinagar-382721



DIPESH S MEHTA & ASSOCIATES
CHARTERED ACCOUNTANT

D-1005, Sun Central Place, Opp. Iscon Platinum, Bopal T Junction, Bopal, Ahmedabad - 380058

FORM No. 10B
[See rule 16CC and 17B]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of subsection (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution.

* I/We have examined the balance sheet of **Platinum Foundation** as at **31st March, 2024** and the Income and Expenditure account or Profit and Loss account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

* I/We have obtained all the information and explanations to the best of *my/our knowledge and belief which are necessary for the purposes of the audit.

In * my/our opinion, proper books of account have been maintained at the registered office of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution at the address mentioned at serial number 14 of the Annexure :

In *my/our opinion and to the best of *my/our information and according to explanations given to *me/us, the particulars given in the Annexure are true and correct subject to following observations or qualifications—

a. Nil

In * my/our opinion and to the best of * my/our information, and according to information given to * me/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 * fund or trust or institution or university or other educational institution or hospital or other medical institution as on 31st March, 2024 ;and
- (ii) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application or profit or loss of its accounting year ending on 31st March 2024

subject to the following observations/qualifications

a. Nil

The prescribed particulars are annexed hereto.

Ahmedabad, 30th September, 2024



For, Dipesh S. Mehta & Associates
Chartered Accountant
FRN No 159041W

(Dipesh S Mehta)
Proprietor

Membership No. : 157633
UDIN : 24157633BKASWY1154

Note :

- 1 *Strike out whichever is not applicable
- 2 †This report has to be given by - a chartered accountant within the meaning of the Chartered Accountants Act, 1949 (38 of 1949).
- 3 Where any of the matters stated in this report is answered in the negative, or with a qualification, the report shall state the reasons for the same.

ANNEXURE
Statement of Particulars

Basis Details		
1	PAN of the auditee :	AABTP1113G
2	Name of the auditee :	Platinum Foundation
3	Assessment Year	2024-2025
4	Previous Year :	31st March 2024
5	Registered Address of the auditee	A 201-202, Iscon Park, Opp Om Towers, Satellite Road, Ahmedabad – 380015
6	Other addresses, if applicable	Khatraj - Kalol Road, Moti Bhoyan, Tal. Kalol, Dist. Gandhinagar-382721
Legal		
7	Type of the auditee :	Trust
8	Whether the auditee is established under an instrument ?	Yes

Registration Details

9	Details of registration / provisional registration or approval / provisional approval or notification of the auditee under the Income-tax Act (details of all the registration / provisional registration / approval / provisional approval / notification which are valid during the previous year should be provided, however where the auditee has got the registration / approval after provisional registration / approval the details of provisional registration / approval need not be provided)	As per Annexure - 1
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Management

10(a)	Details of all the Author (s)/ Founder(s) / Settlor(s) / Trustee(s) / Members of society/Members of the Governing Council/ Director (s) / shareholders holding 5% or more of shareholding / Office Bearer(s) of the auditee at any time during the previous year	As per Annexure - 2
10(b)	In case if any of the persons [as mentioned in row 10(a)] is not an individual, then provide the following details of the natural persons who are beneficial owners (5% or more) of such person at any time during the previous year	Nil



Objects

11	Objects of the auditee	: 2 - Relief of poor 3 - Education 4 - Medical relief
12(i)	Whether the auditee, being a trust or institution referred to in section 11 or 12, has adopted or undertaken modification of the objects which do not conform to the conditions of registration?	: No
12(ii)	If yes, please furnish following information:-	: NA
(A)	Date of such modification/ adoption (DD/MM/YYYY)	: NA
(B)	Whether an application for registration has been made in the prescribed form and manner within the stipulated period of thirty days from the date of said adoption or modification, as per sub-clause (v) of clause (ac) of sub-section (1) of section 12A.	: NA
(C)	If yes provide the following details regarding application for registration under sub-clause (v) of clause (ac) of sub-section (1) of section 12A	: NA

Commencement of activities

13(i)	Where the auditee has been granted provisional registration or provisional approval, whether activities have commenced during the previous year	: No
13(ii)	If yes in 13 (i) , date of commencement of activities	: NA
13(iii)	If the answer to 13(i) is yes, whether application for registration under section sub-clause (iii) of clause (ac) of sub-section (1) of section 12A or application for approval under clause (iii) of the first proviso to clause (23C) of section 10 has been filed?	: NA
13(iv)	If yes in 13(iii) above, provide the following details regarding application for registration under section sub-clause (iii) of clause (ac) of subsection (1) of section 12A or application for approval under clause (iii) of the first proviso to clause (23C) of section.	: NA

Details of Place where book of accounts and other documents have been maintained

14(i)	Whether the books of account and other documents have been kept and maintained in the form and manner and at such place as prescribed under rule 17AA by the auditee	: Yes
14(ii)	Provide the following details of the books of account and other documents	: As per Annexure - 3



Advancement of General Public Utility

15	Where, in any of the projects/institutions run by auditee, one of the charitable purposes is advancement of any other object of general public utility then:-	:	
A.	Whether any activity is being carried on by the auditee which is in the nature of trade, commerce or business referred to in proviso to clause (15) of section 2?	:	No
B.	If yes, then percentage of receipt from such activity vis-à-vis total receipts	:	NA
C.	Whether such activity in the nature of trade, commerce or business is undertaken in the course of actual carrying out of such advancement of any other object of general public utility	:	NA
D.	Whether there is any activity of rendering any service in relation to any trade, commerce or business for any consideration as referred to in proviso to clause (15) of section 2?	:	NA
E.	If yes, then percentage of receipt from such activity vis-à-vis total receipts	:	NA
F.	Whether such activity of rendering service is undertaken in the course of actual carrying out of such advancement of any other object of general public utility	:	NA
16	If 'A' or 'D' in 15 is Yes, the aggregate annual receipts from such activities in respect of that project/institution	:	NA

Business Undertaking

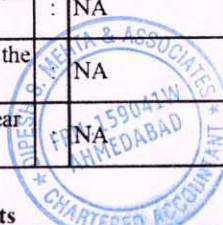
17(i)	Whether the auditee has any business undertaking as referred to in sub-section (4) of section 11	:	No
17(ii)	If yes, then provide the following details of the business undertaking:	:	NA
(a)	Nature of Business Undertaking	:	NA
(b)	Business Code	:	NA
(c)	Whether separate books of account have been maintained for the business undertaking	:	NA
(d)	Income from the business undertaking for the previous year which is not to be included in the total income of the auditee as per sub-section (4) of section 11	:	NA
(e)	Income from the business undertaking for the previous year which is to be included in the total income of the auditee as per sub-section (4) of section 11	:	NA

Business Incidental to Objects

18(i)	Whether the auditee has any income being profits and gains from any business as referred in seventh proviso to Clause (23C) of section 10 or sub-section (4A) of section 11, as the case may be	:	No
18(ii)	If yes, then provide the following details of such business:	:	No
(a)	Nature of Business	:	NA
(b)	Business Code	:	NA
(c)	Whether separate books of account have been maintained for the business	:	NA
(d)	Whether the business is incidental to the attainment of the objects of the auditee	:	NA
(e)	Profits and gains from the business during the previous year	:	NA

TDS on receipts

19	Details of the receipts of the auditee on which tax has been deducted at source referred to in sections 194C or 194J or 194H or 194Q :	:	Nil
----	--	---	-----



Voluntary Contributions

20	Whether the provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable.	: No	
21	Whether auditee has filed Form No. 10BD for the previous year < If No then skip to row 23 >	: No	
22	Total Sum of donations reported in Form No. 10BD furnished by the auditee for the previous year	:	-
23	Donations not reported in Form No 10BD /Not required to fill Form No. 10BD	:	-
(i)	Donations received by fund or trust or institution of the auditee which is approved under clause (b) of sub-section (2) of section 80G	:	-
(ii)	Donations received by fund or trust or institution of the auditee which qualifies for deduction under section 80G (other than those donations qualifying under clause (b) of sub-section (2) of section 80G or sub-clause (iv) of clause (a) of sub-section (2) of section 80G)	:	
(iii)	Donations received by fund or trust or institution of the auditee approved under sub-clause (iv) of clause (a) of sub-section (2) of section 80G and which are not eligible under sub-section (5) of section 80G	:	
	(a) Cash donations exceeding Rs. 2000	:	
	(b) Donations received from other charitable trusts and institution or from any fund or institution or trust or any university or other educational institutions or any hospital or other medical institution not eligible for deduction	:	
	(c) Others < Specify the nature>	:	
	(d) Total (a)+(b)+(c)	:	
(iv)	Donations which could not be reported in Form No 10BD due to non-availability of identification of donor as required under Form No 10BD	:	-
(v)	Donations received in kind	:	-
(vi)	Anonymous Donations referred to in section 115BBC	:	
	(a) Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (i) of sub-section (1) of section 115BBC	:	-
	(b) Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (a) of sub-section (2) of section 115BBC	:	-
	(c) Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (b) of sub-section (2) of section 115BBC	:	-
	(d) Other anonymous donations taxable @ 30 % under section 115BBC	:	-
	Total (a+b+c+d)	:	-



(vii)	Any other voluntary contribution not part of Form No. 10BD (Please Specify the Nature)	:	-
(viii)	Total donation not reported in Form No 10BD [23(i) + 23(ii) + 23(iii)(d) + 23(iv) + 23(v) + 23(vi)(e) + 23(vii)]	:	-
24	Total voluntary contributions received by the auditee during the previous year [22+23(viii)]	:	-
25	Total foreign contribution out of the total voluntary contributions stated in 24	:	-
26	Voluntary Contribution forming part of corpus (which are included in 24)	:	-
(A)	Corpus representing donations received for the renovation or repair of places notified under clause (b) of sub-section (2) of section 80G eligible for exemption under Explanation 1A to the third proviso to clause (23C) of section 10 or Explanation 3A to sub-section (1) of section 11 (As Per Annexure -4)	:	-
(B)	Corpus donations as referred to in clause (d) of sub-section (1) of section 11 or Explanation 1 to the third proviso to section 10 (23C) eligible for exemption and invested in modes specified under sub-section (5) of section 11 (As Per Annexure -4)	:	-
27	Voluntary Contributions required to be applied by the auditee during the previous year [24-{23(vi)(d)+26A+ 26B}]	:	-

Income to be Applied

28	Income other than voluntary contributions derived from property held under trust referred to in section 11 or income of fund or institution or trust or any university or other educational institution or any hospital or other medical institution (other than the contribution reported in serial number 24)	:	128,588,875
29	Income applied outside India which is eligible under clause (c) of sub-section (1) of section 11	:	-
30	Income required to be applied in India by the auditee during the previous year [27+28-29]	:	128,588,875



Application of Income

31	Application of Income (excluding application not eligible and reported under serial number 37)	:	
(i)	Total amount applied for charitable or religious purposes in India during the previous year	:	
(ia)	Contribution or donation to any other person during the previous year (As Per Annexure -5)	:	-
(ib)	Object wise application other than the application provided in (a) (As Per Annexure -5)	:	135,227,086
(ic)	Total 31(i)(a) + 31(i)(b)	:	135,227,086
(ii)	Details of application out of (i) (a) and (i) (b) resulting in payment in excess of Rs. 50 lakh during the previous year to any person	:	-
(iii)	Amount which was not actually paid during the previous year [if included in (i)(c)]	:	11,172,172
(iv)	Amount actually paid during the previous year which accrued during any earlier previous year but not claimed as application of income in earlier previous year	:	2,767,813
(v)	Total amount to be allowed as application [31(i)(c)- 31(iii) +31(iv)]	:	126,822,727
(vi)	Bifurcation of application in 31(v) into Revenue or Capital	:	
	Revenue	:	126,822,727
	Capital	:	-
(vii)	Amount invested or deposited back in corpus which was applied during any preceding previous year and not claimed as application during that previous year (As Per Annexure - 4)	:	
(Viii)	Repayment of loan or borrowing during the previous year which was earlier applied and not claimed as application during that previous year during that previous year.	:	-
Amount to be disallowed from application			
(ix)	Amount disallowable under thirteenth proviso to clause (23C) of section 10 or Explanation 3 to subsection (1) of section 11 read with sub-clause (ia) of clause (a) of section 40	:	-
(x)	Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) or (3A) of section 40A	:	-
(xi)	Donation to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act towards Corpus	:	-



(xii)	Donation to Any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act not having same objects	:	-
(xiii)	Donation to any person other than any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act	:	-
(xiv)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has not been obtained	:	-
(xv)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has been obtained	:	-
(xvi)	Applied for any purpose beyond the objects of the auditee	:	-
(xvii)	Any other disallowance (Please specify)	:	-
(xviii)	Total allowable application [{31(v)+31(vii)+31(viii) - {31(ix) to 31(xvii) }]	:	126,822,727



(xix)	Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to subsection (1) of section 11	:	-
(xx)	Income accumulated as per the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 or sub-section (2) of section 11 (As Per Annexure -6)	:	-
(xxi)	Income accumulated or set apart for application to charitable or religious purposes or stated objects of trust or institution to the extent it does not exceed 15 % of the income	:	1.766
32	Taxable Income [30- {31(xviii) to 31(xxi)}]	:	-

Section 115BBI

33	Income taxable under section 115BBI	:	-
(a)	Whether the auditee has any deemed income referred to in sub-section (1B) of section 11 which is chargeable to tax @ 30 % under section 115BBI and the amount of such deemed income?	:	-
(b)	Whether the auditee has any deemed income referred to in Explanation 4 to third proviso to clause (23C) of section 10 or sub-section (3) of section 11 which is chargeable to tax @ 30 % under section 115BBI and the amount of such deemed income?	:	-
(b)(i)	Whether income accumulated is applied for the purposes other than charitable or religious purposes or ceases to be accumulated or set apart for application thereto	:	-
(b)(ii)	Whether such income accumulated ceases to remain invested or deposited in any of the forms or modes specified in sub-section (5) of section 11	:	-
(b)(iii)	Whether such income accumulated is not utilised for the purpose for which it is so accumulated or set apart during the period referred to in clause (a) of Explanation 3 to third proviso to clause (23C) of section 10 or clause (a) of sub-section (2) of section 11	:	-
(b)(iv)	Whether such income accumulated is credited or paid to any trust or institution registered under section 12AA or section 12AB or to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10	:	-
(c)(i)	Whether the auditee has any income which is income not to be excluded from the total income under twenty first proviso to clause (23C) of section 10 or clause (c) of sub-section (1) of section 13 which is chargeable to tax @ 30 % under section 115BBI and the amount of such income	:	-



(c)(ii)	Whether the auditee has any income which is not to be excluded from the total income under clause (b) of third proviso to clause (23C) of section 10 or clause (d) of sub-section (1) of section 13 which is chargeable to tax @ 30 % under section 115BBI and the amount of such income	:	-
(d)	Whether the auditee has any income accumulated or set apart in excess of fifteen per cent. of the income where such accumulation is not allowed under any specific provision of the Act and which is chargeable to tax @ 30 % under section 115BBI and the amount of such income ?	:	-
(e)	Whether the auditee has made any application out of India which is not excluded from total income under clause (c) of sub section (1) of section 11	:	-
34	Anonymous donation which is chargeable to tax @ 30 % under section 115BBC	:	-

Other Income

35(a)	Whether the auditee has any income chargeable under section 12(2) and the amount of such income	:	-
35(b)	Income as per Explanation 3B to sub section (1) of section 11 in case of violation of clause (a) or (b) or © or (d) of Explanation 3A to sub-section (1) of section 11 read with clause (b) of sub section (2) of section (As per Annexure-4)	:	-
35(c)	Income as per Explanation 1B to the third proviso to clause (23C) of section 10 in case of violation of clauses (a) or (b) or (c) or (d) of Explanation 1A to the third proviso to clause (23C) of section 10 read with clause (b) of sub-section (2) of section 80G (As Per Annexure-4)	:	-
35(d)	Income chargeable under sub-section (4) of section 11	:	-



Capital Assets

36	Details of capital asset transferred under sub-section (1A) of section 11	:	
(1)	Whether a capital asset being property held under trust wholly for charitable or religious purpose is transferred and the net consideration for which it is transferred?	:	No
(2)	Whether deemed application is claimed as per clause (a) of sub-section (1A) of section 11 and the amount of such deemed application?	:	No
(3)	Whether a capital asset being property held under trust in part only for charitable or religious purpose is transferred and the net consideration for which it is transferred?	:	No
(4)	Whether deemed application is claimed as per clause (b) of sub-section (1A) of section 11 and the amount of such deemed application?	:	No

Application of Income out of different sources

37	Application of income out of the following sources during the previous year	:	As per Annexure-7
38	Details of application resulting in payment or credit in excess of Rs. 50 lakh during previous year to a single person out of 37	:	Nil

13(10) and 22nd proviso to Section 10(23C)

39(i)	Whether provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable?	:	No
39(ii)	If yes in (i) specify the reason why the provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable?	:	NA
(a)	Provision of proviso to clause (15) of section 2 is applicable	:	NA
(b)	condition specified in clause (a) of tenth proviso to clause (23C) of section 10 or sub-clause (i) of clause (b) of sub-section (1) of section 12A have been violated	:	NA
(c)	condition specified in clause (b) of tenth proviso to clause (23C) of section 10 or sub-clause (ii) of clause (b) of sub-section (1) of section 12A have been violated	:	NA
(d)	condition specified in twentieth proviso to clause (23C) of section 10 or sub-clause (ii) of clause (ba) of sub-section (1) of section 12A have been violated	:	NA
39(iii)	If yes in (i), please provide computation of income chargeable under twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13	:	NA
(a)	Income for the previous year	:	
(b)	Total Expenditure incurred in India, for the objects of the auditee,	:	
(c)	Expenditure to be disallowed	:	
(d)	Income chargeable to tax under twenty-second proviso to clause (23C) of section 10 or sub-section (10) of section 13 [a - b+c(ix)]	:	



Expenditure Incurred for Religious Purpose

40	In case auditee is approved under second proviso to sub-section (5) of section 80G, please provide the following details :	
(a)	Whether any amount of expenditure incurred during the previous year which is of a religious nature and the amount of such expenditure :	No
(b)	Total income of auditee during the previous year :	-
(c)	Percentage of expenditure which is of religious nature to the total income [Amount in (a)/(b)] :	%

Person referred to in 13(3)

41	Details of specified person** as referred to in sub-section (3) of section 13 :	As per Annexure - 2
42	Details of transactions referred to in section 13 (2) :	
(a)	Whether any part of the income or property of the auditee is, or continues to be, lent to any specified person for any period during the previous year without either adequate security or adequate interest or both :	No
(b)	Whether any land, building or other property of the auditee is, or continues to be, made available for the use of any specified person, for any period during the previous year without charging adequate rent or other compensation; :	No
(c)	Whether any amount is paid by way of salary, allowance or otherwise during the previous year to any specified person out of the resources of the trust or institution for services rendered by that person to such auditee and the amount so paid is in excess of what may be reasonably paid for such services; :	No
(d)	Whether the services of the auditee are made available to any specified person during the previous year without adequate remuneration or other compensation; :	No
(e)	Whether any share, security or other property is purchased by or on behalf of the auditee from any specified person during the previous year for consideration which is more than adequate; :	No
(f)	Whether any share, security or other property is sold by or on behalf of the auditee to any specified person during the previous year for consideration which is less than adequate; :	No
(g)	Whether any income or property of the auditee is diverted during the previous year in favour of any specified person :	No
(h)	Whether any funds of the auditee are, or continue to remain, invested for any period during the previous year, in any concern in which any specified person has a substantial interest. :	No



Specified Violation

43	Whether the auditee has incurred any specified violation as referred to in Explanation 2 to the fifteenth proviso to clause (23C) of section 10 or Explanation to sub-section (4) of section 12AB and the amount of such violation	: No
(a)	Income of the auditee has been applied, other than for the objects of the trust or institution	: No
(b)	Whether the auditee has income from profits and gains of business which is not incidental to the attainment of its objectives or separate books of account are not maintained by auditee in respect of the business which is incidental to the attainment of its objectives.	: No
(c)	Whether the auditee, referred to in clause (a) of sub-section (1) of section 13, has applied any part of its income from the property held under a trust for private religious purposes, which does not enure for the benefit of the public.	: No
(d)	Whether the auditee, referred to in clause (b) of sub-section (1) of section 13, has applied any part of its income for the benefit of any particular religious community or caste.	: No
(e)	Whether any activity being carried out by the auditee is not genuine or is not being carried out in accordance with all or any of the conditions subject to which it was registered.	: No
(f)	Whether the auditee has not complied with the requirement of any other law, for the time being in force, and the order, direction or decree, by whatever name called, holding that such noncompliance has occurred, has either not been disputed or has attained finality.	: No
44	Whether there is any claim of depreciation or otherwise has been made in terms of Explanation 1 to clause (23C) of section 10 or sub-section (6) of section 11 in respect of any asset, acquisition of which has been claimed as an application of income and the amount of such depreciation?	: No

45	In view of provisions of nineteenth proviso to clause (23C) of section 10 or sub-section (7) of section 11, please specify whether the trust or institution has claimed deduction under section 10 [other than clause (1), clause (23C) and clause (46) thereof] during the previous year and the amount of such claim?	: No
46	Whether the auditee has taken or accepted any loan or deposit or any specified sum, exceeding the limit specified in section 269SS during the previous year?	: As per Annexure - 8
47	Whether the auditee has received an amount exceeding the limit specified in section 269ST, from a person in a day; or in respect of a single transaction; or in respect of transactions relating to one event or occasion from a person during the previous year?	: No
48	Whether the auditee has repaid any amount being loan or deposit or any specified advance exceeding the limit specified in section 269T, during the previous year?	: As per Annexure -9
49	Whether the auditee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB?	: As per Annexure -10



