

GYANMUDRA EDUCATION FOUNDATION

SURVEY NO 30, T P NO 60

P NO 39, F P NO 39

AT SIDSAR

BHAVNAGAR: 364060

AUDIT

REPORT

F.Y. 2022-2023

A.Y. 2023-2024

AUDITOR

K B N G & CO.

CHARTERED ACCOUNTANTS

FIRM REG NO.145005W

INDEPENDENT AUDITOR'S REPORT

To,
The Members of
GYANMUDRA EDUCATION FOUNDATION

Report on the audit of the Financial Statements Opinion

We have audited the accompanying Financial Statements of GYANMUDRA EDUCATION FOUNDATION ("the Company"), which comprises the Balance Sheet as at **March 31, 2023**, and the Statement of Profit and Loss and Statement of Cash Flows for the year ended on that date, and notes to the Financial Statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at **March 31, 2023**, its Profit/Loss, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's responsibilities for the audit of the Financial Statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the Financial Statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.

Key Audit Matters

Key Audit Matters are those matters that in our professional judgment were of most significance in our audit of the Financial Statements of the current period. These matters were addressed in the context of our audit of the Financial Statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

VIKRAMBHAI JANARDANBHAI PURCHIT
DIN 06939257
Gyanendra
GYANMUDRA EDUCATION FOUNDATION

DIRECTOR

GYANMUDRA EDUCATION FOUNDATION

DIRECTOR

GYANMUDRA EDUCATION FOUNDATION

DIRECTOR



MANSUKHBHAI MOHANBHAI MAKHANI
DIN :- 06944147

VRIASHBHAI BHAGVANBHAI PATEL
DIN :- 06939257

Reporting of key audit matters as per SA 701. Key Audit Matters are not applicable to the Company as it is an unlisted company.

Information other than the Financial Statements and Auditors' Report thereon

The Company's Board of Directors are responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexure(s) to Board's Report, but does not include the Financial Statements and our auditor's report thereon.

Our opinion on the Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Standalone Financial Statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

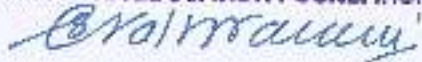
Management's responsibility for the Financial Statements

The Company's Board of Directors are responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Financial Statements that give a true and fair view of the financial position, financial performance, changes in equity and Cash Flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement 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 Company'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 Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

GYANMUDRA EDUCATION FOUNDATION



DIRECTOR

MANSUKHBHAI MOHANBHAI MAKRANI
DIN :- 06944147

GYANMUDRA EDUCATION FOUNDATION



DIRECTOR

ANASHBHAI BHAGVANBHAI PATEL
DIN :- 06939297

VIKRAMBHAI RAMKRISHNABHAI PUDJIT
DIN :- 06944147
GYANMUDRA EDUCATION FOUNDATION



DIRECTOR

Auditor's Responsibilities for the audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone 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 our 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, we exercise professional judgment and maintain professional skepticism throughout the audit. We 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 our 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. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- 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 Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

GYANMUDRA EDUCATION FOUNDATION

Brahmaram

DIRECTOR

GYANMUDRA EDUCATION FOUNDATION

Avinash

DIRECTOR

AVINASHBHAI BHAGVANBHAI PATEL

DIN :- 06939297

VIKRAMBHAI JANERAMBHAI PURSOT
DIN :- 06844101
GYANMUDRA EDUCATION FOUNDATION



MANSUKHBHAI MURARIBHAI NANAVATI
DIN :- 06944147

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We 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 we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Our opinion is not modified in respect of this matter.

Report on other Legal and Regulatory Requirements

As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure "A", a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

As required by Section 143(3) of the Act, we report that:

- We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
- In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
- The Balance Sheet, the Statement of Profit And Loss, and the Cash Flows Statement dealt with by this report are in agreement with the books of account;
- In our opinion, the aforesaid Financial Statements comply with the accounting standards specified under section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014;
- On the basis of the written representations received from the directors as on March 31, 2023 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2023 from being appointed as a director in terms of Section 164 (2) of the Act;