Annexure-1

Referred to Clause No 9 of Form No. 10B

Section under which registered / provisionally registered or approved / provisionally approved / notified (refer note **)	Date of registration/provisional registration or approval / provisionally approval / notification (dd/mm/yyyy)	Registration / Approval / Notification / Unique Registration No. (URN), if available	Authority granting registration / provisional registration or approval / provisional approval or notification	Date from which registration / provisional registration / approval / provisional approval/notification is effective (dd/mm/yyyy)
1	2	3	4	5
1 - Clause (a) of sub-section (1) of section 12AB of the Act	28/05/2021	AABTP1113GE20214	Director of Income Tax Exemption	28/05/2021
10 - Clause (i) of second proviso to sub-section (5) of section 80G of the Act	28/05/2021	AABTP1113GF20214	Director of Income Tax Exemption	28/05/2021
13 - Any other - The Gujarat Public Trust Act, 2011	19/01/2006	E / 17490 / AHMEDABAD	Charity Commissioner, Ahmedabad	19/01/2006

Annexure-2

Referred to Clause No 10(a) of Form No. 10B

Name of the person		Percentage of shareholding in case of shareholder	Unique Identification Number	ID Code	Address	Whether there is any change in relation during previous year of audit Yes/No	If yes, specify
1	2	3	4	5	6	7	8
Dipak N. Ravani	4 - Trustee		ABZPR7674R	1	"Kusum Villa" Survey No.645, Plot No. 3, Karnavati Club to Mamatpura Gam Road, Near Gala Auram, Bopal, Ahmedabad	No	
Haresh B. Rohera	4 - Trustee		ABAPR5546F	1	63, 73, Zulelal Bhavan, Near Shankar Bhavan, Kuberanagar Bunglow Area, Ahmedabad	No	
Pravin A. Shah	4 - Trustee		AFBPS2161N	1	15, Prarthna Vihar, Opp. Ambawadi Post Office, Manekbaug, Ambawadi, Ahmedabad - 380015	No	
Vinita Jayesh Ramchandani	4 - Trustee		APIPR7933L	1	B-404, Marvel imperial, Naragibaug Road, Bot Club Road, Opp. Big Bluedart office, Bot Club, Pune - 411001	No	
Varsha M. Pandhi	4 - Trustee		AEHPP6266J	1	9, Pushpak Bungalows, Behind Lad Society, Vastrapur, Bodakdev, Ahmedabad-380054	No	

Annexure-3

Referred to Clause No 14(ii) of Form No. 10B

Sl. No	Nature of Books of Account	Whether maintained by the auditee (Yes/No)	Whether maintained in a computer system, (Yes/No)	Whether maintained at registered office (Yes/No)	If maintained at any place other than the registered place			Whether the books of account have been audited (Yes/No)
					Address of such Place	Date of decision by management to keep account at such place	Date of intimation to Assessing Officer that books of accounts are kept at such place under proviso to subrule (3) of rule 17AA	
1	2	3	4	5	6	7	8	9
1	Cash Book, Ledger, Journal, Copies of Bills, Vouchers, Other Documents	Yes	Yes	Yes		No		Yes

Annexure-5

Referred to Clause No 31(i) of Form No. 10B

Total amount applied for charitable or religious purposes in India during the previous year		Electronic (In Rs)	Other than Electronic (In Rs.)	Amount in INR
(a)	Contribution or donation to any other person during the previous year	-	-	-
Object wise application other than the application provided in (a)				
(b)	(I) Religious	-	-	-
	(II) Relief of Poor	-	-	-
	(III) Education	131,852,062	3,375,024	135,227,086
	(IV) Medical relief	-	-	-
	(V) Yoga	-	-	-
	(VI) Preservation of environment (including watersheds, forests and wildlife)	-	-	-
	(VII) Preservation of monuments or places or objects of artistic or historic interest	-	-	-
	(VIII) Advancement of any other objects of general public utility	-	-	-
	(IX) Application which cannot be specifically categorised under (I) to (VIII)	-	-	-
	(X) Total	131,852,062	3,375,024	135,227,086
(c)	Total application [(a) + (b)(X)]	131,852,062	3,375,024	135,227,086

Referred to Clause No 31(ii) of Form No. 10B

Annexure-10

S. No	Name of person to whom amount paid or credited	PAN of such person	Amount of application Rs	Mode of application			TDS	
				Electronic modes (Rs.)	Other than Electronic modes (Rs.)	Total	Whether any TDS has been deducted	Section under which TDS has been deducted
							Yes / No	
							Yes / No	
							Yes / No	
							Yes / No	

Annexure-7

Referred to Clause No 37 of Form No. 10B

A	Income accumulated under third proviso to clause (23C) of section 10 or under sub-section (2) of section 11 during any earlier previous year	-	-	-
B	Income deemed to be applied in any preceding year under clause (2) of Explanation 1 to sub-section (1) of section 11 during any earlier previous year	-	-	-
C	Income of earlier previous years up to 15% accumulated or set apart	-	-	-
D	Corpus	-	-	-
E	Borrowed fund	-	-	-
F	Any other (Please specify)	-	-	-

Referred to Clause No 41 of Form No. 10B

Annexure-14

Code of Person referred to in sub-section (3) of section 13 <Refer Note^>	Name of such person	PAN of such person	Aadhar number of such person, if allotted	Address of such person	If code 2 selected in column (1) specify the amount of contribution made to the auditee
4 - Trustee	Dipak N. Ravani	ABZPR7674R		"Kusum Villa" Survey No.645, Plot No. 3, Karnavati Club to Mamatpura Gam Road, Near Gala Auram, Bopal, Ahmedabad	
4 - Trustee	Hareesh B. Rohera	ABAPR5546F		63, 73, Zulelal Bhavan, Near Shankar Bhavan, Kubernagar Bunglow Area, Ahmedabad	
4 - Trustee	Pravin A. Shah	AFBPS2161N		15, Prarthna Vihar, Opp. Ambawadi Post Office, Manekbaug,	
4 - Trustee	Vinita Jayesh Ramchandani	APIPR7933L		B-404, Marvel imperial, Naragibaug Road, Bot Club Road, Opp. Big Bluedart office, Bot Club, Pune - 411001	
4 - Trustee	Varsha M. Pandhi	AEHPP6266J		9, Pushpak Bunglows, Behind Lad Society, Vastrapur, Bodakdev, Ahmedabad-380054	



Annexure-10
Referred to Clause No 49 of Form No. 10B

Schedule TDS / TCS

Tax Deduction and Collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (6)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected but not deposited to the credit of the Central Government out of (6) and (8)
1	2	3	4	5	6	7	8	9	10
AHMP05292A	192	Salary	34439775	34439775	34439775	2153350	Nil	Nil	Nil
AHMP05292A	194C	Contract	29580642	29580642	29580642	422306	Nil	Nil	Nil
AHMP05292A	194I	Rent	95000	95000	95000	1900			
AHMP05292A	194J	Professional Fees & Technical Services	4976096	4976096	4976096	495614	Nil	Nil	Nil

Schedule Statement of TDS/TCS

Tax Deduction and Collection Account Number (TAN)	Type of Forms	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported
1	2	3	4	5
AHMP05292A	Form 24Q	31/05/2024	29/05/2024	Yes
AHMP05292A	Form 26Q	30/09/2023	21/09/2023	Yes
AHMP05292A	Form 26Q	31/10/2023	29/10/2024	Yes
AHMP05292A	Form 26Q	31/01/2024	31/01/2024	Yes
AHMP05292A	Form 26Q	31/05/2024	29/05/2024	Yes

Schedule Interest on TDS/TCS

Tax Deduction and Collection Account Number (TAN)	Amount of interest under section 201(1A) or 206C(7) is payable	Amount paid out of column (2)	Date of payment Dd/mm/yyyy
1	2	3	4
AHMP05292A	32	32	09/06/2023
AHMP05292A	84	84	31/01/2024
AHMP05292A	935	935	30/04/2024



Platinum Foundation

Schedule Corpus to Form 10B for Assessment Year 2024-2025

Annexure-4
Referred to Clause No 37 of Form No. 10B
Schedule Corpus - Details of Corpus

Type of corpus donation	Opening balance at the beginning of the previous year (Corpus not applied till the beginning of the previous year)	Received/Treated as corpus during the previous year	Applied during the previous year	Amount invested or deposited back in to corpus (which was earlier applied and not claimed as application if such application fulfilled the conditions)	Total amount invested or deposited back in to corpus	Financial year in which (4) was applied earlier	Closing balance	Invested in modes specified in section 11(5)	Amount taxed in previous assessment year	Invested in modes other than specified in section 11(5) as on last day of the previous year	If corpus donation is of type			
											Amount Applied out of corpus for the purpose other than for which the voluntary contribution was made	Contribution or donation to any person	Maintained as not separately identifiable	Invested or deposited in the forms and modes other than those specified under subsection (5) of Section (11)
	1	2	3	4	5	6	7 = ((1+2 +5)-3	8	9	10				
(i) Representing donations received for the renovation or repair of places notified under 80G(2)(b) on or after 01.04.2020	-	-	-	-	-	-	-	-	-	-	Yes / No	Yes / No	Yes / No	Yes / No
(ii) - Other than (i) above received on or after 01.04.2021	13,095,000	-	-	-	-	-	13,095,000	13095000			NA	NA	NA	NA
(iii) - Other than (i) and (ii) above	50,126,591	-	-	-	-	-	50,126,591	50126591			NA	NA	NA	NA



Platinum Foundation

Appendix-5

Referred to Clause No 31(XX) of Form No. 10B
Schedule AC - The details of accumulation

[illegible]

Platinum Foundation

Schedule 269SS& 269T to Form 10B for Assessment Year 2024-2025

Annexure-8

Referred to Clause No 48 of Form No. 10B

Schedule 269SS: Details of loan or deposit or any specified sum taken, exceeding the limit specified in section 269SS during the previous year

S.No.	Name of the lender or depositor	PAN or aadhar, if available	Address	Loan or deposit or any specified sum	Amount of loan or deposit taken or accepted	Amount of loan or deposit Repaid	Whether the loan or deposit was squared up during the previous year? Yes/No	Maximum amount outstanding in the account at any time during the previous year	By cheque or Bank draft or use of electronic clearing system through a bank account or any other mode	Whether account payee if by cheque or Bank draft?
1	Mahadev Steel Suppliers	ABAPR5546F	Ground Floor, Rohera Arcade, Opp. SOTC Office, Nr. Navrangpura Police Station, Navrangpura, Ahmedabad	35,500,000	35,500,000		No	23,627,271	Yes	No
2	National Steel Processor	ALWPR5639R	222, GIDC Kathwada Opp Ridhi Sidhi Kanta, Odhav Ahmedabad, Gujarat-382430	2,600,000	2,600,000	2,600,000	Yes	2,600,000	Yes	No
3	Harish B Thakkar	AATPT1391C	4-A, Kumbhnaath Co. Op.Housing Society L.T.D. , Nr. Avkar Hall, Godasar Road, Maninagar, Ahmedabad- 380008	-	-	1,000,000	Yes	1,000,000	Yes	No



4	Harish B Thakkar HUF	AAAHT3101K	4-A. Kumbhmath Co. Op. Housing Society L.T.D. , Nr. Avkar Hall, Godasar Road, Maninagar, Ahmedabad- 380008	-	-	500,000	Yes	500,000	Yes	No
5	Harshad G Thakkar	AAUPT5342E	Muktnivas, Prabhukunj Society Opp. Vidhya Appartment, Maninagar, Ahmedabad-8.	2,750,000	2,750,000	2,750,000	Yes	2,750,000	Yes	No
6	Lalita B Thakkar	ABVPT4092P	4-A. Kumbhmath Co. Op. Housing Society L.T.D. , Nr. Avkar Hall, Godasar Road, Maninagar, Ahmedabad- 380008	-	-	500,000	Yes	500,000	Yes	No
7	Neeta H Thakkar	ABTPT6035A	4-A. Kumbhmath Co. Op. Housing Society L.T.D. , Nr. Avkar Hall, Godasar Road, Maninagar, Ahmedabad- 380008	-	-	500,000	Yes	500,000	Yes	No
8	Praful M Thakkar	ABTPT6037C	A/5. Kumbhmath Society Nr. Avkar Hall, Maninagar, Ahmedabad- 380008	-	-	2,750,000	Yes	2,750,000	Yes	No



Annexure-9

Referred to Clause No 48 of Form No. 10B

Schedule 269T: Details of repayment of any amount being loan or deposit or any specified advance exceeding the limit specified in section 269T, during the previous year?

S.No.	Details of Payee			Details of Transaction					Mode of Repayment		
	Name	PAN or aadhar, if available	Address	Loan or deposit or any specified sum	Amount	Please specify mode of receipt [by Cheque or bank draft or use of electronic clearing system through a bank account or any other]	Whether Account payee, if by cheque or bank draft?	Whether squared up?	Maximum amount outstanding	By cheque or Bank draft or use of electronic clearing system through a bank account or any other mode	Whether account payee if by cheque or Bank draft?
1	National Steel Processor	ALWPR5639R	222, GIDC Kathwada Opp Ridhii Sidhii Kanta, Odhav Ahmedabad, Gujarat-382430	2600000	2,600,000	Net Banking		Yes	2,600,000	Yes	No
2	Harish B Thakkar	AAIPT1391C	4-A, Kumbhnath Co. Op.Housing Society L.T.D. . Nr. Avkar Hall, Godasar Road, Maninagar, Ahmedabad-380008	1000000	1,000,000	Net Banking		Yes	1,000,000	Yes	No
3	Harish B Thakkar HUF	AAAHT3101K	4-A, Kumbhnath Co. Op.Housing Society L.T.D. . Nr. Avkar Hall, Godasar Road, Maninagar, Ahmedabad-380008	500000	500,000	Net Banking		Yes	500,000	Yes	No



4	Harshad G Thakkar	AAUPT5342E	Muktivas, Prabhukunj Society Opp. Vidhya Appartment, Maninagar, Ahmedabad-8.	2750000	2,750,000	Net Banking		Yes	2,750,000	Yes	No
5	Lalita B Thakkar	ABVPT4092P	4-A, Kumbhluath Co. Op.Housing Society L.T.D. , Nr. Avkar Hall, Godasar Road, Maninagar, Ahmedabad-380008	500000	500,000	Net Banking		Yes	500,000	Yes	No
6	Neeta H Thakkar	ABTPT6035A	4-A, Kumbhluath Co. Op.Housing Society L.T.D. , Nr. Avkar Hall, Godasar Road, Maninagar, Ahmedabad-380008	500000	500,000	Net Banking		Yes	500,000	Yes	No
7	Pratid M Thakkar	ABTPT6037C	A/S, Kumbhluath Society Nr. Avkar Hall, Maninagar, Ahmedabad-380008	2750000	2,750,000	Net Banking		Yes	2,750,000	Yes	No



8	Mahadev Steel Suppliers	ABAPR5546F	Ground Floor, Rohira Arcade, Opp. SOTC Office, Nr. Navrangpura Police Station, Navrangpura, Ahmedabad-380009	17,000,000	17,000,000	Net Banking		Yes	23,627,271	Yes	No



Notes to Form 10B

- 1 Any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clause (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act shall be referred as "auditee" in this form;
- 2 Any person referred to in sub-section (3) of section 13 shall be referred as specified person in this form;
- 3 *In serial number 6, provide the address which has been decided by the management by way of a resolution and which has been intimated to the jurisdictional Assessing Officer in writing within seven days of such resolution as per the proviso to sub-rule (3) of rule 17AA;
- 4 **In serial number 9, for the section under which registered or provisionally registered or approved or provisionally approved one of the following codes shall be selected (details of all the registration/provisional registration or approval or provisional approval or notification which are valid during the previous year should be provided, however where the auditee has got the registration or approval, after provisional registration or approval the details of provisional registration or approval need not be provided):

S.No	Section	Code
1	Clause (a) of sub-section (1) of section 12AB of the Act	1
2	Clause (b) of sub-section (1) of section 12AB of the Act	2
3	Clause (c) of sub-section (1) of section 12AB of the Act	3
4	Clause (i) of second proviso to clause (23C) of section 10 of the Act	4
5	Clause (ii) of second proviso to clause (23C) of section 10 of the Act	5
6	Clause (iii) of second proviso to clause (23C) of section 10 of the Act	6
7	Clause (ii) of sub-section (1) of Section 35 of the Act	7
8	Clause (iia) of sub-section (1) of Section 35 of the Act	8
9	Clause (iii) of sub-section (1) of Section 35 of the Act	9
10	Clause (i) of second proviso to sub-section (5) of section 80G of the Act	10
11	Clause (ii) of second proviso to sub-section (5) of section 80G of the Act	11
12	Clause (iii) of second proviso to sub-section (5) of section 80G of the Act	12
13	any other, please specify	13

- 5 . #In row 10(a), in column (2) for relation one or more of the following codes shall be selected

S.No	Section	Code
1	Author	1
2	Founder	2
3	Settlor	3
4	Trustee	4
5	Members of societ	5
6	Members of the Governing Council	6
7	Director	7
8	Shareholders holding of 5% or more of shareholding	8
9	Office Bearer s	9
10	Others	10



- 6 ##In serial number 10(a), in column (5), and in serial number 10(b), in column (4) for ID code, the following should be filled:

- a If PAN or Aadhar number is available, the same should be mandatorily filled and the following ID code shall be filled:

Type of Identification	Code
Pan	1
Aadhaar Number	2

- b If neither PAN or Aadhar is available, one of the following should be filled:

Type of Identification	Code
Taxpayer identification Number of the country where the person resides	3
Passport number;	4
Elector's photo identity number	5
Driving License number	6
Ration card number	7

- 7 \$ In serial number 11, for the objects of the auditee, one or more of the following options shall be selected

S.No	Object	Code
1	Religious	1
2	Relief of poor	2
3	Education	3
4	Medical relief	4
5	Yoga	5
6	Preservation of environment (including watersheds, forests and wildlife)	6
7	Preservation of monuments or places or objects of artistic or historic interest	7
8	Advancement of any other objects of general public utility	8

- 8 §§In serial number 14(ii), in column (2) one or more of the codes shall be selected:

S.No	Nature of books of account or other document as provided in rule 17AA	Code
1	Cash book	1
2	Ledger	2
3	Journal	3
4	Copies of bills, whether machine numbered or otherwise serially numbered, wherever such bills are issued by the assessee, and copies or counterfoils of machine numbered or otherwise serially numbered receipts issued by the assessee	4
5	Original bills wherever issued to the person and receipts in respect of payments made by the person	5



6	Any other book that may be required to be maintained in order to give a true and fair view of the state of the affairs of the person and explain the transactions effected	6
7	Books of account, as referred in Serial No. 1 to 6, for business undertaking referred in sub-section (4) of section 11 of the Act	7
8	Books of account, as referred in Serial No 1 to 6,, for business carried on by the assessee other than the business undertaking referred to in sub-section (4) of section 11 of the Ac	8
9	Record of all the projects and institutions run by the person containing details of their name, address and objectives	9
10	Record of income of the person during the previous year as per rule 17AA(1)(d)(ii)	10
11	Record of application of income etc. out of income during the previous year as per rule 17AA(1)(d)(iii)	11
12	Record of application of income out of the income of any previous year preceding the current previous year as per rule 17AA(1)(d)(iv)	12
13	Record of voluntary contribution made with a specific direction that they shall form part of the corpus, as per rule 17AA(1)(d)(v)	13
14	Record of contribution received for the purpose of renovation or repair of temple, mosque, gurdwara, church or other place notified under clause (b) of sub-section (2) of section 80G which is being treated as corpus, as per rule 17AA(1)(d)(vi)	14
15	Record of loan and borrowings as per rule 17AA(1)(d)(vii)	15
16	Record of properties as per rule 17AA(1)(d)(viii);	16
17	Record of specified persons as per rule 17AA(1)(d)(ix);	17
18	Any other documents containing any other relevant information as per rule 17AA(1)(d)(x)	18

- 9 ^In serial number 17 (ii)(c) and 18(ii)(c) upload the Balance Sheet, Profit and Loss Account and Audit Report in Form 3CA or 3CB as applicable (e-filing utility to provide upload facility) for the business undertaking or business incidental to objects.



10 + Electronic modes shall be the following modes referred in rule 6AABA of the Income-tax Rules, 1962:

- a Credit Card;
- b Debit Card;
- c Net Banking;
- d IMPS (Immediate Payment Service);
- e UPI (Unified Payment Interface);
- f RTGS (Real Time Gross Settlement);
- g NEFT (National Electronic Funds Transfer); and
- h BHIM (Bharat Interface for Money) Aadhar Pay

11 ^^In serial number 41, select one or more of the following codes for specified person:

S.No	Nature of Person	Code
1	the author of the trust or the founder of the institution;	1
2	any person who has made a substantial contribution to the trust or institution, that is to say, any person whose total contribution up to the end of the relevant previous year exceeds fifty thousand rupees;	2
3	where such author, founder or person is a Hindu undivided family, a member of the family	3
4	any trustee of the trust or manager (by whatever name called) of the institution;	4
5	any relative of any such author, founder, person, member, trustee or manager as aforesaid;	5
6	any concern in which any of the persons referred above have a substantial interest.	6

12 Particulars in Schedule 269ST need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated the 3rd July, 2017;



DIPESH S. MEHTA & ASSOCIATES
CHARTERED ACCOUNTANT

D-1005, Sun Central Palace, Opp Iscon Platinum, Bopal T Junction, Bopal, Ahmedabad - 380058

Phones: 9428775620 • e-mail: dipeshmehta1378@gmail.com

INDEPENDENT AUDITORS' REPORT

To the Board,
Gandhinagar University

Opinion

I have audited the accompanying financial statements of GANDHINAGAR UNIVERSITY which comprise the Balance Sheet as at March 31, 2023, Income and Expenditure account for the year ended March 31, 2023 and a summary of significant accounting policies and other explanatory information. In my opinion and to the best of the information and according to the explanations given to us, the financial statements give the information required in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India.

Basis of Opinion

I have conducted the audit in accordance with the Standards on Auditing (SAs) issued by ICAI. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the entity in accordance with the ethical requirements that are relevant to my audit of the financial statements, and I have fulfilled my other responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of GANDHINAGAR UNIVERSITY in accordance with the applicable Accounting Standards. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Institution's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Institute or to cease operations, or has no realistic alternative but to do so.

The management is also responsible for overseeing the Institute's financial reporting process.

Auditor's Responsibility :

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



As part of an audit in accordance with SAs, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern. I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during our audit.

For, DIPESH S MEHTA & ASSOCIATES

Chartered Accountant

Firm Registration No. 159041W

Dipesh Mehta

Proprietor

Membership No: 157633

UDIN :23157633BGULQJ4227

Ahmedabad, 25th September, 2023




GANDHINAGAR UNIVERSITY

Balance Sheet as at 31st March 2023


Particulars	Note No	As at 31st March 2023 Amount Rs.
I. Funds And Liabilities		
(1) Funds		
(a) Corpus Fund	<u>1</u>	-
(b) Earmarked Funds	<u>2</u>	867,000
(c) Depreciation Fund	<u>6</u>	64,629
(d) Reserves & Surplus	<u>3</u>	(471,661)
(2) Non current liabilities		
Current Liabilities & Provisions	<u>4</u>	-
(3) Current Liabilities		
Current Liabilities & Provisions	<u>5</u>	797,892
Total		1,257,860
II. Assets		
(1) Non-Current assets		
(a) Property, Plant and Equipment	<u>6</u>	122,102
(b) Intangible Assets	<u>6</u>	240,066
(2) Current assets		
(a) Trade receivables		-
(b) Cash and Cash Equivalents	<u>7</u>	100,442
(c) Short term Loans and advances	<u>8</u>	-
(d) Other Receivable	<u>9</u>	537,250
(e) Other Receivable	<u>10</u>	258,000
Significant Accounting Policies	<u>1 to 10</u>	
Notes on Financial Statement	<u>1 to 17</u>	
Total		1,257,860

As per our report of even date

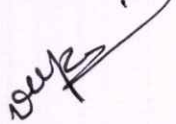
For, **DIPESH S MEHTA & ASSOCIATES**
Chartered Accountant
Firm Registration No. 159041W


Dipesh Mehta
Proprietor
Membership No: 157633
UDIN :23157633BGULQJ4227




Shri Hareshbhai Rohera
President

For and on Behalf of the Management


Deepak N Ravani
Member of Governing Council



Ahmedabad, 25th September, 2023

Ahmedabad 25th September, 2023

GANDHINAGAR UNIVERSITY

Income & Expenditure Account for the year ended 31st March 2023

Particulars	Note No	2022-2023 Amount Rs.
Income from Operation		
Enrollment, Examination and other fees	11	1,287,750
Total Revenue		1,287,750
Expenses:		
Employee Emoluments	12	-
Educational Expenses	13	1,416,964
Workshops/Events and Meeting Expense	14	11,774
Repairs & Maintenance Expense	15	-
Finanical Expenses	16	-
Other Administrative Expense	17	266,044
Total Expenses		1,694,782
Operating Surplus/(Deficit) before Depreciation,Amortization		(407,032)
Less: Depreciation/Amortization(Net)	3	64,629
Surplus / (Deficit)		(471,661)
Significant Accounting Polices	1 to 10	
Notes on Financial Statement	1 to 17	

As per our report of even date

For, DIPESH S MEHTA & ASSOCIATES

Chartered Accountant

Firm Registration No. 159041W


Dipesh Mehta


Proprietor

Membership No: 157633

UDIN :23157633BGULQJ4227

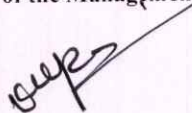
Ahmedabad, 25th September, 2023




Shri Hareshbhai Rohera
President



For and on Behalf of the Management


Deepak N Ravani
Member of Governing Council

Ahmedabad 25th September, 2023

GANDHINAGAR UNIVERSITY

Accounting Policy

1. Accounting Convention

The financial statements are prepared in accordance with the Indian Generally Accepted Principles (GAAP) under the historical cost convention, and on the accrual method of accounting and Accounting Standards as Notified by the Institute of Chartered Accountants of India.

2 . Use of Estimates

The preparation of Financial Statements in conformity with Indian GAAP requires the management to make estimates and assumptions in the reported amounts of assets and liabilities (including contingent liabilities) as of the date of the financial statements and the reported income and expenses during the reporting period. Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ from these estimates. Difference between the actual results could differ from these estimates. Difference between the actual results and estimates are recognised in the period in which the results are known or materialize.

3. Property, Plant and Equipment (PPE)

3.1 PPE are stated at cost of acquisition inclusive of freight, duties and taxes and incidental and direct expenses related to acquisition.

3.2 PPE received by way of Donation are capitalised at value stated, by corresponding credit to Capital/Corpus Fund.

3.3 Capital Work in progress includes cost of PPE that are not ready for intended use as at Balance Sheet date and is disclosed under PPE.

4. Depreciation

4.1 Depreciation of addition to PPE has been provided on pro rata basis i.e. from the date of put to use.

4.2 The depreciation has been provided on Written down value method at the rate as specified in the Guidance Note on "Accounting for Schools" issued by the Institute of Chartered Accountants of India except intangible asse (website) is being amortised over the period of 4 years;

i) Building	-	5%	vi) Buses, Van	-	30%
ii) Furniture & Equipments	-	25%	vii) Car, Scooter	-	25%
iii) Scientific equipments	-	40%	viii) Plant & Machinery &	-	20%
iv) Computers	-	40%	ix) Sports Equipments	-	50%
v) Library Books	-	50%			

5. Revenue Recognition

5.1 Fees from Students are recognised on accrual basis and accounted for on the basis of the period of academic year.

5.2 Interest on Investment is recognised on accrual basis.

5.3 Donations/contributions are recognised on its ultimate collection.

6. Investments

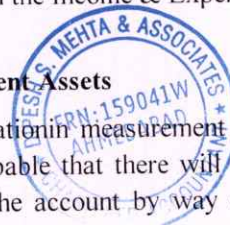
Long term investments are carried at cost.

7. Government Grant

Government grant related to revenue is recognised in the Income & Expenditure Account in the year of accrual/receipt.

8. Provisions, Contingent Liabilities and Contingent Assets

Provisions involving a substantial degree of estimation in measurement are recognised when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent liabilities are not recognised but are disclosed in the account by way of a note. Contingent assets are neither recognised nor disclosed in the financial statements.



GANDHINAGAR UNIVERSITY

Notes forming parts of Balance Sheet for the period ended at 31st March 2023

Note No	Particulars	As at 31st March 2023
1	<u>Funds & Liabilities</u>	
	<u>Corpus Fund</u>	
	Opening	-
	Addition during the year	-
	Deduction during the year	-
	Total	-
2	<u>Earmarked Funds</u>	
	<u>Alumini Fund</u>	
	Opening	-
	Addition during the year	256,000
	Deduction during the year	-
	Closing Balance	256,000
	<u>Education Fund - Received from platinum foundation</u>	
	Opening	-
	Addition during the year	611,000
	Deduction during the year	-
	Closing Balance	611,000
	Total	867,000
3	<u>Reserves & Surplus</u>	
	<u>Income and Expenditure account</u>	
	Opening	-
	Surplus /(Deficit) for the year	(471,661)
	Deduction during the year	-
	Closing Balance	(471,661)
4	<u>Non Current Liabilities & Provisions</u>	
		-
	Total	-
5	<u>Current Liabilities</u>	
	TDS Payable	-
	Audit fees Payable	5,000
	Fees Received in advance	197,500
	Gandhinagar Institue of Technology	595,392
	Other Liability	-
	Total	797,892



GANDHINAGAR UNIVERSITY

Notes forming parts of Balance Sheet for the period ended at 31st March 2023

Note No	Particulars	As at 31st March 2023
7	<u>Cash and Cash equivalents</u>	
	Cash in Hand	-
	- Cash	-
	Balances with banks	
	State Bank of India	100,442
	Total	100,442
8	<u>Short term loans and advances</u>	
	TDS recievable	-
	Prepaid expenses	-
	Advance to supplier	-
	Total	-
9	<u>Other Receivables</u>	
	Fees Receivable	37,250
	Gandhinagar University SSIP	500,000
	Total	537,250
10	<u>Branch Division</u>	
	Gandhinagar Institue of Computer Science & Application	66,000
	Gandhinagar Institue of Management	134,000
	Gandhinagar Institue Science	18,000
	Gandhinagar Institue of Commerce	40,000
	Gandhinagar Institue of Technology	-
	Total	258,000



GANDHINAGAR UNIVERSITY

Schedule Note - 6 # forming part of Balance Sheet as at 31-03-2023

Statement of Financial Position as at 31-03-2022													
			Gross Block				Depreciation Block				Net Block		
	Fixed Assets	Rate of Depr	Op Bal. as on 01-04-2022	Additions during the year before 30-9	Additions during the year after 30-9	Deductio n during the year	Total as on 31-03-2023	Provided up to 31-03-2022	Provided During the year	Deductions / Adjustments during the year	Total Depreciation Fund as on 31-03-2023	Total as on 31-03-2023	Total as on 31-03-2022
	Property, Plant & Equipments												
	Computer & Printer	40%	-	51,000	71,102	-	122,102	-	34,620	-	34,620	87,482	-
1	Total		-	51,000	71,102	-	122,102	-	34,620	-	34,620	87,482	-
	Intangible Assets												
	Website	25%	-	-	240,066	-	240,066	-	30,008	-	30,008	210,058	-
	Total		-	-	240,066	-	240,066	-	30,008	-	30,008	210,058	-
			-	51,000	311,168		362,168	-	64,629		64,629	297,539	-



GANDHINAGAR UNIVERSITY

Notes forming part of Profit and Loss Account for the period year ended 31st March,2023

Note No	Particulars	2022-2023 Amount Rs.	2021-2022 Amount Rs.
11	<u>Fees</u>		
	Enrollment, Examination and other fees - GIC	24,250	-
	Enrollment, Examination and other fees - GICSA	35,750	-
	Enrollment, Examination and other fees - GIM	258,000	-
	Enrollment, Examination and other fees -GIS	15,750	-
	Enrollment, Examination and other fees - GIT	954,000	-
	Total	1,287,750	-
12	<u>Employee Emoluments</u>		
	Staff Welfare Expense	-	-
	Total	-	-
13	<u>Educational Expense</u>		
	Stationery Expense	14,998	-
	Admission & Promotion expenses	1,103,638	-
	Examination expenses	265,758	-
	Sports Activity Expenses	14,342	-
	Study Material Exp	18,228	-
	Total	1,416,964	-
14	<u>Workshops/Events and Meeting Expense</u>		
	Convocation Expenses	-	-
	TechFest Expense	11,774	-
	Total	11,774	-
15	<u>Repairs & Maintenance Expense</u>		
	Repair & Maintenance - Building	-	-
	Repair & Maintenance - Others	-	-
	Total	-	-
16	<u>Financial expenses</u>		
	Interest expenses	-	-
		-	-



GANDHINAGAR UNIVERSITY

Notes forming part of Profit and Loss Account for the period year ended 31st March,2023

Note No	Particulars	2022-2023 Amount Rs.	2021-2022 Amount Rs.
17	<u>Other Administrative Expense</u>		
	Adminisitrative expense	-	-
	Auditors Remuneration	5,000	-
	Advertisment Expense	33,200	-
	Bank charges	558	-
	Cultural Exp	27,000	
	Hostel Rent	10,000	
	Office Exp	145,446	-
	Website Related Expenses	44,840	-
	Total	266,044	-



GANDHINAGAR UNIVERSITY

16. Current Assets, Loans & Advances

In the opinion of the Management, current assets, loan and advances have a value on realisation in the ordinary course of business, equal at least to the aggregate.

17. Taxation

The entity is eligible for exemption under Section 10(23C)(iiiad).

In the absence of any Net taxable income, the tax provision has not been considered necessary.

As per our report of even date

For, **DIPESH S MEHTA & ASSOCIATES**

Chartered Accountant

Firm Registration No. 159041W



Dipesh Mehta
Proprietor
Membership No: 157633



Ahmedabad, 25th September, 2023

For and on Behalf of the Management



Shri Hareshbhai Rohera
President



Deepak N Ravani
Member of Governing
Council;



Ahmedabad, 25th September, 2023

GANDHINAGAR UNIVERSITY SSIP

BALANCE SHEET AS AT 31ST MARCH 2023

FUNDS & LIABILITIES	AMOUNT RS.	ASSETS	AMOUNT RS.
<u>Other Earmarked Funds</u>		<u>Fixed Assets</u>	
Depreciation Fund - Schedule - E	-	As per Schedule E	-
<u>Fund from Parent Trust</u>		<u>Current Assets</u>	
Platinum Foundation	11,000	Sundry Debtors	-
Gujarat Knowledge Society	500,000		
Gandhinagar University	475,302		
<u>Branch Division</u>			
Gandhinagar Institute of Technology	2,700		
<u>Current Liabilities</u>		<u>Cash & Bank Balances</u>	
Sundry Creditors - Schedule - C	3,500	Cash in hand	-
		State Bank of India	992,502
<u>Income & Expenditure Account</u>		<u>Income & Expenditure Account</u>	
Deficit of the Year		Deficit for the year	24,698
Less: Transfer to GU	-	Less: Transfer to GU	24,698
	-	Closing Balance	-
Total Rs.:	992,502	Total Rs.:	992,502

I have audited the above balance sheet as on 31.03.2023 and annexed Income & Expenditure Account for the year ended on that date and found the same in accordance with books of account produced before us.

As per my report of even date

For, DIPESH S MEHTA & ASSOCIATES
Chartered Accountant
Firm Registration No. 159041W



Dipesh Mehta
Proprietor

Membership No. : 157633

UDIN :

Ahmedabad, 25th September, 2023



For, Gandhinagar University SSIP



Shri Hareshbhai Rohera
President



Ahmedabad, 25th September, 2023

GANDHINAGAR UNIVERSITY SSIP

INCOME & EXPENDITURE FOR THE YEAR ENDED ON 31ST MARCH 2023

EXPENDITURE	AMOUNT RS.	INCOME	AMOUNT RS.
<u>Student Activity Expenses</u> As per Schedule - J	27,000	<u>Direct Income</u> Grant Received	-
<u>Administrative & General Expenses</u> As per Schedule - L	3,500	<u>Other Income</u> As per Schedule - H	5,802
Depreciation (as per Annx - E)	-		
Excess of Income over Expenditure transferred to Balance Sheet		Excess of expenditure over income transferred to Balance Sheet	24,698
Total Rs.:	30,500	Total Rs.:	30,500

As per my report of even date

For, DIPESH S MEHTA & ASSOCIATES
Chartered Accountant



Dipesh Mehta
Proprietor

Membership No. : 157633

UDIN :

Ahmedabad, 25th September, 2023



For, Gandhinagar University SSIP



Shri Hareshbhai Rohera
President

Ahmedabad, 25th September, 2023

GANDHINAGAR UNIVERSITY SSIP
Schedule forming part of Balance Sheet as at 31st March 2023

Particulars	Amount Rs.
<u>Schedule - H</u>	
Sundry Creditors	
Dipesh Mehta	3,500
Total Rs.:	3,500

GANDHINAGAR UNIVERSITY SSIP
Schedule forming part of Income & Expenditure account for the year ended on 31st March 2023

Particulars	Amount Rs.
<u>Schedule - H</u>	
Saving Bank Interest	5,802
Total Rs.:	5,802
<u>Schedule - J</u>	
Student Activity Expenses	
Student Project Exps.	27,000
Total Rs.:	27,000
<u>Schedule - L</u>	
Administrative and General Expenses	
Audit Fees	3,500
Grant A/c	-
Total Rs.:	3,500




GANDHINAGAR UNIVERSITY SSIP

Annexure - E # forming part of Balance Sheet as at 31-03-2023

Immovable Properties	Rate of Depr	Gross Block			Depreciation Block				Net Block	
		Op.Bal. as on 01-04-2022	Additions during the year	Deduction during the year	Total as on 31-03-2023	Provided upto 31-03-2022	Provided During the year	Deductions / Adjustments during the	Total Depreciation as on 31-03-2023	Total as on 31-03-2022
	15%	-	-	-	-	-	-	-	-	-
	15%	-	-	-	-	-	-	-	-	-
Total Rs.		-	-	-	-	-	-	-	-	-

Note: * WDV of the assets has been restricted to 5% of the gross block, hence depreciation is not calculate.



INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT				Assessment Year 2023-24
[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)				
PAN	AABTP1113G			
Name	PLATINUM FOUNDATION			
Address	A-201-202, Iscon Park,, Opp Om Tower,, Satellite Road, , AHMEDABAD , 11-Gujarat, 91-INDIA, 380015			
Status	05-AOP/BOI	Form Number	ITR-7	
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	509544141091123	
Taxable Income and Tax Details	Current Year business loss, if any	1	0	
	Total Income	2	0	
	Book Profit under MAT, where applicable	3	0	
	Adjusted Total Income under AMT, where applicable	4	0	
	Net tax payable	5	0	
	Interest and Fee Payable	6	0	
	Total tax, interest and Fee payable	7	0	
	Taxes Paid	8	2,45,064	
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 2,45,064	
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0	
	Additional Tax payable u/s 115TD	11	0	
	Interest payable u/s 115TE	12	0	
	Additional Tax and interest payable	13	0	
	Tax and interest paid	14	0	
	(+) Tax Payable /(-) Refundable (13-14)	15	0	
This return has been digitally signed by <u>DEEPAKBHAI NAVINCHANDRA RAVANI</u> in the capacity of <u>Others</u> having PAN <u>ABZPR7674R</u> from IP address <u>122.182.203.11</u> on <u>09-Nov-2023 17:45:23</u> DSC SI.No & Issuer <u>6682197</u> & <u>360924485744CN=XtraTrust Sub CA 2022,OU=Certifying Authority,O=XtraTrust DigiSign Private Limited,C=IN</u>				
System Generated Barcode/QR Code	 AABTP1113G075095441410911236de00dceaa29c120833c0b9d2328c67669785187			
<u>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</u>				

PLATINUM FOUNDATION	P.A.N.	AABTP1113G
Address A-201-202 Iscon Park, Opp Om Tower, Satellite Road, AHMEDABAD-380015 (GUJARAT) Email:dhaval.shah@git.org.in	Status	TRUSTS
	Resi. Status	Resident
	Ward	DDIT(EXMEMPT)
	Gender	N/A
	Established on	19/01/2006
	Assessment Year	2023-2024
	Previous Year	2022-2023
	Return Due Date	30/11/2023
	Date of Filing	09/11/2023
	Mobile No.	9621742421
Bank: bank of baroda-RELIEF ROAD	IFSC : BARB0VJRELI	
A/c No.: 77960200002381 (Current)	Refund By Cheque	

COMPUTATION OF TOTAL INCOME

(Amounts in Rupees)

GROSS TOTAL INCOME		0
<u>DETAILS IF REGISTERED U/S 12A/12AA/12AB OR INCOME U/S 11 AND 12 OR U/S 10(23C)(iv) OR 10(23C)(v) OR 10(23C)(vi) OR 10(23C)(via)</u>		
Voluntary Contributions other than corpus (Details as given below)	2080000	
Aggregate of income referred to in section 11 and 12	105133584	
Receipts from main objects	102622708	
Interest income	2510876	
DEDUCT :		
Application towards the Revenue expenditure of the trust/institution	110036351	
Disallowed application towards the Revenue expenditure of the trust/institution	0	
1 Interest	3970	
2 Other expenses	1899	
Bank Charges		
3 Other expenses	28415	
Land Revenue Exp		
4 Depreciation and amortization	10573954	
5 Educational	99428113	
Amount which was not actually paid during the previous year	-2822767	
Deduction:	-107213584	
Net Value		0

COMPUTATION OF TAX LIABILITY

Tax on specified Income u/s 115BBI (Nil) at 30%	Nil	
Less : Tax Deducted at Source T.D.S.	245064	
Tax payable	-245064	
Balance Tax	-245064	
TAX TO PAY / REFUND	REFUNDABLE:	245064
<u>VOLUNTARY CONTRIBUTION</u>		
LOCAL		
Other Donations	2080000	
Total:	2080000	
VOLUNTARY CONTRIBUTION		2080000

A.Y. 2022-2023 Return filed on , vide Receipt No. in your ward DDIT(EXMEMPT)

Return : ITR-7 (Acknowledgement No. : 509544141091123 & Original filing date : 09/11/2023)

DIPESH S MEHTA & ASSOCIATES
CHARTERED ACCOUNTANT

D-1005, Sun Central Place, Opp. Iscon Platinum, Bopal T Junction, Bopal, Ahmedabad - 380058

INDEPENDENT AUDITORS' REPORT

To the Trustees,
Platinum Foundation

Opinion

I have audited the accompanying financial statements of Platinum Foundation which comprise the Balance Sheet as at March 31, 2023, Income and Expenditure account for the year ended on March 31, 2023 and a summary of significant accounting policies and other explanatory information. In my opinion and to the best of my information and according to the explanations given to me, the financial statements give the information required in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India.