GYANMUDRA EDUCATION FOUNDATION

Mansukhbhai Mohanbhai Narayan

DIRECTOR

MANSUKHBHAI MOHANBHAI NARAYAN

GYANMUDRA EDUCATION FOUNDATION

Aminashbhai Bhagvanbhai Patel

DIRECTOR

AMINASHBHAI BHAGVANBHAI PATEL

DIR :- 06939297

VIKRAMBHAI JANARDANBHAI PUROHIT
DIN :- 06944101
GYANMUDRA EDUCATION FOUNDATION



Aminashbhai

DIRECTOR

- f) Since the Company's turnover as per audited Financial Statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide MCA notification No. G.S.R. 583 (E) dated June 13, 2017;
- g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended, we report that section 197 is not applicable on private company. Hence reporting as per section 197(16) is not required.

With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us;

- i. The Company does not have any pending litigations which would impact its financial position.
- ii. The Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses.
- iii. There were no amounts which required to be transferred to the Investor Education and Protection Fund by the Company.
- iv. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

For K B N G & CO.
Chartered Accountants
Firm Reg No. 145005W



Nimesh C Parsana
Nimesh C Parsana
Partner

M. No. 157263

UDIN:23157263BGVLEO4795

Place: Surat

Date: September 30, 2023

GYANMUDRA EDUCATION FOUNDATION

Vikrambhai Janardanbhai Purohit

DIRECTOR

VIKRAMBHAI JANARDANBHAI PUROHIT

DIN :- 06944101

GYANMUDRA EDUCATION FOUNDATION

Bhansukhbhai Mohanbhai Nakkani

DIRECTOR

BIANSUKHBHAI MOHANBHAI NAKRANI

DIN :- 06944147

GYANMUDRA EDUCATION FOUNDATION

Avinashbhai Bhagvanbhai Patel
DIRECTOR

AVINASHBHAI BHAGVANBHAI PATEL

DIN :- 06939297

GYANMUDRA EDUCATION FOUNDATION

DIRECTOR

GYANMUDRA EDUCATION FOUNDATION

SURVEY NO - 39, T.P. NO - 80 PLOT NO - 39, FINAL PLOT NO - 39 AT SIDAR

BHAVNAGAR BILAVNAGAR

Balance Sheet As At

F.Y.: 2022-23

F.Y.: 2021-22

PARTICULARS	Code No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
I. EQUITY AND LIABILITIES :-			
<u>(1) Shareholder's Funds</u>			
(a) Share Capital	B1	2,00,00,000	2,80,00,000
(b) Reserves and Surplus	B2	9,81,65,058	6,89,05,065
(c) Money received against share warrants		---	---
<u>(2) Share Application money</u>			
<u>(3) Non-Current Liabilities</u>			
(a) Long-Term Borrowings	B3	2,97,77,315	5,48,61,235
(b) Deferred Tax Liabilities (Net)		---	---
(c) Other Long Term		---	---
(d) Long Term Provisions		---	---
<u>(4) Current Liabilities</u>			
(a) Short-Term Borrowings	B4	11,00,15,309	4,64,67,748
(b) Trade Payables	B5	22,34,661	21,19,675
(c) Other Current Liabilities	B6	1,56,995	1,77,23,065
(d) Short-Term Provisions		---	---
Total Equity & Liabilities		26,83,49,998	21,80,76,788
II. ASSETS :-			
<u>(1) Non-Current Assets</u>			
(a) Fixed Assets	B7	13,46,21,787	14,49,32,174
(b) Non-current investments		---	---
(c) Deferred tax assets		---	---
(d) Long term loans and advances		---	---
(e) Other non-current assets		---	---
<u>(2) Current Assets</u>			
(a) Current investments		---	---
(b)		---	---
(c) Trade receivables	B8	4,90,067	2,07,254
(d) Cash and cash equivalents	B9	44,41,208	2,66,50,094
(e) Short-term loans and advances	B10	11,26,26,059	1,02,69,520
(f) Other current assets	B11	1,61,70,216	3,60,17,716
Total Assets		26,83,49,337	21,80,76,788

AVINASH PATEL,

MANSUKHBHAI NAKRANI

VIKRAMBHAI PUROHIT

Place:- BHAVNAGAR

Date :- 30/09/2023

GYANMUDRA EDUCATION FOUNDATION

(Signature)