Basis of Opinion

I have conducted my audit in accordance with the Standards on Auditing (SAs) issued by ICAI. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the entity in accordance with the ethical requirements that are relevant to my audit of the financial statements, and I have fulfilled my other responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with the Gujarat Public Trust Act, 2011/ The Bombay Public Trust Act, 1950 and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the entity's financial reporting process.

AUDITOR'S RESPONSIBILITY:

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.



Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern. I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

As required under the provision of Gujarat Public Trust Act, 2011/The Bombay Public Trust Act, 1950 I annexe herewith my report in the prescribed format as per Annexure-A



Ahmedabad, 25th September, 2023

For, DIPESH S MEHTA & ASSOCIATES

Chartered Accountant

FRN No. 159041W

(Dipesh S. Mehta)

Proprietor

Membership No. 157633

UDIN : 23157633BGULQR7853

DIPESH S MEHTA & ASSOCIATES
CHARTERED ACCOUNTANT

D-1005, Sun Central Place, Opp. Iscon Platinum, Bopal T Junction, Bopal, Ahmedabad - 380058

AUDITOR'S REPORT

Name of the Public Trust : Platinum Foundation
A 201-202, Iscon Park,
Opp Om Towers, Satellite Road,
Ahmedabad – 380015

Registration Number : E / 17490 / AHMEDABAD

I have audited the accounts of the above named Trust for the year ended 31st March 2023 and bag to report that :


- 1 The accounts are maintained regularly and in accordance with the provisions of the Act and the Rules;
- 2 Receipts and disbursements are properly and correctly shown in the accounts;
- 3 The Cash Balance and Vouchers in the custody of the manager or Trustee on the date of the audit are in the agreement with accounts;
- 4 Books, Deed, Accounts Vouchers and other documents are records required by me were produced before me;
- 5 An inventory, certified by the trustee of the movables of the Trust has not been maintained (there is no movable assests);
- 6 The Manager/Trustee appeared before me and furnished the necessary information required by me;
- 7 No property or Funds of the Trust were applied for any object or purpose other than the objects or purposes of Trust;
- 8 The amounts outstanding for more than one year is Rs.Nil/- and the amount written off is Rs.NIL;
- 9 Tender were not invited for repairs or construction as the work is done under direct supervision of the Trustees.
- 10 No money of the Public Trust has been invested contrary to the provisions of section 35;
- 11 No alienation's of immovable property has been made contrary to the provisions of section 36;

I have further report that: The trust is running an educational institution viz. Gandhinagar Institute of Technology (GIT), Gandhinagar Institutes of Commerce , Gandhinagar Institutes of Computer Science and Application , Gandhinagar Institutes of Management , Gandhinagar Institutes of Science , Gandhinagar Institutes of Skill Development. The books of accounts of Colleges is maintained separately. Copy of the same is annexed.

Ahmedabad, 25th September, 2023



For, **DIPESH S MEHTA & ASSOCIATES**
Chartered Accountant


(Dipesh S. Mehta)
Proprietor

Membership No. 157633
UDIN : 23157633BGULQR7853

PLATINUM FOUNDATION
Trust Registration Number: E / 17490 / Ahmedabad

ANNEXURE -A

Notes referred to in our Audit Report of even date and significant accounting policies
Financial Year 2022-23

(A) General

- 1 Accounts are prepared on Mercantile System of Accounting.
- 2 Amount received for specific purpose is credited to specific, fund created for the purpose and expenses are debited whenever incurred to that fund.

(B) Fixed Assets

Fixed Assets are capitalized at cost including all direct costs and expenses incurred in connection with acquisition of fixed assets appropriated thereto.

(C) Depreciation

Depreciation has been provided at straight line method as per the rates mentioned as under :

- | | |
|----------------------------|-------|
| i) Building | - 5% |
| ii) Furniture & Equipments | -15% |
| iii) Computers | - 33% |
| iv) Books | - 33% |
| v) Vehicles & other | - 15% |

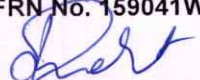
(D) Taxation

Provision for income tax is not made as no tax is payable. Taxes paid/T.D.S. are shown under the head "Loans And Advances" in the Balance Sheet.

(E) Donation

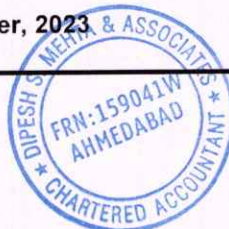
Specific donation for corpus and for specific expenditure is credited to respective funds created. Other donations are considered as revenue and credited in Income & Expenditure account.

For, **DIPESH S MEHTA & ASSOCIATES**
Chartered Accountant
FRN No. 159041W


(Dipesh S. Mehta)
Proprietor

Membership No. 157633
UDIN : 23157633BGULQR7853

Ahmedabad, 25th September, 2023



THE BOMBAY PUBLIC TRUST ACT, 1950

Schedule VIII [Vide Rule 17(1)]

Name of Public Trust : PLATINUM FOUNDATION, AHMEDABAD

Registration Number: E / 17490 / AHMEDABAD

Registration Date

19.01.2006

Address: A 201-202, Iscon Park, Opp Om Towers, Satellite Road, Ahmedabad – 380015 (O) 02764-281861

Bank account No. of trust for Transcation of foreign contribution: NIL

F.C.R.A No. and Date NIL

Balance Sheet as at 31st March 2023

Funds & Liabilities	Amount [Rs.]	Property & Assets	Amount [Rs.]
Trust Funds or Corpus		Immovable Properties	
Bal. as per last Balance Sheet	1,001	As per Schedule - D	19,666,657
Other Earmarked Funds		Investments	
As per Schedule - A	63,220,590	Note (i) & (ii)	
(created under the provisions of		Furnitures & Fixtures	-
Sinking Fund		Loans (Secured/Unsecured)	-
Reserve Fund		Good/doubtfull	
Any other Fund		Loans Scholarships	
Loans (Secured or Unsecured) :		Other Loans	
From Trustees - Schedule - B	3,000	Advances & Deposit - As per Schedule - E	
From Others - Schedule - B	5,540,361	To Trustees	-
From Bank - BOB-02381	-	To Employees	-
From Bank - SBI	-	To Contractors	-
Liabilities		To Lawyers	-
As per Schedule - C	6,065,140	To Others	84,837,142
For Expenses	-	Income Outstanding *	
For Advances	-	Rent	-
For rent and other deposits	-	Interest	-
For sundry credit balances	-	Other Income	-
Income & Expenditure Account		Cash and Bank Balances	
Bal. as per Last Balance Sheet	42,401,717	In name of Platinum Foundation	
Less : Appropriation u/s. 11(2) of FY 2020-21	-	(a) In Saving A/c. with	
Less Transferred to contra	-	Canara Bank A/c-32153	8,456
Add : Surplus / Less : Deficit	(8,324,511)	Bank of Baroda A/c - 02381	2,603,166
As per Income & Expenditure A/c.	-	State Bank of India - Bank A/c.	135,582
	34,077,206	In Current A/c. with	
		State Bank of India - Acedamic	49,085
		(b) In Fixed Deposit Account	
		Bank of Bank	727,964
		State Bank of India - Acedamic	606,660
		State Bank of India	272,584
		(c) Cash on hand with Trustee	-
Total Rs.	108,907,297	Total Rs.	108,907,297

Significant accounting policies as per Annexure - A

The above Bal. Sheet to the best of my belief contains a true A/c. of the Funds & Liabilities and of the Property & Assets of the Trust

For, Platinum Foundation

Address: "Kusum Villa" Survey No 645, Plot No. 3, Karnavati Club to Mamatpura Gam Road, Near Gala Auram, Bopal, Ahmedabad (M) 9825061969

(Deepak N Ravani)

Trustee

Ahmedabad, 25th September, 2023

Note: (1) The market value of the above investments is Rs. NIL

(2) Trust has not made any such investment in which trustees are interested.

As per my report of even date

For Dipesh S Mehta & Associates

Chartered Accountant

FRN No 159041W

D-1005, Sun Central Place, Opp. Iscon Platinum, Bopal T Junction, Bopal, Ahmedabad - 380058

(Dipesh S Mehta)

Proprietor

Membership No.157633

Ahmedabad, 25th September, 2023

UDIN : 23157633BGULQR7853

THE BOMBAY PUBLIC TRUST ACT, 1950
Schedule IX [Vide Rule 17(1)]

Name of Public Trust : PLATINUM FOUNDATION, AHMEDABAD

Registration Number: E / 17490 / AHMEDABAD

Registration Date

19.01.2006

Address: A 201-202, Iscon Park, Opp Om Towers, Satellite Road, Ahmedabad – 380015 (O) 02764-281861

Bank account No. of trust for Transcation of foreign contribution: NIL

F.C.R.A No. and Date NIL

Income & Expenditure A/c. for the year ended on 31st March 2023

Expenditure	Amount [Rs.]	Income	Amount [Rs.]
To Expenditure in respect of Properties		By Rent	
Rent, Taxes, Cesses	-	Book Stall & ATM Rent	69,000
Repairs and Maintenance	-	* Accrued / Realised	
Insurance		By Interest	
Depreciation (By way of provision or adjustments)	-	* Accrued / Realised	
To Other Expenses		" On Securities	-
Interest Expenses	3,970	" On IT Refund	12,764
Establishment Expenses	-	" On Bank Account	2,496,180
Land Revenue Expenses	28,415	" Dividends	-
Remuneration (in the case of math) to the head of MATH, including his household expenditure, if any		" Donations in cash or kind	
" Legal Expenses	-	- Domestic	2,080,000
" Audit Fees	-	- International F.C.R.A. No. and date	-
" Contribution and Fees	-	" Other Income	50,039
" Amounts written off (a) Other Items - Bank Charges	1,899		
" Miscellaneous Expenses	-		
" Depreciation			
" Amounts transferred to reserve or specific fund-"Education Fund"	-		
reserve or specific fund-"Contingency Fund"	-		
"Expenditure on object of the trust			
(a). Religious			
(b). Educational	-		
(c). Medical relief			
(d). Relief of poverty			
(e). Other charitable objects			
Net Deficit of Gandhinagar Institute of Technology	11,972,683	Net Surplus of Gandhinagar Institutes of Management	261,607
Net Deficit of Gandhinagar Institutes of Commerce	200,074		
Net Deficit of Gandhinagar Institutes of Computer Science and Application	732,545		
Net Deficit of Gandhinagar Institutes of Science	353,925		
Net Deficit of Gandhinagar Institutes of Skill Development	590	" Transfer from reserve	
Surplus Carried over to Balance Sheet		Deficit carried over to Balance Sheet	8,324,511
Total Rs.	13,294,101	Total Rs.	13,294,101

For, Platinum Foundation

Address: "Kusum Villa" Survey No.645, Plot No. 3, Karnavati Club to Mamatpura Gam Road, Near Gala Auram, Bopal, Ahmedabad (M) 9825061969

(Deepak N Ravani)
Trustee

Ahmedabad, 25th September, 2023



As per my report of even date

For, Dipesh S Mehta & Associates

Chartered Accountant

FRN No 159041W

2-1005, Sun Central Place, Opp. Iscon Platinum, Bopal T Junction, Bopal, Ahmedabad - 380058

(Dipesh S Mehta)

Proprietor

Membership No.157633

Ahmedabad, 25th September, 2023

UDIN : 23157633BGULQR7853

Platinum Foundation, Ahmedabad
Schedules forming part of the Balance Sheet as on 31-3-2023

Particulars						Amount Rs.
Schedule - A						
Other Earmarked Funds						
Other Earmarked Funds	Op.Balance	Additions	Transfer from Inc. & Exp. A/c.	Total Rs.	Deductions	Total Rs.
Building Fund	8,289,300	-	-	8,289,300	-	8,289,300
Education Fund	30,357,041	-	-	30,357,041	3,200,000	27,157,041
Sports IND. & PDP Fund	11,204,428	-	-	11,204,428	-	11,204,428
GIT Staff Welfare Fund	622,350	-	-	622,350	-	622,350
Library & Periodicals Fund	1,572,791	-	-	1,572,791	-	1,572,791
Contingency Fund	2,074,680	-	-	2,074,680	-	2,074,680
Appropriation of fund U/s 11(2) F.Y 2020-21	12,300,000	-	-	12,300,000	-	12,300,000
Total Rs.	66,420,590	-	-	66,420,590	3,200,000	63,220,590
Schedule - B						
Unsecured Loans						
(i) From Trustees						3,000
(ii) From Others						5,540,361
Total Rs.:						5,543,361
Schedule - C						
Sundry Creditors						
Caution Money Deposit						5,971,140
Atul Book Stall Deposit						40,000
Placement Deposit - Academic						54,000
Total Rs.:						6,065,140
Schedule - E						
Loans & Advances						
Gandhinagar Institutes of Technology						52,391,914
Gandhinagar Institutes of Commerce						(189,074)
Gandhinagar Institutes of Computer Science and Application						(721,545)
Gandhinagar Institutes of Management						272,607
Gandhinagar Institutes of Science						(342,925)
Gandhinagar Institutes of Skill Development						10,410
Gandhinagar University						611,000
Gandhinagar University SSIP						11,000
TDS Receivable (F.Y.2008-09)						41,898
TDS Receivable (F.Y.2010-11)						46,393
TDS Receivable (F.Y.2013-14)						280,850
TDS Receivable (F.Y.2021-22)						212,300
TDS Receivable (F.Y.2022-23)						245,064
Electricity Receivable						25,659
Accrued Interest on FDR						1,941,591
Gujarat State Financial Services Ltd FD A/c						30,000,000
Total Rs.:						84,837,142
Total Rs.:						84,837,142



Platinum Foundation, Ahmedabad
Sub-Schedules forming part of the Balance Sheet as on 31-3-2023

Particulars	Amount (Rs)
<u>Sub-Schedule - 1</u>	
<u>Unsecured Loans</u>	
(i) From Trustees	
Haresh B Rohera	3,000
	3,000
(ii) From Others	
Harish B Thakkar	1,000,000
Harish B Thakkar HUF	500,000
Lalitaben B Thakkar	500,000
Neetaben H. Thakkar	500,000
Prafull M Thakkar	2,750,000
Krishna Traders	163,090
Mahadev Steel Suppliers	127,271
Total Rs.:	5,540,361
Total (i)+(ii) Rs.:	5,543,361



Platinum Foundation, Ahmedabad
Schedule - D forming part of the Balance-Sheet as at 31-3-2023

Fixed Assets	%	Op. Balance as on 01.04.2022	Additions During the year	Deductions During the year	Total as on 31.03.2023	Depreciation Fund as on 01.04.2022	Depreciation provided for the year	Depreciation deduction for the year	Depreciation Fund as on 31.03.2023	Cl. Balance as on 31.03.2023
Land (Freehold)	-	9,870,050	-	-	9,870,050	-	-	-	-	9,870,050
Block No. 1454	-	7,845,368	1,951,239	-	9,796,607	-	-	-	-	9,796,607
Land (Freehold)	-									
Total Rs.		17,715,418	1,951,239	-	19,666,657	-	-	-	-	19,666,657



GANDHINAGAR INSTITUTE OF TECHNOLOGY

BALANCE SHEET AS AT 31ST MARCH 2023

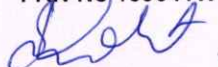
FUNDS & LIABILITIES	AMOUNT RS.	ASSETS	AMOUNT RS.
<u>Other Earmarked Funds</u>			
Industrial Interface Fund (As per Schedule A)	-	<u>Fixed Assets</u>	
Education Fund - Schedule - B	2,415,260	As per Schedule E	298,368,068
Depreciation Fund - Schedule - E	211,021,058		
<u>Loan from Parent Trust</u>		<u>Current Assets</u>	
Platinum Foundation	52,391,914	Gandhinagar University Advance to Suppliers	846,392 -
<u>Inter-College (branch) Loans</u>		<u>Inter-College (branch) Loans</u>	
Gandhinagar Institute of Management		Gandhinagar Institute of Computer Sci.	997,446
		Gandhinagar Institute of Commerce	352,575
		Gandhinagar Institute of Science	449,286
		Gandhinagar Institute of Management	1,353,261
		<u>Deposits</u>	
		UGVCL Deposit	683,768
		Hostel Room Deposit	-
<u>Current Liabilities</u>		Gas-Civil Lab	1,700
<u>Sundry Creditors</u>		Internet Deposit	5,000
As per Schedule C	1,810,473	Lab Equip. Deposit	5,000
<u>Others Liabilities</u>		<u>Loans & Advances</u>	
As per Schedule D	48,697,705	As per Schedule F	12,523,803
State Bank of India - OD	-	<u>Cash & Bank Balances</u>	
Bank Balance - SBI C/A	-	Cash in hand	75,685
		Bank Balance - SBI C/A	(5,511,882)
<u>Income & Expenditure Account</u>		Bank Balance - BOB	520,590
Excess of Income for the year	(11,972,683)	FDR - Bank of Baroda	50,000
Less: Transfer to Platinum Foundation	(11,972,683)	FDR - State Bank of India	5,615,718
Closing Balance	-		
Total Rs.:	316,336,410	Total Rs.:	316,336,410

We have audited the above balance sheet as on 31.03.2023 and annexed Income & Expenditure Account for the year ended on that date and found the same in accordance with books of account produced before us.

As per my report of even date

For, Dipesh S. Mehta & Associates
Chartered Accountant

FRN No 159041W


(Dipesh S Mehta)
Proprietor


Membership No. : 157633

UDIN : 23157633BGULQR7853

Ahmedabad, 25th September, 2023



For, Gandhinagar Institutes of Technology


Trustee

Ahmedabad, 25th September, 2023

GANDHINAGAR INSTITUTE OF TECHNOLOGY

INCOME & EXPENDITURE FOR THE YEAR ENDED ON 31ST MARCH 2023

EXPENDITURE	AMOUNT RS.	INCOME	AMOUNT RS.
<u>Salary</u> As per Schedule - H	67,623,494	<u>Fees Income</u> Tuition Fees	97,640,750
<u>Hostel Expense</u> As per Schedule - I	-		
Power & Electricity Expense	1,184,761	<u>Other Income</u> As per Sub Schedule-1	91,969
<u>Student Activity Expenses</u> As per Schedule - J	4,155,861		
<u>Repair & Maintenance</u> As per Schedule - K	11,441,390		
Affiliation/AICTE/Exam Expenses	249,521		
Library Periodicals Expenses	87,687		
Property Tax Expense	-		
<u>Administrative & General Expenses</u> As per Schedule - L	14,390,577		
Depreciation (as per Annx - E)	10,557,989		
Net Deficit of Gandhinagar Institutes of Technology SSIP	14,122		
Excess of Income over Expenditure transferred to Balance Sheet		Excess of Expenditure over Income transferred to Balance Sheet	11,972,683
Total Rs.:	109,705,402	Total Rs.:	109,705,402

As per my report of even date

For, Dipesh S. Mehta & Associates
Chartered Accountant

FRN No 159041W


(Dipesh S Mehta)
Proprietor

Membership No. : 157633


UDIN : 23157633BGULQR7853

Ahmedabad, 25th September, 2023



For, Gandhinagar Institutes of Technology




Trustee

Ahmedabad, 25th September, 2023

GANDHINAGAR INSTITUTE OF TECHNOLOGY
Schedule forming part of Balance Sheet as at 31st March 2023

Particulars	Amount Rs.
<u>Schedule - A</u>	
<u>Other Earmarked Fund</u>	
<u>IIF Fund</u>	
Opening Balance	-
Addition during the year	-
Less : Deduction during the year	-
Balance at the end	-
<u>Schedule - B</u>	
<u>Other Earmarked Fund</u>	
<u>Education Fund</u>	
Opening Balance	2,415,260
Addition During the Year	-
Less : Deduction during the year	-
Balance at the end	2,415,260
<u>Schedule - C</u>	
<u>Sundry Creditors</u>	
Amitsinh S. Thakur	83,502
ACE Advertising	719,487
Badasa'b Mensware	4,800
Bhaumik Dinesh Prajapati	49,393
Educatiuon Law Book Sellers	746,994
Fuleshwari Electricals	23,600
Himmat Kapadia	4,240
Merigold	36,531
Matrix Computers Services	1,029
Rasiklal N. Patel (Student Stores)	4,800
Shivsagar Ramdev Yadav	68,000
Shree Bahuchar Electricals	27,112
Shree Parshwanath Travels	2,500
Shriji Electrics	5,124
Swastik Tiles	58,439
Umiya Traders	7,960
<u>Advance to Suppliers</u>	
Aadit EHS Solution Pvt Ltd	185
Arunaben Jignmesh Mer	6,000
Bindesh V Tripathi	25,000
Karan Gunvant Thakor	1,340
Shrinath Plywood & Hardware	200
Sweet Home	313
Total Rs.:	1,810,473



GANDHINAGAR INSTITUTE OF TECHNOLOGY
Schedule forming part of Balance Sheet as at 31st March 2023