DIRECTOR

MANSUKHBHAI MOHANBHAI NAKRAM

GYANMUDRA EDUCATION FOUNDATION

(Signature)

AVINASHBHAI BHAGVANBHAI PATEL

DIR :- 06939297

DIRECTOR

FOR KBNC & CO
CHARTERED ACCOUNTANTS
FNN :- 143005W

(Signature)

NIMESH G PARSANA
PARTNER

M. NO. 157263

UDIN:- 23157263BGVLEP8780

VIKRAMBHAI JANA MOHANBHAI PUROHIT

DIR :- 05944901

GYANMUDRA EDUCATION FOUNDATION

GYANMUDRA EDUCATION FOUNDATION

SURVEY NO - 30, T.P. NO - 81 PLOT NO - 30, FINAL PLOT NO - 39 AT SINDAR BHAVNAGAR BHAVNAGAR 364060

Schedule Forming Part Of Balance Sheet As At 31/03/2023

Share Capital NOTE NO. -

Particulars	Current Year	Previous Year
Authorised, Issued, Subscribed & Paidup Capital 2000000 Equity Share Of Rs. 10/- Each	2,80,00,000	2,80,00,000
* Group Total *	2,80,00,000	2,80,00,000
** Grand Total **	2,80,00,000	2,80,00,000

Reserve and Surplus NOTE NO. -B2

Particulars	Current Year	Previous Year
Profit & Loss A/c	9,81,65,058	2,89,05,065
Educational Fund	0	4,00,00,000
** Grand Total **	9,81,65,058	6,89,05,065

Long-term Borrowings NOTE NO.-B3

Particulars	Current Year	Previous Year
Term Loan 58355	1,40,83,982	1,95,53,351
Term Loan 58185	94,77,606	2,45,20,580
Covid Loan 475016	62,15,727	1,07,07,304
** Grand Total **	2,97,77,315	5,48,61,235

Short-term Borrowings NOTE NO. -B4

Particulars	Current Year	Previous Year
<u>Unsecured Loan from Directors</u>		
Avinashbhai B Patel	3,18,81,009	1,41,33,448
Mansukhbhai M Nakkani	3,74,73,000	1,66,73,800
Vikrambhai J Purohit	4,06,60,500	1,56,60,500
** Grand Total **	11,00,15,309	4,64,67,748

Trade Payables/Creditors NOTE NO.-B5

Particulars	Current Year	Previous Year
Happy Cooling System	4,24,200	4,24,200
Raj Sales Corporation	16,79,575	16,79,575
Dey Solar	0	5,900
Professional Fees	0	10,000
Ameth Hardware	78,461	0
Ami Batteries	6,200	0
Hardik Adroja	13,552	0
Sivastik Auto Service	32,673	0
** Grand Total **	22,34,661	21,19,675

Other Current Liabilities NOTE NO.-B6

Particulars	Current Year	Previous Year
Gyanmajari Science College	0	2,40,198
Tds On Professional Fees	2,500	2,500
Unit (current Account)	0	1,60,02,495
Professional Tax	24,400	22,600
Provident Fund	7,850	18,385
Tds On Contract	21,541	1,187
Tds On Salary	0	5,85,700
Gyanmajari Pharmacy College	1,00,000	50,000
Gyanmajari Pharmacy College	0	0
** Grand Total **	1,56,991	1,77,23,065