Particulars	Amount Rs.
Schedule - D	
Others Liabilities	
Advance for Conferesnce Regi. Fees	5,700
Fees Received in Advance	14,191,250
Examination Fees payable	755,264
IST Membership A/c	11,335
MYSY Scholarship	66,000
NSS - State Govt. Grant	12,600
Scholarship Payable	847,212
Student Tution Fees - Refundable	389,100
Provision for Employee Benefits	29,728,977
Professional Regulatory Charges - GTU	274,500
Unpaid Audit Fees	20,000
Unpaid Electricity Expense	48,566
Unpaid Expense	908,104
Unpaid Telephone Expense	2,587
Unpaid Daily wages	189,500
PF Payable	282,262
TDS Payable 2022-23	964,748
Total Rs.:	48,697,705
Schedule -	
Sundry Debtors	
Advance to Suppliers	
Pramod Bharat Mandal	-
Nitesh Kanji Paraliya	-
Lakheshbhai Veljibhai	-
Total Rs.:	-
Schedule - F	
Loans & Advances	
Electricity Receivable	-
Fees Receivable	10,163,000
Nirav Joshi	110,000
Kanubhai Prajapati (Land Work)	100,000
Interest Receivable UGVCL	12,240
Prepaid Expense	45,611
Prepaid Insurance	169,250
UGVCL Disputed Amount	948,873
Vinita Ramchandani (Staff Loan)	240,000
GTU Examination Exp Receivable	607,580
Gandhinagar University SSIP	2,700
Gandhinagar Institute of Technology SSIP	124,549
Total Rs.:	12,523,803



GANDHINAGAR INSTITUTE OF TECHNOLOGY

Schedule forming part of Income & Expenditure account for the year ended on 31st March 2023

Particulars	Amount Rs.
Schedule - G	
Tuition Fees	110,479,450
<u>Less: Scholarship to students</u>	12,838,700
Total Rs.:	97,640,750
Other Income - Sub Schedule-1	91,969
Total Rs.:	91,969
Schedule - H	
<u>Payment to and Provision for Employees</u>	
Salary Expenses	63,705,670
Daily Wages Expenses	2,116,551
P.F. Contribution Exps.	1,796,873
Staff Welfare Exp	4,400
Total Rs.:	67,623,494
Schedule - I	
<u>Hostel Expense</u>	
Total Rs.:	-
Schedule - J	
<u>Student Activity Expenses</u>	
BOS Exp	40,020
Cultural Event expenses	1,285,239
Examination Exps	41,290
Orientation Expenses	20,000
GSIRF Exp	29,500
Placement Expense	11,640
Sports Exp	297,834
Internship Training Programme	265,950
Industrial Interface Exp	4,500
TechXtream	51,040
Student Welfare Expenses	4,667
Study Material Expenses	4,560
Laboratory Exp	6,026
IQAC Exps	7,500
NBA Exp	146,370
NCC Exps	44,051
SSIP Contribution Expense	300
Social Activities Exps	1,895,374
Total Rs.:	4,155,861
Schedule - K	
<u>Repair & Maintenance</u>	
Repair & Maintenance - Computer	282,217
Repair & Maintenance - Electric	489,248
Repair & Maintenance - Equipment	297,249
Repair & Maintenance - Solar System	56,844
Repair & Maintenance - Building	10,315,832
Total Rs.:	11,441,390
Schedule - L	
<u>Administrative and General Expenses</u>	
Admission Exps.	7,635,507
Advertisement Exps.	2,397,105
Insurance Expenses	189,931
Internet Exps.	440,004
Refreshment Expense	118,001
Consultancy Charges	998,000
College Cleaning Expense	1,093,285
Security Expenses	735,087
Other Expenses (Sub Schedule-2)	783,658
Total Rs.:	14,390,577



GANDHINAGAR INSTITUTE OF TECHNOLOGY
Sub-Schedule forming part of the Income & Expenditure account as at 31st March 2023

Particulars	Amount[Rs.]
<u>Sub-Schedule - 1</u>	
<u>Other Income</u>	
Interest on UGVCL	13,600
Misc. Income	32,594
Misc. Library Fine Income	45,775
Total Rs.:	91,969
<u>Sub-Schedule - 2</u>	
<u>Other Expenses</u>	
Audit Fees	20,000
Bank Charges	17,434
Conveyance Exp	540
D.G. Set Expense	281,021
Fire Safty Exp	25,148
Fuel Exp	30,189
Gardening Exps.	28,176
I Card Exps.	47,582
Maintenance & Repair (Swift)	8,433
Recruitment Exps	2,000
News Paper Expenses	15,359
Office Expenses	31,298
Postage & Courier Exps	129
Land Measurement Expense	25,000
Refiling Charges (Fire Extinguishers)	19,824
Software Renewal Expense	73,271
Stationery & Printing Expenses	82,027
Telephone Exps.	52,046
Website Expnses	13,817
Xerox Expense	10,365
Total Rs.:	783,658



GANDHINAGAR INSTITUTE OF TECHNOLOGY
Annexure - E # forming part of Balance Sheet as at 31-03-2023

Immovable Properties	Rate of Depr	Gross Block			Depreciation Block			Net Block			
		Op.Bal. as on 01-04-2022	Additions during the year	Deduction during the year	Total as on 31-03-2023	Provided upto 31-03-2022	Provided During the year	Deductions / Adjustments during the year	Total Depreciation as on 31-03-2023	Total as on 31-03-2023	Total as on 31-03-2022
Buildings											
Building	5%	36,308,956	1,137,548	-	37,446,504	27,450,378	1,872,325	-	29,322,703	8,123,801	8,858,578
Building (New)	5%	76,416,025	-	-	76,416,025	43,527,756	3,820,801	-	47,348,557	29,067,468	32,888,269
Building -Road	5%	-	2,739,920	-	2,739,920	-	136,996	-	136,996	2,602,924	-
Tubewell	5%	338,350	-	-	338,350	241,852	16,918	-	258,770	79,580	96,498
Canteen	5%	1,161,996	-	-	1,161,996	660,910	58,100	-	719,010	442,986	501,086
Workshop Building	5%	13,224,009	-	-	13,224,009	3,945,636	661,200	-	4,606,837	8,617,172	9,278,373
Main Stage	5%	2,563,391	-	-	2,563,391	689,105	128,170	-	817,275	1,746,116	1,874,286
Amphitheatre	5%	761,334	-	-	761,334	114,200	38,067	-	152,267	609,067	647,134
Books											
Books & Periodicals	33%	12,649,995	-	-	12,649,995	12,010,512	4,382	-	12,014,893	635,102	639,483
Computers											
Computer & Printer	33%	37,631,556	3,915,094	-	41,546,650	35,621,574	808,219	-	36,429,793	5,116,857	2,009,982
Software	33%	6,099,360	1,217,406	-	7,316,766	5,762,835	214,138	-	5,976,973	1,339,793	336,525
Computer Networking	33%	683,726	-	-	683,726	484,232	70,006	-	554,238	129,488	199,494
Server	33%	-	850,960	-	850,960	-	140,409	-	140,409	710,552	-
* Digital Duplicator	33%	150,000	-	-	150,000	148,500	-	-	148,500	1,500	1,500
* Software (Cadcanm)	33%	705,653	-	-	705,653	688,079	-	-	688,079	17,574	17,574
* CCTV Camera	33%	1,420,021	3,500	-	1,423,521	1,295,463	28,067	-	1,323,530	99,991	124,558
ERP Software	33%	75,000	-	-	75,000	71,250	-	-	71,250	3,750	3,750
Equipments											
Air-Conditioner	15%	3,664,205	1,793,570	-	5,457,775	3,231,905	313,637	-	3,545,542	1,912,233	432,300
Control Panel	15%	-	413,118	-	413,118	-	61,968	-	61,968	351,150	-
* Equipment	15%	2,295,932	-	-	2,295,932	2,181,135	-	-	2,181,135	114,797	114,797
Teaching Equipment	15%	4,440,005	-	-	4,440,005	4,218,005	-	-	4,218,005	222,000	222,000
* Office Equipment	15%	3,979,692	-	-	4,062,231	3,608,457	35,719	-	3,644,176	418,055	371,235
Lab Equipment	15%	18,231,120	-	-	18,231,120	16,615,006	532,808	-	17,147,814	1,083,306	1,616,114
* Sports Equipment	15%	112,669	-	-	112,669	100,186	-	-	100,186	12,483	12,483
* Water Cooler A/c	15%	396,710	-	-	396,710	328,748	24,705	-	353,453	43,258	67,963
Mobile	15%	19,455	136,520	-	155,975	12,004	22,990	-	34,995	120,981	7,451



*D.P.A/c	15%	453,619	-	-	453,619	430,939	-	430,939	22,680	22,680
* EPBX	15%	49,501	-	-	49,501	47,026	-	47,026	2,475	2,475
Gas Cylinder (ME Workshop)	15%		27,671	-	27,671		4,151	4,151	23,520	-
Refrigeration	15%		18,500	-	18,500		2,775	2,775	15,725	-
Stabilizer	15%		424,800	-	424,800		63,720	63,720	361,080	-
Vehicle	15%	6,434,718	-	-	6,434,718	6,078,190	34,793	6,112,982	321,736	356,528
R.O.Systems	15%	600,000	-	-	600,000	570,000	-	570,000	30,000	30,000
Cooling System	15%	773,955	-	-	773,955	696,560	38,697	735,257	38,698	77,396
Equipments (Fire & Safety)	15%	439,023	-	-	439,023	103,407	65,853	169,260	269,763	335,616
Sanatary Veding & Incinerator Machine	15%	23,202	-	-	23,202	12,181	3,480	15,661	7,541	11,021
Furniture & Fittings										
Furniture & Fixtures	15%	30,725,446	821,889	-	31,547,335	24,191,620	501,948	24,693,569	6,853,766	6,533,825
Electric Fitting	15%	3,587,776	304,892	-	3,892,668	3,383,068	101,159	3,484,227	408,441	204,708
Solar Power System										
Diesel Generator	15%	4,183,001	-	-	4,183,001	1,882,350	627,450	2,509,800	1,673,201	2,300,651
Work In Progress										
Laboratory	15%	800,000	28,924	-	828,924	60,000	124,339	184,339	644,585	740,000
GIL - Electric			1,974,524	-	1,974,524	-	-	-	1,974,524	-
GIL - Furniture & Fixture			84,115	-	84,115	-	-	-	84,115	-
GIL - Books & Periodical			431,371	-	431,371	-	-	-	431,371	-
			1,144,106	-	1,144,106	-	-	-	1,144,106	-
Work In Progress from fund 11(2)										
Furniture & Fixture		1,198,400	-	-	1,198,400	-	-	-	1,198,400	1,198,400
Building -Road		8,219,300	-	-	8,219,300	-	-	-	8,219,300	8,219,300
Total Rs.		280,817,102	17,550,967	-	298,368,068	200,463,069	10,557,989	211,021,058	87,347,010	80,354,033

Note: * WDV of the assets has been restricted to 5% of the gross block, hence depreciation is not calculate.



GANDHINAGAR INSTITUTE OF TECHNOLOGY SSIP

BALANCE SHEET AS AT 31ST MARCH 2023

FUNDS & LIABILITIES	AMOUNT RS.	ASSETS	AMOUNT RS.
Other Earmarked Funds		<u>Fixed Assets</u>	
Depreciation Fund - Schedule - E	59,675	As per Schedule E	106,434
Fund from Parent Trust		<u>Current Assets</u>	
Gandhinagar Institute of Technology	124,549	Sundry Debtors	-
Current Liabilities		<u>Cash & Bank Balances</u>	
Sundry Creditors - Schedule - C	3,000	Cash in hand	8,101
		State Bank of India	72,689
Income & Expenditure Account		<u>Income & Expenditure Account</u>	
Deficit of the Year	-	Deficit for the year	14,122
Less: Transfer to GIT	-	Less: Transfer to GIT	14,122
	-	Closing Balance	-
Total Rs.:	187,224	Total Rs.:	187,224


I have audited the above balance sheet as on 31.03.2023 and annexed Income & Expenditure Account for the year ended on that date and found the same in accordance with books of account produced before us.

As per my report of even date

For, Dipesh S. Mehta & Associates

Chartered Accountant

FRN No 159041W



(Dipesh S Mehta)

Proprietor


Membership No. : 157633

UDIN : 23157633BGULQR7853

Ahmedabad, 25th September, 2023

For, Gandhinagar Institutes of Technology SSIP




(Deepak N Ravani)
Trustee

Ahmedabad, 25th September, 2023



GANDHINAGAR INSTITUTE OF TECHNOLOGY SSIP

INCOME & EXPENDITURE FOR THE YEAR ENDED ON 31ST MARCH 2023

EXPENDITURE	AMOUNT RS.	INCOME	AMOUNT RS.
<u>Student Activity Expenses</u> As per Schedule - J	-	<u>Direct Income</u> Grant Received	-
<u>Administrative & General Expenses</u> As per Schedule - L	89	<u>Other Income</u> As per Schedule - H	1,932
Depreciation (as per Annx - E)	15,965		
Excess of Income over Expenditure transferred to Balance Sheet		Excess of expenditure over income transferred to Balance Sheet	14,122
Total Rs.:	16,054	Total Rs.:	16,054

As per my report of even date

For, Dipesh S. Mehta & Associates
Chartered Accountant




(Dipesh S Mehta)
Proprietor

Membership No. : 157633

UDIN : 23157633BGULQR7853

Ahmedabad, 25th September, 2023

For, Gandhinagar Institutes of Technology SSIP



(Deepak N Ravani)
Trustee

Ahmedabad, 25th September, 2023



GANDHINAGAR INSTITUTE OF TECHNOLOGY SSIP
Schedule forming part of Balance Sheet as at 31st March 2023

Particulars	Amount Rs.
<u>Schedule - H</u>	
<u>Sundry Creditors</u>	
Dipesh Mehta	3,000
Total Rs.:	3,000

GANDHINAGAR INSTITUTE OF TECHNOLOGY SSIP
Schedule forming part of Income & Expenditure account for the year ended on 31st March 2023

Particulars	Amount Rs.
<u>Schedule - H</u>	
Saving Bank Interest	1,932
Total Rs.:	1,932
<u>Schedule - J</u>	
<u>Student Activity Expenses</u>	
Student Project Exps.	-
Total Rs.:	-
<u>Schedule - L</u>	
<u>Administrative and General Expenses</u>	
Professional Fees	-
Bank Charges	89
Grant A/c	-
Saving Bank Interest paid to GTU	-
Seminar Exps	-
Office Exps	-
Total Rs.:	89



GANDHINAGAR INSTITUTE OF TECHNOLOGY SSIP

Annexure - E # forming part of Balance Sheet as at 31-03-2023

		Gross Block				Depreciation Block			Net Block		
		Op.Bal. as on 01-04-2022	Additions during the year	Deduction during the year	Total as on 31-03-2023	Provided upto 31-03-2022	Provided During the year	Deductions / Adjustments during the year	Total Depreciation as on 31-03-2023	Total as on 31-03-2023	Total as on 31-03-2022
Immovable Properties	Rate of Depr										
Lab Equipment (3D Printer)	15%	92,482		-	92,482	41,617	13,872	-	55,490	36,992	50,865
Lab Equipment (IOT Lab)	15%	13,952	-	-	13,952	2,093	2,093		4,186	9,766	11,859
Total Rs.		106,434	-	-	106,434	43,710	15,965	-	59,675	46,759	62,724

Note: * WDV of the assets has been restricted to 5% of the gross block, hence depreciation is not calculate.



GANDHINAGAR INSTITUTE OF COMMERCE

BALANCE SHEET AS AT 31ST MARCH 2023


FUNDS & LIABILITIES	AMOUNT RS.	ASSETS	AMOUNT RS.
Other Earmarked Funds		Fixed Assets	
Depreciation Fund	-		
Fund from Parent Trust		Current Assets	
Platinum Foundation	(189,074)	Fees Receivable	7,500
Current Liabilities		Cash & Bank Balances	
Other Current Liabilities - Schedule - A	99,000	Cash in hand	-
		State Bank of India	255,001
Inter-College Loans			
Gandhinagar Institute of Technology	352,575		
Income & Expenditure Account		Income & Expenditure Account	
Surplus of the Year	-	Deficit for the year	200,074
Less: Transfer to Platinum Foundation	-	Less: Transfer to Platinum Foundation	200,074
	-	Closing Balance	-
Total Rs.:	262,501	Total Rs.:	262,501

I have audited the above balance sheet as on 31.03.2023 and annexed Income & Expenditure Account for the year ended on that date and found the same in accordance with books of account produced before us.

As per my report of even date

For, Dipesh S. Mehta & Associates
Chartered Accountant

FRN No 159041W


(Dipesh S Mehta)
Proprietor

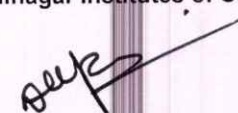
Membership No. : 157633

UDIN : 23157633BGULQR7853

Ahmedabad, 25th September, 2023

For, Gandhinagar Institutes of Commerce




(Deepak N Ravani)
Trustee

Ahmedabad, 25th September, 2023



GANDHINAGAR INSTITUTE OF COMMERCE

INCOME & EXPENDITURE FOR THE YEAR ENDED ON 31ST MARCH 2023

EXPENDITURE	AMOUNT RS.	INCOME	AMOUNT RS.
<u>Salary</u> As per Schedule	314,807	<u>Fees Income</u> As per Schedule - H	152,700
<u>Administrative & General Expenses</u> As per Schedule - L	37,967	<u>Other Income</u>	-
Depreciation (as per Annx - E)	-		
Excess of Income over Expenditure transferred to Balance Sheet		Excess of expenditure over income transferred to Balance Sheet	200,074
Total Rs.:	352,774	Total Rs.:	352,774

As per my report of even date

For, Dipesh S. Mehta & Associates
Chartered Accountant
FRN No 159041W


(Dipesh S Mehta)
Proprietor

Membership No. : 157633
UDIN : 23157633BGULQR7853
Ahmedabad, 25th September, 2023

For, Gandhinagar Institutes of Commerce




(Deepak N Ravani)
Trustee

Ahmedabad, 25th September, 2023



GANDHINAGAR INSTITUTE OF COMPUTER SCIENCE AND APPLICATION

BALANCE SHEET AS AT 31ST MARCH 2023

FUNDS & LIABILITIES	AMOUNT RS.	ASSETS	AMOUNT RS.
<u>Other Earmarked Funds</u>		<u>Fixed Assets</u>	
Depreciation Fund	-		
<u>Fund from Parent Trust</u>		<u>Current Assets</u>	
Platinum Foundation	(721,545)	Fees Receivable	8,750
<u>Inter-College Loans</u>			
Gandhinagar Institute of Technology	997,446		
<u>Current Liabilities</u>		<u>Cash & Bank Balances</u>	
Other Current Liabilities - Schedule - A	184,250	Cash in hand	-
		State Bank of India	451,401
<u>Income & Expenditure Account</u>		<u>Income & Expenditure Account</u>	
Deficit of the Year	-	Deficit for the year	732,545
Less: Transfer to Platinum Foundation	-	Less: Transfer to Platinum Foundation	732,545
		Closing Balance	-
Total Rs.:	460,151	Total Rs.:	460,151

I have audited the above balance sheet as on 31.03.2023 and annexed Income & Expenditure Account for the year ended on that date and found the same in accordance with books of account produced before us.

As per my report of even date

For, Dipesh S. Mehta & Associates
Chartered Accountant

FRN No 159041W



(Dipesh S Mehta)
Proprietor

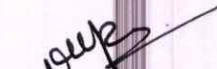
Membership No. : 157633

UDIN : 23157633BGULQR7853

Ahmedabad, 25th September, 2023

For, Gandhinagar Institutes of Computer Science and
Application




(Deepak N Ravani)
Trustee

Ahmedabad, 25th September, 2023



GANDHINAGAR INSTITUTE OF COMPUTER SCIENCE AND APPLICATION

INCOME & EXPENDITURE FOR THE YEAR ENDED ON 31ST MARCH 2023

EXPENDITURE	AMOUNT RS.	INCOME	AMOUNT RS.
<u>Salary</u> As per Schedule - C	971,700	<u>Fees Income</u> As per Schedule - B	304,100
<u>Administrative & General Expenses</u> As per Schedule - D	64,945	<u>Other Income</u>	-
Excess of Income over Expenditure transferred to Balance Sheet		Excess of expenditure over income transferred to Balance Sheet	732,545
Total Rs.:	1,036,645	Total Rs.:	1,036,645

As per my report of even date

For, Dipesh S. Mehta & Associates
Chartered Accountant

FRN No 159041W


(Dipesh S Mehta)

Proprietor

Membership No. : 157633

UDIN : 23157633BGULQR7853

Ahmedabad, 25th September, 2023

For, Gandhinagar Institutes of Computer Science and
Application ,




(Deepak N Ravani)
Trustee

Ahmedabad, 25th September, 2023



GANDHINAGAR INSTITUTE OF COMPUTER SCIENCE AND APPLICATION
Schedule forming part of Balance Sheet as at 31st March 2023

Particulars	Amount Rs.
<u>Schedule - A</u>	
<u>Other Current Liabilities</u>	
Gandhinagar University	66,000
Deposit From Student	22,000
Tutioun Fees Received in Advance	96,250
Total Rs.:	184,250

GANDHINAGAR INSTITUTE OF COMPUTER SCIENCE AND APPLICATION
Schedule forming part of Income & Expenditure account for the year ended on 31st March 2023

Particulars	Amount Rs.
<u>Schedule - B</u>	
Tution Fees	304,100
Less : Scholarship Exp	-
Total Rs.:	304,100
<u>Schedule - C</u>	
<u>Payment to and Provision for Employees</u>	
Salary	971,700
Total Rs.:	971,700
<u>Schedule - D</u>	
<u>Administrative and General Expenses</u>	
Admission Exp	45,676
Advertisement Exp	11,992
Bank Charges	199
Electricity Exp	7,078
Total Rs.:	64,945



GANDHINAGAR INSTITUTE OF MANAGEMENT

BALANCE SHEET AS AT 31ST MARCH 2023

FUNDS & LIABILITIES	AMOUNT RS.	ASSETS	AMOUNT RS.
<u>Other Earmarked Funds</u>		<u>Fixed Assets</u>	
Depreciation Fund	-		
<u>Fund from Parent Trust</u>		<u>Current Assets</u>	
Platinum Foundation	272,607	Fees Receivable	380,000
<u>Inter-College Loans</u>			
Gandhinagar Institute of Technology	1,353,261		
<u>Current Liabilities</u>		<u>Cash & Bank Balances</u>	
Other Current Liabilities - Schedule - A	1,350,000	Cash in hand	-
		State Bank of India	2,595,868
<u>Income & Expenditure Account</u>		<u>Income & Expenditure Account</u>	
Surplus of the Year	261,607	Deficit for the year	-
Less: Transfer to Platinum Foundation	(261,607)	Less: Transfer to Platinum Foundation	-
	-	Closing Balance	-
Total Rs.:	2,975,868	Total Rs.:	2,975,868

I have audited the above balance sheet as on 31.03.2023 and annexed Income & Expenditure Account for the year ended on that date and found the same in accordance with books of account produced before us.

As per my report of even date

For, Dipesh S. Mehta & Associates

Chartered Accountant

FRN No 159041W

(Dipesh S Mehta)

Proprietor

Membership No. : 157633

UDIN : 23157633BGULQR7853

Ahmedabad, 25th September, 2023

For, Gandhinagar Institutes of Management



(Deepak N Ravani)
Trustee

Ahmedabad, 25th September, 2023



GANDHINAGAR INSTITUTE OF MANAGEMENT

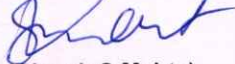
INCOME & EXPENDITURE FOR THE YEAR ENDED ON 31ST MARCH 2023

EXPENDITURE	AMOUNT RS.	INCOME	AMOUNT RS.
<u>Salary</u> As per Schedule - C	2,485,849	<u>Fees Income</u> As per Schedule - B	4,218,000
<u>Administrative & General Expenses</u> As per Schedule - D	1,470,544	<u>Other Income</u>	
Excess of Income over Expenditure transferred to Balance Sheet	261,607	Excess of expenditure over income transferred to Balance Sheet	
Total Rs.:	4,218,000	Total Rs.:	4,218,000

As per my report of even date

For, Dipesh S. Mehta & Associates
Chartered Accountant

FRN No 159041W


(Dipesh S Mehta)
Proprietor

Membership No. : 157633

UDIN : 23157633BGULQR7853

Ahmedabad, 25th September, 2023

For, Gandhinagar Institutes of Management




(Deepak N Ravani)
Trustee

Ahmedabad, 25th September, 2023



GANDHINAGAR INSTITUTE OF MANAGEMENT
Schedule forming part of Balance Sheet as at 31st March 2023

Particulars	Amount Rs.
<u>Schedule - A</u>	
<u>Other Current liabilities</u>	
Gandhinagar University	134,000
Tutiun Fees Received in Advance	1,216,000
Total Rs.:	1,350,000

GANDHINAGAR INSTITUTE OF MANAGEMENT
Schedule forming part of Income & Expenditure account for the year ended on 31st March 2023

Particulars	Amount Rs.
<u>Schedule - B</u>	
Tution Fees	4,218,000
Less : Scholership Exp	-
Total Rs.:	4,218,000
<u>Schedule - C</u>	
<u>Payment to and Provision for Employees</u>	
Salary	2,485,849
Total Rs.:	2,485,849
<u>Schedule - D</u>	
<u>Administrative and General Expenses</u>	
Admission Exp	1,331,151
Advertisement Exp	86,942
Bank Charges	1,132
Electricity Exp	51,319
Total Rs.:	1,470,544



GANDHINAGAR INSTITUTE OF SCIENCE

BALANCE SHEET AS AT 31ST MARCH 2023

FUNDS & LIABILITIES	AMOUNT RS.	ASSETS	AMOUNT RS.
<u>Other Earmarked Funds</u>		<u>Fixed Assets</u>	
Depreciation Fund -	-		
<u>Fund from Parent Trust</u>		<u>Current Assets</u>	
Platinum Foundation	(342,925)	Fees Receivable	20,000
<u>Inter-College Loans</u>			
Gandhinagar Institute of Technology	449,286		
<u>Current Liabilities</u>		<u>Cash & Bank Balances</u>	
Other Current Liability - Schedule - A	34,750	Cash in hand	-
		State Bank of India	121,111
<u>Income & Expenditure Account</u>		<u>Income & Expenditure Account</u>	
Deficit of the Year	-	Deficit for the year	353,925
Less: Transfer to Platinum Foundation	-	Less: Transfer to Platinum Foundation	353,925
	-	Closing Balance	-
Total Rs.:	141,111	Total Rs.:	141,111

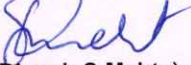
I have audited the above balance sheet as on 31.03.2023 and annexed Income & Expenditure Account for the year ended on that date and found the same in accordance with books of account produced before us.

As per my report of even date

For, Dipesh S. Mehta & Associates

Chartered Accountant

FRN-NO 159041W



(Dipesh S Mehta)

Proprietor


Membership No. : 157633

UDIN : 23157633BGULQR7853

Ahmedabad, 25th September, 2023

For, Gandhinagar Institutes of Science




(Deepak N Ravani)
Trustee

Ahmedabad, 25th September, 2023



GANDHINAGAR INSTITUTE OF SCIENCE

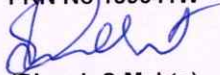
INCOME & EXPENDITURE FOR THE YEAR ENDED ON 31ST MARCH 2023

EXPENDITURE	AMOUNT RS.	INCOME	AMOUNT RS.
<u>Salary</u> As per Schedule - C	427,705	<u>Fees Income</u> As per Schedule - B	96,150
<u>Administrative & General Expenses</u> As per Schedule - D	22,370	<u>Other Income</u>	
Excess of Income over Expenditure transferred to Balance Sheet		Excess of expenditure over income transferred to Balance Sheet	353,925
Total Rs.:	450,075	Total Rs.:	450,075

As per my report of even date

For, Dipesh S. Mehta & Associates
Chartered Accountant

FRN No 159041W



(Dipesh S Mehta)

Proprietor

Membership No. : 157633

UDIN : 23157633BGULQR7853

Ahmedabad, 25th September, 2023



For, Gandhinagar Institutes of Science


(Deepak N Ravani)
Trustee

Ahmedabad, 25th September, 2023



GANDHINAGAR INSTITUTE OF SCIENCE
Schedule forming part of Balance Sheet as at 31st March 2023

Particulars	Amount Rs.
<u>Schedule - A</u>	
<u>Other Current Liability</u>	
Gandhinagar University	18,000
Deposit From Student	8,000
Tutioun Fees Received in Advance	8,750
Total Rs.:	34,750

GANDHINAGAR INSTITUTE OF SCIENCE
Schedule forming part of Income & Expenditure account for the year ended on 31st March 2023

Particulars	Amount Rs.
<u>Schedule - B</u>	
Tution Fees	106,150
Less : Scholership Exp	10,000
Total Rs.:	96,150
<u>Schedule - C</u>	
<u>Payment to and Provision for Employees</u>	
Salary Exp	427,705
Total Rs.:	427,705
<u>Schedule - D</u>	
<u>Administrative and General Expenses</u>	
Admission Exp	15,225
Advertisement Exp	3,997
Bank Charges	789
Electricity Exp	2,359
Total Rs.:	22,370



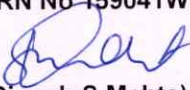
GANDHINAGAR INSTITUTE OF SKILL DEVELOPMENT

BALANCE SHEET AS AT 31ST MARCH 2023

FUNDS & LIABILITIES	AMOUNT RS.	ASSETS	AMOUNT RS.
<u>Other Earmarked Funds</u>		<u>Fixed Assets</u>	
Depreciation Fund	-		
<u>Fund from Parent Trust</u>		<u>Current Assets</u>	
Platinum Foundation	10,410	Sundry Debtors	-
<u>Current Liabilities</u>		<u>Cash & Bank Balances</u>	
Sundry Creditors	-	Cash in hand	-
		State Bank of India	10,410
<u>Income & Expenditure Account</u>		<u>Income & Expenditure Account</u>	
Deficit of the Year	-	Deficit for the year	590
Less: Transfer to Platinum Foundation	-	Less: Transfer to Platinum Foundation	590
	-	Closing Balance	-
Total Rs.:	10,410	Total Rs.:	10,410

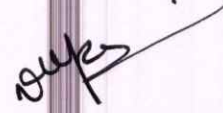
I have audited the above balance sheet as on 31.03.2023 and annexed Income & Expenditure Account for the year ended on that date and found the same in accordance with books of account produced before us.

As per my report of even date

For, Dipesh S. Mehta & Associates
Chartered Accountant
FRN No 159041W

(Dipesh S Mehta)
Proprietor
Membership No. : 157633
UDIN : 23157633BGULQR7853
Ahmedabad, 25th September, 2023

For, Gandhinagar Institutes of Skill Development




(Deepak N Ravani)
Trustee

Ahmedabad, 25th September, 2023

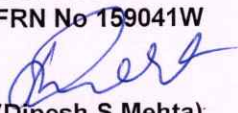


GANDHINAGAR INSTITUTE OF SKILL DEVELOPMENT

INCOME & EXPENDITURE FOR THE YEAR ENDED ON 31ST MARCH 2023

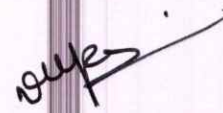
EXPENDITURE	AMOUNT RS.	INCOME	AMOUNT RS.
<u>Student Activity Expenses</u> As per Schedule	-	<u>Fees Income</u> As per Schedule -A	-
<u>Administrative & General Expenses</u> As per Schedule - B	590	<u>Other Income</u>	
Excess of Income over Expenditure transferred to Balance Sheet	-	Excess of expenditure over income transferred to Balance Sheet	590
Total Rs.:	590	Total Rs.:	590

As per my report of even date

For, Dipesh S. Mehta & Associates
Chartered Accountant
FRN No 159041W

(Dipesh S Mehta)
Proprietor
Membership No. : 157633
UDIN : 23157633BGULQR7853
Ahmedabad, 25th September, 2023



For, Gandhinagar Institutes of Skill Development


(Deepak N Ravani)
Trustee

Ahmedabad, 25th September, 2023

GANDHINAGAR INSTITUTE OF SKILL DEVELOPMENT

Schedule forming part of Income & Expenditure account for the year ended on 31st March 2023

Particulars	Amount Rs.
<u>Schedule - A</u>	
Tution Fees	-
Less : Scholership Exp	-
<u>Schedule - B</u>	
<u>Administrative and General Expenses</u>	
Bank Charges	590
Total Rs.:	590



THE BOMBAY PUBLIC TRUST ACT 1950
SCHEDULE-IXC
(Vide Rule 32)

Statement of Income liable to contribution for the year ending on 31.03.2023

Name of the Public Trust :
Registration No.

: Platinum Foundation
: E/17490/ABAD

Address:

A 201-202, Iscon Park, Opp Om
Towers, Satellite Road, Ahmedabad –
380015 (O) 02764-281861

Name of the Trustees

As per attached sheet

Bank Account details

As per attached sheet

**Bank account No. of trust for Transcation of foreign
contribution:**

Nil

F.C.R.A No. and Date

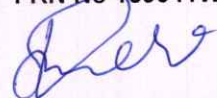
Nil

Sr. No.	Particulars	Amount Rs.	Amount Rs.
	Gross Annual Income - Schedule – IX	-	-
	- Schedule – VIII	-	115,538,095
	Total Rs.:		115,538,095
	DETAILS OF INCOME NOT CHARGEABLE TO CONTRIBUTION UNDER SEC. 58 RULE 32		
I.	Donations received during the year from any source	-	
	(a) Corpus		
	(1) From Country	-	
	(2) From Foreign Country; F.C.R.A no. and Date		
	(b) General		
	(1) From Country	2,080,000	
	(2) From Foreign Country; F.C.R.A no. and Date		
II.	Grants by Government and Local Authorities	-	
	(a) Government and Local Authorities		-
	(b) From Foreign Country		
	(c) By Funding Agencies		
	(1) From Country		
	(2) From Foreign Country; F.C.R.A no. and Date		
III.	Amount spent for the purpose of education	104,929,857	
IV.	Amount spent for the purpose of medical relief	-	



V.	Deductions out of income from land used for Agricultural Purposes:	-	
	a) Land Revenue and Local fund/cess	-	
	b) rent payable to superior landlord	-	
	c) Cost of production, if land are cultivated by trust	-	
	(B) Income from the Land Used for Agricultral Purpose		
VI.	(A)Deductions out of Income from lands used for non-agricultural purposes	The only activity of the trust is to promote education and learning all deserving students and other persons pursuing study, hence the income of the trust is not liable to contribution.	
	a) Assessment, Cesses and other Government or Muni. Tax		
	b) Ground rent payable to the superior landlord		
	c) Insurance Premium		
	d) Repairs at 8-1/3 per cent of gross rents of buildings		
	e) Cost of collection at 4 percent of gross rent of buildings let out.	-	
	(B) Income from the Land Used for Agricultral Purpose		
VII.	Cost of collection of Income or Receipts from securities, stock etc.	-	
VIII.	Deductions on account of repairs in respect of buildings not rented and yielding no Income at 8-1/3 percent of the estimated gross annual rent	-	
	SUB-TOTAL	107,009,857	115,538,095
	INCOME LIABLE TO CONTRIBUTION		8,528,238

For Dipesh S Mehta & Associates
Chartered Accountant
FRN No 159041W



(Dipesh S Mehta)
Proprietor

Membership No.157633

Ahmedabad, 25th September, 2023

UDIN : 23157633BGULQR7853



PLATINUM FOUNDATION

Registered Office: A/201-202, Iscon Park, Opp.Om Tower, Satellite Road, Ahmedabad-380015

LIST OF TRUSTEE AS ON 31-03-2023

Sr. No.	Name and addresses of Trustee
1	Dipak N. Ravani "Kusum Villa" Survey No.645, Plot No. 3, Karnavati Club to Mamatpura Gam Road, Near Gala Auram, Bopal, Ahmedabad (M) 9825061969
2	Haresh B. Rohera 63, 73, Zulelal Bhavan, Near Shankar Bhavan, Kubernagar Bunglow Area, Ahmedabad (M) 9825412889
3	Pravin A. Shah 15, Prarthna Vihar, Opp. Ambawadi Post Office, Manekbaug, Ambawadi, Ahmedabad - 380015
4	Vinita Jayesh Ramchandani B-404, Marvel imperial, Naragibaug Road, Bot Club Road, Opp. Big Bluedart office, Bot Club, Pune - 411001
5	Varsha M. Pandhi 9, Pushpak Bungalows, Behind Lad Society, Vastrapur, Bodakdev, Ahmedabad-380054 (M) 9824036747



PLATINUM FOUNDATION

Registered Office: A/201-202, Iscon Park, Opp.Om Tower, Satellite Road, Ahmedabad-380

Details of Relating Bank Account:

Sr. No.	Name of Institution	Bank Name	Branch	Account Number	Address
1	Platinum Foundation	State Bank Of India	Khatraj Chokdi	34401019935	Kamaldeep Estate, Opp. Arvind Mill Gate No. 1 Post : Khatraj, Tal. Kalol, Dist: Gandhinagar-382721
		Bank of Baroda	Relief Road	77960200002381	ERSTWHILE VIJAYA BANK, Aabad Complex, B/h Pattharkuva, Relief Road, Ahmedabad
		Canara Bank			
2	Gandhinagar Institute of Technology	State Bank Of India	Khatraj Chokdi	34401299886	Kamaldeep Estate, Opp. Arvind Mill Gate No. 1 Post : Khatraj, Tal. Kalol, Dist: Gandhinagar-382721
		Bank of Baroda	Relief Road	77960200002375	ERSTWHILE VIJAYA BANK, Aabad Complex, B/h Pattharkuva, Relief Road, Ahmedabad
3	Gandhinagar Institute of Management	State Bank Of India	Khatraj Chokdi	41442982476	Kamaldeep Estate, Opp. Arvind Mill Gate No. 1 Post : Khatraj, Tal. Kalol, Dist: Gandhinagar-382721
4	Gandhinagar Institute of Commerce	State Bank Of India	Khatraj Chokdi	41442981450	Kamaldeep Estate, Opp. Arvind Mill Gate No. 1 Post : Khatraj, Tal. Kalol, Dist: Gandhinagar-382721
5	Gandhinagar Institute of Science	State Bank Of India	Khatraj Chokdi	41442982534	Kamaldeep Estate, Opp. Arvind Mill Gate No. 1 Post : Khatraj, Tal. Kalol, Dist: Gandhinagar-382721
6	Gandhinagar Institute of Computer Science	State Bank Of India	Khatraj Chokdi	41442982567	Kamaldeep Estate, Opp. Arvind Mill Gate No. 1 Post : Khatraj, Tal. Kalol, Dist: Gandhinagar-382721
7	Gandhinagar Institute of Skill Development	State Bank Of India	Khatraj Chokdi	41442981959	Kamaldeep Estate, Opp. Arvind Mill Gate No. 1 Post : Khatraj, Tal. Kalol, Dist: Gandhinagar-382721
8	Gandhinagar University	State Bank Of India	Khatraj Chokdi	41435864053	Kamaldeep Estate, Opp. Arvind Mill Gate No. 1 Post : Khatraj, Tal. Kalol, Dist: Gandhinagar-382721
9	Gandhinagar University SSIP	State Bank Of India	Khatraj Chokdi	41449353881	Kamaldeep Estate, Opp. Arvind Mill Gate No. 1 Post : Khatraj, Tal. Kalol, Dist: Gandhinagar-382721
10	Gandhinagar University NSS	State Bank Of India	Khatraj Chokdi	41594281737	Kamaldeep Estate, Opp. Arvind Mill Gate No. 1 Post : Khatraj, Tal. Kalol, Dist: Gandhinagar-382721
11	GIT Accademic Plus	State Bank Of India	Khatraj Chokdi	3634156667	Kamaldeep Estate, Opp. Arvind Mill Gate No. 1 Post : Khatraj, Tal. Kalol, Dist: Gandhinagar-382721



THE BOMBAY PUBLIC TRUST ACT, 1950
Schedule VIII [Vide Rule 17(1)]

Name of Public Trust : PLATINUM FOUNDATION, AHMEDABAD

Registration Number: E / 17490 / AHMEDABAD

Registration Date

19.01.2006

Address: A 201-202, Iscon Park, Opp Om Towers, Satellite Road, Ahmedabad – 380015 (O) 02764-281861

Bank account No. of trust for Transcation of foreign contribution:

NIL

F.C.R.A No. and Date

NIL

Consolidated Balance Sheet as at 31st March 2023

Funds & Liabilities	Amount [Rs.]	Property & Assets	Amount [Rs.]
Trust Funds or Corpus		Fixed Assets	318,141,159
Bal. as per last Balance Sheet	1,001		
Adjustments during the year		Loans and Advances and Deposits	
		UGVCL Deposit	683,768
Other Earmarked Funds		Hostel Room Deposit	-
Created under the provisions of	63,220,590	Gas-Civil Lab	1,700
the Trust Deed or Scheme or		Internet Deposit	5,000
out of the income		Lab Equip. Deposit	5,000
Depreciation Fund	211,080,733	Others	46,231,259
Education Fund	2,415,260		
Reserve Fund		Current Assets	
Any other Fund		Sundry Debtors	
		Gandhinagar university	846,392
Loans (Secured or Unsecured) :		Cash & Bank Balances	
From Trustees -	3,000	Cash in hand	83,787
From Others -	5,540,361		
Liabilities			
Current Liabilities		Bank Balance	6,823,359
Sundry Creditors	7,878,613	FDR	1,761,044
Others Liabilities	50,365,705		
	-		
Income & Expenditure Account			
Bal. as per Last Balance Sheet	42,401,717		
Less : Appropriation u/s. 11(2) of FY			
2020-21	-		
Add Transferred to contra	-		
Add : Surplus / Less : Deficit	(8,324,511)		
As per Income & Expenditure A/c.	34,077,206		
Total Rs.	374,582,469	Total Rs.	374,582,469

Significant accounting policies as per Annexure - A

The above Bal. Sheet to the best of my belief contains a true A/c. of the Funds & Liabilities and of the Property & Assets of the Trust

For, Platinum Foundation

Address: "Kusum Villa" Survey No.645, Plot No. 3,
Kamavati Club to Mamatpura Gam Road, Near
Gala Auram, Bopal, Ahmedabad (M) 9825061969

(Deepak N Ravani)
Trustee

Ahmedabad, 25th September, 2023

Note: (1) The market value of the above investments is Rs. NIL

(2) Trust has not made any such investment in which trustees are interested.