MANSUKHBHAI M CHANDRANAKKANI
DIN :- 06944147

GYANMUDRA EDUCATION FOUNDATION
(Signature)
DIRECTOR
VIKRAMBHAI JANARDANBHAI PUROHIT
DIN :- 06944101

AVINASHBHAI BHAGVANBHAI PATEL
DIN :- 06939297

GYANMUDRA EDUCATION FOUNDATION

DIRECTOR

DIRECTOR

Fixed Assets											NOTE NO.-B7	
Description	Rate	GROSS BLOCK						NET BLOCK				
		Value at the beginning	Addition during the year	Deduction during the year	Value at the end	Addition during the year	Deduction during the year	Value at the end	W.D.V. (Current Year)	W.D.V. (Previous Year)		
Tangible Assets												
School Building	10	6388703	0	0	6388703	0	0	6388703	3557703	3195304		
Computer & Printer	40	1403261	0	0	1403261	0	0	1403261	573650	956001		
D.G Set	15	147000	400000	0	112000	83000	0	165000	96844	65225		
Electric Fitting	15	666100	45700	0	513000	101300	0	760000	352000	246190		
Furniture & Fixture	10	1200000	41000	0	1313000	710000	0	621000	601000	726000		
Laboratory Equipments(gmit)	10	1100000	0	0	1100000	650000	0	500000	500000	664200		
Library Books	40	1724875	4600	0	1729475	107741	0	1565572	163916	167018		
Air Conditioner	15	1676000	60000	0	1736000	141000	0	890000	890000	500000		
Canon Camera Sx40	15	10000	0	0	10000	600	0	6000	3000	4400		
Car Mobile	15	1714000	0	0	1714000	134100	0	1068000	645000	760000		
Cctv Camera	15	171000	171000	0	100000	130000	0	101350	84000	80150		
Mobile Phone	15	12000	0	1	12000	0	0	12000	5000	5000		
Projector	15	150000	82815	0	164187	120000	0	68000	75000	75000		
R.U Plant	15	80000	0	0	80000	50000	0	50000	30000	30000		
Software	10	90000	35000	0	65000	20000	0	90000	50000	40000		
Water Cooler	15	20000	21000	0	20000	20000	0	4000	20000	31000		
Wegum Cleaner	15	10000	0	0	10000	900	0	8000	5000	6000		
White Board	10	90000	0	0	90000	60000	0	30000	50000	60000		
New Building	10	10710000	71000	0	10781000	601000	0	5000100	5470000	6000000		
Bus - GJ0426817	15	1470000	0	0	1470000	100000	0	800000	600000	710000		
Door & Window	10	622000	0	0	622000	300000	0	300000	300000	300000		
Face Reader	15	18000	14700	0	30000	2400	0	13200	11000	11000		
Intercom Machine	15	65000	0	0	65000	4700	0	60000	20000	31000		
Land	0	8700000	0	0	8700000	0	0	8700000	8700000	8700000		
Sports Equipments	15	40000	0	0	40000	3500	0	25000	10000	25000		
Elevator (2nd)	15	1651000	0	0	1651000	100000	0	700000	800000	1010000		
Honda Activa	15	60000	0	0	60000	5000	0	50000	21000	34000		
Laboratory Equipments(gmic)	10	2791413	0	0	2791413	101300	0	150000	160000	181000		
Water Heater	15	76000	35000	0	110000	13100	0	100000	40000	50000		
Refrigerator (ice)	15	24000	0	0	24000	2000	0	12000	10000	10000		
Transformer For H T Conne.	15	678000	0	0	678000	30000	0	350000	300000	380000		
Laboratory Equipment(gmic)	10	1160000	0	0	1160000	81000	0	420000	700000	810000		
Laboratory Equipment(gmpci)	10	2355104	111000	0	3472001	240000	0	300000	270000	180000		
Ups (power Backup)	15	100000	0	0	100000	6000	0	70000	80000	100000		
Fire System	15	300000	0	0	300000	20000	0	140000	130000	150000		
Barcode Scanner	15	10000	0	0	10000	1000	0	4000	6000	7000		
Internet Device	15	30000	0	0	30000	3000	0	10000	10000	20000		
Stabiliser	15	50000	0	0	50000	30000	0	30000	10000	20000		
Water Pump	15	20000	0	0	20000	2000	0	10000	10000	10000		
Laboratory Equipment(mse)	10	300000	0	0	300000	34000	0	70000	30000	34000		
Handy Picking Machine	15	10000	0	0	10000	0	0	4000	10000	10000		

MANUKHEHA MOHANSHAI NAKRAM
GROUPOFFICE
DIN :- 06944147

AVINASHBHAI BHAGYANBHAI PATEL
DIN :- 06944147

MANUKHEHA MOHANSHAI NAKRAM
 DIN - 06944147
 GYANMUDRA EDUCATION FOUNDATION

GYANMUDRA EDUCATION FOUNDATION

 DIRECTOR

GYANMUDRA EDUCATION FOUNDATION

 DIRECTOR



Intangible Assets

Laboratory Software	40	347011	0	0	117011	7196	0	336218	10793	17999
* GROUP TOTAL *		347011	0	0	117011	7196	0	336218	10793	17999
** GRAND TOTAL **		34697574	4359136	1	271583729	8779457	0	197243962	155411752	141832174