As per my report of even date
For Dipesh S Mehta & Associates
Chartered Accountant

FRN No. 159041W

380058

(Dipesh S Mehta)

Proprietor

Membership No.157633

Ahmedabad, 25th September, 2023

UDIN : 23157633BGULQR7853



THE BOMBAY PUBLIC TRUST ACT, 1950
Schedule IX [Vide Rule 17(1)]

Name of Public Trust : PLATINUM FOUNDATION, AHMEDABAD

Registration Number: E / 17490 / AHMEDABAD

Registration Date

19.01.2006

Address: A 201-202, Iscon Park, Opp Om Towers, Satellite Road, Ahmedabad – 380015 (O) 02764-281861

Bank account No. of trust for Transcation of foreign contribution:

NIL

F.C.R.A No. and Date

NIL

Consolidated Income & Expenditure A/c. for the year ended on 31st March 2023

Expenditure	Amount [Rs.]	Income	Amount [Rs.]
To Expenditure in respect of Properties		By Rent	
Rent, Taxes, Cesses	-	Book Stall & ATM Rent	69,000
Repairs and Maintenance	-	* Accrued / Realised	
Insurance	-		
Depreciation (By way of provision or adjustments)	-	By Fees	
		" Tuition Fees	102,411,700
To Other Expenses		By Interest	
Interest Expenses	3,970	* Accrued / Realised	
Legal Expenses	-		
Bank Charges	1,899	" On Securities	
Land Revenue Expenses	28,415	" On IT Refund	12,764
" Miscellaneous Expenses		" On Bank Account	2,498,112
" Depreciation	10,573,954	" Dividends	
" Amounts transferred to reserve or specific fund-"Education Fund"		" Donations in cash or kind	
reserve or specific fund-"Contingency Fund"		- Domestic	2,080,000
		- International F.C.R.A. No. and date	-
"Expenditure on object of the trust		" Other Income	142,008
(a). Religious			
(b). Educational (As per Schedule -A)	104,929,857	Deficit Carried over to Balance Sheet	8,324,511
(c). Medical relief			
(d). Relief of poverty			
(e) Other charitable objects			
Surplus Carried over to Balance Sheet			
Total Rs.	115,538,095	Total Rs.	115,538,095

For, Platinum Foundation

Address: "Kusum Villa" Survey No.645, Plot No.
3, Karnavati Club to Mamatpura Gam Road,
Near Gala Auram, Bopal, Ahmedabad (M)
9825061969

(Deepak N Ravani)
Trustee

Ahmedabad, 25th September, 2023



As per my report of even date
For, Dipesh S Mehta & Associates
Chartered Accountant
FRN No 159041W

D-1005, Sun Central Place, Opp. Iscon Platinum, Bopal T
Junction, Bopal, Ahmedabad - 380058

(Dipesh S Mehta)
Proprietor

Membership No.157633
Ahmedabad, 25th September, 2023
UDIN : 23157633BGULQR7853



PLATINUM FOUNDATION	
Schedule forming part of Consolidated Income and Expenditure for the year ended at 31st March 2023	
Particulars	Amount Rs.
<u>Schedule - A</u>	
<u>Expenditure for the purpose of Education</u>	
University Application Fees	
Salary Expense	71,823,555
Power & Electricity Expense	1,249,646
Student Activity Expense	4,155,861
Repair and Maintenance	11,441,390
Affiliation/AICTE/Exam Expenses	249,521
Library Periodicals Expenses	87,687
Property Tax Expense	-
Administrative & General Expenses	15,922,197
Depreciation	
Total	104,929,857



DIPESH S MEHTA & ASSOCIATES
CHARTERED ACCOUNTANT

D-1005, Sun Central Place, Opp. Iscon Platinum, Bopal T Junction, Bopal, Ahmedabad - 380058

FORM No. 10B
[See rule 16CC and 17B]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of subsection (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution.

* I/We have examined the balance sheet of **Platinum Foundation** as at **31st March, 2023** and the Income and Expenditure account or Profit and Loss account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

* I/We have obtained all the information and explanations to the best of *my/our knowledge and belief which are necessary for the purposes of the audit.

In * my/our opinion, proper books of account have been maintained at the registered office of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution at the address mentioned at serial number 14 of the Annexure :

In *my/our opinion and to the best of *my/our information and according to explanations given to *me/us, the particulars given in the Annexure are true and correct subject to following observations or qualifications—

a. Nil

In * my/our opinion and to the best of * my/our information, and according to information given to * me/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 * fund or trust or institution or university or other educational institution or hospital or other medical institution as on 31st March, 2023 ;and
- (ii) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application or profit or loss of its accounting year ending on 31st March 2023

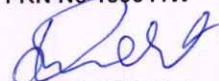
subject to the following observations/qualifications

a. Nil

The prescribed particulars are annexed hereto.

Ahmedabad, 25th October, 2023

For, Dipesh S. Mehta & Associates
Chartered Accountant
FRN No 159041W


(Dipesh S Mehta)

Proprietor
Membership No. : 157633
UDIN : 23157633BGULQS8386



Note :

- 1 *Strike out whichever is not applicable
- 2 †This report has to be given by - a chartered accountant within the meaning of the Chartered Accountants Act, 1949 (38 of 1949).
- 3 Where any of the matters stated in this report is answered in the negative, or with a qualification, the report shall state the reasons for the same.

ANNEXURE
Statement of Particular

Basis Details		
1	PAN of the auditee	AAHTP1113G
2	Name of the auditee	Platinum Foundation
3	Assessment Year	2023-2024
4	Previous Year	31st March 2023
5	Registered Address of the auditee	A 201-202, Iscon Park, Opp Om Towers, Satellite Road, Ahmedabad - 380015
6	Other addresses, if applicable	Khatraj - Kalol Road, Moti Bhoyan, Tal Kalol, Dist. Gandhinagar-382721
Legal		
7	Type of the auditee	Trust
8	Whether the auditee is established under an instrument ?	Yes

Registration Details		
9	Details of registration / provisional registration or approval / provisional approval or notification of the auditee under the Income-tax Act (details of all the registration / provisional registration / approval / provisional approval / notification which are valid during the previous year should be provided, however where the auditee has got the registration / approval after provisional registration / approval the details of provisional registration / approval need not be provided)	As per Annexure - 1

Management		
10(a)	Details of all the Author (s)/ Founder(s) / Settlor(s) / Trustee(s) / Members of society / Members of the Governing Council / Director (s) / shareholders holding 5% or more of shareholding / Office Bearer(s) of the auditee at any time during the previous year	As per Annexure - 2
10(b)	In case if any of the persons [as mentioned in row 10(a)] is not an individual, then provide the following details of the natural persons who are beneficial owners (5% or more) of such person at any time during the previous year	Nil

Objects		
11	Objects of the auditee	2 - Relief of poor 3 - Education 4 - Medical relief
12(i)	Whether the auditee, being a trust or institution referred to in section 11 or 12, has adopted or undertaken modification of the objects which do not conform to the conditions of registration?	No
12(ii)	If yes, please furnish following information -	NA
(A)	Date of such modification/ adoption (DD/MM/YYYY)	NA
(B)	Whether an application for registration has been made in the prescribed form and manner within the stipulated period of thirty days from the date of said adoption or modification, as per sub-clause (v) of clause (ac) of sub-section (1) of section 12A	NA
(C)	If yes provide the following details regarding application for registration under sub-clause (v) of clause (ac) of sub-section (1) of section 12A	NA



Commencement of activities

13(i)	Where the auditee has been granted provisional registration or provisional approval, whether activities have commenced during the previous year	No
13(ii)	If yes in 13(i), date of commencement of activities	NA
13(iii)	If the answer to 13(i) is yes, whether application for registration under section sub-clause (ii) of clause (ac) of sub-section (1) of section 12A or application for approval under clause (iii) of the first proviso to clause (23C) of section 10 has been filed?	NA
13(iv)	If yes in 13(iii) above, provide the following details regarding application for registration under section sub-clause (ii) of clause (ac) of subsection (1) of section 12A or application for approval under clause (iii) of the first proviso to clause (23C) of section	NA

Details of Place where book of accounts and other documents have been maintained

14(i)	Whether the books of account and other documents have been kept and maintained in the form and manner and at such place as prescribed under rule 17AA by the auditee	Yes
14(ii)	Provide the following details of the books of account and other documents	As per Annexure - 3

Advancement of General Public Utility

15	Where, in any of the projects/institutions run by auditee, one of the charitable purposes is advancement of any other object of general public utility then:-	
A	Whether any activity is being carried on by the auditee which is in the nature of trade, commerce or business referred to in proviso to clause (15) of section 2?	No
B	If yes, then percentage of receipt from such activity vis-a-vis total receipts	NA
C	Whether such activity in the nature of trade, commerce or business is undertaken in the course of actual carrying out of such advancement of any other object of general public utility	NA
D	Whether there is any activity of rendering any service in relation to any trade, commerce or business for any consideration as referred to in proviso to clause (15) of section 2?	NA
E	If yes, then percentage of receipt from such activity vis-a-vis total receipts	NA
F	Whether such activity of rendering service is undertaken in the course of actual carrying out of such advancement of any other object of general public utility	NA
16	If 'A' or 'D' in 15 is Yes, the aggregate annual receipts from such activities in respect of that project/institution	NA



Business Undertaking		
17(i)	Whether the auditee has any business undertaking as referred to in sub-section (4) of section 11	No
17(ii)	If yes, then provide the following details of the business undertaking:	NA
(a)	Nature of Business Undertaking	NA
(b)	Business Code	NA
(c)	Whether separate books of account have been maintained for the business undertaking	NA
(d)	Income from the business undertaking for the previous year which is not to be included in the total income of the auditee as per sub-section (4) of section 11	NA
(e)	Income from the business undertaking for the previous year which is to be included in the total income of the auditee as per sub-section (4) of section 11	NA

Business Incidental to Objects		
18(i)	Whether the auditee has any income being profits and gains from any business as referred in seventh proviso to Clause (23C) of section 10 or sub-section (4A) of section 11, as the case may be	No
18(ii)	If yes, then provide the following details of such business:	No
(a)	Nature of Business	NA
(b)	Business Code	NA
(c)	Whether separate books of account have been maintained for the business	NA
(d)	Whether the business is incidental to the attainment of the objects of the auditee	NA
(e)	Profits and gains from the business during the previous year	NA

TDS on receipts		
19	Details of the receipts of the auditee on which tax has been deducted at source referred to in sections 194C or 194J or 194H or 194Q	Nil

Voluntary Contributions		
20	Whether the provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable	No
21	Whether auditee has filed Form No. 10BD for the previous year - If No then skip to row 23 -	Yes
22	Total Sum of donations reported in Form No. 10BD furnished by the auditee for the previous year	2,080,000
23	Donations not reported in Form No. 10BD /Not required to fill Form No. 10BD	-
(i)	Donations received by fund or trust or institution of the auditee which is approved under clause (b) of sub-section (2) of section 80G	-
(ii)	Donations received by fund or trust or institution of the auditee which qualifies for deduction under section 80G (other than those donations qualifying under clause (b) of sub-section (2) of section 80G or sub-clause (iv) of clause (a) of sub-section (2) of section 80G)	-
(iii)	Donations received by fund or trust or institution of the auditee approved under sub-clause (iv) of clause (a) of sub-section (2) of section 80G and which are not eligible under sub-section (5) of section 80G	-
	(a) Cash donations exceeding Rs. 2000	-
	(b) Donations received from other charitable trusts and institution or from any fund or institution or trust or any university or other educational institutions or any hospital or other medical institution not eligible for deduction	-
	(c) Others - Specify the nature-	-
	(d) Total (a)+(b)+(c)	-
(iv)	Donations which could not be reported in Form No. 10BD due to non-availability of identification of donor as required under Form No. 10BD	-
(v)	Donations received in kind	-
(vi)	Anonymous Donations referred to in section 115BBC	-
	(a) Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (i) of sub-section (1) of section 115BBC	-



	(b) Amount of anonymous donation not taxable under section 115BFC on account of applicability of clause (a) of sub-section (2) of section 115BFC	-
	(c) Amount of anonymous donation not taxable under section 115BFC on account of applicability of clause (b) of sub-section (2) of section 115BFC	-
	(d) Other anonymous donations taxable @ 30 % under section 115BFC	-
	Total (a+b+c+d)	-
(vii)	Any other voluntary contribution not part of Form No 10BD (Please Specify the Nature)	-
(viii)	Total donation not reported in Form No 10BD [23(i) + 23(ii) + 23(iii)d) + 23(iv) + 23(v) + 23(vi)e) + 23(vii)]	-
24	Total voluntary contributions received by the auditee during the previous year [22+23(viii)]	2,080,000
25	Total foreign contribution out of the total voluntary contributions stated in 24	-
26	Voluntary Contribution forming part of corpus (which are included in 24)	-
(A)	Corpus representing donations received for the renovation or repair of places notified under clause (b) of sub-section (2) of section 80C eligible for exemption under Explanation 1A to the third proviso to clause (23C) of section 10 or Explanation 3A to sub-section (1) of section 11 (As Per Annexure -4)	-
(B)	Corpus donations as referred to in clause (d) of sub-section (1) of section 11 or Explanation 1 to the third proviso to section 10 (23C) eligible for exemption and invested in modes specified under sub-section (5) of section 11 (As Per Annexure -4)	-
27	Voluntary Contributions required to be applied by the auditee during the previous year [24-(23(vi)d)-26A+26B]	2,080,000

Income to be Applied

28	Income other than voluntary contributions derived from property held under trust referred to in section 11 or income of fund or institution or trust or any university or other educational institution or any hospital or other medical institution (other than the contribution reported in serial number 24)	105,133,584
29	Income applied outside India which is eligible under clause (c) of sub-section (1) of section 11	-
30	Income required to be applied in India by the auditee during the previous year [27+28-29]	107,213,584

Application of Income

31	Application of Income (excluding application not eligible and reported under serial number 37)	
(i)	Total amount applied for charitable or religious purposes in India during the previous year	
(ia)	Contribution or donation to any other person during the previous year (As Per Annexure -5)	-
(ib)	Object wise application other than the application provided in (a) (As Per Annexure -5)	110,036,351
(ic)	Total 31(i)(a) + 31(i)(ib)	110,036,351
(ii)	Details of application out of (i) (a) and (i) (b) resulting in payment in excess of Rs. 50 lakh during the previous year to any person	
(iii)	Amount which was not actually paid during the previous year [if included in (i)(c)]	2,822,767
(iv)	Amount actually paid during the previous year which accrued during any earlier previous year but not claimed as application of income in earlier previous year	
(v)	Total amount to be allowed as application [31(i)(c)-31(iii)+31(iv)]	107,213,584
(vi)	Bifurcation of application in 31(v) into Revenue or Capital	
	Revenue	107,213,584
	Capital	-
(vii)	Amount invested or deposited back in corpus which was applied during any preceding previous year and not claimed as application during that previous year (As Per Annexure -4)	-
(viii)	Repayment of loan or borrowing during the previous year which was earlier applied and not claimed as application during that previous year during that previous year	-
Amount to be disallowed from application		
(ix)	Amount disallowable under thirteenth proviso to clause (23C) of section 10 or Explanation 3 to subsection (1) of section 11 read with sub-clause (ia) of clause (a) of section 40	-
(x)	Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) or (3A) of section 40A	-
(xi)	Donation to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub-clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act towards Corpus	-
(xii)	Donation to Any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub-clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act not having same objects	-
(xiii)	Donation to any person other than any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub-clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act	-
(xiv)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has not been obtained	-
(xv)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has been obtained	-
(xvi)	Applied for any purpose beyond the objects of the auditee	-
(xvii)	Any other disallowance (Please specify)	-
(xviii)	Total allowable application [31(v)-31(vii)-31(viii)-31(ix) to 31(xvi)]	107,213,584



(xix)	Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub-section (1) of section 11	-
(xx)	Income accumulated as per the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 or sub-section (2) of section 11 (As Per Annexure-6)	-
(xxi)	Income accumulated or set apart for application to charitable or religious purposes or stated objects of trust or institution to the extent it does not exceed 15 % of the income	-
32	Taxable Income [30- {31(xviii) to 31(xxi)}]	-

Section 115BBI

33	Income taxable under section 115BBI	
(a)	Whether the auditee has any deemed income referred to in sub-section (1B) of section 11 which is chargeable to tax @ 30 % under section 115BBI and the amount of such deemed income?	-
(b)	Whether the auditee has any deemed income referred to in Explanation 4 to third proviso to clause (23C) of section 10 or sub-section (3) of section 11 which is chargeable to tax @ 30 % under section 115BBI and the amount of such deemed income?	-
(b)(i)	Whether income accumulated is applied for the purposes other than charitable or religious purposes or ceases to be accumulated or set apart for application thereto	-
(b)(ii)	Whether such income accumulated ceases to remain invested or deposited in any of the forms or modes specified in sub-section (5) of section 11	-
(b)(iii)	Whether such income accumulated is not utilised for the purpose for which it is so accumulated or set apart during the period referred to in clause (a) of Explanation 3 to third proviso to clause (23C) of section 10 or clause (a) of sub-section (2) of section 11	-
(b)(iv)	Whether such income accumulated is credited or paid to any trust or institution registered under section 12AA or section 12AB or to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (vii) of clause (23C) of section 10	-
(c)(i)	Whether the auditee has any income which is income not to be excluded from the total income under twenty first proviso to clause (23C) of section 10 or clause (c) of sub-section (1) of section 13 which is chargeable to tax @ 30 % under section 115BBI and the amount of such income	-
(c)(ii)	Whether the auditee has any income which is not to be excluded from the total income under clause (b) of third proviso to clause (23C) of section 10 or clause (d) of sub-section (1) of section 13 which is chargeable to tax @ 30 % under section 115BBI and the amount of such income	-
(d)	Whether the auditee has any income accumulated or set apart in excess of fifteen per cent. of the income where such accumulation is not allowed under any specific provision of the Act and which is chargeable to tax @ 30 % under section 115BBI and the amount of such income ?	-
(e)	Whether the auditee has made any application out of India which is not excluded from total income under clause (c) of sub-section (1) of section 11	-
34	Anonymous donation which is chargeable to tax @ 30 % under section 115BBI	-

Other Income

35(a)	Whether the auditee has any income chargeable under section 12(2) and the amount of such income	-
35(b)	Income as per Explanation 3B to sub-section (1) of section 11 in case of violation of clause (a) or (b) or (c) or (d) of Explanation 3A to sub-section (1) of section 11 read with clause (b) of sub-section (2) of section (As per Annexure-4)	-
35(c)	Income as per Explanation 1B to the third proviso to clause (23C) of section 10 in case of violation of clauses (a) or (b) or (c) or (d) of Explanation 1A to the third proviso to clause (23C) of section 10 read with clause (b) of sub-section (2) of section 80G (As Per Annexure-4)	-
35(d)	Income chargeable under sub-section (4) of section 11	-

Capital Assets

36	Details of capital asset transferred under sub-section (1A) of section 11	
(1)	Whether a capital asset being property held under trust wholly for charitable or religious purpose is transferred and the net consideration for which it is transferred?	No
(2)	Whether deemed application is claimed as per clause (a) of sub-section (1A) of section 11 and the amount of such deemed application?	No
(3)	Whether a capital asset being property held under trust in part only for charitable or religious purpose is transferred and the net consideration for which it is transferred?	No
(4)	Whether deemed application is claimed as per clause (b) of sub-section (1A) of section 11 and the amount of such deemed application?	No

Application of Income out of different sources

37	Application of income out of the following sources during the previous year	As per Annexure-7
38	Details of application resulting in payment or credit in excess of Rs. 50 lakh during previous year to a single person out of 37	Nil

13(10) and 22nd proviso to Section 10(23C)

39(i)	Whether provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable?	No
39(ii)	If yes in (i) specify the reason why the provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable?	NA
(a)	Provision of proviso to clause (15) of section 2 is applicable	NA



(b)	condition specified in clause (a) of tenth proviso to clause (23C) of section 10 or sub-clause (i) of clause (b) of sub-section (1) of section 12A have been violated	NA
(c)	condition specified in clause (b) of tenth proviso to clause (23C) of section 10 or sub-clause (ii) of clause (b) of sub-section (1) of section 12A have been violated	NA
(d)	condition specified in twentieth proviso to clause (23C) of section 10 or sub-clause (ii) of clause (b) of sub-section (1) of section 12A have been violated	NA
39(iii)	If yes in (i), please provide computation of income chargeable under twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13	NA
(a)	Income for the previous year	-
(b)	Total Expenditure incurred in India, for the objects of the auditee	-
(c)	Expenditure to be disallowed	-
(d)	Income chargeable to tax under twenty-second proviso to clause (23C) of section 10 or sub-section (10) of section 13 [a - b + c(x)]	-

Expenditure Incurred for Religious Purpose

40	In case auditee is approved under second proviso to sub-section (5) of section 80G, please provide the following details	
(a)	Whether any amount of expenditure incurred during the previous year which is of a religious nature and the amount of such expenditure	No
(b)	Total income of auditee during the previous year	-
(c)	Percentage of expenditure which is of religious nature to the total income [Amount in (a)/(b)]	%

Person referred to in 13(3)

41	Details of specified person** as referred to in sub-section (3) of section 13	As per Annexure - 2
42	Details of transactions referred to in section 13 (2)	
(a)	Whether any part of the income or property of the auditee is, or continues to be, lent to any specified person for any period during the previous year without either adequate security or adequate interest or both	No
(b)	Whether any land, building or other property of the auditee is, or continues to be, made available for the use of any specified person, for any period during the previous year without charging adequate rent or other compensation	No
(c)	Whether any amount is paid by way of salary, allowance or otherwise during the previous year to any specified person out of the resources of the trust or institution for services rendered by that person to such auditee and the amount so paid is in excess of what may be reasonably paid for such services	No
(d)	Whether the services of the auditee are made available to any specified person during the previous year without adequate remuneration or other compensation	No
(e)	Whether any share, security or other property is purchased by or on behalf of the auditee from any specified person during the previous year for consideration which is more than adequate	No
(f)	Whether any share, security or other property is sold by or on behalf of the auditee to any specified person during the previous year for consideration which is less than adequate	No
(g)	Whether any income or property of the auditee is diverted during the previous year in favour of any specified person	No
(h)	Whether any funds of the auditee are, or continue to remain, invested for any period during the previous year, in any concern in which any specified person has a substantial interest	No

Specified Violation

43	Whether the auditee has incurred any specified violation as referred to in Explanation 2 to the fifteenth proviso to clause (23C) of section 10 or Explanation to sub-section (4) of section 12AB and the amount of such violation	No
(a)	Income of the auditee has been applied, other than for the objects of the trust or institution	No
(b)	Whether the auditee has income from profits and gains of business which is not incidental to the attainment of its objectives or separate books of account are not maintained by auditee in respect of the business which is incidental to the attainment of its objectives	No
(c)	Whether the auditee, referred to in clause (a) of sub-section (1) of section 13, has applied any part of its income from the property held under a trust for private religious purposes, which does not ensure for the benefit of the public	No
(d)	Whether the auditee, referred to in clause (b) of sub-section (1) of section 13, has applied any part of its income for the benefit of any particular religious community or caste	No
(e)	Whether any activity being carried out by the auditee is not genuine or is not being carried out in accordance with all or any of the conditions subject to which it was registered	No
(f)	Whether the auditee has not complied with the requirement of any other law, for the time being in force, and the order, direction or decree, by whatever name called, holding that such noncompliance has occurred, has either not been disputed or has attained finality	No
44	Whether there is any claim of depreciation or otherwise has been made in terms of Explanation 1 to clause (23C) of section 10 or sub-section (6) of section 11 in respect of any asset, acquisition of which has been claimed as an application of income and the amount of such depreciation?	No

45	In view of provisions of nineteenth proviso to clause (23C) of section 10 or sub-section (7) of section 11, please specify whether the trust or institution has claimed deduction under section 10 [other than clause (1), clause (23C) and clause (46) thereof] during the previous year and the amount of such claim?	No
46	Whether the auditee has taken or accepted any loan or deposit or any specified sum, exceeding the limit specified in section 269SS during the previous year?	As per Annexure - 8
47	Whether the auditee has received an amount exceeding the limit specified in section 269ST, from a person in a day, or in respect of a single transaction, or in respect of transactions relating to one event or occasion from a person during the previous year?	No



48	Whether the auditee has repaid any amount being loan or deposit or any specified advance exceeding the limit specified in section 269T, during the previous year?	As per Annexure -9
49	Whether the auditee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BE?	As per Annexure -10



Annexure-1

Referred to Clause No 9 of Form No. 10B

Section under which registered / provisionally registered or approved / provisionally approved / notified (refer note **)	Date of registration/provisional registration or approval / provisionally approval / notification (dd/mm/yyyy)	Registration / Approval / Notification/ Unique Registration No. (URN), if available	Authority granting registration / provisional registration or approval / provisional approval or notification	Date from which registration / provisional registration / approval/provisional approval/notification is effective (dd/mm/yyyy)
1	2	3	4	5
1 - Clause (a) of sub-section (1) of section 12AB of the Act	28/05/2021	AABTP1113GE20214	Director of Income Tax Exemption	28/05/2021
10 - Clause (i) of second proviso to sub-section (5) of section 80G of the Act	28/05/2021	AABTP1113GF20214	Director of Income Tax Exemption	28/05/2021
13 - Any other - The Gujarat Public Trust Act, 2011	19/01/2006	E / 17490 / AHMEDABAD	Charity Commissioner, Ahmedabad	19/01/2006

Annexure-2

Referred to Clause No 10(a) of Form No. 10B

** Name of the person		Percentage of shareholding in case of shareholder	Unique Identification Number	ID Code	Address	Whether there is any change in relation during previous year of audit Yes/No	If yes, specify
1	2	3	4	5	6	7	8
Dipak N. Ravani	4 - Trustee		ABZPR7674R	1	"Kusum Villa" Survey No.645, Plot No. 3, Karnavati Club to Mamatpura Gam Road, Near Gala Auram, Bopal, Ahmedabad	No	
Haresh B. Rohera	4 - Trustee		ABAPR5546F	1	63, 73, Zulelal Bhavan, Near Shankar Bhavan, Kurnagar Bunglow Area, Ahmedabad	No	
Pravin A. Shah	4 - Trustee		AFBPS2161N	1	15, Prarthna Vihar, Opp. Ambawadi Post Office, Manekbaug, Ambawadi, Ahmedabad - 380015	No	
Harshad G Thakkar	4 - Trustee		AAUPT5342E	1	Muktnivas, Prabhukunj Society Opp. Vidhya Appartment, Maninagar, Ahmedabad-8.	Yes	Appointed and also Retiring during the year
Ghanshyambhai J Thakkar	4 - Trustee		AAUPT5343F	1	Muktnivas, Prabhukunj Society Opp. Vidhya Appartment, Maninagar, Ahmedabad-8.	Yes	Died during the year
Vinita Jayesh Ramchandani	4 - Trustee		APIPR7933L	1	B-404, Marvel imperial.Naragibaug Road. Bot Club Road, Opp. Big Bluedart office, Bot Club, Pune - 411001	Yes	Appointed during the year
Varsha M. Pandhi	4 - Trustee		AEHPP6266J	1	9, Pushpak Bungalows, Behind Lad Society, Vastrapur, Bodakdev, Ahmedabad-380054	No	

Annexure-3

Referred to Clause No 14(ii) of Form No. 10B

Sl. No	Nature of Books of Account	Whether maintained by the auditee (Yes/No)	Whether maintained in a computer system (Yes/No)	Whether maintained at registered office (Yes/No)	If maintained at any place other than the registered place			Whether the books of account have been audited (Yes/No)
					Address of such Place	Date of decision by management to keep account at such place	Date of intimation to Assessing Officer that books of accounts are kept at such place under proviso to subrule (3) of rule 17AA	
1	2	3	4	5	6	7	8	9
1	Cash Book, Ledger, Journal, Copies of Bills, Vouchers, Other	Yes	Yes	Yes		No		Yes



Annexure-5

Referred to Clause No 31(i) of Form No. 10B

Total amount applied for charitable or religious purposes in India during the previous year		Electronic (In Rs)	Other than Electronic (In Rs.)	Amount in INR
(a)	Contribution or donation to any other person during the previous year	-	-	-
Object wise application other than the application provided in (a)				
(b)	(I) Religious	-	-	-
	(II) Relief of Poor	-	-	-
	(III) Education	107,119,241	2,917,110	110,036,351
	(IV) Medical relief	-	-	-
	(V) Yoga	-	-	-
	(VI) Preservation of environment (including watersheds, forests and wildlife)	-	-	-
	(VII) Preservation of monuments or places or objects of artistic or historic interest	-	-	-
	(VIII) Advancement of any other objects of general public utility	-	-	-
	(IX) Application which cannot be specifically categorised under (I) to (VIII)	-	-	-
	(X) Total	107,119,241	2,917,110	110,036,351
(c)	Total application [(a) + (b)(X)]	107,119,241	2,917,110	110,036,351

Referred to Clause No 31(ii) of Form No. 10B

Annexure-10

S. No	Name of person to whom amount paid or credited	PAN of such person	Amount of application Rs	Mode of application			TDS	
				Electronic modes (Rs.)	Other than Electronic modes (Rs.)	Total	Whether any TDS has been deducted	Section under which TDS has been deducted
							Yes / No	
							Yes / No	
							Yes / No	
							Yes / No	

Annexure-7

Referred to Clause No 37 of Form No. 10B

A	Income accumulated under third proviso to clause (23C) of section 10 or under sub-	-	-	-
B	Income deemed to be applied in any preceding year under clause (2) of Explanation 1 to	-	-	-
C	Income of earlier previous years up to 15% accumulated or set apart	5,501,745	-	5,501,745
D	Corpus	-	-	-
E	Borrowed fund	-	-	-
F	Any other (Please specify)	-	-	-

Referred to Clause No 41 of Form No. 10B

Annexure-14

Code of Person referred to in sub-section (3) of section 13 <Refer Note>	Name of such person	PAN of such person	Aadhar number of such person, if allotted	Address of such person	If code 2 selected in column (1) specify the amount of contribution made to the auditee
4 - Trustee	Dipak N. Ravani	ABZPR7674R		"Kusum Villa" Survey No.645, Plot No. 3, Karnavati Club to Mamatpura Gam Road, Near Gala Auram, Bopal, Ahmedabad	
4 - Trustee	Hareesh B. Rohera	ABAPR5546F		63, 73, Zulelal Bhavan, Near Shankar Bhavan, Kubernagar Bunglow Area, Ahmedabad	
4 - Trustee	Pravin A. Shah	AFBPS2161N		15, Prarthna Vihar, Opp. Ambawadi Post Office, Manekbaug,	
4 - Trustee	Harshad G Thakkar	AAUPT5342E		"Muktnivas, Prabhukunj SocietyOpp. Vidhya Apartment, Maninagar, Ahmedabad-8."	
4 - Trustee	Ghanshyambhai J Thakkar	AAUPT5343F		"Muktnivas, Prabhukunj SocietyOpp. Vidhya Apartment, Maninagar, Ahmedabad-8."	
4 - Trustee	Vinita Jayesh Ramchandani	APIPR7933L		B-404, Marvel imperial,Naragibaug Road, Bot Club Road, Opp. Big Bluedart office, Bot Club, Pune - 411001	
4 - Trustee	Varsha M. Pandhi	AEHPP6266J		9, Pushpak Bunglows, Behind Lad Society, Vastrapur, Bodakdev, Ahmedabad-380054	
2- 'Person who has made a substantial contribution	Atulkumar Prabhudas Rajani	ADCPR5001M		F202, JBR Residency, Opp. Satyam Complex, Science City Road, Ahmedabad	80000
2- 'Person who has made a substantial contribution	Ideabright Infotech Pvt Ltd	AACCI5400K		603, Pinnacle Business Park Opp. Royal Archade, Pinnacle Corp. Road, Prahladnagar, Satellite, Ahmedabad-380015	2000000



Annexure-10

Referred to Clause No 49 of Form No. 10B

Schedule TDS / TCS

Tax Deduction and Collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (6)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected but not deposited to the credit of the Central Government out of (6) and (8)
1	2	3	4	5	6	7	8	9	10
AHMP05292A	192	Salary	31995356	31995356	31995356	1920625	Nil	Nil	Nil
AHMP05292A	194C	Contract	24463342	24463342	24463342	309511	Nil	Nil	Nil
AHMP05292A	194J	Professional Fees & Technical Services	5724140	5724140	5724140	572418	Nil	Nil	Nil

Schedule Statement of TDS/TCS

Tax Deduction and Collection Account Number (TAN)	Type of Forms	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported
1	2	3	4	5
AHMP05292A	Form 24Q	31/07/2022	29/07/2022	Yes
AHMP05292A	Form 24Q	31/10/2022	20/10/2022	Yes
AHMP05292A	Form 24Q	31/01/2023	26/01/2023	Yes
AHMP05292A	Form 24Q	31/05/2023	31/05/2023	Yes
AHMP05292A	Form 26Q	31/07/2022	29/07/2022	Yes
AHMP05292A	Form 26Q	31/10/2022	20/10/2022	Yes
AHMP05292A	Form 26Q	31/01/2023	26/01/2023	Yes
AHMP05292A	Form 26Q	31/05/2023	31/05/2023	Yes

Schedule Interest on TDS/TCS

Tax Deduction and Collection Account Number (TAN)	Amount of interest under section 201(1A) or 206C(7) is payable	Amount paid out of column (2)	Date of payment Dd/mm/yyyy
1	2	3	4
AHMP05292A	1500	1500	30/05/2023



Annexure-4
Referred to Clause No 37 of Form No. 10B
Schedule Corpus - Details of Corpus

Schedule corpus - Details of corpus												If corpus donation is of type			
Type of corpus donation	Opening balance at the beginning of the previous year (Corpus not applied till the beginning of the previous year)	Received/Treated as corpus during the previous year	Applied during the previous year	Amount invested or deposited back in to corpus (which was earlier applied and not claimed as application if such application fulfilled the conditions)	Total amount invested or deposited back in to corpus	Financial year in which (4) was applied earlier	Closing balance	Invested in modes specified in section 11(5)	Amount taxed in previous assessment year	Invested in modes other than specified in section 11(5) as on the last day of the previous year	Amount Applied out of corpus for the purpose other than for which the voluntary contribution was made	Contribution or donation to any person	Maintained as not separately identifiable	Invested or deposited in the forms and modes other than those specified under subsection (5) of Section (11)	
	1	2	3	4	5	6	7 = [(1+2 +5)-3]	8	9	10					
(i)Representing donations received for the renovation or repair of places notified under 80G(2)(b) on or after 01.04.2020											Yes / No	Yes / No	Yes / No	Yes / No	
(ii) – Other than (i) above received on or after 01.04.2021	16,295,000	-	3,200,000	-	-	-	13,095,000	13095000			NA	NA	NA	NA	
(iii) - Other than (i) and (ii) above	50,126,591	-	-	-	-	-	50,126,591	50126591			NA	NA	NA	NA	



[illegible]

Schedule 1A/MSA 1201 for Form 100

S.No.	Name of the lender or depositor	PAN or other ID available	Address	Loan or deposit or any specified sum	Amount of loan or deposit taken or received	Whether the loan or deposit is an interest-free loan or deposit?	Maximum amount of interest-free loan or deposit taken or received during the previous year?	Whether the loan or deposit is an interest-free loan or deposit?
1	Shri. S. S. S. S.	ABH/1234567	Shri. S. S. S. S. 123, 456, 789, 1010 Pune, Maharashtra	3,000,000	3,000,000	No	5,12,271	No

Schedule 1B/MSA 1202

S.No.	Name	PAN or other ID available	Address	Loan or deposit or any specified sum	Amount	Whether the loan or deposit is an interest-free loan or deposit?	Maximum amount of interest-free loan or deposit taken or received during the previous year?	Whether the loan or deposit is an interest-free loan or deposit?
1	Shri. S. S. S. S.	ABH/1234567	Shri. S. S. S. S. 123, 456, 789, 1010 Pune, Maharashtra	3,000,000	3,000,000	No	5,12,271	No
2	Shri. S. S. S. S.	ABH/1234567	Shri. S. S. S. S. 123, 456, 789, 1010 Pune, Maharashtra	3,000,000	3,000,000	No	5,12,271	No
3	Shri. S. S. S. S.	ABH/1234567	Shri. S. S. S. S. 123, 456, 789, 1010 Pune, Maharashtra	3,000,000	3,000,000	No	5,12,271	No
4	Shri. S. S. S. S.	ABH/1234567	Shri. S. S. S. S. 123, 456, 789, 1010 Pune, Maharashtra	3,000,000	3,000,000	No	5,12,271	No
5	Shri. S. S. S. S.	ABH/1234567	Shri. S. S. S. S. 123, 456, 789, 1010 Pune, Maharashtra	3,000,000	3,000,000	No	5,12,271	No
6	Shri. S. S. S. S.	ABH/1234567	Shri. S. S. S. S. 123, 456, 789, 1010 Pune, Maharashtra	3,000,000	3,000,000	No	5,12,271	No
7	Shri. S. S. S. S.	ABH/1234567	Shri. S. S. S. S. 123, 456, 789, 1010 Pune, Maharashtra	3,000,000	3,000,000	No	5,12,271	No
8	Shri. S. S. S. S.	ABH/1234567	Shri. S. S. S. S. 123, 456, 789, 1010 Pune, Maharashtra	3,000,000	3,000,000	No	5,12,271	No
9	Shri. S. S. S. S.	ABH/1234567	Shri. S. S. S. S. 123, 456, 789, 1010 Pune, Maharashtra	3,000,000	3,000,000	No	5,12,271	No
10	Shri. S. S. S. S.	ABH/1234567	Shri. S. S. S. S. 123, 456, 789, 1010 Pune, Maharashtra	3,000,000	3,000,000	No	5,12,271	No
11	Shri. S. S. S. S.	ABH/1234567	Shri. S. S. S. S. 123, 456, 789, 1010 Pune, Maharashtra	3,000,000	3,000,000	No	5,12,271	No



[illegible]

Notes to Form 10B

- 1 Any fund or institution or trust or any university or other educational institution or any hospital or institution referred to in sub-clause (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act shall be referred to in sections 11 or 12 of the Act shall be referred to as "auditee" in this form.
- 2 Any person referred to in sub-section (3) of section 13 shall be referred to as specified person in this form.
- 3 *In serial number 6, provide the address which has been decided by the management by which has been intimated to the jurisdictional Assessing Officer in writing within seven days per the proviso to sub-rule (3) of rule 17AA;
- 4 **In serial number 9, for the section under which registered or provisionally registered or approved or provisionally approved one of the following codes shall be selected (details of all the registrations or approvals or provisional approvals or notifications which are valid during the period provided, however where the auditee has got the registration or approval, after provisional approval the details of provisional registration or approval need not be provided):

S.No	Section
1	Clause (a) of sub-section (1) of section 12AB of the Act
2	Clause (b) of sub-section (1) of section 12AB of the Act
3	Clause (c) of sub-section (1) of section 12AB of the Act
4	Clause (i) of second proviso to clause (23C) of section 10 of the Act
5	Clause (ii) of second proviso to clause (23C) of section 10 of the Act
6	Clause (iii) of second proviso to clause (23C) of section 10 of the Act
7	Clause (ii) of sub-section (1) of Section 35 of the Act
8	Clause (ia) of sub-section (1) of Section 35 of the Act
9	Clause (iii) of sub-section (1) of Section 35 of the Act
10	Clause (i) of second proviso to sub-section (5) of section 80G of the Act
11	Clause (ii) of second proviso to sub-section (5) of section 80G of the Act
12	Clause (iii) of second proviso to sub-section (5) of section 80G of the Act
13	any other, please specify

- 5 . #In row 10(a), in column (2) for relation one or more of the following codes shall be selected:

S.No	Section
1	Author
2	Founder
3	Settlor
4	Trustee
5	Members of society
6	Members of the Governing Council
7	Director
8	Shareholders holding of 5% or more of shareholding
9	Office Bearer s
10	Others

- 6 ##In serial number 10(a), in column (5), and in serial number 10(b), in column (4) for ID code should be filled:

- a If PAN or Aadhar number is available, the same should be mandatorily filled and the same shall be filled:



Type of Identification
Pan
Aadhaar Number

- b If neither PAN or Aadhar is available, one of the following should be filled:

Type of Identification
Taxpayer identification Number of the country where the person resides
Passport number;
Elector's photo identity number
Driving License number
Ration card number

- 7 \$ In serial number 11, for the objects of the auditee, one or more of the following options sh

S.No	Object
1	Religious
2	Relief of poor
3	Education
4	Medical relief
5	Yoga
6	Preservation of environment (including watersheds, forests and wildlife)
7	Preservation of monuments or places or objects of artistic or historic interest
8	Advancement of any other objects of general public utility

- 8 \$\$In serial number 14(ii), in column (2) one or more of the codes shall be selected:

S.No	Nature of books of account or other document as provided in rule 17AA
1	Cash book
2	Ledger
3	Journal
4	Copies of bills, whether machine numbered or otherwise serially numbered, wherever such bills are issued by the assessee, and copies or counterfoils of machine numbered or otherwise serially numbered receipts issued by the assessee
5	Original bills wherever issued to the person and receipts in respect of payments made by the person
6	Any other book that may be required to be maintained in order to give a true and fair view of the state of the affairs of the person and explain the transactions effected
7	Books of account, as referred in Serial No. 1 to 6, for business undertaking referred in sub-section (4) of section 11 of the Act
8	Books of account, as referred in Serial No 1 to 6,, for business carried on by the assessee other than the business undertaking referred to in sub-section (4) of section 11 of the Ac
9	Record of all the projects and institutions run by the person containing details of their name, address and objectives
10	Record of income of the person during the previous year as per rule 17AA(1)(d)(ii)
11	Record of application of income etc. out of income during the previous year as per rule 17AA(1)(d)(iii)
12	Record of application of income out of the income of any previous year preceding the current previous year as per rule 17AA(1)(d)(iv)

13	Record of voluntary contribution made with a specific direction that they shall form part of the corpus, as per rule 17AA(1)(d)(v)
14	Record of contribution received for the purpose of renovation or repair of temple, mosque, gurdwara, church or other place notified under clause (b) of sub-section (2) of section 80G which is being treated as corpus, as per rule 17AA(1)(d)(vi)
15	Record of loan and borrowings as per rule 17AA(1)(d)(vii)
16	Record of properties as per rule 17AA(1)(d)(viii);
17	Record of specified persons as per rule 17AA(1)(d)(ix);
18	Any other documents containing any other relevant information as per rule 17AA(1)(d)(x)

9 ^In serial number 17 (ii)(c) and 18(ii)(c) upload the Balance Sheet, Profit and Loss Account ar Form 3CA or 3CB as applicable (e-filing utility to provide upload facility) for the business und incidental to objects.

10 + Electronic modes shall be the following modes referred in rule 6AABA of the Income-tax Ri

- a Credit Card;
- b Debit Card;
- c Net Banking;
- d IMPS (Immediate Payment Service);
- e UPI (Unified Payment Interface);
- f RTGS (Real Time Gross Settlement);
- g NEFT (National Electronic Funds Transfer); and
- h BHIM (Bharat Interface for Money) Aadhar Pay

11 ^^In serial number 41, select one or more of the following codes for specified person:

S.No	Nature of Person
1	the author of the trust or the founder of the institution;
2	any person who has made a substantial contribution to the trust or institution, that is to say, any person whose total contribution up to the end of the relevant previous year exceeds fifty thousand rupees;
3	where such author, founder or person is a Hindu undivided family, a member of the family
4	any trustee of the trust or manager (by whatever name called) of the institution;
5	any relative of any such author, founder, person, member, trustee or manager as aforesaid;
6	any concern in which any of the persons referred above have a substantial interest.

12 Particulars in Schedule 269ST need not be given in the case of receipt by or payment to a Go a banking Company, a post office savings bank, a cooperative bank or in the case of transact section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated the



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