Trade Receivables/Debtors

NOTE NO.-B8

Particulars	Current Year	Previous Year
Hitakshi Air Conditioner	0	1,08,005
Tulsi R Savani	0	75,000
Pgvd	15,358	10,679
Delnet Developing Library Network	0	13,570
Shg Projects	1,74,709	0
Hardik Bharatbhai Makwana	1,00,000	0
** Grand Total **	1,90,067	2,07,254

Cash and Cash Equivalents

NOTE NO.-B9

Particulars	Current Year	Previous Year
Bank Balance		
Union Bank 6546	6,96,754	2,66,01,692
Yes Bank	36,00,979	0
* Group Total *	42,97,733	2,66,01,692
Cash-in-hand		
Cash	1,43,475	48,402
* Group Total *	1,43,475	48,402
** Grand Total **	44,41,208	2,66,50,094

Short-term Loans and Advances

NOTE NO.-B10

Particulars	Current Year	Previous Year
Gyanmanjari Pharmacy College	1,61,49,415	20,16,077
Tds 2021-22	42,117	42,117
Gyanmanjari Diploma Engineering Collage	2,83,66,159	64,68,016
Gyanmanjari Institute of Technology	2,71,60,055	0
Gyanmanjari College Of Computer Application	73,36,060	17,25,252
Tds 2020-21	18,058	18,058
Gujarat State Finance	3,02,49,657	0
Gyanmanjari Science College	32,28,014	0
Tds 2022-23	76,524	0
** Grand Total **	11,46,26,059	1,02,69,520

Other Current Assets

NOTE NO.-B11

Particulars	Current Year	Previous Year
Aicte Deposit (grdc)	15,00,000	15,00,000
Aicte Deposit (gmpr)	15,00,000	15,00,000
Bsc Deposit	25,00,000	25,00,000
Fixed Deposit(a/c/ahil licence)	2,490	2,127
Gtu Deposit (gmpe)	15,00,000	15,00,000
Deposit For Ht Conn.	4,35,887	2,48,600
Fixed Deposit (h.sc.)	5,24,803	5,59,903
Deposit For New Tc	2,07,036	2,07,036
Gtu Deposit (gmde)	15,00,000	15,00,000
Aicte Deposit (gracc)	15,00,000	15,00,000
Gtu Deposit (gmcc)	15,00,000	15,00,000
Fixed Deposit 202	0	50,00,000
Fixed Deposit 262	0	50,00,000
Fixed Deposit 317	0	50,00,000
Fixed Deposit 348	0	50,00,000
Fixed Deposit (gmpr)	35,00,000	35,00,000
** Grand Total **	1,61,70,216	3,60,17,736

DIRECTOR

DIRECTOR

MANUSKRIPT
DIN :- 06944147

GYANMUDRA EDUCATION FOUNDATION

AVINASHBHAI BHAGVANBHAI PATEL
DIN :- 06939297

GYANMUDRA EDUCATION FOUNDATION



GYANMUDRA EDUCATION FOUNDATION

SURVEY NO - 10, T.P. NO - 80 PLOT NO - 39, FINAL PLOT NO - 39 AT SIDAR
BHAVNAGAR BHAVNAGAR 362060

Trading, Profit & Loss Account for the financial year 2022-23

F.Y.: 2022-23

PARTICULARS	Note No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
I. Revenue from Operations	P1	4,75,59,000	8,71,09,849
II. Other Income	P2	9,18,871	8,08,769
III. Total Revenue (I+II)		4,85,07,871	8,82,18,618
IV. Expenses			
(A) Cost of material consumed		-	-
(B) Purchase of stock-in-trade		-	-
(C) Changes in Inventory (Stuck)		-	-
(D) Employee Benefits Expenses		-	-
(E) Financial Costs	P3	40,41,936	70,29,035
(F) Depreciation/ Amortization		1,51,99,542	1,63,82,882
(G) Other Expenses	P4	6,400	15,59,787
(H) Total Expenses		1,92,47,878	2,54,71,704
V. Profit/Loss before Exceptional & Extraordinary items and tax (III-IV)		2,92,59,993	6,27,46,914
VI. Exceptional items		-	-
VII. Profit/Loss before extraordinary items and tax (V-VI)		2,92,59,993	6,27,46,914
VIII. Extraordinary items	P5	-4,00,00,000	50,00,000
IX. Profit/Loss before tax (VII-VIII)		-6,92,59,993	5,77,46,914
X. Tax Expenses			
(A) Current Tax		-	-
(B) Deferred Tax		-	-
XI. Profit/Loss for the period from continuing operations (IX-X)		-6,92,59,993	5,77,46,914
XII. Profit/ Loss from Discontinuing Operations		-	-
XIII. Tax Expenses from Discontinuing Operations		-	-
XIV. Profit/Loss from Discontinuing Operations (after tax) (XII-XIII)		-	-
XV. Profit/Loss for the year (XI+XIV)		-6,92,59,993	5,77,46,914
XVI. Earnings per share			
(A) Basic		0	0
(B) Diluted		0	0

AVINASHI PATEL

FOR KBNG & CO
CHARTERED ACCOUNTANTS
PRN : -145005W

MANSUKHBHAI NAKRANI
VIKRAMBHAI PUROHIT
Place BHAVNAGAR
Date



NIMESH G PARSANA
PARTNER
M.NO.157263
UIDIN:-23157263BQVLEP8780

GYANMUDRA EDUCATION FOUNDATION

GYANMUDRA EDUCATION FOUNDATION

(Signature)

DIRECTOR

(Signature)
DIRECTOR

MANSUKHBHAI NAKRANI
VIKRAMBHAI PUROHIT
DIN :- 06944101
GYANMUDRA EDUCATION FOUNDATION

MANSUKHBHAI MOHANSHAI NAKRANI
DIN :- 06944147

AVINASHBHAI BHAGVANBHAI PATEL
DIN :- 06939297

GYANMUDRA EDUCATION FOUNDATION

SURVEY NO - 30, T.P. NO - 80 PLOT NO - 39, FINAL PLOT NO - 39 AT SIDSAR
BHAVNAGAR BHAVNAGAR 364060

Schedule Forming Part of Profit & Loss Account for the financial year 2022-23

F.Y.: 2022-23

Revenue from Operations			NOTE NO.-P1
Particulars	Current Year	Previous Year	
Donation	4,75,59,000	8,74,09,849	
** Grand Total **	4,75,59,000	8,74,09,849	

Other Income			NOTE NO.-P2
Particulars	Current Year	Previous Year	
Interest Income	89,260	0	
Interest On Fds	5,08,773	0	
Interest On Security Deposit(g/s)	2,77,397	29,742	
Kasar & Discount	1,541	5,587	
Other Income	45,777	6,68,738	
Interest On It Refund	0	1,852	
Write Back/ Write Off	0	1,02,850	
Outside Exam Income	9,059	0	
Interest On Pgwcl Deposit	17,064	0	
** Grand Total **	9,48,871	8,08,769	

Financial Costs			NOTE NO.-P3
Particulars	Current Year	Previous Year	
Interest On Term Loan	40,41,936	70,29,035	
** Grand Total **	40,41,936	70,29,035	

Other Expenses			NOTE NO.-P4
Particulars	Current Year	Previous Year	
Application Fees (gmiu)	0	10,00,000	
Outside Examination Exp	6,400	5,59,787	
** Grand Total **	6,400	15,59,787	

Extraordinary Items			NOTE NO.-P5
Particulars	Current Year	Previous Year	
Transfer To Educational Fund GYANMUDRA EDUCATION FOUNDATION	0	2,00,00,000	
Education Fund Utilised	-4,00,00,000	-1,50,00,000	
** Grand Total **	-4,00,00,000	50,00,000	

VIKRAMBHAI JANARDANBHAI PUROHIT
DIN :- 06944101

GYANMUDRA EDUCATION FOUNDATION
Brahmauni
DIRECTOR

GYANMUDRA EDUCATION FOUNDATION
[Signature]
DIRECTOR

MANJUKHBHAI MOHANBHAI NAKRANI
DIN :- 06944147

AVINASHBHAI BHAGVANBHAI PATEL
DIN :- 06939297

